

Influence of Gender on Ethical Judgement: A Case Study of Undergraduate Accounting Students in a South African University

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Abstract. The ethical judgment of undergraduate accounting students in a South African University as differentiated by gender is examined in this paper. An 8-item instrument, Multidimensional Ethics Scale (MES), was employed for measuring the ethical judgment of 323 students of both genders. Four different scenarios of accounting ethical issues were selected and adapted for the purpose of this study. A hypothesis was tested on whether there is a significant difference between the ethical judgment of both genders of undergraduate accounting students or not. It was revealed that there are significant differences in the ethical judgment of the male and female undergraduate accounting students. The overall results based on MES further disclosed that female students judged unethical actions engaged by individuals in the scenarios as more ethical than their male counterparts. This finding opposes the belief that female gender is more ethical than male when faced with ethical dilemmas.

Keywords: Ethics, Ethical judgment, Accounting Students, Gender

1 Introduction

The public nature of accounting profession and its role in the economic development of any nation have been identified to be the major reasons for a great need of the profession's moral discernment [1]. But the recent happenings of several accounting scandals across different nations of the world have raised various questions about the ethical judgement of the accounting profession [1]. The word ethical judgment is defined in [2] as "a stage where students and professional accountants learn how to integrate and apply ethics knowledge and ethical sensitivity to form reasoned and well-informed decisions". Ethical judgment, which is one of the four components of Rest ethical decision-making process, requires making a decision on which action is ethical or unethical in a given situation [3].

With the necessity for accountants to perform their duties ethically, an increasing attention has been given to the subject of ethical decision-making [4]. This has led to various research works on the ethical judgment of accounting professionals and accounting students using different variables, of which gender has been identified to be very important due to fact that individual gender formulate decision differently when faced with ethical dilemma [4], [5], [6], [7]. These have been confirmed through conflicting findings from different studies that have shown the variation in ethical judgment abilities of male and female genders. In some studies, it was confirmed that there are variations in the ethical judgment of both genders [8], [9], [10]. Some studies have established that female students provided more ethical responses than their male counterparts [10]. Some other studies have established that gender do not have an influence on ethical judgment [11], [12]. Also, Ballantine and McCourt [13] in the research carried out on final year auditing students discovered that the ethical judgments of both the male and female students, when faced with audit dilemmas, are alike. The reason for this has been identified to increasing impact of gender equality between both genders that has changed from the past. The study conducted by Lan et al. [14] on MBA students in a Canadian university also showed that there isn't any significant difference in the ethical judgment level of both the female and male students. These conflicting findings in the afore-mentioned literature have necessitated a further investigation on whether gender does influence ethical judgment or not.

Also, the need to evaluate the ethical judgment of undergraduate accounting students has been considered imperative due to findings in the literature which revealed a correlation between unethical views of individuals in their university days as students and their unethical behaviours while working in the business world [15], [16]. Given the fact that undergraduate accounting students are future accounting professionals who are to be enlisted with making ethical business decisions, this study will examine the influence of gender on the ethical judgment of undergraduate accounting students in a South African University. Thus, a research hypothesis stated below will be tested in this study:

H₁: There is a significant difference in ethical judgment between both genders of undergraduate accounting students.

H₀: There is no significant difference in ethical judgment between both genders of undergraduate accounting students.

2 Research Methodology

This study was carried out using a self-administered questionnaire. First, second and third year students studying toward Bachelor of Commerce (B.Com.) in Accounting in a South African University were considered for the study. Four different scenarios from a set of selected ethical issues in accounting are adapted from [17] for the study while an 8-item instrument Multidimensional Ethics Scale (MES) was used in measuring the ethical judgment of the students. This scale gives a wider range of circumstances on which individuals tends to make ethical judgment in business ethics and has been used by a number of studies [5], [18], [19], [20]. The items for each of the dimension were measured on 9-point semantic differential scale ranging from “Extremely fair”, “just”, “morally right”, “acceptable to my family” to “Extremely unfair”, “unfair”, “not morally right” and “not acceptable to my family” [21].

