

EthicalRationaleofProspectiveCA SAs.docx

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The effect of South African societal and circumstantial influences on the ethical rationale of prospective South African Chartered Accountants.

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ABSTRACT

To effectively address ethical consciousness through formalised tertiary education, ethical rationale needs to be further understood. This paper attempted to investigate the effect of South African societal influences on prospective South African Chartered Accountants, through exploratory questionnaire research. Findings indicated that although participants perceived low levels of ethical behaviour in South Africa, they generally were not negatively influenced, most feeling the need to behave more ethically as a result. Influences from the country's environment, including justification, lack of consequences and self-interest, were found to have negatively affected some participant's ethical rationale and although not statistically significant, were considered qualitatively relevant findings. Many participants appeared to maintain the belief that it's not possible to be completely ethical in business and that by remaining ethical in South African business they will be at a disadvantage. Females' ethical rationale was found to have been less affected by societal influences than their male counterparts.

Key words: ethical rationale, prospective South African Chartered Accountants ((CA) SA's), societal influences, ethics education, students

(Running head title: "Ethical rationale of prospective South African Chartered Accountants")

INTRODUCTION

Ethics in the South African accountancy profession

¹⁰ Section 100.1 of the South African Institute of Chartered Accountants (SAICA) Code of Professional Conduct, recognises that “A distinguishing mark of the accountancy profession is its acceptance of the responsibility to act in the public interest” (SAICA, 2014). Skills and expertise that accounting professionals carry can be seen as a form of power, and power has to be governed by the highest degree of ethical standards to avoid it leading to exploitation and abuse (Nienaber, 2010; Rossouw *et al.*, 2011). Ethical competence is the core of the profession, with integrity and high levels of moral practice imperative to its credibility and functioning (Robinson *et al.*, 2007).

¹² Based on the premise that ethical skills can be enhanced through teaching (Verschoor, 2004; Loeb, 2007; Mitchem, 2009, and Langlois & Lapointe, 2010), the accountancy profession in South Africa, led by its professional body SAICA, took a decision as of 2007, to introduce formalised ethics education, in addition to the study of the professions codes of ethics, as a mandatory curriculum requirement (SAICA, 2011a). Upon introduction of the 2010 “SAICA Competency Framework” (*a framework relating to expectations of a South African Chartered Accountant at entry point to the profession, to uniquely equip them to better meet the needs of the market*), South African universities had to commit to developing structures to ensure a strong grounding in ethics for aspirant members of the profession (SAICA 2010; SAICA, 2011a). However, this can only be entirely constructive, subsequent to understanding ethical rationale and structuring and amending ethics courses according.

Societal ethical challenges in South Africa

According to Ghaffari, Kyriacou & Brennan (2008) whether students can actually apply what they learnt from ethics education to specific practical business situations depends on prevailing cultural norms. Concern from a South African perspective is that, as expressed by Rossouw (1997), we live in a challenging society where value systems and moral reasoning are in many instances extremely poor. Over past decades, the need for stronger business ethics in South Africa has been frequently expressed, with corrupt, dishonest behaviour, especially amongst those in positions of authority, having become phenomenon's all too familiar. Rossouw (1997:1) refers to the words of the late Nelson Mandela, "*We are conscious of the reality that corruption in many forms has deeply infected the fibre of our society*" (Mandela, 1995). Former South African Deputy President, Kgalema Motlanthe, stated that corruption was "*cancerous*" and "*the pestilence of corruption menacing the soul of our democracy is a life-and-death matter on which our future depends*" (Laing, 2011:1). Formal recognition in regard to this unfortunate environment, resulted in South Africa being ranked 72nd out of 175 countries in 2013 (69th in 2012) by Transparency International, who publishes the corruption perceptions index annually, ranking countries by their perceived levels of corruption existing among public officials and politicians, as determined by expert assessments and opinion surveys (Transparency International, 2013).

Upholding the Chartered Accountancy (CA (SA)) designation

South Africa has a fairly unique situation, in regard to its Chartered Accountancy profession, having one of the most highly esteemed qualifications throughout the world, operating in an intensely challenging environment. Highly contrary to South

Africa's Transparency International Rankings, the CA (SA) designation is currently recognised as one of the most reputable and highly regarded premier accounting and business designations throughout the world (SAICA 2011b; SAICA 2012). This has been formally recognised by the ³⁴ World Economic Forum in the 2013/2014 Global Competitiveness Report, ranking South Africa first, among 148 countries in terms of the strength of 'Auditing and Financial Reporting' – This prestige being for the fourth consecutive year (World Economic Forum, 2014; IRBA, 2014). According to SAICA, "Remaining a member of the first ranked CA (SA) designation in the world remains enviable" (SAICA 2011b: 1).

RESEARCH OBJECTIVES

Given the above, this research was undertaken to enhance understanding of the ethical rationale of future CA (SA)'s, specifically the extent of influence of South African societal circumstances and challenges. In this regard, generally there would appear to be a lack of research pertaining to present day South Africa, where unique socio-cultural conditions exist. Studies investigating ethical determinants have not specifically explored the possible societal dimension. This paper endeavoured to address this gap. ¹⁵ Since students of today are the professionals of tomorrow, examining their current ethical attitudes is vital to the business world (Nejati, Ismail & Shafaei, 2011). Piper, Gentile and Parks (1993:17) recognise that modern students do not dwell in a vacuum, but mirror quite faithfully the central features and characteristics of their time. According to them, every educator's most fundamental question is "*Who are our students?*" and they identify the necessity to gain this comprehensive insight, which this study aimed to explore.

