

STUDENTS' PERCEPTIONS OF THE INFLUENCE OF ETHICS EDUCATION ON THEIR ETHICAL ENVIRONMENT AND PROFESSIONAL DEVELOPMENT

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Accepted date: 30 October 2017

Published date: 15 March 2018

To cite this document: Zainal Abidin, N.A. & Zahrin, Z. (2018). Students' Perceptions of the Influence of Ethics Education on Their Ethical Environment and Professional Development. *International Journal of Education, Psychology and Counselling*, 3(7), 83-99.

Abstract: *This research aims to explore students' perceptions of the influence of ethics education on their ethical environment and development of their professional identities. To meet the research aim, an instrument that covers hypothetical cases and scenarios of ethical behaviour based on Malaysia's setting was adopted. The survey instrument helped to identify students' interpretations and responses to the scenarios whether there are any legitimations of ethical actions. The results of this research revealed that the majority of students recognised the importance of ethics and they found learning ethics was helpful in improving their ethical understanding and developing their personal ethical values as well as their future professional development. However, practicing ethical values, including making ethical decisions was challenging as students perceived they were living in unethical environment. The respondents indicated that they were surrounded by unethical people, and for this reason, some of them disclosed that they would rather silent than reveal about unethical actions.*

Keywords: *Ethics Experience, Students Perception, Ethics Education, Ethics Understanding*

Introduction

This study seeks to explore the perceptions of university students of the influence of ethics education on their ethical environment and development of their professional identities. Learning how university students perceived their ethical environment and development of their personal identities would provide insights of whether students: believe in ethics, moral and professional values? Believe that implanting ethics and professional moral through formal and informal education would influence their ethical decisions for better? Results

generated from this study can be used by the university management to improve approaches in ethics education at the university level.

The paper proceeds by discussing the literature review that frame discussion of this study, followed by problem statement, and methodology used in this study. The findings and discussion are presented before providing the conclusion in the final section.

Literature Review

In recent years, ethics has become a highly debated topic among governments, businesses, and societies around the globe due to the increasing number of ethical scandals involving professionals and executives. The collapse of big corporations such as Enron Corporation, WorldCom, Arthur Anderson, Global Crossing and others has underscored the importance of ethics in organisations (Davies, Moen & Dykstra, 2009). Malaysia is not exceptional in this case. The increasing trend in commercial crimes being committed in this country is worrying. Commercial crimes are also known as economic or business crimes involving several types of crimes such as criminal breach of trust, cheating and misappropriation of funds. For instance, in 2011, the number of commercial crime cases reported to the police was stood up to a total of 22,033 involving losses of up to RM1.1 billion. In 2012 and 2013, the number of cases went down to 18,386 and 16,661, but the total loss ballooned steadily to RM1.619 billion and RM1.775 billion respectively (Gillbert, 2013). The rise of unethical behaviour like commercial crimes has gained attention from governments because it could lead a country to a bad economic crisis (Sedmak & Nastav, 2010).

Governments realise that new law will not restore confidence in capital market (Dellaportas, Leung, Cooper and Jackling, 2006). Confidence in market will only be restored if moral behaviour of people in society, including professionals improved. However, improving moral behaviour is challenging as it requires a holistic solution (Doost, 1999; Yin, Suhaiza & Fatima, 2014). In this case, education is seen by scholars as one of the best solutions because it has the ability to produce a holistic result (Kohlberg, 1981; Sakar, 2015; Gulcan 2015). By educating young generations, who are our future leaders, it will help to awake the interests of people towards building an ethical society. The university is seen as one of the influential institutions which is able to helps students develop moral and ethical standard that may not have gotten elsewhere (Dellaportas, et.al, 2006).

The importance ethics education

In general, ethics is divided into two parts namely theoretical ethics and applied ethics. Theoretical ethics consists of normative ethics, descriptive ethics and meta ethics whilst applied ethics refers to professional ethics (Gulcan, 2015). Normative ethics is related to values and virtues and it concerns more on whether an action performed by individual is right or wrong. Descriptive ethics is a study of what people beliefs in ethics while meta ethics seeks to explore the philosophy behind ethical actions. Professional ethics refers to how ethics is applied in the context of a standard professional norms and values. Gulcan's explanation on theoretical and professional ethics aligned with Robert Nash (2002) who explained how three moral languages – rules and principles, characters and basic beliefs can be brought to bear on ethical issues and professional practices. The explanation indicates that professional ethics requires ethical foundation. In fact, Low (2013) emphasised that there would be no profession if there were no ethical foundation.

For these reasons, ethics should be included in the university curriculum. Teaching ethics instil not only just the knowledge of what is ethical but also to strengthen the character required for individuals to behave ethically. Having accepted that learning ethics should help students: to recognise the risks of unethical behaviour; and to be aware of broader social and political context within their profession practices (Low 2013). Ethics education should take a direction towards minimising the risk of unethical behaviours by graduates.