3 Results

Descriptive and inferential statistics are used in the study. In addition, Independent sample t- test was also carried out to determine whether there are variances between the means of the male and female students with statistically significant differences. The descriptive statistics of the respondents’ gender is shown in Table 1. Three hundred and twenty-three (323) respondents were considered in this study. The demographic statistic shows that the respondents consist of 191 females (59.1%) and 132 males (40.9%) students.

Table 1. Gender of Respondents

Respondents	Frequency	Percentage
Male	132	40.9
Female	191	59.1
Total number of respondents	323	100

Source: Created by author based on the data collected and analysed using SPSS

In order to explore whether there are variations in the ethical judgment between the gender of the students, linear regression analysis was used. Across the four scenarios used in the study, male gender was chosen to serve as the reference category. Table 2 illustrates the regression analysis of gender and ethical judgment. The adjusted coefficients of determination (adjusted R²) for the first scenario to the fourth scenario differ from 4.2% to 6.6%. There is a statistically significant at level 0.05 between the male and female students for all the four scenarios.

Table 2. Regression Analysis of Ethical Judgment and Gender

Model Summary			ANOVA
SCENARIO	R	ADJUSTED R ²	SIG.
First Scenario	0.26	6.6%	0.000
Second Scenario	0.24	5.3%	0.000
Third Scenario	0.22	4.7%	0.000
Fourth Scenario	0.21	4.2%	0.000

Source: Created by author based on the data collected and analysed using SPSS

Table 3. Coefficient Results of Gender for the four Scenarios

SCENARIOS	UNSTANDARDIZED COEFFICIENTS	SIG.
First Scenario	0.718	.000
Second Scenario	0.651	.000
Third Scenario	0.674	.000
Fourth Scenario	0.635	.000

Source: Created by author based on the data collected and analysed using SPSS

Also, the coefficient results for the first, second, third and fourth scenarios with the values of 0.718, 0.651, 0.674 and 0.635 are shown in Table 3. All these are statistically significant at level 0.05. These signify that the female students judged the unethical actions taken by each individual in each of the scenarios as more ethical than the male students.

Table 4. T-Test for Gender Across the Four Scenarios

			Gender of respondent	N	Mean	Std. Deviation	Std. Error Mean
FIRST ETHICAL LEVEL	SCENARIO JUDGMENT	Male		132	5.7509	1.43469	.12487
		Female		191	6.4692	1.19722	.08663
SECOND ETHICAL LEVEL	SCENARIO JUDGMENT	Male		132	5.8172	1.46975	.12793
		Female		191	6.4686	1.20026	.08685
THIRD ETHICAL LEVEL	SCENARIO JUDGMENT	Male		132	5.3759	1.51531	.13189
		Female		191	6.0497	1.39671	.10106
FOURTH ETHICAL LEVEL	SCENARIO JUDGMENT	Male		132	5.4034	1.48591	.12933
		Female		191	6.0386	1.41365	.10229

Source: Data collected and analysed using SPSS

An independent samples t-test was also performed to establish whether the mean distributions between the male and female respondents are statistically significant across the four scenarios as shown in Table 4. It was established that there were significant variations in the ethical judgment of male and female students for all the four scenarios. Therefore, the alternative hypothesis (H_1) is accepted.

4 Discussion & Conclusion

This study revealed that there are significant variations in the ethical judgment of undergraduate accounting female and male students for all the four scenarios. The findings further revealed that female students tend to be more unethical than their male colleagues with significant differences in all the scenarios. These findings agree with the studies conducted by [20] and Helmy [21] which revealed that females do not

always make ethical decision when faced with audit dilemma. One of the major reasons attributed to this is the desire of contemporary women for success and when not put in the proper perspective, could make them forsake their ethical values for financial gain [20]. The findings of this paper however contradict the studies of Gilligan [4] and Betz et al. [8] which showed that females are more ethical than males.

This study, through the findings obtained, contributes to the body of knowledge in the field of social and behavioural accounting by providing insights into the influence of gender on the ethical judgment of undergraduate accounting students at a South African university.

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