RESEARCH DESIGN AND METHODOLOGY

Exploratory model employed

Although the researcher acknowledges that there are various factors that can impact ethical rationale, this paper focuses primarily on the societal influence. The study endeavoured to establish how future professionals are affected in current day South Africa, since it is apparent from the literature that societal influences may impact on ethical rationale. Therefore, since the focus of the research was on perceptions, beliefs and attitudes, and a degree of personal interpretation of some of the data, this invariably necessitated the need to adopt a primarily qualitative, exploratory approach. This incorporated the use of a questionnaire covering a range of personal ethics investigations. A questionnaire was thought to be an effective means of obtaining more open and reliable responses than face to face interviews, due to the sensitive, personal nature of many responses that participants were to be asked to provide.

Participants

⁴² Final year students registered at a prominent, SAICA accredited, South African university where a vastly diverse student body exists, ¹⁰ were used as a surrogate for "Prospective South African Chartered Accountants". Those actively involved in the formalised university curricula offered to them, were invited to complete a questionnaire, of which a sample of 161 was obtained. Final year students at the end of their degree were explicitly selected for the study. Firstly, since most will have had exposure to formalised university ethics education, secondly it was deemed that near the end of final year their ethical values would be more thoroughly developed, and thirdly they would have a stronger sense of commitment to the CA (SA) profession,

being very close to writing their Qualifying Examinations and entering the Chartered Accountancy profession.

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Biographical characteristics of the respondents were ascertained in the first part of the questionnaire and are presented in Table 1.

TABLE 1: SAMPLE DESCRIPTION OF RESPONDENTS – INSERT TABLE 1 HERE

As indicated in Table 1, 51% of the respondents are categorised as being female and 49% male. A majority of the student respondents identified themselves to be Christians, followed by Hindus, Catholics and Islam. Smaller proportions consisted of Jewish students, Agnostics, Jehovahs Witness and Anglican. 11% did not identify as having a specific religion – leaving it open to interpretation as to whether these respondents do not follow a particular religion, or rather made a choice not to disclose it, in an attempt to avoid any association with sensitive responses provided in the questionnaire. Being a fairly large percentage, and considering the sensitive nature of many of the questions, it is the researcher's opinion that the majority of this non-disclosure was intentional. The range of the respondents' ages was fairly small, being 20 -25, with the majority falling into the 21-23 age category and a mean age of 22. The vast majority, 96%, of the questionnaire respondents have received formalised ethics education by way of a separate university course during earlier years, as a result of this new introduction to the CA (SA) curricula several years ago.

Research design and procedure

The questionnaire, designed to establishing the personal effects of ethical influences in current day South Africa, required respondents to rate the effects, if any, on them, through various multiple choice questions utilising a five-point Likert scale. An open ended question was also provided to allow respondents to furnish any further thoughts and opinions in regard to the subject matter. Any concerns in regard to the sensitive nature of the questionnaire were comprehensively addressed. All formal university ethical clearance requirements were adhered to in conducting the study. Participants were granted full anonymity in the questionnaire, which should ensure responses of a true and fair reflection and thus utmost reliability of results.

The objectives of the questionnaire were to attempt to identify, in respect of prospective CA (SA)'s:

- *Their thoughts on South Africa's ethical environment.*
- *Whether they are influenced by these social circumstances, and if so, how.*
 - *Whether justification affects their ethical rationale.*
 - *Whether consequences (or rather a lack thereof) affects their ethical rationale.*
 - *Whether self-interest affects their ethical rationale.*
- *Whether the above differs in respect of their:*
 - *Gender*
 - *Religion*
 - *Completion of ethics education*

Initiative for this research was partly driven by a study conducted by Harvard Business School (along with 25 *Darden School of Business at the University of Virginia and the*

Amos Tuck School of Business at Dartmouth) demonstrating the utmost importance and necessity of more formal and consistent interest by educators in addressing the question of who today's students are (Piper *et al.*,1993).

Data analysis

Data analysis included quantitative Descriptive statistics, Ordered logistic regression and Chi-Square analysis. Ordered logistic regression was conducted where the dependant variable in each case was ordered (1-5) and the independent variables were categorically ordered as well. The questionnaire was designed to allow for the evaluation of whether an association exists between sets of categorical/ordinal variables, the respondents characteristics - gender, age, religious beliefs and completion of formalised university ethics education - and ethical views provided. This was analysed accordingly using Chi-Square analysis and Ordered logistic regression, the results consolidated and collective observations made. The open-ended question provided, allowing participants to furnish any further opinions, was analysed qualitatively using thematic content analysis to identify key themes and sub-themes evident.

LITERATURE REVIEW

Theory of the effects of societal influences

A commonly heard view of integrity is the belief that "you've either got it or you don't". However, Pianter-Morland and Werhane (2008) argue that character is never fully formed, but always vulnerable to circumstances and that people are malleable, responding in fascinating ways to their environment, peers and pressures around them. Similarly Shaw (2008) posits that as humans we mirror the central features of

culture and time and various social pressures always affect us. He explains ethical relativism, being the theory that what is right is determined by what a culture or society says is right, and that the moral system of the society in which the act occurs, is a key criterion for distinguishing right from wrong and for judging the ethical standard of an action.