Empirical research on ethics education

The research literature indicates that ethical education has been an area of concerns for both education institutions and professional bodies. Recent research in ethics which focuses on the influences of ethics education on individual ethical behaviour has revealed conflicting results. In the US for instance, ethics education was highly regarded course that aimed to equip tertiary students with the ethical sensitivity and insight to benefit themselves and society. However, the incorporation and delivery of ethics education was found inconsistent and perhaps inadequate. In fact, professional bodies such as PricewaterhouseCoopers also claimed that ethics is not consisted and integrated with accounting curriculum. For this reason, ethics education is seen as failed to increase ethical sensitivity and moral reasoning of accounting students (Dellaportas et. al, 2014. Similarly, Shurden, Santandreu and Shurden (2010) studied the business students' perceptions of ethical issues by examining whether the students responded to the ethical dilemmas in accordance with either the ethical egoism (outcome with the greatest personal gain) or the utilitarianism (outcome for the greatest number of people). Based on their survey to 193 business students, they concluded that ethics instructs can be taught and have an impact on students' personal beliefs and behaviours. However, the work of Bloodgood, Turnley and Mudrack (2010) oppose the conclusion of Shurden et al. (2010). Bloodgood et al. (2010) claimed that ethics education has a negative impact on students' views on unethical behavior. The scenarios suggest that there have been little development of ethics education in tertiary curriculum (Dellaportas, Kanapathippilai, Khan, Leung, 2014; Sakar, 2014).

The above scenarios have been associated with the notion of 'fixed attitude'. Under this notion, there are beliefs that students' personal values are already formed upon entering college; business as a discipline is unethical by nature; and ethics instruction has yet to prevent any unethical behaviour (Dellaportas, 2014; Lau, Caraciolo, Roddenberry and Scrogging 2012). Therefore, the notion of fixed attitude also questions the role of ethics education in improving the values of people. According to Lau et al. (2012), such issues were further complicated by allegations saying that teaching ethics is not being able to figure out how much instruction an individual needs to change his or her behaviour. Nevertheless, cognitive development theorists have strongly opposed the notion of fix attitude theory. They suggest that individuals' personal values are not static and are subject to continuous modifications through emotional behaviour and cognitive intervention. This shows that individuals will continue to develop and/or adopt their ethical values through the process of socialisation including education that they experienced in life. Furthermore, the goal of ethics education is not aiming at moral conversion but rather helping students establish their skills and attitude in facing ethical dilemmas (Dellaportas, 2014).

In the view of researchers, ethics education in tertiary education is also facing another challenge. The challenge is whether or not the students received appropriate instruction through their learning at university always becomes a prominent issue and there is increasing research to suggest that what have been teaching has been woefully inadequate in addressing the ethical stances of students. In Malaysia case for example, ethics education has been incorporated in the universities' curriculum following the adoption of soft skills in the Malaysian higher education curriculum since 2009. The Malaysian soft skills consist of a number of important generic skills including communication, leaderships and ethics. Therefore, this research aimed to identify the UUM students' perceptions of their ethical environment the implication of such views on development of their professional identities.

Problem Statement

The government of Malaysia also believes that ethics has a very important and effective role in developing the country. Therefore, ethics has been placed as a course in higher education system. The efforts started in 1990s, when the government directed local universities to incorporate ethics education in their curriculum (Mohd Zabidi & Kamarudin, 1996). The direction aligned with the Malaysian Vision 2020 that is to ensure the prevalence of high moral values. After 20 years later, the efforts are still continued under the implementation of the Malaysian soft skills, in which ethics has been identified as one of the important skills that should be enhanced among universities' students.

Nevertheless, to the researchers' knowledge, there appears to be very minimal research that has explored the effects of ethics education on students' ethical behaviour. Studies on the implementation of Malaysian generic skills mostly focused on communication, teamwork and leadership skills (see Norani & Noorashidi, n.d; Norani & Sazalie, 2010). Shakir (2009) for instance, has investigated the implementation of soft skills development method in both public and private higher institutions in Malaysia. The Malaysian soft skills consists a number of important generic skills including communication, leaderships and ethics. Shakir's study suggests that some courses are having difficulties to incorporate the generic skills in their syllabus due to the time limitation and the class size. The work of Shakir implies that ethics education may has similar effects on academic courses.

As one of the higher institution players, UUM is committed in employing ethics education in both curriculum and co-curriculum. Generally, UUM offers nearly 40 academic programmes and the ethics course has been introduced either as a core or elective course for almost all the academic programmes. However, since the introduction of ethics education in UUM, least is known about the effects of ethics education on the UUM students. Therefore, the objective set for this study was to learn how the UUM students perceived the influence of ethics education on their ethical environment and development of their professional identities.

