

COMPARISON OF PERCEPTION OF ETHICS AMONG THE ACCOUNTING PROFESSIONALS, ACCOUNTING EDUCATORS AND ACCOUNTING STUDENTS

Amit Pusti*

Abstract *The concept of 'ethics' in accounting education has gained paramount importance in today's world. The accounting professionals had experienced controversially the deepest crisis regarding their professions with the discovery that accountants had acceded in notable fictitious financial reporting by corporate giants such as Enron, WorldCom, Tyco, Satyam and the like.*

The accounting profession in India has started focussing more on accounting ethics at undergraduate and postgraduate levels due to various corporate scandals, especially Satyam scam in India and other scams in the world. Through the close survey of various corporate scams, it is apparently clear that business professionals are likely to be involved in the corporate scandals, their ethical behaviour can be used to measure ethical conduct. Commerce or business students are to become future leaders in business field and their behaviour largely affects the performance of businesses as well as the economic development of the society. Because of the scandals, professionals' trustworthiness and objectiveness have raised questioned.

The various corporate scams have led to increase the demand for accounting ethics within the professionals and students who are in commerce or business education.

The purpose of the study is to explore the perception of ethics of accounting students, teachers, and professionals. For the purpose, we sent a questionnaire to accounting professionals, teachers, and students through email and hard copy to collect their views and we have used the 'z' score test to make a comparison of the perceptions of ethics among the accounting groups. The result shows significant differences among accounting students, teachers, and professionals regarding perception of accounting ethics.

Keywords *Ethics, Professionalism, Accounting Education*

INTRODUCTION

Nowadays, ethical behaviours of businesses are being scrutinised in every sphere. It is important to specify that the nature of conducting accounting practices has changed its impact on company, business world, society, or stakeholders in the long run. Stakeholders rely on the information reported by accountants who take decisions about the entity in hand. All decisions involve judgement, which comprises personal values such as following rules, obeying authority, caring for others, justice, whether the choice is right or wrong. Such personal values incorporate ethical values that dictate any accounting value chosen is good or poor for economic value. To maintain the faith of the community, both corporate and public accountants must be highly ethical in their work. The events of Enron, Arthur Anderson, WorldCom, Tyco, Xerox, Satyam, and many other scams open a new front to us. The financial fall down of the multinational corporations has strongly affected all of its stakeholders. These scandals have

brought a lot of attention in media. These scandals have led to increased demands for ethics in commerce or accounting profession.

The accounting profession in India has started focussing more on accounting ethics, particularly after these corporate scandals. Because of the scandals, questions are being raised on professionals' credibility and reliability.

The accounting professionals constantly face pressure to maintain high ethical standards at their workplace. The increased ethical standards on professionals have put a lot of pressure on the business school to educate future professionals. It is argued that many business students do not develop appropriate ethical decision skills, which helps them handle ethical dilemmas at their future workplace.

Top level management takes financial decision on basis of financial statement reported by accountants. So, it raises the concern that such corporate scams cannot take place without connection of accountants. To maintain high ethical

* Assistant Professor, Department of Commerce, Sidho-Kanho-Birsha University, Purulia, West Bengal, India.
Email: amit_pusti@rediffmail.com

standards at their workplace and also in their lives, ethics in accounting should be introduced in accounting education.

The question that arises from the above is what form of ethical training the auditors, accountants and managers received as they were earning their degrees. That is why, the stakeholders want to know what happened to ethics in accounting. Have the professionals become less ethical than ever, or has the recent economic slump brought to light ethically questionable practices that have been going for a long time? What can we do to stop the unethical practices? All such practices raised question about the professionalism and ethics in accounting educations and research. Are there any lacunas on behalf of teachers of commerce to teach their students the ethics or has the profession of today become less ethical? Is it possible for us to give education about ethics?

Ethics

Ethics is a branch of Philosophy and is considered a normative science because it concerns with the norms of human conduct, as distinguished from formal science such as Mathematics and Logic, Physical Sciences such as Chemistry, Physics, and empirical science such as Economics and Psychology. As a science, ethics must follow the same rigours of logical reasoning as other science. Ethics, as science, involves systemising, defending and recommending concepts of right and wrong behaviours.