This theory is re-iterated in psychological, philosophical, and sociological literature, including the findings of analytic philosopher, Harman (2000) insisting on human behaviour being dependent not on character, but mainly on one's situation ie. in the contexts within which they function. This includes the impact of broader societal factors and individuals tacitly referring to role models in their moral judgments. Therefore a great deal of what we take as "character" is in fact due to specific social settings that reinforces conduct (Pianter-Morland & Werhane, 2008). Ahmed, Chung and Eichenseher (2003); Guffey and McCartney (2008) and Shaw (2008) claim that the personal standards that people adopt are formed in large part from the influence of others in their lives and that ethics and moral judgement involve the application of basic guidelines of societal values and standards. These views are re-iterated by Frank (2005), who recognises that psychologists specialising in social behaviour argue that behavioural variances are much more likely explained by situational details rather than by stable differences in individual traits. Ethical attitudes are thought to first be developed at home and later strongly influenced by the standards of an individuals' surrounding community, with the improper or even criminal behaviour of others influencing some individual's behaviour (O'Leary, 2009).

Pianter-Morland and Werhane (2008) agree that a growing body of literature insists on the imbrication of individuals in the contexts within which they function and role models that individuals tacitly refer to in their moral judgments. They highlight however that many decision making models currently used within the business ethics field are designed exclusively excluding the effects of systemic influences, very often ignoring the impact of cultural and societal assumptions and underestimating the effect of power dynamics. In order to comprehend the nature and extent of this influence as suggested by the literature, findings of ethical rationale studies are further explored.

Findings of societal influence on ethical rationale

Shaw (2008) recognises that social pressures may affect behaviour, concluding in his research that faced with the fear of violating group norms, about two-thirds of the population will yield to the group. Similarly Ogunyemi (2013) posits that no matter the good desires generated within business ethics teachings, individuals with an external locus of control may continue taking their cue from their environment. It has been found that the majority of the adult population, including accountants, possess conventional levels of moral reasoning with evidence suggesting that these can be influenced by external factors, including religion, legal systems, political system and specific regulations, rather than universal principles (Jackling *et al.*, 2007).

Jackling *et al.* (2007) further posit that if ethical disposition can be distorted in a negative way by outside factors, so too should it be possible for culture, regulations and other pressures to influence the ethical thinking of individual's or even collective members of a profession in a positive way. This thought is explored in the findings of a

South African study conducted by Morris *et al.* (1996), who questioned to ² what extent the ethics-related attitudes and actions of business professionals are affected by environmental turbulence. The study found that turbulent environmental conditions led ²¹ professionals to report stronger values and ethical norms, but less ethical behavioural intentions. According to their conclusions, ² it appears that in turbulent times, individuals lay claim to strong values, but behave less ethically. Their values and norms appear to be discarded when faced with actual ethical dilemmas. Morris *et al.* (1996) maintain that these findings may ⁴¹ be explained in terms of the theory of moral development (Kohlberg, 1969; Rest, 1986), as ² highly turbulent conditions, including a breakdown in law and order, may lead individuals' behaviour to be guided by reverting to reliance on peer group, avoidance of punishment or hedonistic exchange.

⁸ Bartels (1967) was one of the first to note the importance of the role of society in ethical decision-making, identifying factors such as customs, religion, laws, respect, national identity and patriotism as influencing ethics (Vitell, Nwachukwu & Barnes, 1993). In a study devoted to the question of whether persons are inherently different with respect to ethical reasoning, ¹¹ Bucar, Glas and Hisrich (2003) find ¹¹ differences across countries in regards to their attitudes towards certain possible unethical behaviours. Their results are explained based on situational and contextual characteristics rather than innate person differences. According to Guffey & McCartney (2008), once again, this aligns to psychologist Kohlberg's moral development model, whereby he posits that at ¹ conventional levels of moral development, people adapt to the moral standards of their peers or of society, particularly its laws.

Moore and Radloff (1996) refer to a study undertaken by Preble and Reichel (1988) attempting to measure ethical attitudes held by final-year South African accounting students at Rhodes University. Three samples of students were assessed over a three year period (1989-1991) and results were compared with samples of Israeli, American and Australian business students. Part of their findings note significant differences between the South African and Israeli students. Amongst other things, South Africans were found to believe in the significance of personal moral values in influencing ethical decisions, and also that the law cannot safeguard ethical practice. In contrast, the Israeli sample had less belief in the significance of moral values and looked towards the power of law as a safeguard.

The influence of 'consequences' and 'self-interest' on ethical rationale

Guffey and McCartney (2008) posit that the challenge is not for an individual to recognise that a moral issue exists, but rather acting ethically once an issue is recognised. They explain that a determinant of ethical rationale has been thought to be the potential consequences of the dilemma, since evidence suggests a higher level of moral reasoning will be employed when the resultant consequences of the issue appear to be high. Findings of studies of accounting students by O'Leary (2009) conclude that very often the only motivation for students to act ethically appears to be if the risk of getting caught existed, not the actual nature of the act being committed. In a study of accounting students conducted by O'Leary & Cotter (2000) they find that once the risk of being caught was introduced to an ethical dilemma, the percentage of potential fraud participants fell significantly, in some cases up to one-third. Even without being informed of the actual penalties, students were significantly dissuaded from their initial choice of behaviour (O'Leary & Cotter, 2000).

