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Values and Moral Development of
Undergraduate Accounting Students at an
Islamic University and a Non-religious University
in Malaysia

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M.Phil, B.Acc

Submitted in fulfilment of the requirements
for the Degree of
Doctor of Philosophy in Accountancy

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ABSTRACT

This thesis explores the implications of education within the context of an Islamic university on ethical development of accounting students, namely, on the aspects of moral reasoning ability and personal value preferences. A mixed-methodology research approach was used to address the thesis' two-part research purpose. First, a case study investigation was carried out to explore the values that are emphasized at the Islamic University, and the ways the values are conveyed to the students. For comparison purpose, a similar investigation was conducted on the case of another university with generally secular orientation. The case study data were generated from semi-structured interviews with faculty members and students, documents, and direct observation. Second, data on moral reasoning ability and personal value preferences of accounting students at the two universities were gathered using a survey instrument containing Rest's Defining Issues Test (DIT) and Schwartz's Values Survey (SVS). The survey data were analyzed to establish the differences between accounting students from the two universities, and changes that could have taken place during their course of study. The findings of the case study revealed that the Islamic University indicates a greater commitment toward developing the students' moral character, namely, by instilling Islamic values. There were indications that such values are delivered through the formal curriculum, the lecturers, and some aspects of the university's general environment. Analyses of the survey data, on the other hand, have yielded mixed results. While moral reasoning ability was found to be higher for students at the Islamic University, there was no evidence of an increase with progression into a higher level of study, which is in contrast with the case of students at the non-religious University. There were also differences between these two cohorts as regards personal value preferences, particularly, in respect of values that are associable with religious commitment. In general, however, significant changes in personal value preferences seem unlikely for students at both universities. Overall, the findings have contributed toward understanding the impact of university setting on ethical development of accounting students, and thus are of potential benefits to accounting educators and regulators.

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AUTHOR'S DECLARATION

I declare that, except where explicit reference is made to the contribution of others, this dissertation is the result of my own work and has not been submitted for any other degree at the University of Glasgow or any other institution.

MOHAMED NAZRI FADZLY

Chapter 1: Introduction

“If the *sine qua non* of university education is the development of individuals’ intellectual and moral maturity..., then the evidence in accounting education is fairly damning.”

(Gray and Collison, 2002, p.813)

1.1 Background

The advent of Enron and other major corporate debacles in recent years have yet again provided a strong reason to reflect on the effectiveness of accounting education¹ to develop individuals with moral character² (Low, Davey, and Hooper, 2008; Earley and Kelly, 2004; Russell and Smith, 2003). As accentuated in the remark quoted above, criticism has been levelled against the programme of education that accounting students would have been receiving at universities and colleges (Waddock, 2005; Gray and Collison, 2002; Gray, Bebbington, and McPhail, 1994). Such programme of education has been partly blamed for the breakdown of ethics in the business world, namely, due to its failure to provide sufficient ethics training to the students (Albrecht, Hill, and Albrecht, 2006; Waddock, 2005). The courses that are taught to accounting students are said to be dominated by the learning of techniques and rules (Boyce, 2008; Sikka, Haslam, Kyriacou, and Agrizzi, 2007) and thus have very little to do with instilling values, ethics, and a sense of integrity (Sikka et al, 2007; Albrecht and Sack, 2000).

¹ The phrase ‘accounting education’ as it is used in the present thesis specifically refers to undergraduate accounting programme that is offered by a university or a college of higher learning.

² Throughout this thesis, the terms ‘moral’ and ‘ethical’ are used interchangeably to refer to the set of criteria with which a distinction between ‘right’ and ‘wrong’ may be made. The term ‘moral character’, on the other hand, is broadly used to refer to the ability and the willingness to act in accordance with moral principles.

Ethical development of accounting students at university level is a matter of great concern, considering the number of graduates entering the profession each year. Educational institutions, particularly universities and colleges, are in a crucial position to foster ethical development, as individuals entering into higher education are often at the stage where important life transitions take place (King and Mayhew, 2002). In their two extensive reviews of literatures on the effect of higher education, Pascarella and Terenzini (2005; 1991) concluded that college or university experience is, by itself, one of the greatest contributors to a person's moral growth, which effect is possibly greater than that due to maturation with age, intelligence, and social status. In a similar vein, Colby (2008, p.397) contends that the experience of university education provides a student a massive opportunity to develop the capacity to invoke and critically reflect on ethical principles when faced with complex moral situations. It has also been argued that a substantial improvement in such capacity would take place as long as one remains in receipt of formal education (Colby, 2008; Rest et al, 1999; Rest, 1994).

The present thesis seeks to explore the extent to which ethical development of accounting students may be affected by an experience of education within the context of a particular university. Ponemon and Glazer (1990) is arguably the first to have provided empirical evidence in this regard, namely, through a comparison between students from a liberal arts college and a business school. The present thesis aims to expand the literature in this area by providing a contrast between an Islamic³ university and a university which ethos and educational orientation is generally secular⁴. A comparison is made on the ethical development of accounting students from the two universities, focusing mainly on the aspect of cognitive moral development based on Kohlberg's framework (1976; 1981). The students are also compared in respect

³ The use made of the term 'Islamic' in this thesis comes with an acknowledgement of the potentially contentious nature of its meaning. The term 'Islamic' university, therefore, is defined rather broadly as a higher educational institution with such a formal identity. Chapter 3 of the present thesis will explore some of the main features of these institutions.

⁴ The use of the term 'secular' throughout the thesis is meant to imply an institutional ethos in which religion plays little or no formal role at all. It is acknowledged, however, that secularism may also exist at the individual level, regardless of the degree of secularism at the institutional level. The empirical investigation in the present thesis did not specifically address secularism at the individual level, which thus remain one of its limitations.

of their personal value preferences, which have been thought to be of significant influence in an individual's ethical decision process (Fritzsche, 2004; 1991; Baird and Zellin, 2007). Overall, the present thesis is expected to contribute toward understanding the implications of making religion, in particular Islam, a significant part of accounting students' university experience.

1.2 Motivation for the research

The selection of the research topic was driven by two main reasons. First, as stated in the preceding section, there is a general concern as regards ethical development of accounting students at university level. Such concern was mainly due to the presence of extensive empirical evidence on accounting students' relative lack of ability to engage in principled moral reasoning (e.g., Abdolmohammadi and Baker, 2006; Dellaportas, 2004; Thorne, 2001). Prior studies on accounting students' personal value preferences, on the other hand, have revealed the prevalence of values that are associated with personal, rather than altruistic concerns (e.g., Abdolmohammadi and Baker, 2006; Kelly, 2004; Eaton and Giacomino, 2001). However, there is a paucity of empirical evidence from a non-Western context, and more particularly, from a Muslim country, hence the lack of knowledge concerning ethical development of accounting students in this particular cultural context.

Second, the comparison that was to be made of ethical development of accounting students at an Islamic university and a non-religious university is to become the present thesis' novel contribution to the existing body of knowledge. Through such comparison, some insights would be gained on the nature and the extent to which the students' ethical development may be affected by an experience of education within the setting of a religious-affiliated university. It is expected that a university with such affiliation would have made religion a prominent feature of its institutional ethos, and that religion would permeate the overall goals of education at the institution - including those pertaining to the ethical development of the students. It is

inevitable, however, that there would be an overlap between the effect of educational experience within this particular institutional setting and the general developmental effect of formal education on the students' ethical development (Pascarella and Terenzini, 2005; 1991; Rest et al, 1999).

To some extent, the researcher's interest in establishing such a comparison coincides with the surge in accounting literature that examines the relationship between religion and accounting (see, for example, McKernan and Kosmala, 2007; Tinker, 2005; Lehman, 2004). Islam, in particular, has received growing attention, with an increase in the number of studies exploring the application of its ethical principles in accounting practice (Napier, 2009; Haniffa and Hudaib, 2007; 2002; Kamla, Gallhofer, and Haslam, 2006). In the present thesis, the case of an Islamic university was expected to illustrate the incorporation of such principles into the programme of accounting education.

To a larger extent, however, the research topic was instigated by the different views that have been advanced regarding the effects of religion on an individual's ethical development. Thus, the present thesis' examination of students at a religious-affiliated university essentially constitutes an attempt to determine whether their ethical development would have been affected when religion predominantly defines the institutional setting, hence the impacts on the students' educational experience. Religion, on the one hand, has been argued to bring a positive effect to one's ethical development, namely, by providing the cause for engaging in moral acts (Abdul Rahman, 2003; Calkins, 2000; Kohlberg, 1981), and supplying a set of moral guidance (Parboteeah, Hoegl, and Cullen, 2008; Weaver and Agle, 2002).

On the other hand, the nature of relationship between religion and ethical development, namely, in the sense of increased capacity for principled reasoning, has been viewed as problematic, due to the latter's emphasis on moral autonomy⁵ (Rest, Narvaez, Thoma, and Bebeau, 1999; Rest, 1994;

⁵ The notion of autonomous morality, according to Rest (1994), assumes that an individual is independently capable of making the distinction between 'right' and 'wrong', without relying on externally imposed moral norms. It is in this sense that Kohlberg's framework may have drawn upon the Kantian moral philosophy.

Richards and Davison, 1992; Getz, 1984). It is generally implied from the literature that principled moral reasoning orientation is deemed the more advanced, hence the desired state of moral development for accounting students and practitioners (Armstrong, Ketz, and Owsen, 2003; Thorne, 1999). Given the possible inconsistencies between religion and principled moral reasoning, it is particularly interesting to explore the implications of an experience of education at a religiously-affiliated university. While some attempts had been made in this regard (see, for example, Burks and Sellani, 2008; Koeplin, 1998), the present thesis is arguably the first to have involved the case of an Islamic university.

1.3 Research purpose, questions and overview of methods

The purpose of this thesis is twofold; each part of the purpose is respectively addressed using qualitative and quantitative methods. The simultaneous use of these methods is made on the basis of ‘complementarity’ (Hammersley, 1996), and draws upon the ‘pragmatist’ research paradigm (Tashakkori and Teddlie, 1998).

The first research purpose is “to explore and develop a description on the ways in which IIUM - an Islamic university, may be distinguished from MMU - a non-religious university, in its general approach to develop the students’ moral character.” A qualitative case study research strategy is used for this generally exploratory investigation. Semi-structured interviews with staff and students constitute the main data sources, and these are supplemented by reviews made of documents and webpage, and casual observation during a field visit at each institution. The case study inquiry is directed by two basic, exploratory questions as follows:

- 1) What are the values that are emphasized within the context of education in IIUM and MMU, particularly, with regard to developing the students’ moral character?

- 2) How are the values conveyed to undergraduate accounting students at the respective university?

The second research purpose is “to examine and compare moral reasoning ability and personal value preferences of accounting students in IIUM and MMU”. This purpose is addressed using quantitative research strategy. A survey instrument containing Rest’s Defining Issues Test (DIT) (Rest, 1979) and Schwartz Values Survey (Schwartz, 1992) is administered to accounting students in IIUM and MMU to obtain data on moral reasoning ability and personal value preferences. Analysis of the quantitative data is focused on answering the following research questions:

- 1) Is there a difference in moral reasoning ability between accounting students in IIUM and MMU?
- 2) Does moral reasoning ability of accounting students in IIUM and MMU increase with year of study?
- 3) Is there a difference in personal value preferences between accounting students in IIUM and MMU?
- 4) Do personal value preferences of accounting students in IIUM and MMU change with year of study?

Clarification of terms

‘Values’

- Within the context of the exploratory questions, ‘values’ refer to a set of beliefs pertaining to the ‘desired’ goals or mode of behaviours, which serve as one’s guiding principles in life. These include, but not limited to, ‘moral/ethical’ values. Such definition is essentially based on those offered by Rokeach (1973) and Schwartz (1992).

‘Moral reasoning ability’

- As a variable in the quantitative-based investigation, moral reasoning ability refers to the P-Score derived from the participant’s responses to Rest’s Defining Issues Test (DIT).

‘Personal value preferences’

- As a variable in the quantitative-based investigation, personal value preferences is derived from the rating of importance assigned to each of the ten value types contained in Schwartz’s values framework.

‘Accounting students’

- The definition of accounting students is delimited to only those who are enrolled into an undergraduate programme leading to a bachelor’s degree. It is during this period of formal education that the most significant changes on the cognitive and affective aspects within an individual may be expected (Pascarella and Terenzini, 2005; 1991).

1.4 Overview of findings

The findings of the present thesis will be presented separately, namely, in Chapter 5 and Chapter 6. This is owing to the dual nature of the research purpose, and the use of both qualitative and quantitative methodologies to address the research questions as listed in the preceding section.

The findings that resulted from the case study enquiry, as found in Chapter 5, shed some light on the extent to which the two case universities - IIUM and MMU, may be contrasted from each other in respect of the values that are promoted to the students, and the way the values are delivered to them. IIUM, in particular, appears to have made a formal and explicit commitment towards delivering ‘Islamic’ values to its students. Such commitment was evident mainly through the pronouncements made, namely, in the form of statements of mission and vision. Direct reference to the notion ‘Islamic’ values was found within the university-wide pronouncements, as well as in the statements of mission and vision of the ‘Kuliyyah’ (i.e., faculty) and the Department of Accounting. In addition, interviews with IIUM staff members have generally revealed a general consensus among them that IIUM places great

emphasis on instilling ‘Islamic’ values to the students. There is a limitation in the findings, however, in understanding the meaning of ‘Islamic’ values as envisaged within the context of education in IIUM. The pronouncements provided little detail on what ‘Islamic’ values would have represented, despite being fundamental to IIUM’s objective of instilling ethical values. Such values also appeared to be defined rather broadly by the interviewed staff members, most of whom described ‘Islamic’ values as those that are deemed congruent with the teachings of the religion.

On the contrary, there was generally a lack of evidence suggesting that MMU has made a formal commitment to instil a particular set of values into its students. The university’s statements of vision and mission, as were similar pronouncements made at the faculty level, mainly emphasize the importance of academic success and professional competence, while making very little mention on the promotion of ethical values. Such findings were corroborated by the outcome of interviews conducted with teaching staff members, who seemed to hold differing views on the values that are promoted at the university.

The findings in Chapter 5 also reveal a fairly substantial contrast between IIUM and MMU on the degree to which the various elements within the educational environment played a role in delivering values to the students. For all three general elements considered in the present thesis, namely, the curriculum, the educators, and the campus environment, the findings suggest that their roles were essentially more pivotal in IIUM than in MMU.

In the case of IIUM, up to 14 Islam-related courses were introduced alongside the core accounting curriculum, which, due to accreditation requirement, remained rooted in conventional accounting practices. Three of these courses specifically discuss Islamic ethics and way of life, while the remainder essentially addresses topics on Islamic perspectives on economics and accounting. The accounting curriculum in MMU, in contrast, contains only one compulsory course on religion and moral/ethics, and one course on professional ethics. As regards the educators, accounting lecturers in IIUM seemed to assume a much greater role in imparting values to their students. Such role is essentially

encompassed in the notion of ‘murabbi’ that the staff members were encouraged to embrace. Accounting staff members in MMU, on the other hand, appeared to have differing perceptions on the extent of their role beyond delivering the curriculum and encouraging the students to succeed academically. At both universities, however there were indications that certain values are promoted within the campus environment, albeit to a varying degree of subtlety. The general environment within IIUM’s main campus, in particular, was described by the interviewees as ‘Islamic’. The preservation of such environment via rules, after-class activities and certain observed norms was deemed important in the university’s effort to instil ‘Islamic’ values within its community. At MMU, on the other hand, the interviewees’ perceptions were rather mixed as to whether the university is actively promoting certain values within the campus environment. Mention has been made, however, of some of MMU’s discernible efforts to promote academic success and cultural diversity.

The findings in relation to the second research purpose are presented in Chapter 6. These are derived from the results of statistical analyses on 575 valid responses provided by participants from IIUM (n = 291) and MMU (n = 284). Three hypotheses (H1, H1b, and H2) were formulated and tested in relation to moral reasoning ability of accounting students from the two universities, while two other hypotheses (H3 and H4) address the questions on the students’ personal value preferences.

The result of ANCOVA used to test H1 suggests that students enrolled in IIUM’s undergraduate accounting programme, in general, are highly likely to have greater tendency to engage in principled reasoning than were their counterparts in MMU. There was a statistically significant difference in the overall mean DIT P-Score reported by the participants (IIUM = 23.7; MMU = 21.7). The magnitude of such difference, however, is relatively small, while the reported mean scores are much lower than Rest’s suggested norm for college students (42.3) (Rest, 1986a). In addition, the overall difference between the two cohorts did not seem to sustain at every stage of progression in the degree programme. The result for H1b, in particular, indicates the lack of a statistically significant difference when ANCOVA was carried out with the two cohorts

matched according to year of study (i.e., Year 1 to Year 4). The findings in respect of H2, on the other hand, shed some light on the question on whether accounting students at both universities would have experienced a development in moral reasoning ability as they progressed through their studies. The result of ANCOVA essentially suggests that an increase in the P-Score is highly likely only for students enrolled in MMU's accounting programme. A supplementary analysis, however, indicates that such development is more likely to be observed among those who are of non-Muslim faiths.

