

Development of the ethical self of accounting versus non-accounting students – an institutional analysis

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Abstract

Research Question: How do accounting versus non-accounting Romanian students perceive the factors influencing the construction of the ethical self?

Motivation: The answer is important in the context of accountants' ethics being increasingly under scrutiny following corporate scandals. Probably because in Romania we do not have the same context, prior research on accounting ethics is scarce, so little is known about how various educational aspects impact skills and behavior.

Idea: In this study we offer insights about the academic ethics education in Romania and discuss its complexity, usefulness and effectiveness. To this purpose, we involve the Romanian end-users of the academic accounting ethics education (the students) to ask for their perception regarding the role education plays in developing the ethical self.

Data: We survey 413 students from five Romanian universities.

Tools: We conduct descriptive statistics, cross-sectional analysis and regression analysis on the data from the survey and we mobilize an institutional-based theoretical framework (DiMaggio & Powell, 1983) to discuss the factors associated with the construction of the ethical self.

Findings: Our results indicate that while all isomorphic pressures are present in the creation of the ethical self, the most important factors appear to be the coercive (from classes on ethics) and mimetic ones (resulting from the need to follow immediate proxies such as classmates, professors, and the profession), and to a lesser extent the normative ones.

Contribution: Understanding students' perception of their ethics education will help both academia and professional associations adapt their style of teaching ethics so that it becomes more effective and applicable to the users.

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1. Introduction

The accounting profession is recently facing significant pressures to enhance and demonstrate adherence to standards of ethics. Education in general and universities in particular may play a significant role in contributing to the development of the ethical self. There is an emerging stream of literature examining ethics education (Nguyen & Dellaportas, 2020), investigating whether ethics can be taught in accounting (Kaufmann, 2018; Kerr & Smith, 1995; Ponemon, 1993), who should be teaching ethics (Caglio & Cameran, 2017) and how ethics should be taught (Davidson, 2011; Kaufmann, 2018; West & Buckby, 2020; Young & Annisette, 2009). Prior studies have mixed results regarding the approaches in which ethics should be taught and about the impact of ethics education. Moreover, these studies emphasize the importance of the local culture in the construction of the ethical self.

We place our study in the Romanian context, where research in ethics education is in its infancy (Manea, 2021; Țicoi, 2019). Previous studies (e.g., Mălăescu & Avram, 2018; Manea *et al.*, 2021) find that ethics education is quite scarce in Romania, but improving over time; however, little is known about how various educational aspects impact skills and behavior.

This paper investigates the factors influencing the construction of the ethical self in Romania and discusses the overall perception of the ethical education context in Romanian universities. To this purpose we survey 413 students from five Romanian universities. Additionally, we mobilize an institutional-based theoretical framework (DiMaggio & Powell, 1983) to discuss the factors associated with the construction of the ethical self at different levels of academic education as well as among different specializations (split into accounting or non-accounting).

Our study has three main contributions to the accounting ethics education literature. First, we bring evidence from Romania, a transitioning economic context without major scandals with direct involvement of the accounting profession, that the self-perception of the level of ethics is high, while the accounting profession is perceived to have a medium level of ethics.

Second, we contribute to the literature on how ethics education should take place. We find support for the need and impact of ethics education. However, results confirm that exposure to ethics classes is low and with few educational tools.

Moreover, we find that this exposure and complexity is lower in accounting programs, confirming previous studies (Evans *et al.*, 2006) that disciplines with high quantitative aspects are less prone to include ethical aspects.

Third, we demonstrate the importance of coercive, mimetic and normative factors for the creation of the ethical self, contributing to the stream of literature investigating the effectiveness of ethics education. We find that, overall, coercive and mimetic factors are more important than the normative ones. Importantly, coercive pressures are related to the education system in place – exposure to and complexity of ethics courses. With the direct association of the ethics education with the ethical skills, we emphasize the importance of increasing and developing ethics education in Romanian universities, both in terms of number of interventions (Armstrong, 1993) and educational tools employed (Cooper *et al.*, 2008; Davidson, 2011; Limijaya, 2019). We also find that peers exert an important pressure, and that the type of study and the perceived level of ethics in the profession are associated with the self-perceived level of ethics. Finally, we find that the emphasis on positive (instead of negative, i.e. punishment) stimuli, the perceived necessity of ethics classes, and its attached importance play a significant role in creation of the ethical self.