The world “ethics” is derived from the Greek word “ethikos” meaning custom or character. In brief, the Oxford Dictionary defines ethics as treating moral questions. But, the definition is imprecise and leaves a number of loose ends. Whose morals? Which morale questions? Perhaps the definition provided by The Chambers Dictionary comes closest to providing a workable definition: ‘ethics is a code of behaviour considered correct’. It is the science of morale describing a set of rules of behaviour. Moreover, ethics can be defined broadly as the study of what is right or good for human beings to a large extent. It attempts to determine what people ought to do and what goals they should pursue.

Ethics is study of morality which is concerned with the values and beliefs which guide people to act in a right way in society. It also specifies certain norms and rules which help individuals or organisation to take right and good decision in different situations.

Ethics is a systematic statement of our morality. Its involves a rational method for examining our moral lives, not only for recognising what is right and wrong but also for understanding why we think something is right or wrong. “The unexamined life is not worth living”, said the Greek philosophers Socrates. In other words, morality involves what we mean by our values of right and wrong. Ethics is a formal system for deciding what is right and wrong and

for justifying moral decisions. In every language, the terms morality and ethics are often used interchangeably (Srinivas & Malick, 2009).

In short, ethics reflect a society’s notion about the rightness or wrongness of an act. It also involves the evaluation and application of certain moral values that a society or culture has come to accept as its norms. It is generally described as a set of principles or moral conduct. The principles of ethical reasoning are useful tools for sorting out good and bad components within complex human interaction (Powers & Vogel, 1980).

Ethics can never be legislated. Lawmakers tried many times, but failed. Ethics are instilled in our conscience and can only be developed and improved by education (Fok, 2004). We consider that the educational institution is a place where interaction among various groups take place i.e., inter-personal experience of each member may be transformed to another that helps to build our social behaviour or socio-cultural character.

By adhering to norms and systems relating to ethical framework, accounting educators can be able to identify the main causes of ethical problem or ethical dilemmas and provide some suggestions in order to take right decision in right manner.

Professionalism

The concept of professionalism has been widely discussed in standard work of Durkheim (1984) and Parsons (1939) who characterised professionalism from its functional role in the division of labour in society and its central normative values. According to Friedson (2001), professionalism is a unique form of occupational control that has distinct advantages over market and bureaucratic forms of control. Political, economic and ideological forces all exert pressure over professions, and professionalism must thereby be interpreted and analysed in its social context.

The concept of professionalism is currently undergoing development and involves the use of professionalism as a vehicle for occupational change and control. Events *et al.* (2006) claim that “professionalism” is used as a discourse to promote and facilitate particular occupational changes in service organisations, which includes analysis of how the discourse operates at both macro and micro levels. Therefore, professionalism has come to be an appealing concept for different kinds of occupational groups. This appeal and attraction of professionalism are reflected in the society in different ways. One example is how it is used as a marketing slogan in advertising to appeal to customers and attract recruits to companies (Fournier, 1999). Another example is ambition to make several occupations, previously labelled semi-professions, more academic, for

example teachers, social workers, nurses, doctors, engineers, lawyers, librarians etc. The expanded vocationalisation of the university education has transformed the higher education system, both in volume and in the way the higher education system is linked to the employment market. When the university system is embracing the formation of the incumbents to a member of mid-level occupation, the role of these different occupations in society will also change. It will also change the way the vocationally trained students enter these occupations, how they perceive their work, and how their professional character and professional identities are constructed.

Accounting has been described more as a social practice rather than a technical practice (Carnegie & Napier, 2007), as it competes with other professional groups and occupations to attract and retain talent. As a profession, accounting has come under scrutiny in many ways, particularly in an era of corporate collapse. These events lead to some questions as to whether accounting meets the requirement of a profession. In examining, what distinguishes an accounting profession from other occupations? West and Yee (2006) indicate that occupational status is a matter of perception and is endowed by the society in which an occupational group is constituted. Regarding the development of occupational quality, one should consider the specific cultural values of the places where they do occupation. Occupations that are known as professions are those which reflect predominant social, culture, and institutional values. The criteria of professionalism are necessarily reflective of the society, which elevates the status of a particular occupation. Enhanced occupational authority enjoyed by professions is deemed to be derived from their exclusive expertise (West, 2003). The researcher provides a quote that describes knowledge as the base of professions, for example-

“---what we now call a profession emerges when a member or person is found to be practicing definite techniques on specialised training. A profession may perhaps be defined as an occupation based upon specialised intellectual study and training”.

