Investigation of the Effects of Accounting Teachers Demographic Characteristics on Their Attitude about Acceptable Behavior in the Role of Teacher and Researcher

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ABSTRACT

Purpose of this study was to examine the effect of accounting teachers demographic characteristics on their attitudes about acceptable behavior in the role of teacher and researcher. Research required data were collected by 150 questionnaires containing personal information and research hypotheses questions. EXCEL and SPSS software were used for data classification and data analysis. Statistical population of this study included 339 faculty members of Islamic Azad University of Kerman and Yazd in 2012. 149 samples were selected by simple random sampling method. With the exception of Academic Teachers College (between the two groups of instructor and the associate professor), results showed that demographic factors had no effect on university teachers' attitudes about acceptable behavior in the roles of teacher and researcher. Some recommendations are provided based on final conclusions of this study.

INTRODUCTION

Societies are tragically vulnerable when people in the society lack character. A nation or a culture cannot endure for long unless it is undergirded by common values such as valor, public-spiritedness, and respect for others and for the law. Ethics is a broad topic which includes every aspect of human life. The increasingly growth and more complex human and social relationships led to the emergence of various professions. The accounting profession is also one of the most difficult and most disciplined world professions which must be reliable and creditable because of the nature of its provided services. Maintaining and strengthening this credibility depends on its member's intellectual and practical commitment. Therefore, "professional" accounting literature review emphasizes the importance of ethics education in the accounting curriculum and considers the importance of ethics nature in conjunction with professional behavior.

Current state of the accounting profession indicates a huge financial scandal by observation of which this question comes to the mind that why and how such a scandal has been occurred? The answer is lack of ethics. These scandals demonstrate that ethical standards in the accounting profession is essential, because accountants non-compliance with ethical standards in addition to violation of shareholder interests may considered important in terms of accounting inputs in stems of economic decisions. On the other hand, ethics role is considered very important because of less prominent traditional ethical systems in societies and accelerated growth of science and technology. Accounting ethics research shows the critical role of ethics in critical accounting situations. Internal Audit Institute suggested the inclusion of ethics and codes of ethics in Business Schools. This study was designed to assess the level of acceptance of certain behaviors in diverse roles of educators. According to the importance of ethics in business, this study directly investigates educators of accounting profession in various roles as teacher and researcher. In other words, weather demographic factors influence accounting teachers' attitudes in terms of ethical acceptable behaviors?

Review of literature:

Accounting profession:

As economy became more complex and regular, the number of people in need of information and the number of users of financial statements increased. The importance of information to consumers increased ethical factors in the production and distribution of information. Hence, the role of accounting to provide useful information about economic activity shifted to providing information for different groups. What accountant is...
committed to provide and what those groups are calling for is true picture of the activities (Rafiee, 2007). Business will stop if there is no available technique or method for calculating the distribution of wealth and goods in the world. Performance of the financial markets depends on their trading based on the true picture of financial assets value and exchanges drawn by the accountants [14]. Professions are characterized by a number of factors, such as possession of a specialized body of knowledge, higher education, high social status, a code of ethics, and acceptance of social responsibilities that will distinguish them from non-professionals [14]. Given the critical role of accounting in economic and social development of society and importance of accounting information to investors and creditors, ethics is the central element in the accounting profession. Therefore, the nature of accounting as a profession creates and justifies the importance of attention to professional ethics. On the other hand, users of accounting services especially decision makers who make use of financial statements expect efficient, reliable, authentic disinterested information. Therefore, those who are working in the accounting field not only are qualified and competent professionals but also must possess a high degree of honesty, professional integrity and professional reputation as their most important assets [7].

**Ethic:**

Survival of every profession and its members depends on the type and quality of provided service as well as obtained credibility and trust through providing these services. This credibility and trust is the main asset of any business and its maintaining is of paramount importance. This would indicate that the main task of the profession and its members is to offer community with service while their personal interest can be interpreted and followed in this framework [12]. Different definitions of ethics are presented. For example, ethic is defined as philosophical study of human behavior (Mappe, 1988). Behavioral ethics in another aspect includes principles that create common logical reasons for encouraging people to do an action [14]. Other researchers define ethic as process of determining what has been defined as a truth [16]

**Professional ethic:**

Passing of time, increasing growth of knowledge and technology and more complex social relations has been caused the profession development. Each profession system is a combination of laws, regulations and their professional governing ethical behaviors. Ethical codes of any profession, constitutes its most important policy and define basic concepts such as career, relationships with community members and ties between members. Professional ethic is a knowledge which determines proper behavior in each profession and provides practical and functional guidelines to determine the limits of responsibilities. Many well-known professions have developed principles and standards applicable to their professional ethics. The main objective of behavioral standards is to determine ethical responsibilities towards society, environment and other people. Some careers such as medicine, engineering, law, accounting, audit and journalism have developed certain professional ethics in addition to common features due to the social importance of professional ethics [12].