As regards personal value preferences, the result for H3 essentially indicates that IIUM's accounting students are highly likely to favour Conformity, Tradition, Security, and Universalism values more than do their counterparts in MMU. On the other hand, values that are associated with Hedonism and Power are more likely to be preferred by students enrolled in MMU's accounting programme. A supplementary analysis that was conducted using only data for Muslim participants reveals that such a difference was sustained only for values associated with Conformity, Hedonism, and Power. Muslim accounting students in IIUM and MMU, however, are also likely to differ on their perceived importance of Self-direction and Achievement values, with those from MMU reporting higher median rating. On the other hand, statistical results for H4 do not seem to suggest a change in personal value preferences as the students progressed through their education at either IIUM or MMU. Statistically significant relationship was not detected between year of study and the ratings of importance for any of the ten value types in Schwartz's framework. One exception is in the case of MMU's participants, where Benevolence values seem to decrease in importance with progression to higher level of study. Such finding, however, was not sustained when the analysis was conducted separately for Muslim and non-Muslim participants from the university.

1.5 Significance and contributions of the thesis

As discussed earlier in this chapter, the present thesis seeks to obtain some insight into the implications of education within an Islamic university on ethical development of accounting students. The significance of the research topic may be justified for the contributions that it would have made as regards three aspects.

First, the present thesis provides further extension to the extant literature on ethical development of accounting students. In particular, empirical evidence based on Kohlberg's framework - as assessed by Rest's DIT, is extended into the context of Malaysia, a Muslim-majority country in Southeast Asia. There is a general dearth of studies, hence a gap in the literature, concerning the level of cognitive moral development of accounting students from within such cultural context. A similar gap may also be observed as regards personal value preferences of accounting students in a Muslim-majority country. Insights offered by the present thesis may inform the formulation of an appropriate educational approach to foster ethical development of accounting students in Malaysia, and potentially, other Muslim-majority countries.

Second, by establishing a comparison between an Islamic university and a non-religious university, the present thesis sheds some light into the ways in which two contrasting educational contexts affect accounting students' ethical development. More specifically, an insight is provided on the implication of an educational context in which religion, particularly Islam, is predominantly emphasized. Such insight, in general, adds up to the present state of knowledge on the relative conduciveness of religiously-affiliated universities for ethical development, namely, in respect of principled reasoning (see, King and Mayhew, 2002). It is envisaged that this knowledge will enable administrators of such universities, especially those that are affiliated with Islam, to reflect on their position as regards encouraging a development in principled reasoning. If such development is deemed appropriate for their overall goal of instilling values and

moral character, insights from the present thesis may be of use to the administrators in deciding on a suitable educational approach.

Third, through its exploratory investigation of the case of IIUM, the present thesis provides a rare glimpse into the educational context of an Islamic university. Some insights are provided on the ways the different aspects within such context, namely, the curriculum, the educators, and the general environment, play a part in the university's attempt to assimilate Islam into learning and teaching. The present thesis thus expands the growing body of literature that explores the application of Islamic principles in accounting, namely, by illustrating the case in which attempts are made to incorporate Islamic values into a programme of accounting education.

1.6 Chapters overview

The present thesis consists of seven chapters. Chapter 2 will draw from prior literatures in achieving three purposes. The chapter will firstly introduce the psychological theories of moral development and personal values, which constitute the key variables in the present thesis. Secondly, based on a survey of prior studies, the chapter will provide some insight into the present state of knowledge as regards moral development and personal value preferences of accounting students and practitioners. An attempt will also be made to explore the ways in which moral development and personal value preferences are associated with religion. The final section of the chapter will outline the literature gaps addressed by the present thesis and discuss the development of the research hypotheses.

Chapter 3 will introduce the general context within which the empirical investigations of the present thesis take place. In particular, an introduction will be provided on the Malaysian socio-political setting, and on the relevant governmental and professional bodies whose influences would have shaped the educational experience of students at Malaysian universities. The chapter also

explores the general influence of Islam within the context of higher education in Malaysia, the ideas of education from an Islamic perspective; and the defining attributes of an Islamic educational institution.

Chapter 4 will provide the details on the methodology and the specific research methods that were used in the present thesis. The first section of this chapter will provide a rationale for the researcher's choice of the methodology and methods. The remainder of this chapter will describe in detail the methods that were used to obtain and analyze the data. Some aspects pertaining to validity and reliability will also be discussed.

The results of this thesis will be presented in two consecutive chapters, namely, Chapter 5 and Chapter 6. Chapter 5 will present the findings from the qualitative case study inquiry, which was based on the data that were generated from semi-structured interviews, document reviews, and casual observation. For each of the case universities, a description will be made on the values that are emphasized, and the ways the values were conveyed to students in the undergraduate accounting programme.

Chapter 6, on the other hand, will report the results of the statistical analyses on the data on moral reasoning ability and personal value preferences of accounting students from IIUM ($n = 291$) and MMU ($n = 284$). The characteristics of the participants will be described first, followed by a report on the preliminary data handling procedures. The remainder of the chapter will report the results of the statistical procedures that were used to test for a difference between the two cohorts (i.e., ANOVA/ANCOVA, Mann-Whitney) and to seek evidence on changes in moral reasoning ability and personal values (i.e., regression, rank correlation).

The final chapter, Chapter 7, will extend a discussion on the research findings in light of the main purpose of the thesis. The chapter will conclude the whole thesis by laying out its main contributions and the implications from the research findings. The final sections of this chapter will discuss the major limitations of the thesis, as well as provide some suggestions for future research.

Summary

This chapter has laid out the foundation of the thesis by introducing the topic and purpose of research. The specific research questions were outlined, along with a brief description of the research methods that had been used to address the questions. This chapter has also provided a general overview of the remainder of this thesis.

The next chapter - Chapter 2, will present a review of the existing literatures that will include an introduction to the theories of moral development and personal values, and a survey of relevant prior studies within the accounting literature. Towards the end of the chapter, a discussion will be provided on the development of the research hypotheses.

Chapter 2: Literature Review

Introduction

This chapter draws from a survey of relevant prior literatures to achieve three purposes. First, the chapter will introduce the theories of moral development and personal values that constitute the variables of interest in the present thesis. Second, a summary of selected accounting literature employing these theories will be presented. The summary will provide a general overview on the current state of knowledge on moral development and value priorities of accounting practitioners and students. The third purpose of the chapter is to explore the possible ways in which religion may affect an individual's moral development and personal values preferences. Such exploration is thought to be useful in understanding the possible implication of an educational context in which religion is particularly emphasized.

2.1 Kohlberg's Cognitive Moral Development Theory

2.1.1 Background

The cognitive moral development (CMD) framework proposed by Lawrence Kohlberg (1927-1987) provides the theoretical foundation for the present thesis' investigation of moral development of accounting students. Despite its origin in the field of child psychology, Kohlberg's CMD framework has seen extensive use in a wide range of academic disciplines, such as education, medicine, nursing, and business and accounting. The continued reliance on Kohlberg's theory in empirical studies on an individual's moral development has made it arguably the most dominant theory in the area (Rest et al, 1999).

Kohlberg's CMD framework may be described as a cognitive, structural, developmental, and sequential model (Rest, 1994; Thorne, 1999). The main focus of the framework lies on an individual's moral cognition, that is, the reasoning process behind one's moral decisions. Kohlberg postulates that an individual's reasoning processes may be structured into different levels. The structures are sequential and developmental, such that a person may progress into assuming a more sophisticated mode of reasoning. An upward development along Kohlberg's stages, as was concluded from a massive collection of empirical evidence, correlates most strongly with age and formal education (Rest et al, 1999). Kohlberg also strongly advocates that the moral development stages are invariantly sequential, resembling that of a 'staircase' (Rest, 1994; Siegler, 1997). Based on this assumption, Kohlberg postulates that an individual would go along each one of the development stages, one after another. Additionally, Kohlberg (1976; 1981) also contends that a retrospective movement along the stages would not be possible.

Kohlberg's conception of moral development stages was largely influenced by the works of Jean Piaget (1896-1980). For his doctoral research at Harvard University, Kohlberg undertook a series of interviews with male children and adolescents to explore the reasoning process that underlies their response to moral dilemmas. Based on his analysis of the interview data, Kohlberg proposes a pattern of moral reasoning that is divided into three distinct orientations, each consisting of two stages: pre-conventional, conventional, and post-conventional (Kohlberg, 1976; 1981). Kohlberg's further attempts to validate his findings, namely, through an extensive series of longitudinal and cross-cultural studies (Kohlberg, 1981; 1984; Colby, Kohlberg, Gibbs and Lieberman, 1983; Snarey, 1985; Colby and Kohlberg, 1987), had led him to conclude that the sequential stages, which he argues as representing a person's pattern of moral thinking, is likely to be universal. Kohlberg's moral development stages and their main features are summarized in Table 2-1.

Table 2-1: Kohlberg's Moral Development Stages

Pre conventional - Focus is self	
Stage 1	Obedience - You do what you are told primarily to avoid punishment.
Stage 2	Instrumental egotism and simple exchange - You make deals or only consider the cost and/or benefit to yourself
Conventional level - Focus is relationships	
Stage 3	Interpersonal concordance - You are considerate, nice, and kind and you'll get along with people. You cooperate with those in your environment.
Stage 4	Law and duty to the social order - Everyone in society is obligated and is protected by the law. You cooperate with society in general.
Post-conventional level - Focus is personally held principles	
Stage 5	Societal consensus - You are obliged by whatever arrangements are agreed to and by due process and procedure. Focus is on fairness of the law or rule as determined by equity and equality in the process of developing the rule.
Stage 6	Non-arbitrary social cooperation - Rational and impartial people would vie cooperation as moral. Focus is on fairness of the law or rules derived from general principles of just and right as determined by rational people.

Source: Bay (2002, p. 162)

Each of the three levels in Kohlberg's theory reflects the different social perspectives underlying a person's moral judgment. The first level, Pre-conventional, is essentially egotistical, where morality is viewed along the concern for personal well-being. For Pre-conventional individuals, moral behaviour is initially induced by obedience and fear of punishment (Stage 1). The individuals would then move on to a higher stage, in which the reason for moral behaviour is the expected benefit from a reciprocal arrangement (Stage 2). Kohlberg postulates that most individuals would continue to develop to the next higher level, namely the Conventional level (Stages 3 and 4). At this level, moral reasoning takes on an interpersonal perspective. This perspective is initially dictated by the desire to please others, namely, to be seen as 'a good boy or girl' (Stage 3). As an individual continues to develop along this level, a shift in moral reasoning will take place, where the concern for laws and order

comes into play (Stage 4). At this stage, a person's moral decision process is dominated by the perceived need to conform to the existing laws, such that the order of the society may be preserved.

The highest level of moral development, as Kohlberg postulates, is described as Post-conventional or Principled level. For individuals at this level, moral decisions are based on an internalization of certain universal principles that govern the laws and other societal arrangements. At Stage 5, moral decision process is no longer dominated by conformity to existing laws per se. Instead, individuals at this stage will begin to consider the notion of social contract, in which compliance to existing laws is induced by the desire to honour the obligations that are developed from fair societal agreements. At Stage 6, the highest⁶ stage in Kohlberg's CMD framework, moral decision process is dominated by the concern for an overarching, universal moral principle that governs societal arrangements. Kohlberg's framework essentially prescribes justice as the universal principle, which may be found in many different cultures regardless of their application in the local context (Rest et al, 1999). For individuals at Stage 6, obliging to established laws and rules is conditional, that is, only as far as they continue to uphold justice. This also means, to some extent, an obligation not to follow, or to change 'unjust' laws (Rest et al, 1999; Lovell, 1997). Kohlberg postulates that the majority of adults would have reached the Conventional level, but not all will continue to develop into assuming Post-conventional moral thinking (Wright, 1995).

⁶ Kohlberg had also proposed a Stage 7 moral orientation, which bears some influence of transcendental notion of morality. However, this stage remains 'metaphorical' as it has not been empirically supported and is rarely considered in empirical studies on moral development based on Kohlberg's framework (Lovell, 1997).

2.1.2 Critiques of Kohlberg's theory

As is common with many theories, Kohlberg's CMD framework has been subject to various criticisms. Rest, Narvaez, Bebeau, and Thoma (1999) assert that some of the points raised by his critiques had prompted Kohlberg's revision of his definition of the moral reasoning stages, and the scoring method that he had used to assess an individual's stage of moral development. Kohlberg was also said to be in constant revision of his own ideas until his death in 1987, hence notable differences are found between the approaches that he used in his earlier and more recent works in the area (Rest, Narvaez, Bebeau, and Thoma, 2000).

Carol Gilligan's Ethic of Care

The works of Carol Gilligan are often used as a basis from which a challenge against Kohlberg's moral developmental framework is posed. In her seminal work, 'In a Different Voice' (1982), Gilligan raised a concern over what she saw as an inherent male norm in Kohlberg's categorical justice and rights perspective of morality. She noted the fact that Kohlberg's moral development stages were developed using an exclusively White, male sample, and that his scoring method had resulted in female subjects being assigned a lower developmental stage, namely, stage 3⁷ (Reiter, 1997). Through a series of interviews with female respondents, in which they were asked to respond to the same dilemma that Kohlberg had used in his works, Gilligan proposes her version of a three-stage moral development sequence, which has been termed the 'ethics of care' perspective. In place of 'justice and right' perspective, Gilligan's framework emphasizes 'relationships and interdependence', and recognizes the importance of contextual consideration in the resolution of moral dilemmas (Fisher, 2001). The essence of Gilligan's framework is summarized in Table 2-2.

⁷ As stated in the preceding section, at this stage, the focus of moral reasoning is on relationships and interpersonal concordance.

Table 2-2: Gilligan's Moral Developmental Stages

Stages	Description
Stage 1	Extreme selfishness to ensure survival and satisfaction of basic needs
Transitional Phase	Recognition that precipitates internal criticism that previous actions were selfish and, as such, morally inappropriate. The criticism precipitates a new understanding of the connection between self and others, articulating the concept of responsibility which leads to the second stage of development.
Stage 2	Extreme selflessness or altruism - good is equated with caring for others
Transitional Phase	Recognition that one is harming him/herself by exclusive focus on the needs of others and that such exclusionary focus is morally inappropriate. The inequality manifested in the relationships between the self and others, which is the outcome of the selflessness of the second stage, and is questioned in the second transitional phase gives rise to a balance of selfishness and responsibility at the third stage.
Stage 3	Equal understanding of the needs of self and others.
	At this final stage there is a new understanding of the interconnection between the self and others, and the responsibility to care comes to include both the self and others. No longer will the individual be mired in self-sacrifice or extreme altruism. Now s/he will consider her/his own welfare, needs and desires equally with the needs and desires of others with whom s/he has a relationship, letting the contextual details answer the question of whose need is greatest in this particular situation and thereby indicate an appropriate course of action.

Source: Fisher (2001, appendix)

While opinions vary on whether Gilligan's 'ethics of care' perspective is a direct replacement for Kohlberg's 'ethics of justice/rights' (Jorgensen, 2006), Gilligan's framework essentially revealed a different aspect of moral consideration that was not adequately captured in Kohlberg's theory. Rest et al (2000) asserts that Kohlberg had revised the scoring procedure in his Moral Judgment Interview method based on the issues that were raised by Gilligan. Yet, Kohlberg's framework essentially remains rooted in justice and rights perspective (ibid.). Reiter (1997) contends that the care and justice/rights

perspectives, which features are compared in Table 2-3, each offer different but useful insights toward understanding an individual's moral development. In a similar vein, Rothbart, Hanley, and Albert (1986) argued that Kohlberg's 'justice' orientation and Gilligan's 'care' orientations should be viewed as two complementary perspectives. They contend that both perspectives may be found in moral reasoning process of males and females, but one perspective may dominate the other in such a process.