Methodology

To gain the knowledge on how the UUM students perceived the influence of ethics education on their ethical environment and professional identities, the questionnaire has been used as a means of collecting data. The questionnaires were distributed among students who were in the second-year and third-year studies from various academic programs. As the population of the study was 3253 students, the sample size was estimated (using Krejcie & Morgan,

1970) involving about 343 respondents. To ensure the participants involved in this study had taken a course in ethics and represented the variety of academic programs in UUM, two stages of sampling method namely stratified sampling and simple random sampling technique was adopted. From the total of 343 questionnaires were distributed, only 300 completed questionnaires were collected which represented a return rate of 87.46%.

The questionnaire instrument that covers issues, including perceptions of the UUM students of ethics education about their ethical environment and professional development, including their beliefs in ethics, moral and professional values was developed based on Hypothetical Ethical Situations (HESs) questions by Low (2009). Hypothetical Ethical Situations (HESs) questions were adopted in the questionnaire instrument with the aim of assessing participants' responses on how they thought they would behave in ethically challenging situations. In the questionnaire, participants were given seven (7) ethical scenarios and they were required to value, whether each action taken by key players were ethical or unethical by choosing "Yes" or "No" answers. The HES questions consist of ethical dilemmas usually faced by students in their daily activities and early career development. In order to understand the rationale behind "Yes" or "No" answer, respondents were required to recognise the degree of environmental influences on participants' ethical assessments. Respondents were asked to rate the level of environment influences for each ethical scenario using percentage levels that are 0%, 25%, 50%, 75% and 100%. The chosen percentage reflected the degree of environmental influences on individual personal values and behaviours. Scores between 0% and 25% indicate that respondents value their environment as ethical, whilst scores between 50% and 100% show the opposite situation where the environment is perceived as unethical.

All seven HES indicators have been interpreted using descriptive analysis such as frequency, compute and record. This approach has been taken into account as respondents' responses to particular ethical scenarios more easily explain the ethical values of the students influenced from their ethical education.

Findings and Discussion

Demographic Analysis

Table 1 shows the majority of participants taking part in this study were 77.3% female (n=232), while 22.7% were male (n=68). Since this study focused on the second and third year students, it is not surprising that, the highest percentage of respondents (93%) fall within the age category between 21 and 25 years old (n=297). Only 6% (n=18) respondents were within the age category 20 years old and below; and 1% (n=3) respondents were identified as mature students as their indicated age ranged between 26-29 years old. This information indicates that development of students' thoughts and behaviours towards ethics were largely shaped by their peers from the same age group. In order to see the distribution of sample, respondents were also asked to indicate their races and religions. Of the 300 respondents, the proportion of races in this study involved 74% Malay (n=223), 18% Chinese (n=55), 4.3% Indian (n=13), and 3.1% other ethnicity group such as Bumiputera Sabah and Sarawak (n=9). Similar proportion was identified in the category of religion variable. The breakdown of respondents consisted of majority 76% Muslim (n=228), followed by 16.7% Buddhist (n=50), 4.3% Hindu (n=13), 2.7% Christian (n=8) and 0.3% others (n=1).

From the total of 300 students, more than half of respondents i.e. 55.34% (n=166) were from College of Business (COB). From the figures, respondents of Business Management and TISSA were among the highest, with the percentage of respondents 18.67% (n=56) and 51% (n=51) respectively. This followed by 9.33% (n=28) students of School of Economic, Finance and Banking, 5.67% (n=17) School of Islamic Business, and 4.67% (n=14) School Technology Management and Logistic. Meanwhile, 26.34% (n=79) respondents were students of College of Law, Government and International Studies (COLGIS). Students of School of Government were the highest participants, 13% (n=39), followed by 8% (n=24) School of Law, 4.67% (n=14) School of Hospitality, Tourism and Event and 0.67% (n=2). School of International Studies only 18.7% (n=55) students of College of Arts and Sciences (CAS) participated in this study. Of that figure, the largest participants, 11.7% (n=35) were students of School of Multimedia Technology and Communication, followed by 2.67% (n=8) School of Computing, School of Education and Modern Languages. The other participants were from School of Quantitative Science 0.7% (n=2), School of General Studies 0.33% (n=1) and School of Social Development 0.3% (n=1). In summary, information recorded in Table 1 shows that the variety of data collected for the purpose of this study.