The remainder of this paper is organized as follows. First, we review relevant literature on ethics education in general and in the Romanian context. Then, we propose a theoretical framework to be employed in the analysis of findings. We continue with the presentation of our methodological approach and with the analysis of results. Finally, we present the most important findings and implications of our study.

2. Literature review

2.1 Ethics education – the process and its potential improvement

The accounting profession is under public scrutiny as the outcomes of its work are extremely visible. Trust and confidence in the accounting profession (Schizas *et al.*, 2012) are key for its credibility and value-add to society. To achieve this, accountants are expected to possess certain qualities, of which integrity and ethics are perceived to be of high importance (Fatt, 1995). These qualities are developed with the help of ethics education. Conducting a literature review on ethics education, Manea (2021) identifies two streams of literature: studies addressing the history of accounting ethics education (Nguyen & Dellaportas, 2020), and instruments for implementing ethics education (Limijaya, 2019). Given the importance of ethical behavior and ethics education in the accounting profession there is an impressive literature on topics such as: whether ethics can be taught (Kerr & Smith, 1995; Kaufmann, 2018), whether it is taught enough and how it can

be taught (Kaufmann, 2018; Davidson, 2011; Menzel, 1997 cited in Cooper *et al.*, 2008; Thorne *et al.*, 1999), when it should be taught (Fiolleau & Kaplan, 2017), what are the methods for improving the effectiveness of teaching ethics education (Chelariu *et al.*, 2014), and who are the actors who should be involved in its processes (Fleming, 1996).

While previous studies generally converge that ethics can be taught and that the level of current education needs improvement, there is a variety of approaches suggested in terms of how ethics should be taught.

First, it is debated whether ethics should be taught in a selfstanding course or integrated throughout the curricula. Several studies (e.g., Evans *et al.*, 2006; Eynon *et al.*, 1997; West & Buckby, 2020) find that in many courses ethics education is limited and advocate for introducing mandatory ethics course from academic to professional environments. Other studies (Miller *et al.*, 2014; Shawver & Miller, 2017) investigate the moment and timeline of the ethics intervention (whether it is one-off and self-standing or it is spread across the accounting curricula of universities and accounting associations). For example, Miller and Shawver (2018) find that academics agreed that ethics should be more prevalent in their curricula (ingrained and self-standing course) probably because they do not believe that postgraduation, future professionals are getting enough ethics education. Armstrong (1993) advocates for the so-called “sandwich approach” of teaching ethics to future professionals. In this approach, ethics is taught first as a general selfstanding course, not necessarily under the accounting department, then students are supported to discover ethical issues and develop their reasoning throughout accounting courses and, finally, a self-standing course in ethics is taught by the accounting department. This proposed approach was further researched by West and Buckby (2020) who provide support for the proposal but find that it is not available in most education programs (only a few include a mandatory course with ethics at its core) and, where it is available, they are most likely undergraduate than postgraduate programs.

Second, previous studies investigate the educational tools available to be employed in ethics teaching and who should use them. In a review of the literature, Manea *et al.* (2021) identifies the following tools: lectures (Davidson, 2011), case-studies (Thorne *et al.*, 1999), applied ethics workshops (Kaufmann, 2018), textbooks (Mathison, 1988 cited in Cooper *et al.*, 2008), homework (Davidson, 2011), reflective learning (personal journal, work logs) (Limijaya, 2019), sharing by guest speaker (Limijaya, 2019), literature and other forms of narrative material (plays, short stories and film) (Young & Annisette, 2009), learning by experience (Huber & Mafi, 2013 cited in Chelariu *et al.*, 2014), students becoming content creators (Kaciuba, 2012 cited in Chelariu *et al.* 2014).