A recent description of a professional is a person with specialised knowledge of the profession which creates the basis for prestige and social distance between the expert and user, since the user by definition is excluded from the esoteric knowledge of the professional association. The basis of professional knowledge is cognitive rationality whereby the privileged status of the profession is grounded in a scientific discipline (Turner, 1995). Others have addressed professionalism from a sociological perspective, for instance, Greenwood (1975) identified five distinct characteristics that distinguish a profession from other occupation groups, those being systematic theory, authority, community section, ethical codes, and culture. Abercrombie *et al.* (1994) extend this further by suggesting that embedded

in these characteristics is the notion that a profession relies on performing services not for its own interest for the public interest or good.

However, ethics education can make students, teachers, and accounting professionals aware of and understand the ethical standards, values, skills and behaviour required if they are to be accepted as professionals, and to retain the title of professionalism. On the other hand, it is unlikely that ethics education will discourage unethical behaviour of those who are so inclined towards it. As the profession's commitment to ethical behaviour and values becomes more widely understood and believed, those not inclined to such behaviour will find the profession less attractive (Hysom & Bolce, 1983). India has rich ethical tradition which is envisioned in the scriptures of the land like the Gita, the Upanishads, etc. Hindu scriptures speak of performing right duty, at right time, in right manner. Therefore, increased focus on ethics in accounting education may have long term effect on accounting profession.

REVIEW OF LITERATURE

Erzikova (2009) pointed out that public relation is closely associated with morality and professional ethics. Most of the respondents believe that teaching ethics should be incorporated while designing the public relation curriculum in order to get best result.

Faour (2008) pointed in his paper that accounting professionals should realise that their profession is a unique profession and they have the responsibility to fulfil interest of the organisation in which they work as well as that of society.

Breban *et al.* (2008, p.19) referring to the issue of ethical behaviour in the accounting profession believe that ethics require that the professional accountants show honesty and integrity in performance of their mission, which seems for us of certain value. For confidence in professional skills and independence of the professional accountant, the entity should have high moral values; the professional ethics will ensure the entity not only a professional service, but also the involvement of a person acting on the basis of high moral principles.

A study by Koumbiadis *et al.* (2008) proposed that business schools should emphasise on ethics and values in their curriculum and accounting teachers may spend more time with the students in order to impart ethical knowledge and ethical aspects.

Hale, Hudson, and Smith (2005), in their paper, compare the perception of trustworthiness and integrity of accounting professionals, accounting educators, and students about the Sarbanes-Oxley Act. The result of the paper shows that students are more concerned than accounting professionals

and educators regarding the Sarbanes-Oxley Act. They also pointed out that public accountants are the most optimistic about the future, followed by students, then faculty and industry accountants. Perhaps it is due to more practical exposures of public accountants.

The importance of ethical behaviour of educational leaders was addressed by Julie (2005). He pointed out that the society cannot run successfully, if the educational leaders do not behave ethically. It happens due to lack of proper professional training. Educational institutions have to promote ethics to help the youth to act ethically for the benefit of the society as a whole.

Earley and Kelly (2004) observed that after the Enron scam, the accounting profession has faced new challenges and to maintain highest ethical standard in accounting, the accounting students should be taught ethics at the entry level.

Meeks (2004) carried out a study which compared ethical perception of business students after completing the course and at the time of beginning the course. The study revealed that ethical perception of business students is influenced by their classroom activities. He also pointed out that classroom activities help them to shape their ethical attitude for different actions.

Gimas (2004) says that before maintaining ethical standards and ethical action, educational leader should know what the ethical standards are and what action shall be perceived to be ethical. He suggested that students should learn to accept the consequences for upholding their principles and actions.

Russel and Smith (2003) viewed that accounting students are facing new challenges due to breakdown of ethical values of various corporate giants, which leads to important changes in accounting education.