**Accounting and ethic:**

Accountants are faced with many professional opportunities in which they can earn a great deal of personal interests in unethical opportunities. Any unethical behavior in accounting would result in losses in the economic system. Therefore, several groups have attempted to provide an accounting ethics program to guide professional accountants when they are faced with ethical judgment. As professional accountants can perform their works in several areas, research studies indicate that domain of studies in accounting ethics starts from independent audit and leads to ethical principles in the capital market [1].

Other researchers have proposed two definitions of accounting ethics: narrow and broad definition of accounting ethics. Limited definition implies that the accounting ethics involves a method by which professional behavior code is described. Broad definition of accounting ethics is beyond professional behavior and does not involve merely certain dos and don'ts, rather it includes a wide range of ethical decisions and decisions related to the selection of methods and accounting policies (Gowthorpe and Blake, 1998). The prerequisite to achieve the objectives of accountancy profession by the professional accountants is commitment to ethical principles of accounting. Each professional association of accounting has its own ethical principles with a lot of similarities all of which provide efficiency, reliability, professionalism and credibility of accounting services.

**Ethics education before entering the profession:**

Education of professional behavior to accounting students may be before or after accountants entering the working environment. Considering the absence of mandatory continuous education in most of this working field, postponing this issue to the period after graduation is not considered as lack of education. Therefore, in the current situation, there is little hope for effectively education after entering the profession. On the other hand, ethics education to accounting students causes ethical problems for students before entering the profession and they cannot face with real-world situations to enforce their decision-making skills professional behaviors (Helps, 1994).
Necessity of studying accounting ethics education:

The need for ethics education is clear based on given examples of fraud in financial institutions which require an international investigation. Since the values are different in different countries because of their culture, there is no complete and widely accepted ethics. However, there are basic principles at international level (Oddo, 2007). On the other hand, increasingly more complex business environment in the accounting profession and the increase in illegal and unethical activities as well as recent financial scandals confirm this issue that appropriate ethics education should be considered in the main agenda of universities, organizations and other related bodies.

In order to obtain the community trust to accounting profession and enhance its reputation, it is felt that especial attention should be paid to accounting profession in universities where students try to increase their capabilities and skills. The importance of ethics education over the years have been considered and emphasized by practitioners and academics in many studies. Despite the importance of this issue, it is felt that the less attention is paid to teaching of these principles in universities while ignoring education of ethical principles has caused irreparable losses [8].

Various methods of presenting ethical issues in accounting courses:

Can professional values and ethics to be taught to accounting students at different levels of education? If so, it must be taught by academic professors in the university or through the education of religious and philosophical principles or a combination of the two techniques. These are some of the questions raised in recent years and which led many universities teaching accounting to publish some related issues on this question [8].

There are at least three general perspectives for providing accounting ethics discussions in education courses:

1. Ethics education as an independent lesson from other courses
2. Incorporating ethics into other curriculum subjects
3. Combination of two methods mentioned above

Among other methods that account for ethical issues in the curricula are:

1. Simulation methods used at universities by creating workshops and students visits with different centers such as prisons to make students are familiar with ethical principles.
2. Direct punishment approach in which students participate in the investigation of corporate leadership, business ethics, and interviews with company executives and employees.
3. Creation of high standards for education of ethical behavior inside or outside the classroom (creation of appropriate education space at high level) and a behaviors that is generally associated with the right individual pattern.

Although there is no certainty about providing ethical classes in all universities, accounting teachers can be considered as a good model of ethical education by demonstrating appropriate behavior [13].

Review of literature:

Research conducted at the national level:

Effects of education of ethical and moral motivation on ethical behavior were investigated in one study by Royayi and Bayat [11] on senior undergraduate students of Islamic Azad University of Zanjan. In this study, quasi-experimental research methodology was used. Data collection performed by interviews, questionnaires and random sampling. Descriptive statistical and communicative methods, were used for data analysis. Research hypotheses included: 1) there is a significant relationship between ethical individual ethical motivation and moral decisions in decision-making situations 2) there is a significant relationship between ethical motivation and ethical decision-making situations in relation to decisions related to the organization 3) different individuals had similar acts in decision making situations related to the organization. Obtained results of this study indicated the importance of ethical education and its positive impact on individual ethical behavior in organizations [11]. Jabari and Rahman study was aimed at investigating ethical sensitivity, ethical intentions using ethical scale. They found that ethical education strengthen the ethical dimensions of accounting students by training them to become more familiar with the ethical issues. Therefore, it is necessary to focus on continuous education of professional ethics for increased sensitivity of accountants and their ethical orientation [9].