Third, previous literature addresses how the process of ethics teaching in accounting can be improved. This topic is scarcely researched in accounting. Liu and Hu (2012) find that ethics education in accounting is limited in comparison with medicine and law in the areas of code of ethics content, systematic formal training and using partnership with practitioners and consequently made some suggestions of how to improve these areas. Chelariu *et al.* (2014) also gather several suggestions to improve ethics education in accounting and lists them together with the number of times they were mentioned in the literature. Top among them were “modifying the curriculum”, “putting emphasis on ethics education by professors”, “offering models of ethical professional accountants” and “using an interactive reply system”.

2.2 The role of ethics education in constructing the ethical self

The effectiveness of ethics education is reflected by the construction of the ethical self. Thus, ethics education is proved to be successful. Armstrong (1993) employs a pretest /post-test design and finds that an ethics course may be effective in raising students’ levels of moral development, although not for all the students tested. Eynon *et al.* (1997) also find that an ethics course in college had a significant and positive impact on the moral reasoning abilities for a long period of time, even ten to twenty years after completing the course. On the other hand, Sigurjonsson *et al.* (2015) find that employers (managers) do not find the ethics level of business schools’ graduates, or how business schools teach ethics, satisfactory.

Previous studies address the determinants of ethics interventions success. For example, one such criteria is found to be the moment during accountants’ development in which the ethics course is more useful. The research is however split on whether accountants in practice are less ethically sensitive than the university students. Eynon *et al.* (1997) find that moral reasoning abilities of accounting practitioners in small firms are lower than the ones of practitioners in big firms or the ones of average college students.

On the other hand, Fiolleau and Kaplan (2017) disagree that practicing accountants are less ethically sensitive than students and emphasize the importance of the companies’ reward structures for the ethics sensitivity of their staff.

2.3 The context of ethics education in Romania

Ethics is an important topic in the accounting profession in Romania, particularly given the institutional context of a transitioning country. However, most of the studies cover the ethical issues in general and not so much ethics education (Țicoi, 2019).

Some of the more generic studies on ethics of professional accountants in Romania looked into how practicing professionals assess the factors that influenced their ethical decisions (Vladu, 2016). Norms, supervision and peer norms factored in first, while values, cultural norms and personal needs were deemed to have least influence.

While sheltered from major scandals, the Romanian accounting landscape has its own culprits from the accounting profession as researched by Bîgioi (2015) who, based on a sample of court decisions in economic crime cases, found that the main reasons why accountants were condemned were: tax evasion accomplice, participation in the establishment of an organized criminal group, intellectual forgery, fraudulent bankruptcy, complicity in crimes regarding the prevention and sanctioning of money laundering, abuse of office in a qualified form, negligence in office. Ștefura (2012) investigates the clients' role in attracting the accountants as complicit in crimes. Albu (2012) investigates the image and role of accountants in Romania and found that the students' perception of the profession is that it is more prestigious and ethical while for professionals in practice it mostly supposes flexibility, profit orientation and support of decision making.

The extent of ethics education in the Romanian accounting profession was investigated recently by Mălăescu & Avram (2018) and Manea *et al.* (2021). Mălăescu & Avram (2018) find that several top universities in economics do not offer separate courses in ethics to their students. Manea *et al.* (2021) find that 92% of the Romanian faculties in economics (members of the Association of Romanian Economic Faculties (AFER)) have in 2021 an Ethics course, which is an improvement from prior years (Mălăescu & Avram, 2018). Moreover, Manea *et al.* (2021) find that both bachelor and master programs offer two or even three ethics-related courses, most of them being mandatory.

Manea (2022) investigates the role that ethics plays in the development of the successful accountant. The study is based on interviews with professors from Romanian universities. Interviewees emphasize the importance of ethics education in constructing ethical professionals and call for more and earlier education in this area. These insights call for additional research regarding the ethics education in Romania and its effectiveness.

3. Theoretical framework

We employ an institutional-based theoretical framework to discuss the role of ethics education in the formation of the ethical self. From the neo-institutional theory we select the types of isomorphic pressures (DiMaggio & Powell, 1983) to organize the factors of influence. This framework is widely employed in various

fields of inquiry to investigate the diffusion of ideas and homogeneity in the field (Lounsbury, 2008), making it appropriate for our study.