From the long teaching experience as a college teacher, Sims (2002) has written a book in which he suggests to incorporate various steps to learning and teaching business ethics from beginning with curriculum planning and moving into classroom teaching.

Prencipe *et al.* (2002) stated that introduction of ethics through school curriculum helps the educator for implanting the values and morality in students from the childhood.

Caoplant (2000) conducted a study to verify the view of students and practitioners regarding ethical actions and development of such actions. The study showed that proper development of ethical skill is mostly based on the analysis of case studies, work experiences, and in relation with associated person.

Monappa (1997) conducted a study of ethical attitude of Indian managers through a questionnaire based on the model developed by Rev. Fr. Baumaart S.J., Loyala University of Chicago. The study revealed that Indian managers have high

ethical standards. But it does not speak about the ways to increase the ethical values of the managers.

Alam (1995) expresses that students in his country, Malaysia didn't have good accounting policies over the years due to lack of proper ethical education. He also noticed that top management of their country have lack of enthusiasm to employ proper ethics in business.

Conneel (1992) conducted a study which shows that ethical development should take place at undergraduate level and also mentioned that colleges and universities have the main role to promote ethical development among the students.

Gandz *et al.* (1988) observed that the purpose of business ethics education is to increase the knowledge of ethics associated with the managerial decision and corporate social responsibility. It facilitates the students to take ethical decisions relating to everyday business activities.

From the analysis of the above literature review, the researcher may say that 'ethics' in accounting or business education have gained utmost importance in today's world. India universities and colleges have introduced ethics in their accounting and business curriculum, but not in considerable degree. The researcher also observes that accounting professionals, educators, and students have expressed their views regarding 'ethics' in contradictory manner.

OBJECTIVES OF THE STUDY

The purpose of the study is to clarify the concept of professionalism and ethics which can be taught in accounting education and research, which is required for society, firm, organisation, and students who are in accounting education and research. It will try to explore the views of accounting teachers, students and professionals regarding perception of ethics and also to make comparison between their views and draw conclusion from their answer.

HYPOTHESIS

H₀: There is no difference among Accounting students, teachers, and professionals towards the perception of ethics.

H₁: There is difference among Accounting students, teachers, and professionals towards the perception of ethics.

METHODOLOGY

To achieve the purpose of the study, we have chosen to apply both quantitative and qualitative approaches. The study is basically empirical and exploratory in nature. To investigate the level of perception of ethics, we have conducted a survey on 100 Accounting students, teachers, and professionals. The views of students, teachers, and professionals were

collected through questionnaire. It was done in selected Indian universities, colleges, associations, and companies. The questionnaire was used for students, teachers and professionals in order to be able to make comparison and draw conclusions from their answers.

For survey of teachers, we selected Indian Accounting Education and Research Foundation and Indian Accounting Association. We collected the list of members of those associations from the official websites. 100 members were selected randomly from the list and questionnaires were sent to them to collect their views. For students, we chose stratified random sampling among the undergraduate and postgraduate students of colleges under Vidyasagar University of West Bengal. Questionnaires were served to them and replies were collected. On the other hand, for Accounting professionals, we collected the list from the Institute of Charter Accountants of India, ICWAI, and few blue chip Indian companies. Questionnaires were sent to them through email after selecting the names randomly and their replies were collected. In selecting the sample, the following considerations were kept in mind:

- i) That it should be representative of students, teaches, and professionals.
- ii) That there should be equal number of representatives from each group.

Table 1: Person and Numbers to Whom Questionnaires were Served

Types	Students	Teachers	Accounting professionals	Total
Numbers	100	100	100	300

Table 3: ANOVA

Sources of variance	Ss	Degree of Freedom	Ms	'F' values	
Between the groups	747.60	3-1=2	373.80	Observed	Tabulated values
Within groups	5228.15	36+74+34-3=141	37.07907801	10.0811568	3
Total	5975.75	143			

For the second hypothesis, we have made comparison between

- i) teachers and students,

There will always be some who refuse to return a survey matter. There is no norm for how high the response rate should be (Halvorsen, 1992). According to Denscombe (2000), a response rate of 20% is big enough. However, the response rate of this study is about 48% and we think it is large enough to arrive at conclusions. All respondents do not answer all the questions.