Jackling *et al.*, (2007) determined ³¹ that self-interest was the most significant factor contributing to ethical failures for accountants. The self-interest model, with its base in economics, has made strong inroads into other disciplines, with philosophers, psychologists and political scientists now relying increasingly on it to predict and explain human behaviour (Frank, 2005). Rossouw *et al.* (2011) affirm that many persons who engage in unethical behaviour know beforehand that what they are about to do is wrong, but as they have a strong motivation to act, do so nevertheless. Guffey and McCartney (2008) provide an example, of when a student, knowing ¹ it is unethical to copy from a fellow student's script, still does so, thus knowingly acting in an unethical manner in favour of self-interest. Elias and Farag (2010) identify that the desire for money ⁴⁰ may have a potential negative effect on accounting students' ethical behaviour especially in regard to illegal activities, referring to a study conducted assessing US business and psychology students, where ³⁰ Tang and Chen (2008) find that the love of money predicted unethical behaviour ²⁹ for business students but not for psychology students.

⁴³ **The influence of ethics education on accounting students' ethical rationale**

Considerable literature has addressed the question of whether accountants and accounting students can be trained to be ethical (Salter *et al.*, 2001). According to Langlois and Lapointe (2010), in a three-year action-research study evaluating whether ethics can be learned, findings indicated a positive impact and improved ethical awareness as a result of ethical training interventions. Supporting this finding, various studies (Armstrong, 1993; Shaub, 1994) have also concluded on positive effects in this regard (Cooper *et al.*, 2008). ⁵ However not all research supports the belief of ethical growth through education. Green and Weber (1997); Low *et al.* (2008)

and Tang and Chen (2008) suggest that formal ethics training has little relevance on ethical development and fails to profoundly impact the ethical sensitivity of accounting students. Other empirical studies (Ponemon, 1993; Lampe, 1996) find no significant change in students' ethical reasoning and development as a result of formal ethics interventions (Cooper et al., 2008).

In summary, the literature above suggests that ethical rationale can be affected by societal influences and circumstances, which includes the effects of justification, a lack of consequences and self-interest in relation to ethical decision making. In addition, it is suggested that the completion of formalised ethics education may possibly affect ethical rationale. Clearly these are areas that should command on-going research interest, specifically from a unique South African perspective.

EMPIRICAL FINDINGS

Having established the biographical characteristics of the respondents, subsequent sections of the ⁶ questionnaire gauged students' perceptions on a five-point Likert scale, where 1 represented *strongly disagree* and 5 represented *strongly agree*, and appropriate statistical tests were subsequently carried out. It should be strongly emphasised, that although non-statistically significant deviations identified could be interpreted as meaningless, in the context of this study, minor statistical findings and even neutrality is often considered meaningful as it represents a deviation from the strong ethical values critical to South Africa's accountancy profession.

South Africa's current ethical environment: Perceptions, beliefs and effects thereof

INSERT TABLE 2 AND TABLE 3 HERE

Tables 2 and 3 illustrate respondents' overall views of current day South Africa and the effect on their ethical disposition. According to these results, with a low mean score of 2.33 and a fairly low percentage of respondents, 19%, actually agreeing with the belief that South Africa is a country with strong value systems and ethical behaviour, an undeniably large majority have a perception that the country's ethical standards are questionable. This highlights the unfortunate negative perception of ethical conduct within South Africa.

However, even though the perception of strong ethical values in South Africa is low, the results of further investigation are fairly encouraging, in that it would appear that this negative perception has generally had a *positive influence* on these individuals ethical disposition. This being evident, as illustrated in Table 2, by the indication that they either feel the '*need to behave more ethically*', having obtained a mean score of 3.92, or instead did not feel they had the '*right to behave less ethically*', with a mean score of 2.11. In absolute terms, 80% of respondents have allowed the overall negative perception of South Africa's ethical culture to encourage them to feel the need to improve their own personal ethical behaviour. Similarly 71% do not believe that it gives them the right to behave less ethically.

Although the majority viewpoints on these matters were encouraging, the remainder of the respondents beliefs have to leave one with a sense of strong concern - 16% of students (*as well as possibly a large portion of the 13% who have chosen to remain*

neutral) felt the right to behave less ethically as a result of the low ethical perception of South Africa. Even though this is a non-statistically significant deviation, as highlighted previously, it is considered qualitatively meaningful, in view of the fact that this immoral mind-set represents the views of some future South African Chartered Accountants who have very strong demands for ethical behaviour in their professional future. This finding is consistent with the literature (O'Leary, 2009; Ghaffari *et al.*, 2008; Guffey & McCartney, 2008; Jackling *et al.*, 2007; Bucar, Glas & Hisrich, 2003) which identifies the effects of social surroundings and ethical culture influencing the ethical rationale of some individuals.

It is however encouraging ¹⁶ that the findings of the current study indicate that the statistical majority of respondents have not allowed South Africa's situation to affect their ethical rationale. However the findings of Morris *et al.* (1996) should be borne in mind, whereby they find ² that in turbulent times, individuals may lay claim to strong values, but behave less ethically as values and norms appear to be discarded when faced with actual ethical dilemmas. This being in line with the theory of moral development (Kohlberg, 1969; Rest, 1986) previously discussed.