Table 1: A Summary of Demographic Variables

Variable	Category	N	%	
<i>Gender</i>	Male	68	22.7	
	Female	232	77.3	
	<i>Total</i>	<i>300</i>	<i>100</i>	
<i>Age</i>	Below 20 years old	18	6	
	21-25 years old	297	93	
	26-29 years old	3	1	
	<i>Total</i>	<i>300</i>	<i>100</i>	
<i>Race</i>	Malay	223	74.3	
	Chinese	55	18.3	
	Indian	13	4.3	
	Others	9	3.1	
	<i>Total</i>	<i>300</i>	<i>100</i>	
<i>Religion</i>	Islam	228	76.0	
	Buddha	50	16.7	
	Hindu	13	4.3	
	Christian	8	2.7	
	Others	1	0.3	
	<i>Total</i>	<i>300</i>	<i>100</i>	
<i>College & School</i>	<i>COLGIS</i>	Government	39	13
		Hospitality, Tourism & Event	14	4.67
		International Studies	2	0.67
		Law	24	8
		<i>Total</i>	<i>79</i>	<i>26.34</i>
	<i>COB</i>	Business Management	56	18.67
		Economic, Finance & Banking	28	9.33
		Islamic Business	17	5.67

	Technology Management & Logistic	14	4.67
	TISSA	51	17
	<i>Total</i>	<i>166</i>	<i>55.34</i>
	Computing	8	2.67
	Education & Modern Languages	8	2.67
	General Studies	1	0.33
CAS	Multimedia Technology & Communication	35	11.7
	Quantitative Sciences	2	0.7
	Social Development	1	0.3
	<i>Total</i>	<i>55</i>	<i>18.7</i>
	<i>Total</i>	<i>300</i>	<i>100</i>

The Influence of Ethics Education

Many factors can stimulate individual's growth, and education was found as one of the most crucial factors (Kohlberg, 1981). Most psychologists agree that ethics is one of the knowledge that can be learned. Kohlberg is one of the psychologists who examines whether an individual's ability to deal with ethical issues can develop in later life and whether education can affect that development. Kohlberg found that the ability of an individual to deal with moral issues is not formed all at once, but rather develops in stages. According to Kohlberg (1981), there are three stages of moral development; the earliest level called as the pre-conventional level (children), the second level known as the conventional level (adolescents) and third level named as the post-conventional level. Kohlberg experienced that when his subjects took courses in ethics and these courses challenged them to look at issues from a universal point of view; they tended to move upward through the levels.

Based on Kohlberg (1981) arguments, the researchers tried to investigate the effects of ethics education received by the respondents on development of their personal values and ethical decision making. Respondents were requested to indicate their perceptions of ethics education that they received at the university. Respondents who indicated that they had taken a course in ethics as recommended by the structure of their degree programs were required to value the effects of ethics education on their personal ethics development including their ethical decision making. The findings of this study appear to prove the claims made by Kohlberg (1981).

From the total of 300 respondents, only 78% (n=234) of respondents had taken their ethical courses as suggested by their program structures. Meanwhile, the rest of 22% (n=66) of respondents were not taking the any ethical courses yet. The reasons behind this situation may be that for certain undergraduate program, the ethical course is structured for the final year students and this group of respondents were not in their final year studies yet. Another reason is that some of the degree programs in UUM have structured ethics courses as one of their elective rather than a core course.

Figure 1 shows the respondents' views on the importance of ethics education on individual ethical personal beliefs and behaviours including their ethical decision making. The findings show that the majority of respondents who had taken a course of ethics reduced their score from slightly 'not influence all of them' to high 'absolutely great' scores. In contrary,

respondents who have not taking a course of ethics are higher in score 'not influence all of them' compare to marginally score on 'absolutely great' influenced their ethical behaviour.