Table 2: Persons Who Give Their Response

Types	Students	Teachers	Accounting professionals	Total
Numbers	74	36	34	144
Rate of Response (%)	74	36	34	48

RESULTS (TESTING OF HYPOTHESIS) AND DISCUSSION

Regarding the first hypothesis, the perceptions of teachers, students and professionals with regard to measurement of ethical and moral values are different. From the ANOVA result (Table 3), it is observed that calculated value i.e. 10.08 is greater than the table value i.e. 3 (5% level of significance). Therefore, we may conclude that significant difference exists among the groups regarding values of ethics and morale.

- ii) teachers and professionals, and

- iii) students and professionals

Here, we used 'Z' test to make comparison between groups of teachers, students, and professionals.

Table 4: Comparison between Groups of Teachers, Students, and Professionals

Particulars	Teachers	Students	Professionals
Sample size	36	74	34
Mean	55.60	53.05	58.52
Standard deviation	2.60	7.22	5.72

Between groups of Teacher and Students

Table 5: Comparison between Groups of Teachers and Students

Particulars	Teachers	Students
Sample size	36	74
Mean	55.60	53.05
Standard deviation	2.6	7.22
'Z' score= 2.70	Table value=1.71	At 5% level of significance

Since, calculate value of 'z' i.e., $2.7 > 1.71$ (table value), we conclude that significance difference exists between teachers and students regarding the values of ethics. The mean value of teachers is greater than that of students. We also conclude that value of ethics of teachers is better than students.

Between Groups of Teachers and Professionals

Table 6: Comparison between groups of Teachers and Professionals

Particulars	Teachers	Professionals
Sample size	36	34
Mean	55.60	58.52
Standard deviation	2.60	5.72
'Z' score= 2.72	Table value=7.71	At 5% level of significance

Since calculated value of z score i.e., $2.72 > 1.71$ (table value), we conclude that significance difference exists between teachers and professionals regarding the values of ethics. The mean value of teachers is less than that of professionals. We also conclude that value of ethics of professionals is better than that of teachers.

Between Groups of Students and Professionals

Table 7: Comparison between Groups of Students and Professionals

Particulars	Students	Profession
Sample size	74	34
Mean	53.05	58.52

Standard deviation	7.22	5.72
'Z' score=4.23	Table value =1.71	At 5% level of significance

Since calculated value of 'z' score i.e., $4.23 > 1.71$ (table value), we conclude that significance difference exists between students and professionals regarding the values of ethics. Again, the mean value of students is less than that of professionals. So, we conclude that value of ethics of professionals is better than that of students.

In conclusion, we can say that the students, teachers, and professionals do not get proper and effective education on ethics during their course of studies. Perhaps, as a result of that, the moral and ethical values are different among the respondents.

Many suggest that introduction of ethics in commerce and accounting curriculum is required, which helps to build our academic community ethical. One of the primary objectives of accounting education must be to develop a broader appreciation of accounting as a context against which the moral aspect of this practice can be explored. Mahoney (1993) suggests that ethics course must seriously consider the ethics of competition, share ownership, self-interest, and economic and social individualism. If ethics education attempts to give students an appreciation of the broader economic and ethical assumptions, it would add force to accounting and students should undoubtedly be confronted with the problems of incompatibility of an economic system that constructs other people as competitors that are to be distrusted and a system of ethics that constructs other people as attentive human being to be cared for (Cragg, 1997). Moreover, we can say that one of the main goals of ethics education should be to encourage students to be familiar with social and political perspective within which their profession is situated. In fact, if we restrict the scope of ethics education to the discussion of codes of ethical practice, then we may inconsistently simply be legitimising the inequities of the prevailing capitalist system (Lehman, 1998). So, students need to be aware of the structural issues which impose upon them ethical decision-making (Fogarty, 1995).

However, in conclusion, accounting professionals have been occupied in the dysfunctional corporate behaviour that leads to the fall of number of large international firms such as Enron, WorldCom, Tyco etc. The corporate governance has raised the controversies on the ethical reputation of accounting professionals. Therefore, the ethical reasoning of accounting students needs to be improved through education as accounting students are the future members of business fields. This improvement would help for future good corporate governance. This has led to the call for an even stronger emphasis to be placed on ethics within the curriculum for undergraduate and postgraduate accounting students.