Table 2-3: Comparing the Ethics of Care and the Ethics of Justice/Rights

Ethics of Care	Ethics of Justice/Rights
<p>Achieved through perception of one's self</p> <p>Moral dilemmas are contextual</p> <p>Dilemmas solved through inductive thinking</p> <p>Development through stages is sequential and hierarchical</p> <p>Principle of moral responsibility is reflected in the voices of women</p> <p>Distinguished by an emphasis on attachments, issues of self-sacrifice and selfishness, and consideration of relationships as primary</p>	<p>Achieved through process of separation and individuation of self from others</p> <p>Moral dilemmas are universal</p> <p>Dilemmas solved through application of abstract or formal thinking</p> <p>Development through stages is invariantly sequential and hierarchical</p> <p>Principle of moral responsibility is universal</p> <p>Distinguished by an emphasis on separatedness, issues of rules and legalities, and consideration of the individual as primary</p>

Source: Brabeck (1993, cited in Reiter, 1997)

Naturally, Gilligan's proposition was also subject to various criticisms, namely, on the empirical and conceptual levels (see, for example, Martin and Shaw, 1993). Rest (1994), for instance, contends that Gilligan's model is inherently gender-biased, namely, towards women. Rest also argues that there is a lack of a reliable assessment method that corresponds to the three stages in Gilligan's 'care' orientation. Due to this, it was difficult for others to attempt to empirically validate Gilligan's perspective of moral developmental stages. On

the conceptual level, Gilligan's 'care' framework has been criticized as being "affectively tinged", which makes it insufficiently impersonal to be representative of human moral development (Reiter, 1997, p.320). It has also been argued that Gilligan's framework may have been more accurate in describing the realm of 'personal morality' that revolves around the notions of kinship, love, friendship, and gender (Kohlberg, Levine, and Hewers, 1983, cited in Reiter, 1997; Fisher, 2001).

Link to moral behaviour and universality of the developmental stages

The usefulness of Kohlberg's moral developmental framework has been evaluated against its ability to predict moral behaviours. In particular, Kohlberg's notion of a sequence of moral development has been criticised for the lack of strong empirical evidence linking between higher moral developmental stages and moral behaviour (Rest et al, 1999). It was contended, however, that in many cases this was due to the methodological complexity in defining and 'measuring' what would have been a 'moral behaviour' (Rest and Narvaez, 1994). Nonetheless, in a review of the literatures by Thoma, Rest, and Barnett (1986, cited in Rest et al, 1999), the authors found that 32 out of 47 studies had reported significant correlations between Post-conventional thinking and pro-social behaviours⁸, hence some proof on the link between Kohlberg's stages and moral behaviours.

In addition, Kohlberg's CMD framework has also been critiqued regarding its applicability across different cultures. In essence, it has been argued that the notion of autonomous morality, such as reflected in Kohlberg's Post-conventional/Principled level of moral development, is inappropriate for certain cultural groups that emphasize collective well-being⁹ (Rest et al, 1999). Yet, a review of the literatures carried out by Snarey (1985, cited in Rest et al, 1999)

⁸ Further discussion on Kohlberg's moral development stages and ethical behaviour will be provided in the next section.

⁹ Another dimension of critique on the universality of Kohlberg's theory relates to its view on the role of religion in an individual's moral development. Section 2.3 of this chapter will discuss this dimension in more detail.

has extended some support for the cross-cultural applicability of Kohlberg's CMD framework. Snarey's review of 45 empirical studies that covered 27 different countries provides some evidence that Kohlberg's notion of upwardly sequential and invariant stages of moral development could be observed in different cultural contexts. Nonetheless, Snarey also found that the higher stages of development (i.e., Stages 5 and 6) were less prevalent in certain cultural contexts. On this note, Wright (1995) contends that the fact that Post-conventional thinking would be less common in certain cultures augurs well with Kohlberg's proposition, that is, not all adults will develop to the highest stage of moral development¹⁰.

James Rest's view of Kohlberg's stage sequence

The works of James Rest (1941-1999), Kohlberg's co-worker at Harvard University, have greatly contributed towards the extensive application of Kohlberg's theory in empirical studies on moral development. Specifically, Rest's introduction of the Defining Issues Test (DIT) in 1979 has permitted a quick and reliable way of assessing an individual's stage of moral development along Kohlberg's CMD framework (Rest et al, 1999). As a pencil-and-paper instrument, the DIT enabled empirical works to be carried out on a large scale, thus contributing to the growth in the application of Kohlberg's moral developmental framework (King and Matthew, 2002). Prior to the advent of the DIT, Kohlberg's moral developmental stages could only be assessed through Kohlberg's Moral Judgment Interview method. The interview method requires special training for the assessor, and relies heavily on the participant's verbal ability to articulate his or her moral reasoning process (Rest et al, 1999; Rest, 1994). Rest's DIT, on the other hand, is based on rating and ranking tasks, from which the Principled Score (i.e., P-Score) is derived. The P-Score is assumed to represent an individual's preference, hence the ability to engage in Principled moral reasoning orientation.

¹⁰ It is worthwhile to note that Malaysia was one the countries that Kohlberg had visited in his cross-cultural validation study. Based on his findings, Kohlberg had concluded that post-conventional moral reasoning orientation could also be found within Malaysia's cultural context, based on his interview with a sample of Malay adolescents (Kohlberg, 1971).

While Rest was not essentially a critic of Kohlberg's CMD framework, he had proposed a slightly different way¹¹ in viewing the moral developmental stages. The difference between Rest and Kohlberg, as noted in Rest et al (1999), would be seen as 'minor' for those working from outside of the area of moral psychology, but 'major' by those from within. Kohlberg's CMD framework describes the development stages as invariantly sequential, comparable to that of a 'staircase' where regression to the lower developmental stage is very unlikely (Rest, 1994). Such view, which Rest et al (2000) describe as 'hard stages', is distinguishable from Rest's own proposition of 'soft stages' of moral development. Rest et al (p. 384) asserts that based on the latter, moral development stages are deemed a 'shifting distributions', rather than a 'staircase'. Rest (1994) also describes his view as one that assumes the notion of 'stage preference', that is, individuals may engage in several organizations of thinking - simultaneously, and along several stages (p.65). Based on Rest's view, moral development is seen as a continuous variable, in contrast with Kohlberg's categorical, discrete variable¹².

2.1.3 Kohlberg's theory and its significance to accounting

The dominance of Kohlberg's CMD framework in the study of moral development of individuals essentially reflects its significance within and beyond the area of moral psychology. Its significance to accounting research, however, may be viewed from at least two aspects. First, development in moral reasoning has been argued to indicate a person's capability to make, and to act upon ethically acceptable decisions (Kohlberg and Candee, 1984, cited in Bay and Greenberg, 2001). On this basis, moral reasoning thus constitutes a matter of great importance to the accounting profession, whose members are expected to

¹¹ In recent years, Rest and his colleagues have been discussing moral developmental stages in terms of three distinctive 'schemas' (see, for example, Narvaez and Bock, 2002). A lengthy discussion on how these schemas differ from Kohlberg's stages, however, is beyond the scope of the present thesis.

¹² Rest et al (2000, p. 386) also contends that it is due to such difference that there are more empirical evidence on post-conventional reasoning based on the DIT than with Kohlberg's interview method.

uphold high ethical standard. Second, the notion of principled reasoning in Kohlberg's theory would capture the essence of the 'rules versus principles' debate within the accounting profession (Herron and Gilbertson, 2004). Each of these aspects is discussed in turn.

Principled reasoning and ethical behaviour

Kohlberg's theory holds that a morally developed individual may be expected to act in accordance with moral principles. This was based on the assumption that one's moral judgment would determine his or her moral action (Bay and Greenberg, 2001; Blasi, 1980). Hence, individuals at a higher stage of moral development, namely, those who consistently refer to moral principles in considering about decision alternatives, are expected to make 'morally right' judgment and consistently behave according to this judgment.

Nonetheless, empirical investigations on the relationship between moral reasoning development and moral behaviour have been rather inconclusive. Some of the major difficulties associated with research of this kind relate to the complexities of human behaviour, and methodological difficulties in defining and measuring 'morally right' actions (Rest and Narvaez, 1994). As regards the latter, most published studies had resorted to measuring self-reported behaviour, which poses a major limitation on the aspect of internal validity. In a review of studies based on the DIT, Rest (1986b) found that higher preference for principled moral reasoning was linked with ethical decision in various situations with far-reaching impact, such as abortion, juvenile delinquency, and drug abuse. In another review by Thoma, Rest and Barnett (1986), moral reasoning development has been linked to attitudes towards law and order, political toleration, human rights, equal opportunity, and capital punishment. In most cases, however, the associations were relatively weak. Rest et al (1999, p.83), however, maintained that the existence of such relationships is sufficient enough to refute the claim that Kohlberg's framework has no use in explaining human behaviours.

In addition, various attempts have been made to examine the relationship between moral reasoning development and moral decisions and behaviours in accounting and business context. Ponemon's experimental study (Ponemon, 1992b), for instance, revealed that under-reporting of time was more prevalent among auditors with low preference for principled reasoning. In his subsequent study, Ponemon (1993b) provides some evidence that moral reasoning ability could be linked with auditor's ability to discern 'red flags' in hypothetical audit scenarios. Several other recent studies have also revealed the relationships between moral reasoning development and ethical matters in accounting practice. These include issues pertaining to auditors' ethical judgment (Au and Wong, 2000), knowledge of 'red flags' (Roberts and Koeplin, 2002), and propensity to take an unethical act (Gul, Ng and Tong, 2003). In addition, recent studies involving accounting students have also offered some evidence on the link between moral reasoning ability and ethical decisions. Rogers and Smith (2001), for instance, found that higher moral reasoning ability correlates positively with the 'ethical' response to a hypothetical 'cooking the books' scenario. More recently, Abdolmohammadi and Baker (2008) reported a lower incident of plagiarism¹³ among accounting students with higher preference for principled reasoning.

Nevertheless, the findings of several studies have suggested that moral reasoning development is not necessarily associated with ethical decisions or behaviours. In a study by Ponemon (1993a), moral development and ethical behaviour was found to manifest a quadratic relationship. Accounting students whose moral development had been determined to be at the lowest (i.e., pre-conventional) and the highest (i.e., post-conventional) stages were found to exhibit similar preference toward 'ethically ambiguous' action, namely, in the form of 'free-riding' behaviour. In a replication of Ponemon's study, Bay and Greenberg (2001) similarly conclude that unethical behaviour in the form of 'free-riding' could be observed among the participants with either the highest or the lowest preference for principled moral reasoning. More recently, Bernardi, Metzger, Bruno, Hoogkamp, Reyes and Barnaby (2004) revealed that moral reasoning ability has only a weak association with self-reported cheating

¹³ Plagiarism was detected through the use of a specialized web service.

behaviours among business and psychology students. Brandon, Kerler, Killough, and Mueller (2007), on the other hand, found that a difference in ethical decision process had not been evident between accounting students of differing levels of moral reasoning ability.

Principled reasoning and 'Rules vs. Principles' debate

As stated earlier in this section, the significance of Kohlberg's moral development framework to accounting is also due to its relevance to the ongoing debate on 'rules versus principles'. In the wake of a succession of corporate malfeasance, the accounting profession is faced with a renewed urge for a move to broader principles-based standards (Herron and Gilbertson, 2004; Satava, Caldwell, and Richards, 2006). Proponents for such move have argued that rule-based and legalistic accounting standards and code of ethics are insufficient to promote ethical behaviours (Satava et al, 2006; Herron and Gilbertson, 2004; McLean and Elkind, 2003; Cheney, 2002). Others, such as Bratton (2003), refuted the necessity of such move, arguing that accountants are the ones who need to get back to principles that had been laid out in the profession's codes and standards.

Accounting is one of the professions that rely on a set of prescribed rules and norms, which represent the lowest level of abstraction of moral principles (Rest et al, 1999). The profession's code of conduct generally consists of specific rules and general statements of principles, but only the former are enforceable (Moriarty, 2000). Herron and Gilbertson (2004) asserted that the non-enforceability of the principles could have actually sent the wrong signal that the principles are not as important as the rules. Additionally, accounting education and training, including the ethics component, have been argued to emphasis much on rule-based model (Mele, 2005; Gordon, 2001). Taken together, these factors would contribute towards accountants and auditors' predilection towards legalistic approach in moral situations.

In relation to the debate on rule versus principles, Kohlberg's theory of moral development provides a useful framework for assessing the extent to which an accountant would rely on rules in making a moral judgment. As asserted by Dunn, McKernan and O'Donnell (2003), the push towards principle-based accounting model would risk being a futile effort, if the individuals practising accounting lack the necessary capacity to operate in such framework. The study by Jeffrey and Weatherholt (1996), for instance, revealed that auditors with the highest level of professional commitment were also the ones who indicated the highest instance of rule observance. Additionally, a successive series of empirical evidence over the past two decades (see, for example, Thorne, Massey, and Magnan, 2003; Ponemon, 1993; Armstrong, 1987) revealed the prevalence of moral reasoning at Kohlberg's Conventional stage, which corresponds to rule-based moral orientation.

In sum, it may be concluded that moral development is a matter of significance to accounting profession. This is due to its usefulness in being indicative of an individual's ability to make a moral decision, and in assessing a person's general orientation towards rules and principles in moral situations.

2.1.4 Prior empirical studies in accounting literature

Moral reasoning ability of accountants

The majority of pioneering studies on moral development of accountants (Armstrong, 1987; Ponemon, 1990; 1992a; Ponemon and Gabhart, 1990; Arnold and Ponemon, 1991) had raised a concern over the accountants' lack of ability to engage in principled moral reasoning. Armstrong (1987), who administered the Rest's Defining Issues Test (DIT) to two samples of CPAs in the United States, discovered that the CPA's mean Principled score (P- Scores) of 37.1 and 38.5 were lower than Rest's normative¹⁴ P-Score data for college students (42.3) and adults in general (40.0). A subsequent study by Ponemon (1990), which utilized

¹⁴ The norms for P-Score, which is provided in the DIT Manual (Rest, 1986a), is essentially based upon North American data.

Kohlberg's Moral Judgment Interview instead of the DIT, had also arrived at similar conclusion. In Ponemon's study, accountants at various positions in their career were found to primarily dwell within the Conventional level of reasoning, namely, at either Stage 3 or Stage 4 of Kohlberg's framework.

The findings of Armstrong (1987) were supported by several DIT-based studies in the early 1990's. In a study involving 119 audit firm managers and partners, Ponemon and Gabhart (1990) found that the participants' mean DIT P-Scores were 35.7 and 30.1, respectively. These relatively low scores suggest that the auditors, who were at senior positions in the firm, have fairly low tendency to engage in principled moral reasoning. In their discussion of the findings, Ponemon and Gabhart contended that at such a senior level the auditors' decision-process tend to be influenced by litigation concerns. Ponemon and Gabhart's finding was reiterated in subsequent studies involving internal auditors (Arnold and Ponemon, 1991), newly-hired staff auditors at a CPA firm (Ponemon, 1992b), and managers at international audit firms (Ponemon, 1993). In all these studies, the participants' mean DIT P-Score had been found to be below Rest's norm for adults in general.

Recent evidence on practising accountants' preoccupation with conventional level of moral reasoning could be found in empirical investigations conducted within the past decade. In a study involving 1,547 management accountants, Etherington and Hill (1998) found that the participants' average level of moral reasoning, as reflected by a mean DIT P-Score of 39.30, closely approximate the norm for adults in general. Yet, the score was still lower than could be expected of individuals with college education. Recent studies involving accountants by Massey (2002) and Airiail, Emler and Abdolmohammadi (2008) have also found that the participants' level of moral reasoning ability had been lower than Rest's norm for college students in general.

Studies conducted outside the United States have provided some support that accountants' relatively low moral reasoning ability could also be observed elsewhere. Hill, Stevens and Clarke (1998), for instance, revealed that accountants from small firms in Ireland and the US had both indicated a mean

DIT P-Score that was about 5 percentage point lower than the expected norm for adults in general. In a similar vein, evidence of accountants' lack of ability to engage in principled reasoning could also be found from DIT-based studies involving practising accountants in Taiwan (Ho, 1997), China and Australia (Tsui and Windsor, 2001), Taiwan and the US (Lin, Yeh and Wu, 2002), and studies involving auditors in Hong Kong (Tsui, 1996), Canada and the US (Thorne et al, 2003), and Denmark (Warming-Rasmussen and Windsor, 2003).

Notwithstanding the overwhelming evidence indicating low moral reasoning ability among practising accountants, there were several studies in which the participants' mean DIT P-Score was at least comparable to Rest's norm for adults in general. Ponemon and Glazer (1990), for instance, reported a mean P-Score of 43.6 for accountants who graduated from a liberal arts college. In a similar vein, in a number of studies involving external auditors (Lampe and Finn, 1992; Shaub, 1994; Sweeney, 1995; Jeffrey and Weatherholt, 1996) and management accountants (Etherington and Schulting, 1995), the participants' reported mean P-Scores were higher than expected norm for adults in general. More recently, such finding was also reported by Abdolmohammadi, Read and Scarbrough (2003) in their study involving 90 newly qualified auditors from the 'Big Five' firms based in the US.

