

A Comparison of Ethical Perceptions of Business Students In MINA

Authors : Leonie Jooste

Abstract : The main purpose of this article is to explore the ethical values of accounting students at Universities and Business Managers. Financial fraud (earnings management) is continuing to exist and published in literature and social media. However, irrespective of extensive publication, and academic research, financial fraud is still happening or still being committed. The student of today may be the manager in the future. In a study by Bruns and Merchant, the authors found that the morality of short-term earnings management was of little concern to researchers and accounting practitioners. However, in the light of increased financial frauds and failures, new and increased emphasis has been placed on the importance of the concepts of earnings quality, earnings management practices, and the inclusion of business ethics in accounting syllabi. This study uses a quantitative analysis related to the Bruns and Merchant survey of accounting students. 59 accounting students in the MENA area were surveyed in 2022 to measure their ethical values regarding earning management practices in organisations. The results of this survey were compared the surveys in 2013 to determine if courses in business ethics offered at the university influenced the perceptions of students on unethical behaviour in business practices. For the data analysis, the mean values and significant differences were calculated and compared. Overall, the results showed that there was hardly any significant difference between the two surveys.

Keywords : ethics, earnings management, corporate social responsibility, business courses.

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