In short, from the foregoing discussion it emerges that importance of ethics education is essential in the wake of various frauds and scams. It is essential to introduce such education system at both undergraduate and postgraduate levels of commerce and business education as well as in the professional courses. It will help us to develop our ethical decision-making in a particular situation as well as in general way for the betterment of stakeholders' interest, especially when the accounting and reporting system throughout the world has been changed for the adoption of IFRS.

SUGGESTIONS

The study proposes following suggestions for the development of commerce or business educational system, especially in India to make the students and future professionals of accounting more ethical.

Firstly, some business schools and universities have started little focus on 'ethics' in their curriculums but they do not have trained teachers to teach 'ethics'. So, we suggest that ethics in business and commerce course curriculum should be introduced properly and textbooks must have chapters on 'ethics' and moral value with examples, case studies, and some exercises over the issue to think ethically. We also suggest that teachers of universities and colleges should have proper training on how to teach 'ethics' and also how to manage ethical dilemmas at their workplace in future. Secondly, there will be a well and coordinated code of ethics and/ or standards for all commerce and business educators. Thirdly, the authority of UGC will take positive steps to give emphasis over moral and value based education. Professional organisations and associations must keep vigil to check the unethical works of their members. There will be regular follow up action by the association or organisations for the exercise of CEO in a positive and strict manner and lastly, the government should exercise good control mechanism over the association or organisations for the reduction of unethical works.

CONCLUSION

The findings of the present study reveal that criticism against the accounting profession is a global problem and to a large extent, this depends on the increasing internationalisation of business. So, presently, commerce and business education are at a crucial junction. Stakeholders rely on the information reported by accountants who take decisions about the entity at hand. All decisions involve judgement, which should comprise personal values and ethical values that dictate whether any accounting value chosen is good or bad for economic value. To maintain the faith of the community, both business and public accountants must be highly ethical in their work. Accounting professionals know that people,

who use their services, expect them to be highly competent, reliable and objective in this regard. Those who work in the field of accounting must not only be well-qualified but also possess a high degree of professional integrity. A professional's good reputation is one of his most important criteria. Society places higher expectations on accounting professionals. For this reason, professionals have adopted code of ethics, also known as code of conduct. These ethical codes of conduct help the members who are in accounting profession to maintain the ethical standards at their work places.

The accounting profession in India and academic institutions have started to focus more on ethics due to these corporate scandals. With the growing globalisation, corporate social responsibility and corporate governance have been increasing in its importance as these help organisations to improve their relationship with local communities, increase brand value, and build a good corporate image for them.

As accounting educators, we are responsible for educating the next generation of accounting professionals, help them build the ethical decision-making skills and resolve ethical dilemmas of the business students. We should strive to ensure that the students leaving our institutions carry with them the highest ethical and moral standards. Only in striving for this, we can move towards re-establishing the dignity once afforded to our profession.

As a final caveat, it must be noted that this study is exploratory in nature. So, caution must be exercised in generalising the results. However, it is expected that this study shows the need of ethics education for the students of commerce and business.

LIMITATIONS OF THE STUDY

Every study in the world has some limitations. Our study has no exception. There are some limitations of the present study. Firstly, the survey has been made in Indian context. Secondly, all the samples selected and approached have not given their responses and also, the respondents did not give answers to all the questions. Thirdly, the views of students, teachers, and professionals are different according to their value system and we also see that the views of respondents are contradictory. So, some assumptions have been made for classifying the views. Lastly, the impact of environmental pressure factor on students, teachers, and professionals has not been considered.

SCOPE OF FURTHER STUDY

Attention should be given to make the ethics education more effective among the students of commerce and business. Firstly, enquiries are to be made how academic institutions

can introduce education on ethics, for development of students' moral and ethical values. Secondly, investigations are to be made for making a well and structured code of ethics to minimise the future differences. Thirdly, study may be done to assess how the Indian academic and professional institutions can make their students act more ethically. Fourthly, enquiries are to be made to make a comparison between ethical perceptions of India and other countries. Lastly, population and sample size may be larger to get practical idea of people who are in profession.

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