Table 2-4: Summary of Selected Studies on Moral Reasoning of Accountants

Author	Methods	Findings
Armstrong (1987)	- DIT; 2 samples of CPA (Group 1, n=55; Group 2, n=119); USA	- Mean P-Scores for both groups (Group 1 = 37.1; Group 2 = 38.5) are lower than Rest's norm for college students and adults
Ponemon (1990)	- Interview (MJJ); accountants at various positions in firms (n=52); USA	- Reasoning stage increased from staff to supervisory level; decreased from supervisory to partner
Ponemon and Gabhart (1990)	- DIT; CPA audit managers and partners (n=119); USA	- Negative relationship between P-Score and rank, and age and experience - Managers (35.7) indicate higher mean P-Score than partners (30.1)
Ponemon and Glazer (1990)	- DIT; three groups (alumni practitioners, seniors, freshman) each from a liberal arts college and a state university (n=143); USA	- P-Score increased between freshmen and alumni levels for both institutions - P-Score significantly higher among liberal arts college seniors and alumni practitioners
Arnold and Ponemon (1991)	- DIT + 'whistle-blowing' assessment; internal auditors (n=106); USA	- Mean P-Score = 38.5 - Lower P-Score is linked with concern for personal punishment in 'whistle-blowing' situation
Lampe and Finn (1992)	- DIT; audit staff and managers (n=207) and auditing students (n=112); USA	- P-Scores for practitioners (40.95) lower than Rest's norm for adults - P-Score steadily increased from student (34.5) to audit manager level (41.9)
Ponemon (1992a)	- DIT; AICPA members (n=180); USA	- P-Score increased from staff (44.7) to supervisor (47.7) level; decreased from manager (35.7) to partner (32.2) level

Table 2-4 (cont.): Summary of Selected Studies on Moral Reasoning of Accountants

Author	Methods	Findings
Ponemon (1992b)	- DIT + experimental audit task; newly hired staff auditors at one firm (n=88); USA	- Mean P-Score = 38.1 - Significant negative correlation between P-Score and under-reporting of audit time
Ponemon (1993)	- DIT + assessment of audit risk; audit managers from international firms (n=63); USA	- Lower P-Score is associated with more focus on management's competence; higher scoring audit managers focused on both competence and integrity perceptions
Shaub (1994)	DIT; senior auditing students (n=91) and Big 6 auditors (n=207); USA	- P-Scores significantly associated with GPA, gender, and ethics course; no such association with age and educational level.
Etherington and Schulting (1995)	- DIT; Certified Management Accountants (CMA's)(n=76); Canada	- Mean P-Score (47.9) higher than Rest's norm for adults - Female CMA's scored higher than male
Sweeney (1995)	DIT; auditors from small, mid-size, and large CPA firms (n=314); USA	- Mean P-Score = 42.8 - Significant association between P-Score and gender, political orientation, and ethics course; no association with socio-economic status, years of education, firm size, and job satisfaction
Jeffrey and Weatherholt (1996)	- DIT + professional commitment & rule observance survey; accountants at Big 6 firms and 3 Fortune 500 companies (n=187); USA	- P-Score did not significantly differ between accountants in public practice and in private industry, and across ranks - Those with higher P-Score tend to have lower professional commitment and emphasize less on rule observance

Table 2-4 (cont.): Summary of Selected Studies on Moral Reasoning of Accountants

Author	Methods	Findings
Etherington and Hill (1998)	- DIT; Certified Management Accountants (CMAs)(n=584); USA	- Mean P-Score (39.3) is lower than Rest's norm for adults and college graduates - Higher P-Score among female, and those with liberal orientation - Lower P-Score among CMA's with a Master's degree
Hill, Stevens and Clarke (1998)	- DIT; US-based CPA's (n=131) and CA's in Ireland (n=110)	- No significant difference in P-Score between American CPA's and Irish CA's, and between those in small firms and Big 6 firms - P-Score was higher for female accountants than male
Tsui and Windsor (2001)	- DIT; auditors at multinational firms in China (n=75) and Australia (n=61)	- Australian auditors have higher mean P-Score (34.2) than the Chinese (29.9)
Massey (2002)	- DIT + audit specific DIT; auditors (n=28) and auditing students (n=43); Canada	- Mean P-Score (33.3) differs significantly from audit-specific P-Score (27.6) - Moral reasoning found to be rule-based in generic and audit-specific contexts
Abdolmohammadi, Read and Scarbrough (2003)	- DIT + MBTI test of cognitive style; entry level auditors from 5 international firms (n=90); USA	- Majority participants (66%) were of either sensing/thinking or sensing/feeling cognitive styles; both styles associated with lower P-Score
Thorne et al (2003)	- DIT + Thorne's AEDI; experienced auditors in Canada (n=182) and the USA (n=181)	- No significant difference in P-Score between the two samples - Significant and negative relationship between P-Score and tenure
Warming-Rasmussen and Windsor (2003)	- DIT; mid to upper level auditors (n=174); Denmark	- Mean P-Score = 35.5 - Majority participants (63%) were of either pre-conventional or conventional reasoning orientation

Table 2-4 (cont.): Summary of Selected Studies on Moral Reasoning of Accountants

Author	Methods	Findings
Airail, Emler and Abdolmohammadi (2008)	- DIT + Rokeach Values Survey + political conservatism measure; practicing CPA's in the USA (n=309)	- P-Score negatively associated with political conservatism; significantly associated with four composite values (broadminded, obedience, salvation, imaginative)

Moral reasoning ability of accounting students

Unlike the studies on practising accountants, preliminary investigations into moral reasoning of accounting students had suggested that their moral development was not insufficient, based on Kohlberg's CMD framework. In a study by St Pierre, Nelson and Gabbin (1990), the mean DIT P-Score for a sample of 69 accounting students was 43.42, which was higher than Rest's normative data for college students - 42.3 (Rest, 1986a). Similar conclusion could also be derived from the results of investigations by Armstrong (1993), Jeffrey (1993), Shaub (1994) and Abdolmohammadi, Gabhart and Reeves (1997). In all of these studies, senior year accounting students had exhibited an ability to engage in principled moral reasoning that is at least comparable with college students in general.

However, there seems to be more compelling evidence suggesting that moral reasoning ability of accounting students, as indicated by the DIT P-Score, were lower than could be expected of college students in general. The study by Ponemon and Glazer (1990) was arguably the first to indicate this, based on a sample of senior accounting students from a liberal arts college and a business college in the US. Their finding was subsequently supported by a series of studies in the 1990's, which involved samples of accounting students from universities in the United States (e.g., Icerman, Karcher, and Kenneley, 1991; Lampe and Finn, 1994; Kite and Radtke, 1997; Fisher and Sweeney, 1998), Ireland (Eynon, Hill, Stevens, and Clarke, 1996) and Canada (Thorne, 1999).

Several studies in recent years have provided further evidence that accounting students may be expected to indicate relatively low preference for principled moral reasoning. Rogers and Smith (2001), for instance, reported a mean DIT P-Score of 30.5 for a sample of senior and graduate level accounting students from one university in the US. Two other studies involving accounting students from two universities (Bernardi, Downey, Massey and Thorne, 2002) and three universities (Abdolmohammadi and Baker, 2006) in the US have also indicated fairly low moral reasoning ability among the participants.

Studies outside the US context have also yielded similar findings as regards accounting students' lack of moral reasoning ability. These studies include investigations conducted with samples of accounting students from higher educational institutions in Canada (Lan, McMahon, Rieger, King, and Gowing, 2005; Lan, Gowing, McMahon, Rieger, and King, 2008), Hong Kong (Chan and Leung, 2007), Australia (Dellaportas, 2004), Taiwan (Chuang, 2005), and China (Ge and Thomas, 2008).

The impact of accounting education

The overwhelming evidence on accounting students' lack of moral reasoning ability has instigated numerous studies that seek to establish the implication of accounting education on the students' moral development. Studies in this strand generally comprise cross-sectional comparisons between accounting and non-accounting majors, among students at different stages of completion in the accounting degree programme, and longitudinal comparison prior and after an ethics intervention.

Studies involving comparison between accounting and non-accounting majors from the same institution have generally yielded mixed results. In a study by St Pierre et al (1990), the mean DIT P-Score for accounting students was lower than that of psychology major students. On the contrary, Jeffrey (1993) found that accounting students in her sample had indicated higher moral

reasoning ability than non-business major students. In a recent study by Lan, McMahon, Rieger, and King (2003), moral reasoning ability of business and accounting major students were found to be comparable with their contemporaries in the liberal arts and nursing majors.

In a similar vein, studies that compare accounting students at different stages of completion in accounting degree programme have also been inconclusive. Ponemon and Glazer (1990) and Jeffrey (1993) have both reported significant difference in the DIT P-Score between senior and junior year accounting students at a liberal arts university. In these studies, it was concluded that the accounting students' moral reasoning ability would increase with years of education. Abdolmohammadi and Reeves (2000) who compared accounting students at various stages of completion, namely, freshman, halfway through, and recently graduated, concluded that an increase in DIT P-Score would be moderate but statistically significant. On the contrary, Bay and Greenberg (2001) and Thorne (2001) have both found no significant difference between junior and senior year accounting students, thus implying a lack of development in moral reasoning ability with progression through the accounting programme at the respective universities.

Longitudinal studies focusing on the effect of ethics course intervention on moral reasoning ability, as indicated by DIT P-Score, have also yielded mixed results. Studies by Armstrong (1993), Shaub (1994), Welton, LaGrone and Davis (1994), and Sweeney (1995) have all reported significant increase in mean DIT P-Score upon completion of a semester-long ethics course. In a similar vein, LaGrone, Welton, and Davis (1996) have also found a significant increase in the DIT P-Score following completion of an ethics course. Yet, a follow-up study with the same group of students had shown a decrease in their mean P-Score, thus suggesting that the positive effect of ethics course might have not been persistent.

Recent evidence on the effectiveness of ethics course to improve accounting students' moral reasoning ability may be found in studies by Abdolmohammadi and Reeves (2000) and Dellaportas (2006). In the study by

Abdolmohammadi and Reeves (2000), a moderate but statistically significant increase in DIT P-Score was reported by accounting and business students upon completion of an ethics and corporate social responsibility course. The findings of Dellaportas (2006), on the other hand, indicate a 12-point increase in mean DIT P-Score for accounting students who completed a semester-long ethics course that emphasized dilemma discussion.

Nevertheless, the findings of several other studies suggest that a single ethics course is unlikely to bring about a significant improvement in moral reasoning ability. For instance, the studies by Ponemon (1993a) and Wright, Cullinan, and Blin (1998) have found no increase in the DIT P-Score upon completion of ethics course. More recently, Earley and Kelly (2004) found no significant improvement in moral reasoning ability for accounting students who completed a semester-long ethics instruction based on the Enron/Andersen fiasco. However, the students had indicated an improvement in moral reasoning ability in accounting-specific moral dilemma, which was assessed using Thorne's deliberative reasoning instrument¹⁵.

The impact of university's learning environment

There are also, though to a much lesser extent, studies that focused on the impact of educational environment on accounting students' moral development. Two studies within this strand, namely, Ponemon and Glazer (1990) and Koeplin (1998), were mainly instigated by Rest's contention that experience of formal education is one of the greatest contributors to an individual's moral growth (Rest, 1986b). Ponemon and Glazer (1990) are arguably the first to reveal that accounting students' moral reasoning development could be affected by their experience of education at a particular type of college. In their study, they found that the mean DIT P-Score for accounting students and alumni of a liberal arts college was significantly higher than their contemporaries from a traditional business school. Based on the

¹⁵ Thorne (2000) has developed a DIT-like instrument to assess moral reasoning, in which the moral dilemma was set in accounting specific context. Two versions are available, namely, the prescriptive and the deliberative version.

results, Ponemon and Glazer postulated that the educational environment of a liberal arts college would be more conducive than that of a typical business school with regard to fostering accounting students' moral reasoning development.

Koeplin (1998), on the other hand, made an attempt to expand from Ponemon and Glazer's (1990) study by conducting a comparison between accounting students at a Catholic university and a secular university, both of which have liberal arts focus. Koeplin hypothesizes that accounting students who attend the Catholic University would manifest a greater growth in moral reasoning ability than students attending the secular University. Based on a comparison between mean DIT P-Scores reported by lower and senior division accounting students, Koeplin concluded that students at both institutions had experienced a growth in moral reasoning ability. It was also found that accounting students at the secular University had manifested a greater increase in the DIT P-Score than did students at the Catholic University. Yet, the difference in the rate of growth was not statistically significant. In his discussion of the results, Koeplin argued that such finding should be a cause for concern for the Catholic University, which had explicitly stated ethical development of the students as one of its most important educational aims.

Overall, prior studies that were summarised in this section have provided some insights on moral development of accounting students. First, the evidence is overwhelming that accounting students' moral reasoning ability is generally low, as indicated by the recurrence of DIT P-Score that is lower than Rest's expected norm for college students. Second, there is fairly inconclusive evidence on whether accounting education and ethics intervention would have a significant impact on the students' moral reasoning ability. Finally, there has been a suggestion that experience of education at a particular college or university could have been an important factor that influences accounting students' moral development, namely, in the sense of improvement in moral reasoning ability. The present thesis, in essence, will attempt to address the gap in the literature concerning this final strand.

Table 2-5: Summary of Selected Prior Studies on Moral Reasoning of Accounting Students

Author	Methods	Findings
St Pierre, Nelson and Gabin (1990)	- DIT; senior students of business and non-business majors (n= 479) from one college; USA	- Mean P-Score for accounting students (43.42) only lower than psychology major - Higher P-Score for female accounting students
Ponemon and Glazer (1990)	- DIT; three groups (alumni practitioners, seniors, freshman) each from a liberal arts college and a state university (n=143); USA	- P-Score increased between freshmen and alumni levels for both institutions - P-Score significantly higher among liberal arts college seniors and alumni practitioners
Icerman, Karcher and Kenneley (1991)	- DIT; accounting, business and non-business majors at one university (n=778); USA	- P-Score did not differ between accounting and non-accounting students - P-Score is significantly associated with age and years of education
Armstrong (1993)	- DIT; senior (n=21) and intermediate (n=33) accounting students at a state university; USA	- Both groups reported an increase in P-Score over one semester - Change in P-Score significantly associated with the combined factor of prior ethics course and completion of Ethics & Professionalism course
Jeffrey (1993)	- DIT; senior (n=252) and lower (n=252) division students (business, accounting, and liberal arts majors) at a Midwest university; USA	- Accounting students exhibited higher P-Score than other majors at both senior and lower division level. - P-Score increased with level of education
Ponemon (1993)	- DIT + observation on 'free-riding' behaviour; accounting seniors (n=73) and graduate students (n=53) at one university; USA	- P-Score did not increase with ethics course intervention - 'Unethical' choice of 'free-riding' was observed among those with the highest and lowest P-Score, i.e. a 'quadratic' relationship

Table 2-5 (cont.): Summary of Selected Prior Studies on Moral Reasoning of Accounting Students

Author	Methods	Findings
Shaub (1994)	DIT; senior auditing students (n=91) and Big 6 auditors (n=207); USA	- P-Scores significantly associated with GPA, gender, and ethics course; no such association with age and educational level.
Welton, LaGrone and Davis (1994)	- Modified version of DIT; students undertaking ethics module (n=26) and graduate students (n=31) at one university; USA	- P-Score increased upon completion of ethics module, yet graduate students (control group) indicated a regression towards conventional reasoning
Eynon, Hill, Stevens and Clarke (1996)	- DIT; Introductory accounting students in Ireland (n=51) and the USA (n=95)	- No significant difference in P-Score between Irish and US students - Female students had higher overall mean P-Score than male; liberals scored higher than conservatives
LaGrone, Welton and Davis (1996)	- DIT; 2 groups of graduate accounting students at one university (n=35 + 46); USA	- P-Score increased upon completion of ethics course; no increase for students not taking the course (control group) - Both groups indicated decrease in P-Score after 6 months; the effect of ethics course could have been 'transitory'
Abdolmohammadi, Gabhart and Reeves (1997)	- DIT; freshman (n=273) and mid-level students (n=28) at one university; USA	- Mean P-Score (32.3) was comparable to Rest's norm for school leavers - Male students showed an increase in P-Score when asked to complete the DIT in group
Kite and Radtke (1997)	- DIT + environmental attitude; Cost Accounting students at one university (n=31); USA	- Significant and positive association between P-Score and concern for environment

Table 2-5 (cont.): Summary of Selected Prior Studies on Moral Reasoning of Accounting Students

