

The Impact of Religiosity and Ethical Sensitivity on Accounting Students' Ethical Judgement Decision

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Abstract : The purpose of this paper is come up with theoretical model through understanding the causes and motives behind the auditors' sensitive to ethical dilemma through Auditing Students. This study considers the possibility of auditing students' ethical judgement being affected by two individual factors, namely ethical sensitivity and religiosity. The finding of this study that there are several ethical theories a models provide a significant understanding of ethical issues and supported that ethical sensitivity and religiosity may affect ethical judgement decision among accounting students. The suggestion model proposes that student ethical judgement is influenced by their ethical sensitivity and their religiosity. Nonetheless, the influence of religiosity on ethical judgement is expected to be via ethical sensitivity.

Keywords : asccounting students, ethical sensitivity, religiosity, ethical judgement

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