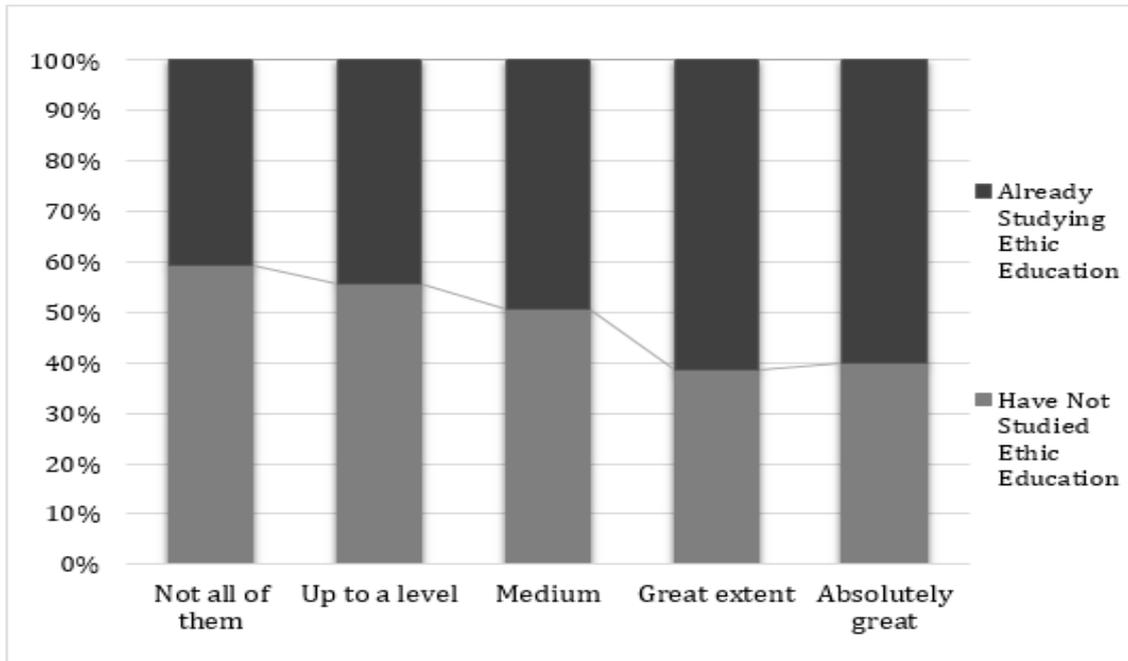


Figure 1: The effects of ethics education on individual ethical personal beliefs and behaviours

This study also found that 30.3% (n=91) of respondents considered ethics education was important, 28% (n=84) very important, while 25.7% (n=77) reflected as relatively important (see Figure 2). Only a small number 11% (n=33) and 5% (n=15) of respondents respectively still considers ethics education as important at a certain condition or not important at all to learn.

The findings align with psychologist Rest, who found that dramatic changes occur in young adults in their 20s and 30s in terms of the basic problem-solving strategies they use to deal with ethical issues. These changes are linked to fundamental changes in how a person perceives society and his or her role in society. The extent to which change occurs is associated with the number of years of formal education. Deliberate educational attempts (formal curriculum) to influence awareness of moral problems and to influence the reasoning or judgment process have been demonstrated to be effective (Velasquez, Andre, Shanks & Meyer, 1987).

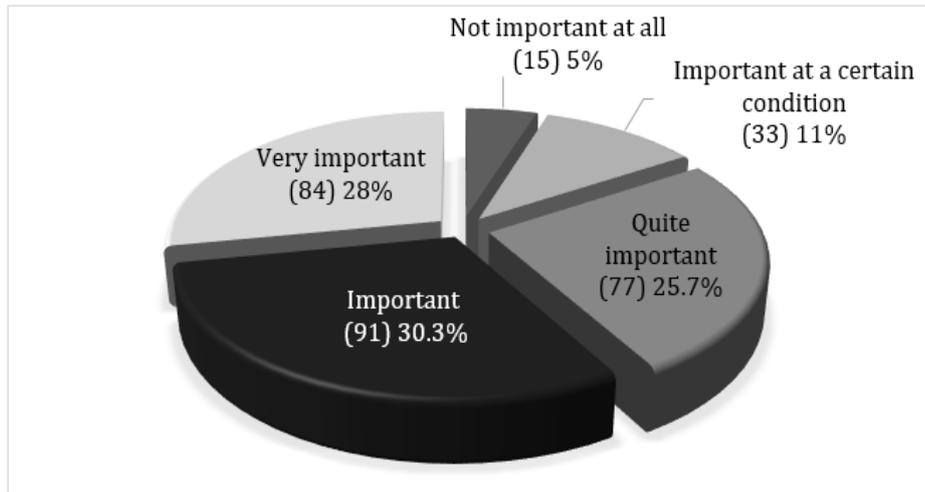


Figure 2. Respondents' responses of the importance of ethics educations on development of their personal values

Based on these findings, it can be deemed that ethics education is important and significant to be offered to all students in UUM, because at this Kohlberg conventional level, students will continue to develop their ethical values to the post-conventional stage. The person at the post-conventional level stops defining right and wrong in terms of group loyalties or norms. Instead, the adult at this level develops moral principles that define right and wrong from a universal point of view. The moral principles of the post-conventional person are principles that would appeal to any reasonable person because they take everyone's interest into account. If you ask a person at the post-conventional level why something is right or wrong, she will appeal to what promotes or doesn't promote the universal ideals of justice or human rights or human welfare (Velasquez, Andre, Shanks & Meyer, 1987).

Perceptions on Ethical Environment and Professional Development

This section presents the perceptions of the UUM students of their ethical environment relating to their personal and professional values and behaviours. In particular, this study explains how university students perceived their ethical environment and development of their personal identities would provide insights of whether students: believe in ethics, moral and professional values; believe that implanting ethics and professional moral through formal; and the influence of informal education of their ethical decisions. This section ends with the conclusion students' perceptions of their ethical environment and professional development.