Author	Methods	Findings
Fisher and Sweeney (1998)	- DIT + political orientation; accounting major at one university (n=112); USA	- Participants' P-Score increased when asked to take extreme left-wing political stance
Koeplin (1998)	- DIT + Rokeach Values Survey; accounting major at a Catholic (n=99) and a private secular university (n=85); USA	- Senior division students at both institutions indicated higher P-Score than lower division students - No significant difference in the rate of increase in P-Score (lower to senior division) between the two universities
Thorne (1999)	- DIT; undergraduate (n=70) and graduate students (n=144) at one university; Canada	- Mean P-Score = 36.6 - P-Score is higher among female students than male; positively associated with years of education but not with age
Abdolmohammadi and Reeves (2000)	- DIT; panelled samples (junior students taking an ethics course, n=128; cross-sectional samples of students between freshman and graduates n=238) at one university; USA	- Completion of ethics course resulted in marginal increase in P-Score, yet more significant for male students - Four-year education likely to result in significant increase in P-Score, with higher gain more likely among female students - Female students reported higher P-Score than male at all level of study
Bay and Greenberg (2001)	- DIT + experiment on 'free-riding' behaviour; students at one university (n=45); USA	- A 'quadratic' relationship between P-Score and unethical 'free-riding' behaviour; more likely among male participants than female
Rogers and Smith (2001)	- DIT + ethics vignette; senior and graduate accounting students at one university (n=90); USA	- Mean P-Score (30.5) was lower than Rest's norm for college students - Significant and positive association between P-Score and ethical response

Table 2-5 (cont.): Summary of Selected Prior Studies on Moral Reasoning of Accounting Students

Author	Methods	Findings
Thorne (2001)	- DIT + Thorne's AEDI; students in a cooperative accounting programme (n=110); Canada	- Participants tend to apply more principled reasoning to resolve hypothetical moral dilemmas than in accounting- specific moral dilemmas - Negative association between P-Score and year of education - Male students had higher P- Score than female
Bernardi, Downey, Massey and Thorne (2002)	- DIT + Thorne's AEDI + Critical Thinking instrument; intermediate level accounting students at 3 universities (n=150); USA and Canada	- Mean P-Score = 36.8 - Critical thinking moderately associated with P-Score, but significantly associated with accounting moral development - P-Score and accounting moral development not associated with gender, GPA and ethics course completion
Lan, McMahon, Rieger and King (2003)	- DIT2; business, liberal arts, nursing, and MBA students at one university (n=170); Canada	- Business students' mean P- Score significantly higher than nursing students but lower than liberal arts and MBA students - P-Score is positively correlated with age and education; no association with gender and major
Earley and Kelly (2004)	- DIT + Thorne's AEDI; two groups of auditing students (Pre-Enron, n=42; Post-Enron, n=36) at one university; USA	- P-Score did not increase as a result of completion of auditing course - Similar results for both groups suggesting no 'Enron effect'
Chuang-Venezia (2005)	- DIT2; accounting students at a university in Taiwan (n=152) and the USA (n=118)	- Taiwanese students had higher mean P-Score (31.6) than the US students (27.8)

Table 2-5 (cont.): Summary of Selected Prior Studies on Moral Reasoning of Accounting Students

Author	Methods	Findings
Lan, McMahon, Rieger, King and Gowing (2005)	- DIT2 + Schwartz's Values Survey; senior level accounting students at one university (n=66); Canada	- Mean P-Score = 33.0; no significant difference between male and female students - Hedonism values were rated the most important while Power the least important; no significant difference between male and female students - P-Score negatively associated with Tradition values, positively with Self-direction
Abdolmohammadi and Baker (2006)	- DIT + Rokeach Values Survey; graduating accounting students at two universities (n=164); USA	- P-Score negatively associated with Conformity values; positively associated with Self-actualization values - Self-actualization values were favoured the most, while Conformity the least
Dellaportas (2006)	- DIT; final year accounting students at one university (n=41); Australia	- No significant association between P-Score and gender and age; - P-Score increased upon completion of dedicated ethics course
Chan and Leung (2007)	- Welton's adapted DIT + ethical sensitivity test; final year students at 2 universities (n=156); Hong Kong	- No significant association between P-Score and ethical sensitivity
Ge and Thomas (2008)	- Thorne's deliberative reasoning instrument + multi-dimension ethics scale; final year accounting students in Canada (n=71) and China (n=64)	- Canadian students had higher deliberative P-Score, more likely to use post-conventional reasoning than the Chinese; - Chinese students showed higher tendency to make unethical decision choices than the Canadians
Lan, Gowing, McMahon, Rieger and King (2008)	- DIT2 + Schwartz's Values Survey; 4 th year business students at one university (n=131); Canada	- No significant difference in value preferences between genders, but female had higher P-Score than male - Power and Tradition values negatively associated with P-Score

2.2 Personal Values

2.2.1 Definitions and theories of personal values

The notion of personal ‘values’, as it is applied in the present thesis is essentially drawn from the field of psychology. The study of basic ‘human values’ or ‘personal values’ in psychology is primarily driven by the assumption that human behaviours are influenced by the system of values that is held by the person (Lan et al, 2008; Fritzsche and Oz, 2007). Hence, personal values are considered an important factor in one’s ethical decision-making process.

Various definitions for ‘personal values’ are available in psychology literatures (see, for example, Kluckhohn, 1951; Allport, Vernon, and Lindsey, 1960; Rokeach, 1973; Schwartz and Bilsky, 1987; Schwartz, 1992). Yet, as contended by Schwartz and Bilsky (1987), there are five features that are common to almost all definitions of values. First, values are deemed ‘concepts’ or ‘beliefs’ that are held by an individual. Second, values are generally concerned with the ‘desirable end states’ or ‘mode of behaviours’. Third, values are relatively stable within a person, and thus would transcend specific situations. Fourth, values are used as guidance in choice-making or evaluation of behaviour and events. Fifth, a person will have a ‘system’ of multiple values that are ordered by their relative importance.

The definition of values by Rokeach (1973), in particular, has been widely adopted, and has influenced a majority of research in the area. A ‘value’, according to Rokeach, is “an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence” (p. 5). Rokeach further asserts that a person would have a ‘system’ of personal values, and each value within the system could take different priorities in one’s life. While the system and priority order of these values are relatively stable, they may still be altered by the influences of institutions and societal changes (Rokeach, 1973, p.21). This has been supported by others who found that personal values are affected by

family (Buchholz, 1986), peers (Kalish, 1970), religion (Schwartz and Huismans, 1995; Lutfiyya, 1970; Shinn, 1979), and changes in population, affluence, and technology (Buchholz, 1986).

Efforts towards understanding personal values have led to various attempts to develop a classification of values, both theoretically and empirically. Spranger (1928, cited in Kopelman, Rovenpor and Guan, 2003), for instance, categorized human values into six philosophical traits: theoretical, economical, aesthetic, social, political, and religious. In another classification by England (1967, cited in Hassan, 2002), values are grouped according to their relative strength to behaviour. A majority of empirical studies on personal values since the 1980's, however, adopts the classification by Rokeach (1968; 1973), who proposed the concept of 'terminal' and 'instrumental' values.

Rokeach (1973) defines 'terminal values' as the desired end-state of existence, whereas 'instrumental values' are essentially the preferred 'mode of conduct' toward achieving the end-state of existence. In Rokeach's framework and instrumentation, terminal values comprised a set of 18 individual values, such as a comfortable life, self-respect, and happiness. Instrumental values, on the other hand, are made up of 18 individual values that are further divided into nine 'moral values'¹⁶ such as honest and forgiving, and nine 'competence values', which include conformity and self-direction. The works of Rokeach have paved the way for further attempts to construct a more comprehensive classification of personal value system (see, for example, Kahle, 1983; Schwartz and Bilsky, 1987; Musser and Orke, 1992; Schwartz, 1992).

The construct of personal value system proposed by Shalom Schwartz and his associates (Schwartz and Bilsky, 1987; Schwartz, 1992; Schwartz and Sagiv, 1995) arguably provides the most comprehensive revision and improvement to Rokeach's framework. Schwartz developed a theory on the structure of personal value systems that focuses on the motivational property of each value. According to Schwartz, values are generally defined as desirable goals that have

¹⁶ 'Moral' values tend to have interpersonal focus, while 'competence' values would have more personal focus (Rokeach, 1973).

different degrees of importance, and act as guiding principles in a person's life. Schwartz argued that people would have a universally important set of values, but individuals would differ in the relative importance placed on each value type within the set. Ten value types were proposed by Schwartz, namely, Achievement, Benevolence, Conformity, Hedonism, Power, Security, Self-direction, Stimulation, Tradition, and Universalism. The definition for each value type, and the list of individual value items associated with the value types are depicted in Table 2-6.

Table 2-6: Schwartz's Values Classification

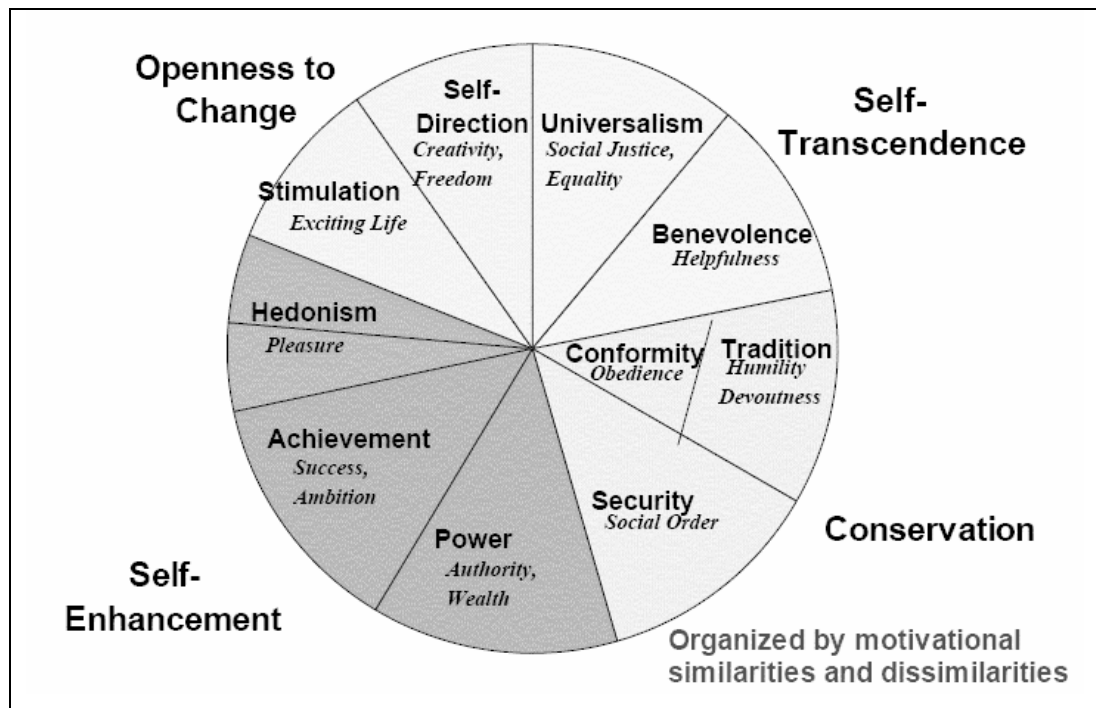
Value Types	Definitions	Related values
Conformity	Restrain of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms	politeness, obedient, self-discipline, honouring parents and elders
Tradition	Respect, commitment, and acceptance of the customs and ideas that traditional culture or Religion impose of the self	humble, accepting my part in life, devout, respect for tradition, moderate
Security	Safety, harmony, and stability of society, of relationships, and of self	family security, national security, social order, clean, reciprocation of favour
Benevolence	Preservation and enhancement of welfare of people with whom one is in frequent personal contact	helpful, honest, forgiving, loyal, responsible
Universalism	Understanding, appreciation, tolerance, and protection for the welfare of all people and for nature	broad minded, wisdom, social justice, equality, a world at peace, a world of beauty, unity with nature, protecting the environment
Self-direction	Independent of thought and action-choosing, creating, exploring	creativity, freedom, independent, curious, choosing own goals
Stimulation	Excitement, novelty, and challenge of life	Daring, a varied life, an exciting life
Hedonism	Pleasure and sensuous gratification for oneself	pleasure, enjoying life, self-indulgence
Achievement	Personal success through the demonstration of competence according to social standards	successful, capable, ambitious, influential
Power	Social status and prestige, control or dominance over people and resources	Social power, authority, wealth

Source: Adapted from Schwartz and Sagiv (1995)

Schwartz's personal values framework carries within it an assumption that the motivational properties of each value type would have dynamic relationships with the others. Schwartz asserted that human actions that are motivated by each type of values would have psychological, practical, and social consequences that may either be in tandem or in conflict with the pursuit of other value types (Schwartz and Huisman, 1995). Schwartz (1992) illustrates the

nature of relationships among the value types in a circular diagram, such as depicted in Figure 2-1.

Figure 2-1: Structure of Relationship among Value types



Source: Schwartz (1992)

Based on the circular diagram depicted in Figure 2-1, values that are in opposing direction would reflect potential conflicting relationships. On the other hand, values that are placed in adjacent to each other would be complementary in nature. For instance, 'power' and 'achievement' are two compatible value types as they both reflect a concern for social superiority and esteem. Such compatibility may also be described for the value types 'security', 'conformity' and 'tradition', which all focuses on protecting social order and maintaining harmony relations. On the other hand, a conflicting relationship may be perceived, for instance, between the 'benevolence' and 'hedonism', and between 'security' and 'stimulation'. In the first example, the different motivational emphases of the two value types reflect the potential conflict between the pursuit of egotistical and altruistic goals. In the second example, an emphasis on 'security', which reflects a concern for safety and stability, may

contradict the search for excitement, novelty and challenges in life, which are the motivational features of the value type 'stimulation'.

Schwartz (1994) also proposes two higher-order relationships in the motivational dimensions of personal value system. The first relationship is between 'openness to change' (self-direction and stimulation) and 'conservation' (security, conformity and tradition), which reflects the potential conflict between the motivation to make ambiguous changes and the desire to sustain the present order. The second relationship, which is between 'self-enhancement' (power and achievement) and 'self-transcendence' (universalism and benevolence), depicts the possible discord between the need for personal achievements and concern for society and nature. The value type 'hedonism', according to Schwartz, is related to both 'openness to change' and 'self-enhancement', as it may be argued that a person may find challenges and novelty in life a source of personal fulfilment.

The postulated content and structure of personal values in Schwartz's theory has been well supported in the literature. Saroglou, Delpierre and Dernelle (2004) argued that Schwartz's value framework has the advantage of being comprehensive, as it does not exclude any significant type of basic human values. There are also compelling empirical evidences that the listed value types and the theorized relationship are applicable in different cultures (see, for example, Schwartz and Boehnke, 2004; Bardi and Schwartz, 2003; Schwartz and Bardi, 2001; Smith and Schwartz, 1997). Smith and Schwartz (1997) asserted that in order to avoid imposing values that are specific to one culture on others, the value items were drawn from all the world's major religions, and surveys that were developed in Asia, Africa and the West. Support for the theorized relationships among the value types have been found in validation studies involving about 44,000 respondents in 54 countries.

Schwartz's framework of personal values is adopted in the present study due to its perceived usefulness in capturing personal values across different cultural contexts. This also follows from the suggestion of Fontaine and

Richardson (2005) that Schwartz's framework would be most suitable in the context of multi-ethnic country such as Malaysia.

2.2.2 The significance of personal values

Personal values are basically matters that are significant to individuals in their lives (Bardi and Schwartz, 2003). Values represent broad goals that apply across contexts and time (Schwartz, 1997; 1992), and thus are capable of driving human actions and behaviours. According to Bardi and Schwartz (2003), personal values could influence people's action without requiring them to consciously think about their values. Numerous empirical studies have also provided support for the link between personal values and various day-to-day behaviours and decision choices (see, Schwartz and Bardi, 2001; Rokeach, 1973).

More importantly, however, personal values have been associated with ethical decision-making and ethical behaviours. In business and organizational contexts, personal values have been considered as among the salient factors affecting decision-making process (for example, Shafer, Morris, and Ketchand, 2001; Wright, Cullinan, and Bline, 1997; Hunt and Vitell, 1986; Ferrell and Gresham, 1985). In addition, one particular model of decision-making by Fritzsche (2004; 1991) has suggested that a person's instrumental and terminal values are the basis from which consideration for all other factors are made.

There have been numerous studies that provide empirical support on the link between personal values and ethical decisions in a business context (see, for example, Nonis and Swift, 2001; Douglas, Davidson, and Schwartz, 2001; Brief, Dukerich, Brown, and Brett, 1996). Recent evidence, however, may be found in the studies by Mumford, Helton, Decker, Connelly, and Van Doorn (2003), Fritzsche and Oz (2007), and Baird and Zelin (2007). Mumford et al (2003) revealed that business students whose values revolve around concerns for personal gains were more likely to make managerial decisions that reflect low level of integrity. In the study by Fritzsche and Oz (2007), ethical decisions in hypothetical business vignettes were found to correlate positively with

‘altruistic’ values, which include social justice and equality. Values that relate to self-enhancement such as wealth and authority, on the other hand, were found to correlate negatively with ethical decisions. In a similar vein, Baird and Zelin (2007) found that individuals with greater predilection towards values associate with ‘Power’ and ‘Hedonism’ were more likely to approve unethical actions in hypothetical business scenarios.