Tavalae(2010) [6] investigated the police staff with the goal of identifying important factors influencing ethical behavior of employees in the studied organization. This study tested the hypothesis of the factors of formation of ethical behavior of employees in organizations. He came to this conclusion that there is a close relationship between factors affecting the behavior, ethical performance, and ethical implications [6]. In another study by Rahmani, Rafiee and Saghafi [10], over 150 world's top universities were investigated. Purpose of this study was to evaluate the inclusion of ethics in accounting education and the accounting curriculum using descriptive survey research. Data collection was conducted using questionnaires and data analysis was performed by random sampling and descriptive statistics. They tested the main hypothesis: "is there any need of
ethical education at undergraduate level? " and concluded that the lack of professional ethics courses at undergraduate and graduate students in Iranian universities is an irreversible deficiency while graduate accounting students cannot play an important role in society without knowledge of the principles and concepts of professional ethics [7]. Hesarzadeh and Aghayi conducted a survey of graduate and post-graduate students in accounting and found that accounting not only ethics education contributes to the preventive aspects of immoral behavior but also leads to ethical progress [5].

Research conducted at the international level:

Joseph Sirgy study [2] on faculty members of United States and international universities was aimed at providing information for accounting managers and leaders. This study included organizations that their faculty members were in communication with accounting instructors to establish ethics. Purpose of this study was to determine behaviors unacceptable to most accounting educators using descriptive survey research. Data collection was conducted using questionnaires and data analysis was performed by random sampling and descriptive statistics (frequency, mean and standard deviation). Results indicate that there is a relationship between presence and reinforcing of ethical behavior and higher levels of ethical behavior. In addition, an awareness of the ethical obligations ensures ethical behavior among current and future colleagues [2].

Gowthorpe [3] investigated two cases of deceptive behaviors. One group of these behaviors conducted to evaluate description of the pressure imposed on controllers (supervisors) which makes them to set laws more pleasant to the preparers of financial reports. The second group describes management of accounting figures and leads to a biased view. These results suggest these behaviors are morally wrong and rejected. Such behaviors are not suitable for users. These behaviors suggest the power of unfair acts and weaken the controllers (supervisors) influencing power.

PhilipH. Siegel [4] investigated the educators of accounting profession and marketing in their various roles as teacher, researcher, manager, consultant and associate professor. This study was conducted to assess the acceptance level of certain behaviors in a variety of educators' roles. According to this information, two educators accept certain behaviors in the accounting profession while they have different views about certain behaviors. Therefore, educators provided different interpretations about ethical behavior in financial cases. These differences promote the realization of a system of ethics in business schools (PhilipH and Pamelaz, 2009). Maisarah [15] investigated Malaysian accounting students and their impact on ethical judgment-making ability. The study hypothesis of "Impact of ethical principles courses on ethical judgment ability " was tested and concluded that students who have participated in these courses had higher ethical judgments and moral ability compared with did not participate in the courses.

MATERIALS AND METHODS

In this study, practical and descriptive methods were used in terms of objective and survey tools to be used for investigation of increased insight of faculty members, university teachers, students, and researchers in the expected results. A correlation study is considered in terms of data analysis. The process of research was conducted in the winter half-year (2012-2013) in Islamic Azad University of Kerman and Yazd. The statistical population of this study included 3339 faculty members of Islamic Azad University of Kerman and Yazd in 2012. Cochran formula was used for sampling with a determined population size, 95% confidence level and error rate of 6%, n = 149, respectively. Simple random sampling was used in this study.