To further analyse the findings per Tables 2 and 3, Chi-Square analysis and Ordered logistic regression was performed in order to establish whether any associations existed between two sets of categorical / ordinal variables. The results found that in respect to religion, ³⁹ a highly significant (<1%) relationship exists between the perception that South Africa is a country with 'strong value systems and ethical behaviour' and religion. In this regard, a significant number of respondents that were Jewish, Catholic and Hindu felt that their perception of South African ethical behaviour did *not* influence their own ethics. In the case of Christians and Islam respondents, as

many felt their perception of South African ethical behaviour influenced their own ethical behaviour, as those that felt it did not. All the major religious groups appeared to support the contention of the need to behave more ethically. A significant relationship exists (5%) between the need to behave more ethically in South Africa and the religion of the respondent. This aligns to Shaw (2008), who posits that it is beyond doubt that religion influences the moral standards of most individuals, as any religion provides its believers with a world view, involving certain moral instructions and values. However he also posits that given that religions differ in their moral principles, and members of the same faith often even disagree among themselves on ethical issues, practically speaking, a moral thought, decision or action cannot be justified simply by appealing to a religion.

INSERT TABLE 4 AND TABLE 5 HERE

A startling result observed, as illustrated in Table 5, in regard to '*I Believe that it is impossible to be completely ethical in the business world*', are findings reflecting that a large number, 52.3%, of these 'prospective CA (SA)'s' believe it is *not* possible to be completely ethical in business. Considering that these represent the views of prospective South African professionals about to embark into the business world, this viewpoint being held at the outset of their careers can certainly be considered to be an area for concern.

A very strong level of conviction with the unfortunate view of an overall negative perception of ethics in South Africa was identified, as indicated in Table 2 and 3 findings. This is evidenced by a mean score of 4.24 with respect to the statement,

'I believe that there is a lot of unethical practices and behaviour in the South African business environment', with only a minimal 4.7% not in agreement. Ethical expectations, attitude and behaviour differs in South Africa in comparison to other jurisdictions, according to a significant 77% of respondents, reflected in Table 3. Understanding of this finding is enhanced by the results per Table 5, which highlight that a large proportion, over 52%, believe that if they committed an unethical act in South Africa, in comparison to most other jurisdictions, there would be a much greater chance of no consequences. With a further 17% remaining neutral, and a mean of 3.23 evident, this signifies the identification of a concerning perception. An equally concerning perception identified in a further finding per Tables 4 and 5, with a mean score of 2.74, are a substantial 37.6% of respondents who *'believe that professionals in South Africa who remain completely ethical in business will be at a disadvantage'*. These findings are considered to be of concern in light of the fact that these respondents are soon to embark on careers as professionals in South Africa, a country that many have such strong negative perceptions about in regard to ethical values.

South African societal influences: Justification and lack of consequences

INSERT TABLE 6 AND 7 HERE

The concept of 'justification', as a result of societal circumstances, ⁹ has been identified as an ethical determinant of some individuals' ethical reasoning, illustrating that unfortunately it is not always the immoral consideration of the dilemma that halts unethical rationale. As evidenced in Table 7, in response to the statement: *'To act unethically feels somewhat justifiable, since I am aware that many in high standing business positions have done so'*, over 13% responded in the affirmative, with a

further 8% having maintained neutrality. Similarly, almost 13% of students feel it being somewhat justifiable to commit an unethical act in South Africa, since they are aware that '*many in positions of public authority and power in South Africa (eg. Government) have done so*'. Although quantitatively not statistically significant results, due to the qualitative intensity of these young future professionals displaying such a negative mind-set, it is considered to be a finding that raises and will remain a concern. This is unfortunate evidence of South African societal factors and external influences playing a part in negatively impacting the mind-sets and ultimate justification of unethical rationale for some respondents. Once again, ¹⁹ these findings are in line with the literature (Morris *et al.*, 1996; Bucar, Glas & Hisrich, 2003; Jackling *et al.*, 2007; Ghaffari *et al.*, 2008; Guffey & McCartney, 2008) identifying the effect of social surroundings and ethical culture acting as an ethical determinant for some individuals.

As is evident in Table 7, the 'consequences', or rather lack thereof, has also been found to be a determinant of some prospective CA (SA)'s ethical reasoning. This has been identified in response to the statements, '*once in business, if I was certain that I could get away with it should I commit an unethical act, I would engage in such behaviour*' and '*Knowing that many unethical or corrupt actions committed have had little or no consequences for the perpetrators, I feel more inclined and justified to engage in unethical behaviour*'. As reflected in Table 7, although statistically small percentages of 7.4% and 6.7% respectively have agreed to these statements, the qualitative aspect of both of these findings is concerning, moreover as neutrality has been identified for a further 9.5% and 4.7% respectively, which due to the nature of the statements can also be considered meaningful. It is therefore evident that a fair number of respondents display this strong unethical viewpoint, at the outset of their

professional careers, having not disputed these corrupt points of view. These findings are in line with the literature (O'Leary & Cotter, 2000; Guffey & McCartney, 2007; O'Leary, 2009) citing evidence suggesting that higher levels of moral reasoning will be employed when the resultant consequences appear high and thus the consequences of an action is often the ethical determinant for some, not the actual immorality of the decision. Considering that South Africa's current environment often displays evidence of a lack of (sufficient) consequences for perpetrators of questionable actions, this area of weakness is thus an area of concern since it will act as an ethical determinant for some individuals, as the current study's findings confirm.