On the contrary, there were also studies in which the purported link between personal values and ethical decisions in business context had not been evident. Brief et al (1996), for instance, did not find a significant relationship between the personal values of individual managers and decision choices on hypothetical case involving misrepresentation of financial statements. In a similar vein, Shafer et al (2001) found that the terminal and instrumental values in Rokeach’s framework could not sufficiently explain auditor’s perception of moral intensity. Hence, there was inadequate evidence regarding the effect of personal values on auditor’s ethical decision making. On the other hand, Glover, Bumpus, Logan and Ciesla (1997) revealed that the expected positive relationship between ethical decisions and values such as honesty, fairness, and concern for others, had not been statistically supported.

Overall, the significance of personal values could be attributed to its purported influence on behaviour and decision choices. There is, however, inconclusive empirical evidence in this regard, though Homer and Kahle (1988) argued that this was mainly due to problems associated with research design and statistical limitations. Ethical decision-making would also involve considerations of a wide range of factors, in addition to the personal values of the individuals (Fritzsche, 2004; 1991; Shafer et al, 2001).

2.2.3 Prior empirical studies in accounting literature

Within the context of accounting profession, personal values have been argued to play an important role to induce ethical judgment and decisions (Fritzsche and Oz, 2007; Fritzsche, 1991; Thorne, 1998; Wright et al, 1997). Such argument has instigated a series of empirical studies to understand the value systems of accounting practitioners, educators, and students. Due to the particular relevance of Rokeach's and Schwartz's value frameworks to the current study, this section focuses only on empirical studies that were based on these frameworks.

Personal values of accountants

Swindle, Phelps and Broussard (1987) provide one of the earliest findings on the value preferences of practising accountants. The 224 CPA's in the US who participated in their study had indicated relatively high concern for the attainment of personal goals, or matters concerning one's own welfare and personal fulfilment¹⁷. Values that received the highest ranking were happiness, family security and self-respect. On the contrary, social-orientated values, namely, a world of beauty and national security, were ranked by the CPA's as least important to them.

About a decade later¹⁸, the findings of Swindle et al (1987) had found support in the study of 196 CPA's in the US by Wilson, Ward, and Pinac-Ward (1998). Wilson et al extends further evidence that accountants' value preferences would lean towards personally-orientated goals. Values that were ranked the highest included self-respect, happiness, a sense of accomplishment,

¹⁷ In Rokeach's list of 'terminal' values, 'personally-orientated' ends may be contrasted with those that are regarded as 'socially-orientated'.

¹⁸ Within this time span, studies on values preferences of accountants had mainly used accounting students as surrogates for practising accountants. These studies are discussed later in the current section.

and inner harmony, which are all considered personal in nature¹⁹. On the other hand, social-orientated values such as equality, national security, and a world of beauty, received the lowest ranking of importance. The findings of Wilson et al (1998) have also indicated the accountants' predilection towards 'competence', instead of 'moral' values, as their preferred mode of behaviour. Values that are associated with competence, namely, responsible, capable, and independent, were ranked the highest.

A recent study by Shafer et al (2001) corroborates the findings of Wilson et al (1998) with a sample of 323 auditors in the United States. The auditors indicated high ranking of importance for the terminal values that reflect personal concerns, namely, family security, happiness, self-respect and freedom. As regards instrumental values, the auditors were found to favour competence values such as capable, independent, and responsible.

In the past decade, most empirical investigations into accountants' value preferences have adopted Schwartz's framework and instrumentation²⁰. This include the studies by Akers and Giacomino (1999), Giacomino and Akers (2000) and Lan, Ma, Cao, and Zang (2009). Due to the dissimilarities in the construct and measurement of importance of the value items, the findings of these studies could only be compared in general terms with earlier studies that utilized Rokeach's instrument.

Akers and Giacomino (1999) and Giacomino and Akers (2000) arguably provided new insights into the value profiles of accounting professionals. In contrast to the earlier studies (Swindle et al, 1987; Wilson et al, 1998), they offered some evidence that accountants' value preferences are not entirely dictated by self-concern. In Akers and Giacomino (1999), 184 internal auditors who participated in the study assigned the highest importance on values that relate to benevolence, which represents a concern for the welfare of others.

¹⁹ See Weber (1990; 1993).

²⁰ To some extent, this reflects the rising popularity of Schwartz's value framework, which is considered a more comprehensive and robust approach towards understanding personal values (Baird and Zelin, 2007; Saroglou et al, 2004). Recent studies on the value preferences of accounting students have also seen more use of Schwartz's framework and instrument.

Nonetheless, the auditors had also indicated high rating for values associated with achievement, which denotes personal success. The auditors also considered self-direction as among their most preferred value types.

While prior studies were mainly located within the Western cultural context, Lan et al (2009) provides arguably the only insight into the personal value preferences of accountants from within an Asian cultural context. Lan et al administered Schwartz's value instrument to 454 accountants in six large cities in China. The findings of Lan et al reiterate the conclusion of Swindle et al (1987) and Wilson et al (1998), that a concern for personal interests tend to dominate accountants' value preferences. The Chinese accountants in Lan et al's study considered health, family security, and self-respect²¹ as the most important values to them. These values were rated as more important than 'honesty', which according to Lan et al (p.128), would be of higher importance to accountants in Western countries. As regards Schwartz's broad value types, the Chinese accountants rated security and hedonism as two of the most important value types. Tradition value type was rated the least important.

²¹ These three values, according to Weber (1990), are 'personally-orientated' goals.

Table 2-7: Summary of Selected Prior Studies on Personal Values of Accountants

Author	Methods	Findings
Swindle, Phelps and Broussard (1987)	- Rokeach Values Survey; CPA's in mid-west USA (n=224)	- Highest ranked values (happiness, family security, self-respect) are personally-orientated - Lowest ranked values (world of beauty, national security) are socially-orientated
Akers and Giacomino (1999)	- Schwartz's Values Survey; internal auditors in the USA (n=184)	- Benevolence, Achievement and Self-direction values were rated the highest
Wilson, Ward and Pinac-Ward (1998)	- Rokeach Value Survey; CPA's across the USA (n=196)	- Highest ranked values (self-respect, happiness, family security, accomplishment, inner-harmony) are personally-orientated - Lowest ranked values (equality, national security world of beauty,) are socially-orientated - Higher preference for 'competence' than for 'moral' values
Giacomino and Akers (2000)	- Schwartz's Values Survey; accountants and CPA managing partners across the USA (n=69)	- Achievement, Benevolence and Self-direction values were rated the highest - Stimulation, Tradition and Power were rated the lowest
Shafer et al (2001)	- Rokeach Values Survey; auditors in the USA (n=323)	- Highest ranked values (family security, happiness, self-respect, freedom) are personally-orientated - Higher preference for 'competence' than for 'moral' values
Lan, Ma, Cao and Zang (2009)	- Schwartz's Values Survey; accountants from 6 cities in China (n=454)	- Security and Hedonism values were rated the highest, as were personally- orientated values (health, family security, self-respect) - Tradition values were rated the least important

Personal values of accounting students

Efforts towards understanding the value preferences of accountants have also been made using samples of accounting students. Despite the inherent validity issue in treating students as surrogates for practising accountants (Bean and D'Aquila, 2003), studies within this strand provide insights into the value preferences of individuals who are about to join the profession. These studies would also be of particular importance to accounting education.

Preliminary investigations into the value preferences of accounting students (Baker, 1976; Swindle and Phelps, 1984) revealed the students' predilection towards personally-orientated values. Baker (1976) found that, in comparison with non-accounting major students, accounting major students assigned higher rank of importance to a comfortable life and family security. Accounting students in his study were also found to indicate higher preference for personal competence, which includes values such as responsible and wisdom, as their preferred mode of behaviour. Such findings were corroborated by the results of Swindle and Phelps (1984), in which accounting students were found to indicate higher preference for personally-orientated terminal values.

A study by Eaton and Giacomino (2001) provides recent empirical evidence indicating that accounting students tend to be more concerned with personally-orientated values. Eaton and Giacomino re-categorize Rokeach's value items into four distinct value profiles based on Musser and Orke's typology (Musser and Orke, 1992)²². While the 172 students in their sample generally indicated higher preference for personally-orientated values, there was a significant difference in value preferences between male and female accounting students. The majority of male students in their study fall under the category of 'Independent Maximizer', whose main focus is on achieving personally-orientated goals, and prefers to achieve these goals by means of personal competence. On the contrary, female students tend to assume the profile of a

²² These profiles were derived from alternate combinations between instrumental (moral – competence) values and terminal (personal – social) values.

‘Virtuous Advocate’, whose main concern is on using moral means to achieve social-orientated goals.

More recently, Abdolmohammadi and Baker (2006) also suggest that accounting students tend to be more concerned with personally-orientated terminal values. In their study, Rokeach’s values were re-categorized into Self-Actualization, Virtuous, Hedonism, Conformity, Idealism, Self-direction, and Security. Of these categories, Self-Actualization, which generally corresponds to one’s own internal well-being, was rated the highest.

Empirical studies based on Schwartz’s value instrument generally provide consistent findings regarding the values that are perceived as highly important by accountings students. In particular, values associated with Achievement and Hedonism regularly emerged as the most important values to the students. Within Schwartz’s framework, the former represents a concern on personal success, while the latter relates to personal gratification. The findings of studies within this strand thus provide further evidence on accounting students’ predilection towards personally-orientated values.

Giacomino and Akers (1998) were arguably the first to study the value system of accounting students using Schwartz’s classification and instrumentation of values. They compared the value preferences of 63 accounting and 53 non-accounting major undergraduate students at a Jesuit university. Their findings revealed that the two groups of students exhibited some differences in their value system. Nonetheless, the students seemed to have similar perception on the values that are most and least important to them. Both groups of students considered values associated with Benevolence, Achievement, Self-Direction, and Hedonism as most important, while Power and Tradition were regarded as of lesser importance to them. Giacomino and Akers also found that there were generally no differences in value priorities between male and female students. The findings of Giacomino and Akers (1998) were supported by a recent study by Kelly (2004). Accounting students in both their senior and junior years were found to consider Hedonism and Achievement as the most important value types. In addition, the students did not favour values

associated with social dominance (i.e., Power), and being subjected to ideas imposed by culture or religion (i.e., Tradition).

On the contrary, two studies based on Schwartz's values framework by Baird, Zelin and Brennan (2006) and Baird and Zelin (2007) offered some evidence that accounting students' value system was not entirely dictated by self-concern. The findings of both studies indicated that accounting students, as with their counterparts from other business majors, assigned the highest rating of importance to the values associated with Benevolence, which represents a concern about the welfare of others (Schwartz, 1992). Yet, the students seem to remain highly concerned for their own welfare, as Achievement and Hedonism were rated the next highest. On the other hand, the value types Power and Tradition were rated as the least important, which thus support the findings in earlier studies by Giacomino and Akers (1998) and Kelly (2004).

To date, the study by Lan et al (2009) is the only published empirical investigation on value preferences of accounting students in a non-Western cultural context. Lan et al conducted their study with 126 graduate accounting students from one large university in central China. Their findings revealed that the students, similar to a sample of Chinese accountants included in the same study, considered health, family security and self-respect²³ as their most important values. In general, however, the students assigned high rating of importance to values associated with Security. Values that are associated with Tradition received the lowest rating of importance, which is similar to the findings of studies conducted in the West, as discussed thus far.

Overall, the majority of empirical studies on value preferences of accounting students have indicated a predominant concern for personal well-being. Yet, a few studies had revealed otherwise, that is, accounting students could also be guided by values that relate to the welfare of others. Values associated with social dominance (Power) and being subjected to the ideas imposed by cultures or religions (Tradition) are generally less preferred. Almost

²³ These three values also correspond to 'personally-orientated' goals in Weber (1990).

all the studies, however, were conducted in a Western country, thus there is a need for more evidence from the non-Western cultural context.

Table 2-8: Summary of Selected Prior Studies on Personal Values of Accounting Students

Author	Methods	Findings
Baker (1976)	- Rokeach Values Survey; accounting and non-accounting majors at one university; USA	- Accounting students tend to favour personal and competence values more than values representing the 'aesthetic' dimension of life
Swindle and Phelps (1984)	- Rokeach Values Survey (terminal only); accounting students (n=68) and executives (n=48); USA	- Both groups exhibited higher preference for 'personal' terminal values
Giacomino and Akers (1998)	- Schwartz's Values Survey; accounting and non-accounting majors at a Jesuit university (n=54); USA	- Both majors rated Achievement, Self-direction, Benevolence and Hedonism the highest - Non-accounting majors placed more importance on values representing personal success - No significant difference between male and female in all but two value types (Power and Universalism)
Eaton and Giacomino (2001)	- Rokeach Values Survey; business students at a private university (n=359); USA	- 'Personal' terminal values were ranked the highest by majority (62%) participants - Female participants tend to favour 'other-sensitive' goals
Kelly (2004)	- Schwartz's Values Survey + DIT + Thorne's instrument; accounting and non-accounting majors at senior and freshman level at one university (n=317); USA	- No significant difference in value preferences between students at senior and freshman level - Accounting students rated Hedonism higher than did non-accounting students, while Universalism values were rated relatively lower

Table 2-8 (cont.): Summary of Selected Prior Studies on Personal Values of Accounting Students

Author	Methods	Findings
Abdolmohammadi and Baker (2006)	- Rokeach Values Survey + DIT; graduating accounting students at two universities (n=164); USA	- Self-actualization values were favoured the most, while Conformity the least - P-Score negatively associated with Conformity values; positively with Self-actualization values
Baird, Zelin and Brennan (2006)	- Schwartz's Values Survey + tax dilemma questionnaire; accounting and non-accounting majors at one university (n=276); USA	- Tax compliance is positively associated with Tradition and Conformity values - Accounting students showed the highest tax compliance score - Accounting students rated Benevolence the highest and Power the lowest
Baird and Zelin (2007)	- Schwartz's Values Survey + Ethics scenarios; accounting (n=73) and non-accounting major (n=68) at one university; USA	- Accounting students indicated lower preferences for Power, Self-direction, Universalism and Security - Power and Hedonism are associated with acceptance of unethical behaviour
Lan et al (2008)	- Schwartz's Values Survey + DIT2; 4 th year business students at one university (n=131); Canada	- No significant difference in value preferences between genders, but female had higher P-Score than male - Power and Tradition values negatively associated with P-Score

2.3 Religion and its implication on moral development and values

2.3.1 The significance of religion

The concept of religion is one that cannot be easily defined (Loewenthal, 2000), and many of the available definitions may have not completely captured the whole essence of religion (Wulff, 1997, cited in Loewenthal, 2000). Nonetheless, Loewenthal (1995) asserts that some common features could be found in the major religious traditions. First, religion involves a belief in the existence of a reality that transcends the material, physical reality. Second, religion encourages goodness and discourages evil, in order to achieve and increase harmony in the world. Third, religion emphasizes God²⁴ as the ultimate source of existence and moral directives. Each feature is further explored next²⁵.

The first feature of religion, namely, a faith in non-material reality, would have certain impact on human conducts. Such belief is most importantly associated with the existence of the omniscient Supreme Being - God, who is capable of knowing a person's improper deeds (Conroy and Emerson, 2004). Hassan (2002; 2005) asserted that the belief in God, and other elements in the transcendental realm such as the afterlife, and heaven and hell, essentially constitutes the 'experiential' dimension of a person's religious commitment. This dimension encompasses aspects of feelings, knowledge, and emotion, which arise from the experience of being in connection with the 'ultimate divine reality' (Hassan, 2005). Glock and Stark (1965, cited in Hassan, 2005) noted that the experiential dimension of religion also revolves around the notions of concern, cognition, trust, faith, and even fear. Within the context of a Muslim's life, the belief in Allah will greatly affect a Muslim's behaviours in all aspects of

²⁴ There may be a caveat in using the singular term 'God' though, because such concept is more applicable to monotheistic religious traditions (Loewenthal, 1995).

²⁵ Following the caveat suggested in the previous footnote, the discussion on the significance of religion in this section is framed within the context of monotheistic religious traditions. These traditions include Islam, which is of particular relevance to the present study.

life, knowing that Allah will hold him accountable to all the deeds he has consciously committed (Naqvi, 2003).