Hypothetical Ethical Situations

The first HES in Table 2 depicts whether or not respondent would cheat on their tutorial assignments by copying other students' assignments. Copying other students' assignments was wrong and this action would not be a permissible activity. Therefore, students ought not to carry out this action. Table 1 shows how respondents reacted to the situation. It can be seen that 49.3% (n=148) of respondents prepared to act unethically whilst the other 50.7% of respondents refused to do so. The scores for ethical and unethical behaviours are almost balance indicating the cheating culture exists in the university and students having difficulties to identify whether copying other people's works is ethical or not. This

scenario reflected by participants' responses in HES (1b), when participants were required to value how their peers would respond to HES (1a) ethical scenario. Surprisingly, the majority of respondents perceived that their peers would accept the copying offer. Table 2 shows that most of the respondents prepared to act unethically with the total score of 72.1%, i.e. from the breakdown score 39.7% (50%), 26.7% (75%) and 5.7% (100%).

Table 2: First Hypothetical Ethical Situation – Opportunity to Copy Answer of Tutorial Assignment

You are unable to complete a tutorial assignment but you have been offered a copy answer of other students from different tutorial groups.		Frequency	Percent
HES 1(a) Would you accept the offer?	Yes	148	49.3
	No	152	50.7
	Total	300	100.0
HES 1(b) Level percentage of acceptance offers by other students	100%	17	5.7
	75%	80	26.7
	50%	119	39.7
	25%	71	23.7
	0%	13	4.3
Total	300	100.0	

The second HES question aimed to assess students' attitudes towards cheating. The question was asking the respondents' willingness to report cheating to lecturers. From the question, it views egoism of people in their natural state, selfish and motivated by self-preservation and self-gain. Table 3 (HES 2a) shows a significant 83.0% (n=249) of respondents refused to report or they chose to silence about the act. Only 17% (n=51) of respondent would report about the copying activities. From HES 2(b), the respondents revealed that their peers would act the same due to the majority of respondents (90%) indicated not to report the cheating. In the view of researchers, the participants' responses indicating that they were living in an environment which discouraged them to act ethically.

Table 3: Second Hypothetical Ethical Situations – Willingness to Report the Cheating

You find there are other peers have a copy of the assignment in their circles.		Frequency	Percent
HES 2(a) Would you choose to silently?	Yes	249	83.0
	No	51	17.0
	Total	300	100.0
HES 2(b) Level of percentage not to report to the lecturers	100%	65	21.7
	75%	120	40.0
	50%	85	28.3
	25%	26	8.7
	0%	4	1.3
Total	300	100.0	

In the third HES question, respondents were again asked about copying/cheating issue, but in this situation the issue of copying/cheating involved an implication on students' grades.

Respondents were informed that they will get a higher grade by modifying other students' works. The question wanted to evaluate whether students are willing to involve with cheating/copying activities if there would be an implication on their grades. Table 4 shows the result of the third HES question. Surprisingly, the findings indicated that 55.7% (n=167) of respondents were prepared to modify other people's works if they would be given a better grade. Meanwhile, 44.3% (n=133) refused to do so. This might suggest that respondents might feel that it was acceptable to modify other people's works because it will improve their grades. This value is in line with the respondents' ethical environment perceptions since the majority of them (68.7% or n=206) perceived that other friends would act the same.

Table 4: Third Hypothetical Ethical Situations – Modified Other Students' Assignments to Get Higher Mark

A friend suggested you to modify other students' assignments to get higher marks.		Frequency	Percent
HES 3(a) Would you accept the offer?	Yes	167	55.7
	No	133	44.3
	Total	300	100.0
HES 3(b) Level percentage of acceptance offers by other students	100%	29	9.7
	75%	80	26.7
	50%	97	32.3
	25%	75	25.0
	0%	19	6.3
Total	300	100.0	

This finding contrasted with the findings of Low (2009). Low investigated the perceptions of accounting students and graduates in New Zealand on the importance of ethical education interventions in accountability education. Low specifically looked at the legitimization of students ethical decisions through the interpretation of their ethical responses to ethical situations and hypothetical case situations. The work of Low found that the accounting students and graduates in New Zealand might feel that it was acceptable to copy or modify other people's works if there were less complicated consequences where grades might not be implicated. The participants showed that they were unwilling to copy or modify if that assignment had implication on their grades

In the fourth HES question, respondents were required to identify whether ethical or not if they signed a class attendance on behalf of their friends who had to carry out other important tasks during the class time. Table 5 shows that only 32.2% (n=97) of respondents indicated their willingness to sign a class attendance on behalf of their friends. Meanwhile, the majority of 67.7% (n=203) of respondents revealed that they will not do so. Nevertheless, when respondents were asked to value their environment, the majority 70.3% of respondents (n=211) perceived that other students are might willing to sign a class attendance on behalf of their friends.

In the view of researchers, respondents had knowledge of basic ethical principles but in practice, some of students felt that it was difficult to apply their ethical knowledge in daily life may be due to some dilemmas. For instance, one may help his close friends, who are busy with university's projects by signing class attendance for them, even though, he aware

that action is unethical. This is happen because some students believed that they need to help their friends from facing bigger problem such as being barred from the final exam. Furthermore, participating in the university’s projects is considered as a good activity as it helps to build the university’s reputations. This case indicates that in real life, people always been in dilemmas to practice ethical actions, especially when the ethical issues involve helping close friends and families.