DiMaggio and Powell (1983) propose that change occurs as a result of three types of pressures. Coercive isomorphism results from the formal and informal pressures exerted by actors having expectations and imposing standards or rules of operation. Mimetic isomorphism occurs in cases of uncertainty and emphasizes the role of peers and models. The normative pressures come from professionalization as an effort to produce a cognitive base for the profession. The framework is proposed by DiMaggio and Powell (1983) for organizations, but it has been employed at various levels of analysis, including at the individual level (e.g., Tuttle & Dillard, 2007).

Based on the DiMaggio and Powell (1983) proposition, its application in various contexts (e.g., Chan & Ananthram, 2020; Tuttle & and Dillard, 2007), and the literature on ethics education in accounting as well as other professions (e.g. Daff *et al.*, 2012; Hassall *et al.*, 2005; Liu & Hu, 2012; Miller & Shawver, 2018), we develop a framework to study the construction of the ethical self as follows.

We consider that coercive pressures come from the exposure and complexity of ethics classes. This is because coercive factors should “be felt as force, as persuasion” (DiMaggio & Powell, 1983: 150) and, applied to education, they define ethics, stating the rules and principles to be applied (Chan & Ananthram, 2020).

Then, we consider the professional circle as offering the mimetic pressure. In our case, this would be the type and level of study, and the perception about the level of ethics in the profession. Mimetic isomorphism captures following others, and the immediate proxies (classmates, professors, the profession) may offer models to follow and reflect the immediate cultural values of the group and the shared understanding of ethics. This is in line with DiMaggio and Powell (1983: 151) assertion that these are “a convenient source of practices”, and with the purpose of education to model students’ behavior.

Finally, we consider the importance attached to studying ethics, its usefulness, the perceived impact of ethics education and the belief in professionalism as reflecting the normative isomorphism. This is in line with DiMaggio and Powell (1983) discussion around the expectations, vocabularies resulting from socialization in a professional field.

4. Research method

We employ a survey-based research, in line with much of the previous literature on accounting ethics education (Adkins & Radtke, 2004; Davidson, 2011; Fatt, 1995;

Koljatic & Silva 2015). The questionnaire is prepared for students to assess their perception regarding the necessity and impact of their ethics education. The approach is aligned to previous studies having students' behavior as main topic and using questionnaires. However, previous studies rather represented methodological models, while the use of surveys is popular in accounting ethics education research (Fiolleau & Kaplan, 2017; Koljatic & Silva, 2015; Wang & Calvano, 2015) most of these studies do not assess opinions of end-users (students themselves) as to their experience with an ethics course.

The questionnaire was prepared and disseminated in the Romanian language, given that the targeted group of respondents is formed of Romanian students. The questionnaire contained a brief overview of the scope of the study and stated the anonymity disclaimer.

The sample is based on convenience, since professors in the largest universities accepted to endorse the study and to send the survey to their students. Therefore, we do not claim that the sample is representative for the full population of students in this domain. A closed research project (Manea, 2022) involved interviewing seventeen professors on their views of how ethics is taught and how the course might influence future professionals. These interviewees agreed to distribute the questionnaire to their students at all levels of studies, regardless of the fact that the professors were teaching ethics or not and regardless of the fact that the students had undertaken a course in ethics or not. Their support represents endorsement (Speklé & Widener, 2018) of the study and increased the likelihood of receiving responses.

The questionnaire elicited questions intended to measure some variables derived from the theoretical framework we constructed. First, the creation of the ethical self is measured on a 5-point Likert scale (1 = not at all; 5 = very high level), based on self assessment. Second, the independent variables are designed and measured as follows:

Table 1. General farmework of the questionnaire

Type of isomorphism	Variable	Measurement	References
Coercive isomorphism	Exposure to ethics classes	0 = no classes; 1 = few courses covering some ethics aspects; 2 = more courses with ethics aspects; 3 = at least a separate course on ethics	Davidson (2011); Miller and Shawver (2018)
	Complexity of ethics classes	Complexity of ethics classes ranges from 0 to 1 and is a percentage of the encounter of 6 educational tools (case	Limijaya (2019)