The second feature of religion relates to its ability to become the reason for moral behaviour, thus answering the question of 'Why be moral?'. Religious teachings often delve into questions on the meaning and the purpose of human life (Abdul Rahman, 2003; Calkins, 2000; Schwartz and Huismans, 1995). In most religious traditions, such purpose would include serving God and providing assistance for the least fortunate in the society (Calkins, 2000). For instance, in Islamic teaching, the ultimate purpose of man's life is to serve Allah, and to fulfil his most fundamental responsibility, that is, as Allah's vicegerent²⁶ on earth (Abdul Rahman, 2003; Haneef, Yusof, Mohd Amin, Md Noon, 2002). Abdul Rahman (2003) further explains that, ideally, such purpose would mean all the conducts of a Muslim is confined within the notions of obeying Allah, and to carry out his responsibility on earth.

The third feature of religion pertains to its role in guiding human behaviours and essentially providing them a 'moral compass'. Almost all religions would prescribe their followers a set of guidance for moral behaviours (Parboteeah, Hoegl and Cullen, 2008; Weaver and Agle, 2002). Hence, religious-based morality is associated with divine guidance or a set of moral principles that God has prescribed through the revealed scriptures (Parboteeah et al, 2008). Based on religious guidance, almost every matter may be assigned with the notions such as 'right and wrong', 'good and evil', and 'blessed or sinful'. In Islamic belief, for example, such notions are represented by the different degrees of lawful and unlawful acts (Beekun, 1997)²⁷. It has also been argued that religious moral guidance would affect individual's choice of life goals, namely, by prescribing the 'desirable' ends and the 'right' means of achieving them (McCarthy and Willoughby, 2009; Schwartz and Huismans, 1995). Religion

²⁶ According to Abu Sulayman (1994, cited in Abdul Rahman, 2003), the concept of 'vicegerency' is closely related to 'stewardship', that is, the view that man is essentially the steward of Allah's belongings in this world. Based on this concept, the mankind is responsible to make good use of the available resources, and to refrain from committing damages on earth (see, for example, Kamla et al, 2006).

²⁷ In Islam, any deed committed by a person may be described as 'fard' (obligatory), 'mustahab' (highly recommended), 'mubah' (permissible), 'makruh' (detestable), and 'haram' (unlawful).

would also promote self-regulation and self-control (McCullough and Willoughby, 2009), such as by discouraging the believers from indulging themselves in the excesses of life (McCullough and Willoughby, 2009; Haneef et al, 2002).

In addition, Loewenthal (2000) asserts that the effect of religion on human conducts would stem from its psychological impact. Having a sense of 'right' and 'wrong', namely, as defined through religious guidance, may invoke the feelings of guilt and shame. The sense of guilt would arise when one becomes conscious of having violated certain religious or moral principles. Shame, on the other hand, would be felt as one has realized that an action that has been committed is considered unworthy by religious standards (English and English, 1958, cited in Loewenthal, 2000).

Religion and moral decisions/behaviours

The significance of religion on moral decisions and behaviours has been empirically studied over the years. In general, many of such studies examined the association between religious commitment, which is interchangeably referred to as 'religiosity' or 'religiousness' (Siu, Dickinson, and Lee, 2000; Wilkes, Burnett and Howell, 1986) and various decision and behavioural choices. There is generally mixed empirical evidence on whether religious commitment would be linked to moral decisions or behaviours. It has been argued that the mixed results were partly due to the different ways in which religious commitment is defined and measured (Parboteeah et al, 2008; Siu et al, 2000). In most studies, however, there were some supports for the purported positive impact of religious commitment on moral decisions and behaviours.

A number of recent empirical studies in the area of business and accounting have found significant relationships between religious commitment and moral decisions and behaviours. This includes, among others, studies that revealed a positive association between religiosity and commitment toward good practices of corporate social responsibility (Angelidis and Ibrahim, 2004) and ethical practices in accounting (Keller, Smith and Smith, 2006). In a similar vein,

higher degree of religiosity has been found to be negatively associated with unethical business practices (Rashid and Ibrahim, 2008; Conroy and Emerson, 2004; Singhapakdi, Marta, Rallapali, and Rao, 2000), cheating (Bloodgood, Turnley, and Mudrack, 2008; Allmon, Page, and Roberts, 2000), the 'love of money' (Wong, 2008), and consumer ethics (Vitell, Paolillo, and Singh, 2005; 2006).

On the contrary, there are also empirical studies which results did not support the purported link between religious commitment and moral decisions or behaviours. Vitell and Paolillo (2003), for example, did not find any significant relationship between religiosity and perceptions of consumer ethics. In a similar vein, Ibrahim, Howard, and Angelidis (2008) reported a lack of relationship between ethical intention and religiousness. In another study by Parboteeah et al (2008), the extent of commitment to religious beliefs²⁸, was found to have no significant effect on the participants' evaluation of unethical business practices.

In general, the significance of religion would rest on its ability to provide a motivation and guidance for moral conducts. Some empirical evidence is available to support the purported link between religious commitment and moral decisions and behaviours. Further insights into the significance of religion in the aspect of morality, however, may be obtained by examining its association with an individual's moral development and value preferences, which is discussed next.

2.3.2 Religion and moral development

In the preceding section, it has been established that religion and religious commitment could influence an individual's choice of decisions in ethical dilemmas (see, for example, Bloodgood et al, 2008; Keller et al, 2006). If moral development is interpreted as the capacity to judge and make moral choices (see, Bay and Greenberg, 2001), this may suffice to indicate that religion

²⁸ In the study by Parboteeah et al (2008), this concept covers a belief in the notions of an afterlife, and heaven and hell.

and moral development is closely connected to each other. Moral development in religious context thus refers to a person's ability to make moral decisions, namely, in light of the principles set out by the religion (Calkins, 2000). This seems to be captured in the notion of 'moral theonomy', such as advanced by Adams (1987, p.126):

"Let us say that a person is theonomous to the extent that the following is true of him: he regards his moral principle as given to him by God, and adheres to them partly out of love or loyalty to God, but he also prizes them for their own sakes, so that they are the principles he would give himself if he were giving himself a moral law".

Nonetheless, religion has been a contested issue within the domain of cognitive moral development theory as it is advanced by Kohlberg. Kohlberg had always maintained that his idea of moral development is independent of religion (Kohlberg, 1976; 1981), and that the moral development stages are unlikely to be affected by differences in religious beliefs and teachings (Kohlberg, 1967, cited in Richards and Davison, 1992). Such position, however, has been refuted by some authors (for example, Richards, 1988; Richards and Davison, 1992; Getz, 1984) who found that conservative Christian individuals tend to be regarded by Kohlberg's framework as less morally developed than their more liberal counterparts.

Religion has been argued to have negative impact on a person's moral development. Getz (1984), for instance, contended that religious teachings would suppress a person's ability to think independently, which thus discourages development in principled, autonomous moral reasoning. On the other hand, an alternative view has been offered, that is, religious individuals are not incapable of principled thinking, but had instead made a conscious choice to apply religious doctrines in their moral judgment (Norman, Richards, and Bear, 1998; Rest, Thoma, Moon, and Getz, 1986; Lawrence, 1979). As Bay (2002, p.170) noted, this may be due to the "strong adherence to the tenets of the church, and a belief that moral decisions are to be made by a higher authority".

In a similar vein, Richards (1988; 1991; Richards and Davison, 1992), argued that there may be cultural and religious bias in Kohlberg's theory, and Rest's Defining Issues Test (DIT) that are often used to assess moral development along Kohlberg's framework. Richards asserted that Kohlberg's theory is devoid of theological content due to its emphasis on the principle of justice and moral autonomy, and its focus on only the structure of moral reasoning (Richard, 1988; 1992). Richards and Davison (1992), on the other hand, raised a concern over the validity of the DIT when used among conservative religious individuals, such as illustrated in his study involving members of the Mormon Church in the US. The argument put forward by Richards essentially echoes the view of Shweder et al (1990, cited in Rest et al, 1999) that moral reasoning framed within the context of religious expressions would tend to be assigned within Kohlberg's stage 4, where the main concern is on conforming to externally imposed laws, and preserving social order.

Rest et al (1999) offers some defence for the use of the DIT and Kohlberg's framework in assessing moral development of religious individuals. Citing Kohlberg's assertion on the variety of moral thinking (Kohlberg and Power, 1981, cited in Rest et al, 1999), Rest et al argued that the variants in religious-based moral thinking may be assigned to each of Kohlberg's development stages. Using the example of monotheistic religions, Rest et al (p. 173) suggest that:

- At stage 1, God is viewed as a powerful being that commands obedience.
- At stage 2, a person would regard moral deed as a 'sacrifice', that is, in expectation of something good from God.
- At stage 3, God is thought of as a friend and a benefactor, hence a person would avoid from causing His disappointment.
- At stage 4, one would regard religious laws as superior to civil laws, and consider the former as the law of nature.
- At stage 5, God is viewed 'as the 'energizer' of a just society and a force for autonomous personhood.
- Beyond stage 5, religious faiths would become Kohlberg's stage 7, thus answering the question "Why be moral?" The person's religious faith

confirms his/her moral thinking and provides an affirmation in leading the moral life.

In sum, it remains contested whether Kohlberg's framework may adequately capture the notion of moral development encapsulated in the context of religion. Further insights on the debate may be obtained from empirical studies carried out among religious individuals, which are discussed next.

Prior empirical studies

Empirical studies based on the DIT have not yielded conclusive evidence as regards the relationship between religion and moral development. Studies with such focus would often examine moral reasoning ability of individuals who were thought to have high degree of religious commitment. In many cases, such commitment was defined in term of affiliation with a religious institution, or certain indicators of personal religiosity (Burks and Sellani, 2008).

A meta-analytical study by Pascarella and Terenzini (1991) revealed that students at Christian liberal arts colleges manifested higher average DIT P-Score than those at non-religiously affiliated colleges. Subsequently, McNeel (1994) performed a meta-analysis of the DIT P-Score reported for students from 12 universities in the US. The results of McNeel suggest that students in conservative Bible colleges would have lower level of moral reasoning ability than those at state universities and Christian colleges with liberal arts focus. Based on the findings, McNeel concluded that the purported negative impact of religion on moral development, such as indicated at the conservative Bible colleges, might have not occurred at religious colleges with liberal arts focus.

On the other hand, Good and Cartwright (1998) provides some evidence that students in a conservatively religious are not necessarily inferior in term of moral reasoning ability. They found that the average DIT P-Score for students at a Bible university was comparable with the scores reported for students at a

state university and a Christian liberal arts university. Nonetheless, their findings also suggest a lower gain in principled thinking for those being educated at the Bible University, in comparison with the other two institutions. One potential reason for this, as Good and Cartwright argued, was that students at the Bible University would have come from a conservative background. Good and Cartwright also contended that students at the Bible University might have preferred to set aside reflective application of the notion of justice and fairness due to a stronger desire to conform to religious doctrines.

Studies by Koeplin (1998) and Burks and Sellani (2008) are among the very few available studies that examine moral development of accounting students at religiously-affiliated educational institutions. In Koeplin's study, no difference in moral reasoning ability was found between accounting students from a Catholic university and a secular university, both of which were liberal arts focused. However, based on a cross-sectional comparison between freshman and senior accounting students, Koeplin concluded that students at the secular university would have experienced a greater rate of development in principled moral reasoning. Such finding, as argued by Koeplin, would be a cause for concern for the Catholic university, as cognitive moral development would have been part of the university's explicit mission of fostering the students' moral growth.

In the study by Burks and Sellani (2008), comparisons were made among accounting and business students from three universities, namely, a non-religious university, a Church of Christ university, and a Catholic university. Their findings revealed that students from the Church of Christ University had indicated the highest level of moral reasoning ability, in comparison with those from the other two institutions. Yet, there was no difference in moral reasoning ability between students from the Catholic University and the secular university. Based on these findings, Burks and Sellani concluded that there was only partial support for their expectation that students at religiously-affiliated universities would be more morally developed than students at a secular university.

While the preceding studies had focused on affiliation with religious institutions, there were also studies that investigated the relationship between

religious commitment and moral development. Wimalasiri (2001), for instance, administered the DIT to management students and practitioners in Australia, who were also asked to indicate their religious commitment on a Likert-type scale. Wimalasiri's findings revealed that religious commitment correlates positively with the DIT P-Score. In a subsequent study involving Singaporean and Fijian students, however, the same author (Wimalasiri, 2004) did not find a statistically significant relationship between religious commitment and moral reasoning ability.

Empirical studies reviewed thus far, however, had not indicated the presence of Muslim participants in the sample. Therefore, a number of DIT-based studies in Islamic countries would provide some insights into moral development of Muslims. Such studies include a recent investigation by Al-Shehab (2002), who reported an average P-Score of 28.7 for 86 faculty members of a Kuwaiti university. The respondents in Al-Shehab's study were also found to favour considerations that reflect Kohlberg's stage 4, namely, a concern for maintaining social order. Similar conclusion may also be drawn from the findings of earlier studies involving Muslim respondents in Arab countries, namely, Algeria (Bouhmama, 1988; 1990) and Saudi Arabia (Ismail, 1976), and Pakistan and Nigeria (Maqsud, 1977). In each of these studies, it was concluded that principled moral thinking would be less prevalent among Muslims in the respective cultural contexts.

There are relatively few published studies on moral development carried out in Malaysian context. Except for one study, it was also not possible to determine whether the participants were Muslims. A study by Jaafar, Kolodinsky, McCarthy, and Schroeder (2004) was the only one that involved Malaysians who were Muslims. Jaafar et al, however, used only one dilemma in Kohlberg's assessment method to investigate moral reasoning orientation of 76 Malaysian Muslim adolescents. Hence, the findings could not be directly compared with the results based on the DIT. Nonetheless, their findings indicate that Malaysian Muslim adolescents generally engage in moral reasoning that reflect Kohlberg's conventional level of moral development (i.e., Stage 3). They also found that the respondents' mode of reasoning was largely focused on religion and

traditional values. Yet, their findings also revealed that the Malaysian Muslim participants exhibited fairly higher moral reasoning ability than 58 American adolescents who were also included in their study.

Two other studies involving Malaysian participants did not indicate the participants' religious affiliation, thus it was not possible to conclude whether these findings could have reflected moral reasoning ability of Malaysian Muslims. In a study involving two samples of bankers from North Malaysia²⁹, Abdul Ghani (2004) reported mean DIT P-Scores of 57.1 and 67.4, respectively. These scores were relatively high compared to Rest's normative data for adults in general, namely, 40.0 (Rest, 1986a). In a similar vein, the findings of Hoon (2007) indicate the prevalence of post-conventional (principled) moral reasoning among a sample of 5,152 Malaysian adolescents. Hoon's study, however, had used only one dilemma from the DIT, and thus computation of the P-Score was not possible.

Overall, this section has highlighted the contested nature of relationship between religion and moral development, namely in the way it is envisaged in Kohlberg's CMD framework. Competing arguments exist on whether principled moral reasoning that emphasizes a person's moral autonomy is in line with, and hence generally encouraged, by religion. The inconclusive empirical evidence has added further uncertainty on this matter, thus opening up an interesting area for the present thesis to extend its contribution.

2.3.3 Religion and personal values

As discussed earlier in this section, religion potentially influences a person's choice of life goals, and the proper ways to achieve those goals (McCullough and Willoughby, 2009). These two aspects are generally contained within the definition of personal values (Schwartz, 1992; Rokeach, 1973), thus it

²⁹ No description was made on the participants' racial or religious background. Nonetheless, the states in Northern Malaysia generally have a large majority of Malay-Muslim population.

may be inferred that religion can affect an individual's value priorities. Rokeach (1969) argued that religion would emphasize the 'importance' and 'desirability' of certain values, while other values would be deemed 'unimportant' and 'undesirable'. In this manner, religion may be said to provide guidance in value choices and preferences.

However, Schwartz and Huismans (1995) assert that an alternative relationship between one's religious belief and value priorities is also possible. They argued that a person with specific value priorities may choose to embrace a specific religion, or to become committed to religious beliefs and practices because they espouse and reinforce the person's value system. In such manner, a person's religious belief and value priorities would thus have a relationship that is of mutual influence.

The majority of psychology literatures examining the relationship between personal values and religion have made interchangeable use of the terms 'religion', 'religiousness' and 'religiosity'³⁰. Such studies have mainly focused on the association between religious commitment and the importance assigned to certain values (Saroglou et al, 2004; Schwartz and Huismans, 1995).

Early attempts to explain the relationship between values and religiosity (for example, Tate and Miller, 1971; Rohrbaugh, McLelland and Quinn, 1980; Rokeach, 1969; 1973), however, have been limited to reporting the relations between religiosity and many single values, rather than a collection of values. Rokeach (1969; 1973), for instance, found that religious Christian individuals tend to emphasize more on values such as 'family security', 'forgiveness', and 'obedience', while values such as 'pleasure' and 'an exciting life' are generally considered less important. Roccas (2005) and Schwartz and Huismans (1995) contended that the study by Rokeach and other studies in the 1980's have not provided a theoretical framework that could sufficiently explain the relationship between religiosity and value priorities.