Table 7 also highlights the effect of self-interest on ethical rationale, with 11% of respondents agreeing that high returns, such as monetary rewards, status and success make them feel more inclined to engage in unethical behaviour. Self-interest acting as an ethical determinant, is in line with literature findings (Frank, 2005; Jackling *et al.*, 2007; Elias and Farag, 2010; Guffey & McCartney, 2008; Tang & Chen, 2008). Once again, considering that South Africa's current environment often displays evidence of high-returns, status and success for perpetrators of questionable behaviour, this is thus another area of concern as self-interest may act as an ethical determinant for some individuals, as evidenced in the current study's findings.

Further analysis of findings

INSERT TABLE 8 HERE

Findings were further analysed in order to identify any possible correlation to gender. Table 8 illustrates results of fairly significant areas where lower mean scores for female versus male respondents have been identified, indicating that females display ⁹ higher levels of ethical sensitivity than their male counterparts. This reflects that female respondents ethical decision making is based more on actual ethical and moral reasoning, rather than by the consideration and effects of other influences, such as societal circumstances (including justification, lack of consequences and self-interest) that often alter ethical decision making and rationale. This is in line with previous findings such as Bateman and Valentine (2010) who find ¹⁷ that women place more importance on an overall moral philosophy than do men, and that women have higher intentions to behave ethically. Other research (Haswell & Jubb, 1995; O'Leary, 2009) finds differences ¹³ in ethical attitudes between the sexes, with male students appearing more prepared to act unethically than females.

INSERT TABLE 9 HERE

In order to identify any possible correlation to the completion of formalised university ethics education, findings were further analysed using Chi-Square analysis and Ordered logistic regression. It was found that a significant relationship exists (5%) between whether or not respondents attended a formalised university ethics course and the belief of the right to behave less ethically in South Africa. Further analysis, as illustrated in Table 9, indicates the appearance of a degree of association between having received formalised ethics education and respondents ethical rationale. The

differences, some fairly large in statistical terms, indicates the different viewpoints that these individuals appear to hold. These results therefore *possibly* highlight the positive effect that formalised ethics education may have had on prospective CA (SA)'s, in line with previous studies (Piper et al. 1993; Verschoor 2004; Guffey & McCartney 2008; Cooper *et al.*, 2008). *However* due to the minimal absolute number of respondents having not had formalised ethics education, generalisation of this finding should be done with extreme caution. Statistically this cannot be used to draw a valid and reliable conclusion. In addition it needs to be considered that those that have not done ethics, are presumably weaker students (as they presumably repeated courses in order to have taken longer to reach final year at university, based on the timing of the ethics course being introduced) and are perhaps "a bit jaded" by their failure, thus displaying different ethical responses.

Other findings

The concluding part of the questionnaire allowed for the opportunity to elaborate on any matters previously responded to and to express further personal views. These comments were analysed to reflect themes and sub-themes that emerged. The most key findings identified included the following:

- Expression of a common view in regard to the moulding and influencing of ethics was the opinion that ethics is affected by circumstances and the people that individuals surround themselves with.
- Expression of the opinion that formal ethics education needs to be addressed at a much earlier stage than University level, rather during schooling years ie. during childhood where moral grounding could still be nurtured.

- Expression of a strong belief that formalised University ethics education should provide students with detailed guidance to make informed decisions and to better understand possible realistic ethical dilemmas that they may be exposed to once active members of the profession.

This thought aligns to Piper *et al.* (1993) who recognise that university ethics education needs to provide interesting and appropriately relevant examples in regard to specific societal circumstances in order to engage students. They posit the need to incorporate carefully researched case studies about outstanding leaders that students are familiar with, the challenges that these individuals faced, what decisions and actions they took, and what led them to conduct their affairs as they did.

CONCLUSION

If the South African Chartered Accountancy profession, is going to be in a position to maintain its professional status and integrity, ethical standards need to be maintained and improved through constructive education and training. However as recognised by Guffey and McCartney (2008), until the moral decision-making rationale amongst prospective accountants are truly ¹ understood, it is doubtful that we will really be able to develop effective strategies for enhancing these belief systems through education. This area of research was therefore considered necessary, to explore the effect of South African societal circumstances on prospective CA (SA)'s. This objective having being achieved through the use of an anonymous questionnaire, requiring personal responses in regard to ethical beliefs, attitude and rationale.

Evidence of this research indicated a perceived low level of ethical behaviour in South Africa, although a large majority of respondents felt that they were not negatively influenced by this, and rather felt the need to behave more ethically as a result. Of concern, was the finding that a large portion of these prospective CA (SA)'s maintain the belief that it is not possible to be completely ethical in the business world, with many further believing that by remaining ethical in South African business, they will be at a disadvantage. Various South African societal influences, including the concept of justification, lack of consequences and self-interest, all evident within the country's environment, were found to have affected some prospective CA (SA)'s ethical rationale. Although not quantitatively statistically significant, these findings were considered to be qualitatively relevant due to both the nature of the unethical responses as well as the nature of the participants in the study, being prospective professionals at the brink of their careers. Additional findings also noted that females tend to display higher levels of ethical rationale than their male counterparts, having not been as affected by South African societal influences.