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Type of isomorphism	Variable	Measurement	References
Mimetic isomorphism	Level of study	studies, textbooks, invited lecturers, debates and conversations, personal notebook, homeworks) 1 = bachelor; 2 = master; 3 = PhD	
	Type of study	0 = other; 1 = economics; 2 = finance; 3 = accounting	
Normative isomorphism	Level of ethics in the accounting profession	5-point Likert scale, where 1 = not at all high and 5 = very high.	Albu (2012)
	Importance attached to studying ethics early	5-point Likert scale, where 1 = not at all high and 5 = very high.	Armstrong (1993)
	Usefulness of studying ethics	5-point Likert scale, where 1 = total disagreement and 5 = total agreement	Fiolleau and Kaplan (2017)
	Perceived impact of ethics education	5-point Likert scale, where 1 = total disagreement and 5 = total agreement	Davidson (2011)
	The belief in professionalism	5-point Likert scale, where 1 = total disagreement and 5 = total agreement	
	Importance of theory in ethics education	5-point Likert scale, where 1 = total disagreement and 5 = total agreement	Cooper <i>et al.</i> (2008)
	The importance of positive stimuli in enforcing ethics	0 = positive stimuli; 1 = negative stimuli	

The questionnaire was pre-tested by a researcher independent from the initial design of the questions. A question was rephrased to be clearer. The survey was administered electronically. The professors who had accepted to distribute it to their students (25 professors from 6 universities) received the link to be further forwarded to their students' e-mail groups. Data was collected data between 12 April and 10 June 2021 reaching 413² respondents to date, taking on average 5 minutes to complete. Eleven professors from 5 universities confirmed that they had sent the questionnaire to their students. Respondents came from various programs and different levels of studies, as Table 2 indicates.

² For perspective, at the end of the 20/21 academic year, approximately 35,000 students graduated from all forms of university studies in the area of business administration and law (source: edupedu.ro).

Table 2. Demographic data for respondents

Level of education / Type of studies	PhD	Master	BSc	Total
Finance	0	0	36	36
Other	0	39	35	74
Economics	0	16	70	86
Accounting	7	32	178	217
Total	7	87	319	413

Our data also has some limitations and the results should be interpreted taking them into consideration. First, due to the way the questionnaire was distributed we did not perform any sampling exercise. Therefore, responses might not be representative of all students in economics degrees in Romania. However, since the professors endorsing the study are affiliated with the major Romanian universities from the main Romanian cities, we are confident that we have a good geographical distribution.

Second, we did not ask a question regarding respondents' previous or current employment status (in accounting or not). It is customarily in Romania that students, at all level of university education, also work (sometimes in their relevant field). It would have been interesting to be able to split the sample also by their work experience.

Third, bachelor studies in Romania last for a three-year period and there might be some differences as well in terms of how they perceive the questions based on how far ahead in their bachelor studies they are. Another limitation comes from the fact that the study only addressed students in Romania, in the Romanian language, hence there is no opportunity to certainly state that the same opinions might come from students in other countries.

5. Results

The study is focused on the construction of the ethical self. Therefore, a key question concerns the self-assessed level of ethics. Moreover, we asked respondents to assess the general level of ethics in the accounting profession in Romanian. Results are reported in Table 3.

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Table 3. Perceived level of ethics

	Overall sample	By type of study				By level of study		
		Accounting	Finance	Economics	Other	Bachelor	Master	PhD
Panel A. Personal level of ethics								
Mean	4.165	4.212	4.167	4.221	3.959***	4.138	4.218	4.714***
St. dev.	0.617	0.674	0.561	0.562	0.481	0.639	0.515	0.488
Median	4.000	4.000	4.000	4.000	4.000	4.000	4.000	5.000
No. observations	413	217	36	86	74	319	87	7
Panel B. Level of ethics in the accounting profession								
Mean	3.169	3.207	3.194	3.314	2.878***	3.179	3.092	3.714***
St. dev.	0.751	0.781	0.624	0.637	0.776	0.750	0.725	0.951
Median	3.000	3.000	3.000	3.000	3.000	3.000	3.000	4.000
No. observations	413	217	36	86	74	319	87	7

Note: The level of ethics is estimated on a 5-point Likert scale, where 1 = not at all important and 5 = very important. ***, **, * indicate statistical significance in means at 1, 5, and 10% levels, respectively, comparing various types of studies with accounting, and various level of study with bachelor.