Data were collected by two library and field methods. Library method was used to collect data about literature review and research background while field method used to collect data about confirming or rejecting of hypotheses. Questionnaire was used for data collection in field method. Table 1 shows the number of questions for each variable:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Number of questions</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>University teachers' attitudes towards ethics in the role of a researcher</td>
<td>16</td>
<td>2005 - M.JosephSirgy [2]</td>
</tr>
</tbody>
</table>

Face validity and content validity was used to test validity of questionnaire. In this study, validity of questionnaire was tested using opinions and advice of supervisor and consultant professor in order to ensure that the correct item are selected to test variables at the studied statistical population level. Cronbach's alpha was used to assess the reliability of the questionnaire. Table 2 represents Cronbach's alpha and total number of questions on the questionnaire. Since the value of Cronbach's alpha for the entire questionnaire (917/0) is above 7 /, the test reliability is acceptable.
In order to achieve the objectives of the present study, the main tested hypothesis was as follows:
1. Sex was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
2. Marital status was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
3. Age was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
4. Years of teaching was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
5. Education was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
6. Academic level was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
7. Employment type was effective in university teachers’ attitudes towards acceptable behavior in the role of a teacher.
8. Sex was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.
9. Marital status was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.
10. Age was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.
11. Years of teaching was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.
12. Education was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.
13. Academic level was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.
14. Employment type was effective in university teachers’ attitudes towards acceptable behavior in the role of a researcher.

According to the research hypotheses, proposed conceptual model can be presented as follows:

![Research conceptual model](image)
Data analysis and hypothesis testing:

In this study, Kolmogorov Smirnov test was used for testing normality of the study variables and parametric statistical methods was used for data parametric statistical methods based on normality of data. T test was used to evaluate differences between two independent groups for the variables with normal distribution (such as gender and marital status) while one-way analysis of variance (ANOVA) used to test differences between three or more variables that are normally distributed (such as age and years of teaching). Moreover, Scheffé test and LSD were used for paired comparisons of mean among groups. Each of these tests was performed at 95% confidence level.

Results:

T test was used to test two independent samples and investigate the difference between the means scores. T-statistics and significance level was used to confirm or reject the null hypothesis. In the one-way ANOVA, first homogeneity of variance test was carried out. According to Laving statistics and p value (Significance level), the null hypothesis of homogeneous or non homogeneous variances may be confirmed or rejected. Next, research hypothesis testing can be conducted based on one-way ANOVA test, F statistics size and significance level. Table 3 represents a summary of research hypotheses, test statistics and results of hypothesis testing. Moreover, according to Scheffé test and LSD, there is a difference between attitudes of university teachers about acceptable behavior in the role of a researcher and a teacher in two groups of instructor and assistant professor. On the other hand, instructors had a more positive attitude about acceptable behavior of university teacher in the role of a researcher compared with that of assistant professors.

Conclusions:

Obtained results of the study showed that only the 13th hypothesis (Academic level was effective in university teachers' attitudes towards acceptable behavior in the role of a researcher) was confirmed. It means that there is a significant difference between the mean of at least two academic attitudes about acceptable behavior of university teacher in the role of a researcher. Moreover, results of Scheffé test and LSD suggest that there is a difference between attitudes of university teacher towards acceptable behavior in the role of a researcher between the two groups of assistant professors and instructors. Other hypotheses rejected based on the research findings. Therefore, according to t-statistics and significance level, it can be said that gender, marital status and education can not reject the null hypothesis and the difference between the means of the two groups is not statistically significant. So, factors of gender, marital status and education have no significant impact on university teacher's attitudes about acceptable behavior in the role of a teacher or a researcher. Moreover, according to Lavigne statistics and p value, it can be said that age, years of teaching, academic level and type of employment cannot reject the null hypothesis and all three groups have equal variances.

According to one-way ANOVA test, F statistics size and significance level, the null hypothesis is not rejected because with the exception of two variables of academic level and researcher role which mentioned before, there is no significant difference between the mean groups of age, years of teaching, the academic level and type of employment regarding university teachers attitude towards acceptable behavior in the various roles of teachers or researchers. Generally, it can be concluded that demographic factors have no impact on
university teachers’ attitudes about acceptable behavior in diverse roles of teacher and researcher with exception of academic level variable (between two groups of associate professor and instructor).

Recommendations based on research findings:

The scientific community should govern the country in a way that would strengthen research ethics areas. It means that it should include scientific principles and education of ethical foundations at all levels, particularly in higher education in all study courses such as ethics in accounting, ethics in law, etc. According to this fact that ethics is considered as stability structure of each profession, it is suggested to held educational classes for university teachers to increase their knowledge and information level in the field of ethics and professional ethics. Educational programs should be developed to promote professional ethics and introduce ethical values in society. Given recent financial corruption in various countries around the world, accounting communities should attempt to modify the code of professional behavior, ethical system development, and monitor its implementation to maintain public trust to the profession.

REFERENCES