15 The findings of this research allows educational policy makers to gain an enhanced understanding of current formalised university education, attempting to alter ethical disposition. The results could assist South African universities in applying the findings in the design, content creation and educational structure of their ethics curriculum. Having gained insight and perspective into the minds of those for whom the courses have been aimed to educate, re-visiting and modifying the instructional approach that is currently being adopted may be necessary. In a country and within a profession where decision making based on one's strong personal integrity and own ethical judgement is fundamental, ethics education needs to attempt to raise ethical

consciousness, allowing future professionals to resist pressures and motivations commonly evident within South Africa. Thus incorporating aspects of South African societal influences, dealing with the concepts of justification, lack of consequences and possible negative business or political 'role-models' within the country, may need to be integrated into formalised ethics teachings to prospective CA (SA)'s. As recognised by Piper *et al.* (1993), it is essential that university curricula be designed and implemented so that ethics cannot be perceived as "a matter set apart", in order to address the conventional and dangerous ethos of society in this regard.

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LIMITATIONS OF RESEARCH

This study is not without limitations. Firstly, in terms of the responses, whether they are true reflections of what the participants would actually do in a practical real-life situation is a factor which will remain unknown. This is a limitation applicable to most studies of this kind (O'Leary, 2009). Secondly, as previously mentioned, to the best of the researcher's knowledge, limited current research has been carried out in South Africa in regard to the area of study that this paper endeavoured to address. This factor, together with the uniqueness of South Africa's current societal environment, prohibited meaningful comparisons being made with other studies, both locally and internationally. Lastly, due to the sample used to conduct the analysis, being drawn from only one specific location, the validity of the findings may be uncertain for the purpose of making inference about the perspectives of the general population. However on an exploratory level the findings remain insightful and rather than be used as independent conclusive evidence, should be utilised in conjunction with the theory provided by the literature.

FUTURE RESEARCH

Given the restriction on the generalisability of the findings of this research, imposed by the sample being students at only one South African university, it may be beneficial for this study to be extended to various universities throughout the country, in order for the validity of the findings to be more certain about the perspectives of the general population. Furthermore, future research could be carried out in regard to obtaining the perceptions of fully qualified CA (SA)'s who are already active members of the accountancy profession and comparing the results to the findings of this research, in order to identify any possibly interesting comparisons.

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As observed by Vitell *et al.* (1993) and Salter *et al.* (2001), in studies investigating constructs affecting an individual's perceptions in ethical situations, not that many have been cross-cultural in content, in spite of the importance of this factor. Ideally, several countries need to be included in a study so that the effects of cultural dimension can be reliably measured. Although this may prove challenging and several studies will possibly be needed, this is considered a very worthwhile research endeavour in the area of ethical rationale and the effect of societal circumstances and culture as an ethical determinant.

Finally in order to evaluate the effects of the introduction of formalised university ethics education into the CA (SA) training programme, as a result of SAICA requirements, viable research could involve analysing South African university and SAICA reports of ethical violation amongst its students and members (*specifically trainee accountants*) respectively, as well as incidences of cheating amongst those writing (CA) SA

Qualifying Examinations. Comparisons could be made with results prior to the introduction of formalised ethics education, in order to evaluate its viability and the benefits that it has provided.

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TABLES TO BE INSERTED INTO ARTICLE:

TABLE 1: SAMPLE DESCRIPTION OF RESPONDANTS

		%
Gender	Male	49
	Female	51
	Total	<u>100</u>
		%
Religion	Christian	51
	Hindu	11
	Islamic	9
	Catholic	8
	Jewish	7
	Anglican	1
	Agnostic	2
	None	11
	Total	<u>100</u>
		%
Age	20	0.6
	21	25
	22	48
	23	18
	24	8
	25	0.6
	Total	<u>100</u>
		%
Completed University Ethics Education	Yes	96
	No	4
	Total	<u>100</u>

TABLE 2: PERCEPTIONS OF SOUTH AFRICA'S ETHICAL ENVIRONMENT: MEAN SCORES

Statement	Mean
I believe South Africa to be a country with strong value systems and ethical behaviour	2.33
My ethical decision making is influenced as a result of this belief <i>(my answer to the above)</i>	2.66
<i>It makes me inclined to feel the need to behave more ethically</i>	3.92
<i>It makes me inclined to feel the right to behave less ethically</i>	2.11
I believe that ethical expectations, attitude and behaviour differs in South Africa in comparison to other jurisdictions	3.74
I believe that there is a lot of unethical practices and behaviour in the South African business environment	4.24

TABLE 3: STATISTICAL ILLUSTRATION OF TABLE 2 FINDINGS

Statement	Completely Disagree	Disagree	Neutral	Agree	Completely Agree
I believe South Africa to be a country with strong value systems and ethical behaviour	14.7%	58.7%	7.3%	17.3%	2.0%
My ethical decision making is influenced as a result of this belief <i>(my answer to the above)</i>	15.6%	39.5%	12.2%	28.6%	4.1%
<i>It makes me inclined to feel the need to behave more ethically</i>	1.9%	10.4%	7.5%	53.8%	26.4%
<i>It makes me inclined to feel the right to behave less ethically</i>	35.9%	34.8%	13.0%	15.2%	1.1%
I believe that ethical expectations, attitude and behaviour differs in South Africa in comparison to other jurisdictions	3.4%	13.4%	6.0%	59.7%	17.4%
I believe that there is a lot of unethical practices and behaviour in the South African business environment	0.7%	4.0%	6.7%	48.0%	40.7%