Respondents indicate that they have a high level of ethics (mean value 4.165; median value 4). However, they perceive that the level of ethics in the profession is medium (mean value 3.169; median value 3). We conduct cross-sectional analysis to determine if there is variation between subgroups of respondents. We find only one significant difference between the subgroups of students in various types of programs, i.e. students in studies outside the field of economics perceive themselves as having a lower level ($p < 0.01$) of ethics than students in accounting programs. They also perceive that the level of ethics in the profession is lower ($p < 0.01$) than the level perceived by the students in economics. This finding mirrors other studies pointing towards a lower level of ethics perceived by the outsiders of the profession (Caglio & Cameran, 2017). Similarly, Fiolleau and Kaplan (2017) disproved the hypothesis that the ethical sensitivity of practicing industry accountants will be lower than that of accounting students.

We also test the difference between students in various levels of studies. We find no significant difference between students in bachelor and in master programs regarding their perceived level of ethics and the perceived level of ethics in the profession. However, students in PhD studies have significantly higher perceived level of ethics (mean 4.714, compared to 4.138 in bachelor studies; $p < 0.01$) and perceive that the accounting profession displays a significantly higher level of ethics (mean 3.714 and median 4, compared to 3.179 and median 3 in bachelor studies; $p < 0.01$). Given that all responding PhD students study in accounting and that we have a limited number of respondents, we cannot discern if the difference is due to additional experience or to type of study.

We further investigate various aspects related to ethics education, including the necessity of an ethics class, trust that the classes contribute to a higher level of

ethics, usefulness and importance of ethics classes and of theory. Results are reported in Table 4.

Table 4. Importance of ethics education

	By type of study Mean (st.dev.)					By level of study Mean (st.dev.)		
	Overall sample	Accounting	Finance	Economics	Other	Bachelor	Master	PhD
Necessity (An ethics class is necessary)	4.327 (0.715)	4.295 (0.749)	4.306 (0.786)	4.314 (0.673)	4.446 (0.622)	4.273 (0.712)	4.529*** (0.607)	4.286 (1.496)
Trust (An ethics class can make me an ethical person)	4.039 (0.815)	4.014 (0.814)	4.056 (1.013)	3.965 (0.774)	4.189 (0.622)	4.003 (0.818)	4.207** (0.749)	3.571*** (1.134)
Theory is more important than case studies	2.806 (0.938)	2.705 (0.965)	3.028 (0.941)	2.884 (0.860)	2.905 (0.924)	2.803 (0.926)	2.851 (0.971)	2.429*** (1.134)
It is important to learn ethics early	4.300 (0.695)	4.406 (0.668)	4.167 (0.737)	4.116 (0.676)	4.270 (0.727)	4.288 (0.713)	4.299 (0.631)	4.857*** (0.378)
Usefulness of ethics classes	0.940 (0.238)	0.933 (0.251)	0.943 (0.236)	0.977 (0.152)	0.917 (0.278)	0.932 (0.252)	0.977 (0.152)	0.857** (0.378)

Note: Perception regarding the issues related to ethics education are estimated on a 5-point Likert scale, where 1 = not at all important and 5 = very important. ***, **, * indicate statistical significance in means at 1, 5, and 10% levels, respectively, comparing various types of studies with accounting, and various level of study with bachelor. The usefulness of ethics is measured as follows: 0 = No; 1 = Yes.

First, we look at the necessity of an ethics class and at the trust that education can enhance the ethical profile. Respondents perceive to a high extent (mean values 4.327 and 4.039 respectively) that ethics classes are necessary and effective. This is in line with Graham (2012) who has also showed that students see ethics education as important and, moreover, they prefer the stand-alone course.

There is no significant difference between students in various types of studies, but there is difference between students in different levels of studies. As such, master students perceive to a higher extent than bachelor students ($p < 0.01$, and $p < 0.05$ respectively) that ethics is necessary and effective. Surprisingly, PhD students perceive to a lower extent (mean 3.571, $p < 0.01$) than bachelor students that ethics education is effective. Generally, our results are in line with previous studies indicating the need for and effectiveness of ethics education (Armstrong, 1993; Eynon *et al.*, 1997). For future research the authors might look into the correlation between whether students have been exposed to more ethics teaching instruments and their belief that the ethics course is effective (Davidson, 2011).