**Table 5: Forth Hypothetical Ethical Situations –
Signing class attendance on behalf of best friend.**

You have been asked by your best friend to sign the class attendance on behalf of him or her because he or she is busy with extracurricular activities.		Frequency	Percent
HES 4(a) Would you fulfilling the request?	Yes	97	32.3
	No	203	67.7
	Total	300	100.0
HES 4(b) Level percentage of acceptance offer by other students	100%	23	7.7
	75%	70	23.3
	50%	118	39.3
	25%	58	19.3
	0%	31	10.3
Total	300	100.0	

The fifth HES question with regards to personal values and behaviour of respondents wanted to assess whether or not they would lie about their abilities in their curriculum vitae (CV). Table 6 HES 5(a) shows that the majority 88.7% (n=266) of respondent were prepared to do the 'right act' compared to a lower percentage 11.3% (n=34) of respondent desperate to claim the untruth CV. The score in HES 5 (b) however, shows almost a balance percentage. The finding indicated that a total of 51.6 % of respondents felt their peers would claim the untruth CV, compared to 48.3% (n=145) of respondents totally would likely claim the truth CV.

**Table 6: Fifth Hypothetical Ethical Situations –
Modify the CV**

You are applying for a job and consider that your communication skills are not promoted well in your CV. By claiming to have been a member of the school debating team this aspect would look better.		Frequency	Percent
HES 5(a) Would you do this?	Yes	34	11.3
	No	266	88.7
	Total	300	100.0
HES 5(b) Level percentage of other applicants will do this	100%	7	2.3
	75%	43	14.3
	50%	105	35.0
	25%	106	35.3
	0%	39	13.0
Total	300	100.0	

The sixth HES question looked at whether or not respondents would be prepared to distort the truth in attempting to get a better salary offer from an employer. This situation might

explain how individuals prepare to lie to gain more money or benefits in their lives. Based on Table 7 HES 6(a), the findings are more favourable for “No” responses than “Yes” in that a higher 75.7% (n=227) of respondents were not prepared to lie about a rival firm offer, compared to the 24.3% (n=73) of respondents who were prepared to lie about such an offer. The ethical environment score nevertheless, shows that a total 60.7% of respondents believed that people around them prepared to lie to gain more money or benefits in their lives. The highest score 41.7% by 50% responses, followed by 15.7% (75%) and 3.3% (100%) responses. The rest 39.4% the total score by respondents who were not prepared to lie to gain more money. If someone was already prepared to lie to get a better salary offer from an employer, then one can only speculate as to the extent to which that individual would be prepared to become involved in unethical behaviour for self-gain.

**Table 7: Sixth Hypothetical Ethical Situations –
Rival Firm offer claim**

You receive a slightly disappointing salary offer from a well-known private firm, but you have heard that they are negotiable. By claiming a better offer from a rival firm you may be able to induce an increase in the offer.		Frequency	Percent
HES 6(a) Would you do this?	Yes	73	24.3
	No	227	75.7
	Total	300	100.0
HES 6(b) Level percentage of applicants will do this	100%	10	3.3
	75%	47	15.7
	50%	125	41.7
	25%	92	30.7
	0%	26	8.7
	Total	300	100.0

The seventh HES question was designed to ask whether the respondents would become involved in unethical creative financial practices and subsequently it was important that such a direct question was asked. The seventh situation asked if respondents would creatively manipulate financial information for ‘self-interest’ reasons, that is, manipulate financial information to allow for future personal gain through bonus payments for favourable future results. From Table 8, respondents “No” showed 87% (261) would not manipulate the results by creative write-downs to facilitate future performance and thus depicting lower percentages, i.e. 13% (39) of these categories of respondents wanting to act inappropriately. Of concern, however, is the highest total score 57.1% [36.7 percent (50%), 13.7 percent (75%) and 6.7 percent (100%)] of respondents would creatively manipulate firm's financial for their future self-gain. The findings show that the indicating the ‘wrong action’ to take on these ethical situations. In other words, the respondents’ perceptions, thought that it was more likely that their peers would become involved in creatively manipulating financial information for self-gain.

**Table 8: Seventh Hypothetical Ethical Situations –
Manipulating the Company’s Financial**

You have been appointed as Manager at one of the Government-linked companies (GLCs) with high salary deals. The appointment gives you the power to manage the interests of the company. You realise that the authority also gives you the space to manipulate the company's financial information.			
		Frequency	Percent
HES 7(a) Would you do this?	Yes	39	13.0
	No	261	87.0
	Total	300	100.0
HES 7(b) Level percentage of applicants will do another job like this	100%	20	6.7
	75%	41	13.7
	50%	110	36.7
	25%	90	30.0
	0%	39	13.0
	Total	300	100.0

Based on the seven HES situations disclosed above, respondents can distinguish between ethical and unethical conducts. However, the majority of them revealed that they were unable to perform ethical behaviors as they perceived they lived within unethical environment. Figure 3 shows that respondents have placed their environment in 50% to 100% as unethical in many instances.