TABLE 4: PERSONAL ETHICS BELIEFS AND ATTITUDES: MEAN SCORES

Statement	Mean
I believe that it is impossible to be completely ethical in the business world	3.13
I believe that professionals in South Africa who remain completely ethical in business will be at a disadvantage	2.74
I believe that should I commit an unethical act in South Africa, in comparison to most other jurisdictions, there would be a much greater chance of no consequences	3.23

TABLE 5: STATISITCAL ILLUSTRATION OF TABLE 4 FINDINGS

Statement	Completely Disagree	Disagree	Neutral	Agree	Completely Agree
I believe that it is impossible to be completely ethical in the business world	10.6%	30.5%	6.6%	40.4%	11.9%
I believe that professionals in South Africa who remain completely ethical in business will be at a disadvantage	17.4%	34.9%	10.1%	30.9%	6.7%
I believe that should I commit an unethical act in South Africa, in comparison to most other jurisdictions, there would be a much greater chance of no consequences	7.5%	23.1%	17.0%	43.5%	8.8%

TABLE 6: SOCIETAL INFLUENCES - JUSTIFICATION, LACK OF CONSEQUENCES & SELF-INTEREST: MEAN SCORES

Statement	Mean
Once in business, if I was certain that I could get away with it should I commit an unethical act, I would engage in such behaviour	1.85
Knowing that many unethical or corrupt actions committed have had little or no consequences for the perpetrators, I feel more inclined and justified to engage in unethical behaviour	1.79
To act unethically feels somewhat justifiable, since I am aware that many in high standing business positions have done so	2.09
To act unethically feels somewhat justifiable, since I am aware that many in positions of public authority and power in South Africa (eg. Government) have done so	1.89
Knowing that many unethical or corrupt actions committed have resulted in high returns, such as monetary rewards, status and success, I feel more inclined to engage in unethical behaviour	1.88

TABLE 7: STATISTICAL ILLUSTRATION OF TABLE 6 FINDINGS

Statement	Completely Disagree	Disagree	Neutral	Agree	Completely Agree
Once in business, if I was certain that I could get away with it should I commit an unethical act, I would engage in such behaviour	39.2%	43.9%	9.5%	7.4%	0.0%
Knowing that many unethical or corrupt actions committed have had little or no consequences for the perpetrators, I feel more inclined and justified to engage in unethical behaviour	40.3%	48.3%	4.7%	6.0%	0.7%
To act unethically feels somewhat <i>justifiable</i> , since I am aware that many in high standing business positions have done so	29.3%	49.3%	8.0%	9.3%	4.0%
To act unethically feels somewhat justifiable, since I am aware that many in positions of public authority and power in South Africa (eg. Government) have done so	43.0%	39.6%	4.7%	10.8%	2.0%
Knowing that many unethical or corrupt actions committed have resulted in high returns, such as monetary rewards, status and success, I feel more inclined to engage in unethical behaviour	40.0%	44.7%	4.7%	8.7%	2.0%

TABLE 8: MALE VS. FEMALE: MEAN SCORES

	Average Mean score MALE	Average Mean score FEMALE
I believe that it is impossible to be completely ethical in the business world	3.32	2.93
I believe that should I commit an unethical act in South Africa, in comparison to most other jurisdictions, there would be a much greater chance of no consequences	2.11	1.66
To act unethically feels somewhat justifiable, since I am aware that many in high standing business positions have done so	2.29	1.89
Once in business, if I was certain that I could get away with it should I commit an unethical act, I would engage in such behaviour	2.01	1.69
To act unethically feels somewhat justifiable, since I am aware that many in positions of public authority and power in South Africa (eg. Government) have done so	2.0	1.75
Knowing that many unethical or corrupt actions committed have had little or no consequences for the perpetrators, I feel more inclined and justified to engage in unethical behaviour	1.96	1.61
Knowing that many unethical or corrupt actions committed have resulted in high returns, such as monetary rewards, status and success, I feel more inclined to engage in unethical behaviour	2.11	1.66

TABLE 9: ETHICS EDUCATION FINDINGS: MEAN SCORES

	Average_Mean Completed Ethics Education	Average_Mean No Ethics Education
To act unethically feels somewhat justifiable, since I am aware that many in high standing business positions have done so	2.04	3.33
I believe that professionals in South Africa who remain completely ethical in business will be at a disadvantage	2.71	3.67
I believe that should I commit an unethical act in South Africa, in comparison to most other jurisdictions, there would be a much greater chance of no consequences	3.20	4.0
Once in business, if I was certain that I could get away with it should I commit an unethical act, I would engage in such behaviour	1.82	2.50
To act unethically feels somewhat justifiable, since I am aware that many in positions of public authority and power (eg. Government) have done so	1.85	2.83
Knowing that many unethical or corrupt actions committed have had little or no consequences for the perpetrators, I feel more inclined and justified to engage in unethical behaviour	1.76	2.33
Knowing that many unethical or corrupt actions committed have resulted in high returns, such as monetary rewards, status and success, I feel more inclined to engage in unethical behaviour	1.85	2.50

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