Next, we investigate the importance of the theoretical aspects of ethics. Respondents agree to a low to medium extent (mean 2.806) that theory is more important than study cases, which is a reminder of the important practical nature of ethics. This is similar to Davidson (2011) experience of changing his ethics course not disregarding theory but including it in practical discussions and noticing then, using a questionnaire after class, that students actually strongly favoured practical

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discussions. Moreover, there is a high level of agreement (mean 4.300) that ethics should be learned early, with 94% of respondents agreeing that ethics classes are useful. There is no significant difference between students in various types of studies and between various levels of studies. The only exception is for PhD students, who perceive to a lower extent than bachelor students (mean 2.429, compared to 2.803, $p < 0.01$) that theory is important. However, they perceive to a higher extent than bachelor students (mean 4.857, compared to 4.288, $p < 0.01$) that ethics should be taught early. To a more general extent this has been proven through a 219-professionals survey taken by Uyar and Ali (2013) who provided evidence that life-long education, starting from kindergarden, contributes to the level of ethics awarness.

Next, we investigate the exposure of students to ethics education, in terms of how ethics is taught and the educational tools employed. Results are reported in Table 5.

Table 5. Exposure to ethics education

Mean (st.dev.)	Overall sample	By type of study				By level of study		
		Accounting	Finance	Economics	Other	Bachelor	Master	PhD
Exposure to ethics classes	1.751 (0.866)	1.622 (0.791)	1.889* (1.036)	2.047*** (0.866)	1.716 (0.914)	1.712 (0.882)	1.839 (0.791)	2.429*** (0.787)
Frequency of 0 = no classes (%)	3.632							
Frequency of 1 = few courses covering some ethics (%)	42.131							
Frequency of 2 = more courses with some ethics (%)	29.782							
Frequency of 3 = separate courses (%)	24.455							
Complexity of ethics classes	0.360 (0.193)	0.343 (0.189)	0.352 (0.210)	0.397** (0.205)	0.374 (0.176)	0.355 (0.197)	0.385 (0.180)	0.286* (0.126)
Frequency of few tools (0, 1 and 2)	62.954							
Frequency of 3 tools	23.487							
Frequency of many tools (4, 5 or 6)	13.559							

Note: Exposure to ethics classes is measured as follows: 0 = no classes; 1 = few courses covering some ethics aspects; 2 = more courses with ethics aspects; 3 = at least a separate course on ethics. Complexity of ethics classes ranges from 0 to 1 and is a percentage of the encounter of 6 educational tools. ***, **, * indicate statistical significance in means at 1, 5, and 10% levels, respectively, comparing various types of studies with accounting, and various level of study with bachelor.

Responses show that Romanian students have a rather low exposure to ethics classes (mean 1.751 on a scale from 0 to 3). Most of the students are exposed to ethics as part of other courses, only a quarter of respondents having ethics as a separate class. This is not best practice according to the results of the survey carried by Uyar and Ali (2013) which favoured ethics taught in a stand-alone course. This finding complements also previous findings from the Romanian setting (Manea *et al.*, 2021; Mălăescu & Avram, 2018) that ethics is not well represented in the curricula of Romanian universities. This is in line with international research; for instance Miller and Becker (2011) found that US

universities accounting programs' curricula did not even cover fundamental ethics topics. Surprisingly, our cross-sectional analysis finds no difference between the students in bachelor and master studies, and also indicated that students in accounting programs are less exposed to ethics education than students in finance or economics ($p < 0.1$ and $p < 0.01$, respectively).

Besides being exposed rarely to ethics, students encounter a limited number of educational tools. Prior research (e.g., Davidson, 2011; Kaufmann, 2018; Limijaya, 2019; Young & Annisette, 2009) demonstrates the role of various educational tools in teaching ethics, and we focus on their employment. For our sample, the level of complexity is 0.36, which may be interpreted as students being exposed on average to two out of a total of six educational tools investigated. The most frequent tools encountered are discussions and case studies (mentioned by 73.8% and 72.2% of the respondents), and the least employed are the journal as reflective learning and guest speakers (mentioned by 5.6% and 13.8% of respondents).