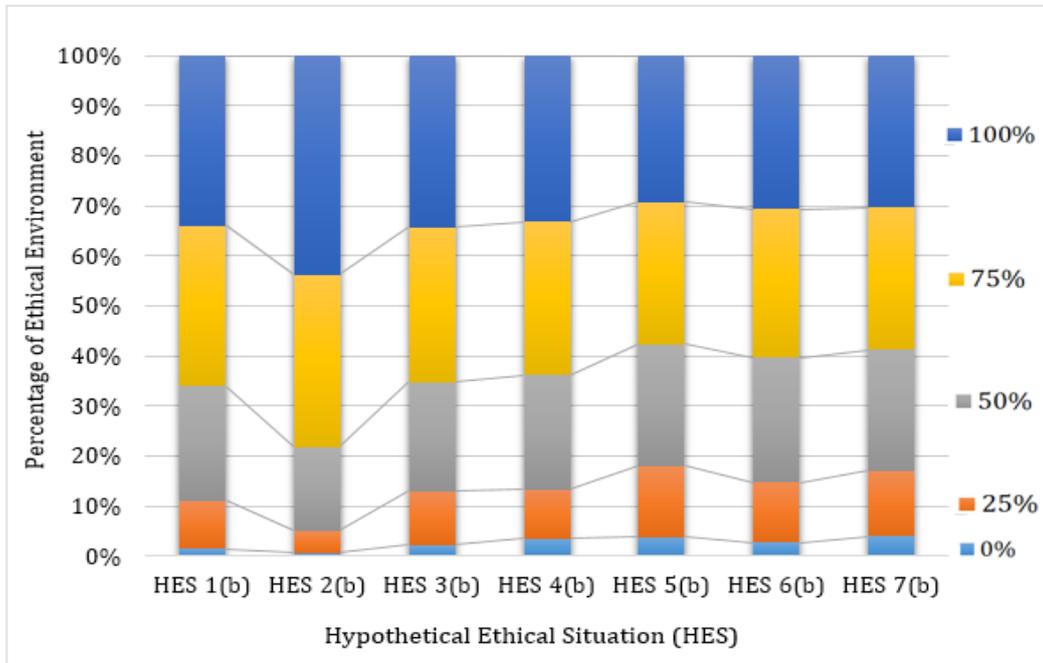


Figure 3: Respondents' perception of their ethical environment

Data manipulation using compute and record in Table 9 also shows the highest score of the unethical environment is 73.7% (n=221). Whereas only 26.3% (n=79) of respondents perceived they live in an ethical environment.

Table 9: Respondent's Perceptions on Their Environment

	Frequency	Percent
Ethical	79	26.3
Unethical	221	73.7
Total	300	100.0

Note: Compute HES 1(b) + 2(b) + 3(b) + 4(b) + 5(b) + 6(b) + 7(b) and recode 0%-20% = ethical and 50% -100% = unethical

From these scores, researchers perceived that UUM students had a moderate understanding of what is being ethical and unethical, although nearly 80% of respondents have been exposed to formal ethics education in their respective programs. In many circumstances, students were facing difficulties in deciding an action, whether it is ethical or not because the environment perceived any unethical actions as part of the societal culture. It is essential to create an ethical environment to encourage ethical behaviour and to implement procedures and policies to provide guidance for specific situations (Albrecht, 1992). Ethical issues confront people every day, and therefore, ethics are an important guideline for everyone. Without the emphasisation on ethics, organisations will miss the opportunity to reinforce responsibility for their internal and external environment (Chmielewski, 2004).

Conclusion

Based on discussions and findings presented, this study draws the following conclusion. First, every individual has a set of values through which he/she looks at all things and also

at the world. Values, however, are not permanent and they will change through the socialisation process undergone by individuals. Since individuals experienced different socialisation processes, each individual has different value. This explains the result of HES questions on why individual had different thoughts on what was considered as being ethical and unethical. Second, ethics are sets of rules that govern the behaviour of a person, established by a group or culture. Values lay the foundation of ethics and change from time to time according to the changes in the environment. In the context of UUM students, UUM ethical environment was created by rules and regulations established by the university. Ethical awareness was spread out when students first registered with the university. Ethical understanding was developed through a combination of formal (curriculum) and informal education (co-curriculum). The research found that the respondents hold certain values, but they do believe in ethics and moral. In fact, the respondents appreciated the ethics education that they received during the studies and they admitted that all the ethical values they learned during ethics lessons were useful for them. Indeed, respondents indicated that the ethics lessons helped them to develop their ethical understanding including building their professional values.

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