Finally, we investigate the factors associated with the self-perceived level of ethics. Results are reported in Table 6.

Table 6. Factors associated with the self-perceived level of ethics

Type of factor	Factors	Coeff.	t-stat
Coercive	Exposure to ethics classes	0.144***	2.839
	Complexity of ethics classes	0.111**	2.215
Mimetic	Level of study	0.067	0.159
	Type of study	0.176***	3.644
Normative	Perceived level of ethics in the profession	0.109**	2.297
	Importance of studying ethics early	0.090*	1.666
	Usefulness of ethics classes	0.039	0.408
	Necessity	0.184***	3.176
	Trust in education	0.014	0.258
	Theory is important	0.038	0.806
	Positive stimuli more important	0.114***	2.438
Adjusted R ²		0.169	
Probability		0.000	
F statistic		7.400	
No. observations		413	

Our results indicate that all isomorphic pressures are present in the creation of the ethical self. However, the most important factors appear to be the coercive and mimetic ones. Exposure to ethics classes (positive regression coefficient of 0.144, $p < 0.01$) and type of study (positive regression coefficient of 0.176, $p < 0.01$) are the most important factors. Correlating this finding with our previous comments, we emphasize the importance of increasing the exposure to ethics education in order to raise the level of ethics in the profession. Therefore, the coercive pressures from

ethical classes and the mimetic ones, resulting from the need to follow immediate proxies such as classmates, professors, and the profession (DiMaggio & Powell, 1983) are important factors in the creation of the ethical self. Three of the six normative factors we investigate are important for the creation of the ethical self: perceived necessity of ethics education (positive regression coefficient of 0.184, $p < 0.01$), positive stimuli for an ethical behavior (positive regression coefficient of 0.114, $p < 0.01$), and the importance of studying ethics early (positive regression coefficient of 0.090, $p < 0.1$).

6. Conclusion

In this study we offer insights about the ethics education in Romania and discuss its complexity, usefulness and effectiveness. To this purpose, we involve the Romanian end-users of the accounting ethics education (the students) to ask for their perception regarding the role education plays in developing the ethical self. Our results have implications for both academia and practice, particularly professional bodies, and also point to future research directions.

We find that the self-perceived level of ethics is significantly higher than the perceived level of ethics of the accounting profession. Moreover, we find that several factors are associated with creation of an ethical self, including exposure to ethics education and the education system (type of studies). This finding supports previous recommendations (e.g., Evans *et al.*, 2006; Eynon *et al.*, 1997; West & Buckby, 2020) to increase the level of ethics education in universities. While we find support for the effectiveness of ethics education, studies (similar to Eynon *et al.*, 1997) are needed to investigate the extent and length of this impact, to support professional associations to better design professional training on ethics.

Our results indicate that the students investigated are exposed to a limited number of interventions on ethics and to a limited number of educational tools. This result, similar to Mălăescu and Avram (2018) and Manea *et al.* (2021), urges universities to enlarge the educational platforms for teaching ethics. Additional studies are needed to investigate the effectiveness of separate classes on ethics (as Uyar and Ali (2013) deemed to be best practice following their survey) compared to ethics topics discussed in regular classes, or eventually the usefulness of the “sandwich” approach (Armstrong, 1993). Moreover, future research might consider the effectiveness of various educational tools, particularly in light of the educational needs of the new generations.

Finally, our cross-sectional analysis reveals few significant differences between accounting and non-accounting students, and between bachelor, master and PhD students. The most intriguing finding is that the exposure to and complexity of ethics classes is significantly lower for the accounting students, compared to those

in finance, economics or non-economics programs. This is surprising given that ethics is central to the virtues of the accounting profession. Prior literature offer some potential explanations for such situation, including the fact that ethics is less present in courses and programs more quantitative in nature (Evans *et al.*, 2006) or that universities are expecting professional bodies to develop this competency. Future research might investigate this shortage, its causes and impact on the profession.

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