³⁰ These terms have been argued to represent different concepts (see, Siu et al, 2000), yet in the present thesis they are used to generally refer to a person's degree of religious commitment.

On the other hand, Schwartz and Huismans (1995) offered a framework with which the relationship between an individual's religiosity and personal value preferences could be defined. Their framework specifies the direction of association between degree of religiosity and the importance of a collection of values, namely, the ten value types in Schwartz's values framework. Schwartz and Huismans provided empirical support for the theorized relationships, namely, by means of two cross-national studies which samples include individuals of a variety of religious beliefs in the Judeo-Christian tradition³¹. In particular, Schwartz and Huismans hypothesized that religiosity would be associated (p. 92):

- positively with Tradition values, which emphasize “transcendence, belief, and humility, preserving the social order, and protecting individuals against uncertainty”;
- negatively with Hedonism values, which stress on materialism, the pursuit of which “may threaten the social order”;
- positively with Conformity, Benevolence, and Security values, as they represent matters that transcend personal concerns, and pursuing them could help maintain social order and “reduce uncertainty in individuals' relationships”; and
- negatively with Stimulation and Self-Direction values, because the pursuit of these values “may threaten social order and increase individual uncertainty”; and
- either negatively or positively with Universalism³², Power³³, and Achievement³⁴ values.

³¹ The sample in the first study includes Jews (Israel), Protestants (Netherland), Roman Catholics (Spain), and Greek Orthodox (Greece). In the second study, the sample was drawn from the population of Protestants and Roman Catholics in one country – West Germany, thus reducing the impact of national culture on values preferences.

³² Schwartz and Huismans (1995) explained that Universalism values, which emphasize welfare of all people and nature, may actually be in line with religious teachings. However, this may be affected by the fact that many religious groups organize themselves as ‘exclusivist, solitary groups’ (p. 93).

³³ Power, which emphasizes control over people and resources, may not align well with religious teachings. Nevertheless, such values may also be perceived as necessary to ‘maintain the social order and help individuals to reduce uncertainty in life’ (Schwartz and Huismans, 1995, p. 93).

More recently, Saroglou et al (2004) lends further support to the framework advanced by Schwartz and Huismans (1995). Saroglou et al carried out a meta-analysis on 12 empirical studies based on Schwartz's value framework. Altogether, studies that were included in their review resulted in 21 independent samples, covering 15 different countries that include the US and European and Middle Eastern nations. These samples comprised individuals from all major monotheistic religions within the Judeo-Christian tradition, namely, Judaism, Catholic, Protestant, Greek Orthodox, and Islam. Their meta-analysis revealed that religious individuals tend to assign high importance to Tradition, Conformity, Benevolence, and, to a lesser extent, Security values. In contrast, Hedonism, and to a lesser extent, Achievement and Power values were consistently rated as less important. Saroglou et al concluded that these preferences could be observed among the Christians, Jews and Muslims, although there may be some variations due to the respective countries' socio-economic development.

In sum, the relationship between religion and personal values has been examined by way of associating preference for certain values with degree of religiousness. The hypotheses offer by Schwartz and Huismans (1995), in particular, are perhaps the most useful ones in describing such relationship. Their proposition has been empirically supported within the contexts of Judeo-Christian, and to some extent, Islamic religious traditions.

2.3.4 Moral development and personal values

As discussed earlier in this chapter, a person's moral development and personal value preferences are two factors that would influence an individual's behaviour. However, the link between these two constructs has not been clearly established, particularly, within the domain of moral psychology (Airiail, 2005).

³⁴ Schwartz and Huismans (1995) argue that Achievement values may represent materialistic ideals that could be in contrast with religious teachings. Yet, the value type Achievement is defined in Schwartz's framework as 'competence according to social standards', which implies some extent of commitment to the societal order. Furthermore, the pursuit of achievement may involve hard work and delayed self-gratification that may actually be condoned in many religions.

In relation to this issue, prior literatures have generally focused on two aspects. Firstly, there is the question on whether moral development stages and value preferences are unrelated concepts. Secondly, there have been efforts to delineate the link between the different stages of moral development and perceived importance of certain values.

Two main theoretical arguments have been offered as regards the distinctiveness of values and moral development stages, namely, the structuralist and the non-structuralist positions (Ariail, 2005). The structuralist position argues for a distinction between values and moral development in the context of reasoning. The former is described as representing 'content', whereas the latter reflects the 'structure' of one's moral judgment.

Lawrence Kohlberg essentially assumed the structuralist position, as his moral development framework strictly focuses on the aspect of structure (Rest et al, 1999; Colby, Kohlberg, Speicher, Hewer, Candee, Gibbs, and Power, 1987). Based on this position, values and moral development are regarded as two different concepts that could be separately assessed and developed. Hence, an individual's structure of moral reasoning is assumed to be completely unrelated to the person's values, namely, matters that are deemed important in the person's life (Helkama, Uutela, Pohjanheimo, Salminen, Koponen and Rantanen-Vantsi, 2003).

The non-structuralist position, on the other hand, argues that a relationship exists between values and moral development stages (Ariail, 2005; Helkama et al, 2003; Feather, 1988). Such position has been supported by Rest (Rest et al, 1999; Rest, 1979), particularly through his Four-Component model of moral behaviour (Ariail, 2005). Rest's model essentially describes moral behaviours as a function of a person's moral sensitivity, moral judgment, moral motivation, and moral character (Armstrong et al, 2003).

The non-structuralist position, in essence, would facilitate efforts to explore the associability of certain values to moral development stages. Helkama et al (2003) suggest three approaches in this regard. The first approach

is to identify a subset of values that is exclusive to each stage of moral development. The second approach is to look for simultaneous changes in value priorities and moral stages. The third approach is to find empirical links between changes in certain values that resulted in subsequent changes in moral development stages. Helkama et al (p. 402) argued that the second approach is the most suitable for research based on the cognitive-developmental framework. This is based on the idea that moral development represents parallel increase in moral decision-making skills, and preference towards moral values.

As mentioned earlier in this section, efforts to delineate the link between moral development and value preferences also revolve around exploring the relationship between certain values and stages of moral development. In this regard, Weber (1993) provides arguably the only known theoretical framework to explain the potential relationship between Kohlberg's stages of moral development and Rokeach's notion of instrumental (i.e., moral vs. competence) and terminal values (i.e., social vs. personal). Weber postulates that personal-competence values would be of higher importance to individuals at lower level of moral development, namely, people whose moral reasoning is defined by self-concern. Conversely, higher preference for social-moral values may be expected of individuals at higher stage of moral development. Weber has also provided some empirical evidence in support of his contention, based on a sample of 111 managers.

In a similar vein, Helkama et al (2003) provides another theoretical framework in which higher preference for social-moral values is connected with more advanced level of moral development. Based on Schwartz's values classification, Helkama et al contends that an improvement in moral development will be positively associated with the rating of importance for Benevolence and Universalism value types. Helkama et al argues that these value types represent interpersonal concerns and harmonic well-being of others and thus would become a matter of concern at the more advanced level of moral reasoning. Specifically, post-conventional or principled thinking would involve consideration of moral principles that are meant to ensure societal well-being.

Prior empirical studies

The majority of empirical studies investigating the relationship between personal value preferences and moral development stages have reported some degree of associations between these variables. The evidence, however, are so diverse such that it is not possible to reliably infer a systematic relationship between certain values and moral development stages (Ariail, 2005). Yet, in most cases, the evidence tend to be in support of the argument that higher level of moral development would be associated with personal value preferences that reflect social-orientated concerns.

Prior studies based on Rokeach's personal values framework have indicated some degree of relationships between moral development and terminal values. In most instances, higher moral development stages have been found to correlate positively with social-orientated terminal values, namely, a world at peace (Helkama et al, 2003; Pohjanheimo, 1984; McLellan, 1974), equality (Ariail, 2005; Helkama et al, 2003; Ostini and Ellerman, 1997, Pohjanheimo, 1984), freedom (Ariail, 2005; Wilson, 1983), and mature love (Abdolmohammadi and Baker, 2006; Feather, 1988; Wilson, 1983). On the other hand, only one personally-orientated terminal value has been found to consistently correlate with lower stage of moral development, that is, a comfortable life (Helkama et al, 2003; Pohjanheimo, 1984).

As regards instrumental values, a number of studies have found positive correlation between moral development stages and 'moral' instrumental values, namely, broad-minded (Helkama et al, 2003; Ostini and Ellerman, 1997) and honest (Wilson, 1983; McLellan, 1974). On the other hand, negative correlation has been detected between moral development stages and 'competence' instrumental values, namely, ambitious (Helkama et al, 2003; Pohjanheimo, 1984) and clean (Feather, 1988; Wilson, 1983). Nonetheless, moral development stages have also been found to correlate positively with two other 'competence' instrumental values, namely, imaginative (Feather, 1988; Wilson, 1983) and logical (Feather, 1988; Wilson, 1983).

There have been relatively very few empirical studies that investigate the relationship between moral development stages and personal values based on Schwartz's value instrument. Within accounting literature, recent evidence may be found in the studies by Lan et al (2005) and Lan et al (2008). In Lan et al (2005), two value types - Power and Tradition, were found to be negatively correlated with advancement in moral reasoning ability, as measured by the DIT P-Score. The negative relationship between Tradition and P-Score was also found in Lan et al (2008). In addition, it was also found that participants with higher P-Score would assign higher importance to the value type Self-direction.

In conclusion, there is yet an established framework with which the relationship between a person's value preferences and moral development can be sufficiently delineated. Despite this, there is some empirical evidence that these constructs do relate to each other. The present thesis will thus include an exploration of this relationship based on the data provided by participants from two Malaysian universities.

2.4 Literature gap and hypothesis development

2.4.1 Gaps in the literature

As evident from the series of prior empirical studies surveyed in the preceding sections, there is a relatively established body of literature on ethical development of accountants and accounting students. There remain, however, some important gaps that warrant further investigations; the present thesis is essentially aimed at addressing these gaps.

Existing empirical evidence on moral reasoning ability of accountants and accounting students, as summarized in Table 2-4 and Table 2-5, have been predominantly set within the North American context, particularly the USA and Canada. This is despite almost three decades of research in the area, which

arguably began with the study of American CPA's by Armstrong (1987). This limits the generalizability of the otherwise fairly consistent findings that accountants and accounting students are likely to have a relatively low tendency to engage in principled moral reasoning (for example, Airail, et al, 2008; Abdolmohammadi and Baker, 2006; Massey, 2002). Attempts have been made in recent years to extend the empirical evidence into the Chinese-speaking parts of Asia (for example, Ge and Thomas, 2008; Chan and Leung, 2007; Chuang-Venezia, 2005), yet very little is known about those from other parts of the continent, such as countries with predominantly Muslim populations. The socio-cultural context of these countries is highly likely to differ from that of the Western nations, thus the findings of prior studies could either be re-affirmed or refuted. Furthermore, it is important that any educational and training programme aimed at developing the ethical capacity of current and future members of accounting profession is devised with an understanding of the local context.

While moral development is a relatively established area of research in accounting literature, the same cannot be said for studies on personal value preferences of accountants and accounting students. This is despite personal values being one of the most important factors influencing one's decision and behavioural choices (Bardi and Schwartz, 2003; Fritzsche and Oz, 2004; 1991). There is an increasing number of studies focusing on this construct in recent years, yet these are mainly conducted within the North American context (for example, Lan et al, 2008; Baird and Zelin, 2007; Abdolmohammadi and Baker, 2006). Such geographical concentration essentially places a limitation on the generalizability of the research findings on value priorities of accountants and accounting students, especially in relation to the seemingly prevalent emphasis on self-concerns (Lan et al, 2005; Shafer et al, 2001). Empirical evidence from other countries is clearly needed, as personal value preferences are likely to differ across different cultures (Schwartz and Bardi, 2001; Schwartz, 1999).

Another important area that needs further investigation pertains to the nature and the extent of impact of accounting education on ethical development of the students. A series of prior research surveyed earlier in this chapter has essentially yielded mixed evidence on whether the programme of accounting

education, in particular those taking place at universities and colleges, would have facilitated development in moral reasoning ability. This includes studies examining the progress of such development throughout years of education at universities (for example, Abdolmohammadi and Reeves, 2000; Bay and Greenberg, 2001); and those focusing on the effectiveness of ethics intervention through one or more courses on ethics (for example, Dellaportas, 2006; Earley and Kelley, 2004). The majority of these studies are also set within the North American context, hence a caveat on the generalizability of the findings.

Yet, one potentially important aspect that remains relatively ignored is the impact that the experience of education within a particular university or college has on ethical development of accounting students. Such impact has been widely researched in higher education literature (see, for example, Pascarella and Terenzini, 2005; 1991), yet within accounting literature only two studies with such focus (Ponemon and Glazer, 1990; Koeplin, 1998) are available. Koeplin's examination on the effect of education within a religious-affiliated (i.e., Catholic) institution, in particular, opens up an interesting area for research. Universities and colleges with such affiliation may be expected to place a great emphasis on the ethical development of the students, especially through instilling religious values. Yet, as discussed earlier in this chapter, the relationship between religion and the notion of principled moral reasoning remains a contested matter. Thus, there is a need for a better understanding of the way, and the extent to which moral reasoning development of accounting students may be affected by an experience of education within a religious-affiliated institution.

2.4.2 Hypotheses development

The gaps in the literature that were identified in the preceding section are to be investigated using quantitative research methods. Thus, there is a need to develop a set of hypotheses that will facilitate analysis and interpretation of the data on moral reasoning ability and personal value preferences of accounting students from an Islamic university (i.e., IIUM) and a

non-religious university (i.e., MMU). Data on these constructs were to be obtained using Rest's Defining Issues Test (i.e., the DIT) and Schwartz's Values Survey (SVS), respectively. A more detailed discussion on the instruments may be found in Chapter 4 of the present thesis.

Moral reasoning ability: difference and development

Moral reasoning ability, which is indicative of a person's state of moral development according to Kohlberg's framework, is the first construct to be investigated using quantitative research methods. As stated in Chapter 1 of the present thesis, there are two research questions pertaining to this construct. The hypothesis developed for each question is discussed next.

a) Is there a difference in moral reasoning ability between accounting students in IIUM and MMU?

One of the central properties of Kohlberg's cognitive moral development framework is that progression along the six stages may be induced by formal education (Rest et al, 1999; Colby et al, 1983). On this note, Rest and Narvaez (1994, p.15) argued that formal education represents "some special experience, some special psychological conditions" that would stimulate a person's moral growth. Rest and Narvaez proposed further that higher educational institutions provide an environment that stimulates and reinforces personal development, and would particularly benefit individuals who are committed to develop themselves, as evident through their choice to attend colleges or universities. Blatt and Kohlberg (1975, p. 133), on the other hand, assert that a pervasive, enduring experience should attain a much deeper impact on moral development, greater than that may be achieved through brief periods of classroom discussion.

Kohlberg, however, also emphasizes the notion of an appropriate 'moral atmosphere', which he had thought a necessary condition with which moral judgment development could be facilitated (Snarey and Samuelson, 2008). Moral development of the students, to some extent, is affected by the socialization

process taking place within an educational institution. Thus, the importance of moral atmosphere, or moral climate, within the institution cannot be undermined (Snarey and Samuelson, 2008; Bar-Yam, Kohlberg, and Naame, 1980). Kohlberg's conception and eventual formation of the 'just community school' (Power, Higgins, and Kohlberg, 1989) translates his vision of a 'conducive' moral atmosphere - an educational institution that is democratically governed, and in which the teachers actively advocate moral content, justice, and a sense of community (Snarey and Samuelson, 2008).

The purportedly profound impact of the educational setting on the students' moral development has prompted a number of empirical investigations involving universities and colleges with different ethos and educational orientations (see, Pascarella and Terenzini, 2005; 1991; McNeel, 1994). McNeel (1994) noted that such investigations had mainly focused on students at colleges with liberal arts focus, as these institutions had been thought to provide an educational environment that would well promote moral judgment development. McNeel's meta-analysis revealed that such hypothesis was empirically supported, while Ponemon and Glazer (1990) have provided some evidence on the positive impact of liberal arts education on accounting students' moral reasoning development.

Another type of educational institutions that has received attention, as McNeel (1994) asserts, is those with a conservative religious orientation. This was essentially prompted by the concern that educational environment within such institutions may actually inhibit the students' moral growth (p.29). Yet, as discussed earlier in this chapter, the theoretical link between religion and moral judgment development has been a contested matter. Kohlberg, in particular, essentially argued for the independence between his developmental stages and religion (Kohlberg, 1981; 1976), and the applicability of the stages across different religious beliefs (Rest et al, 1999). He had also noted that a majority of people that he recognized as moral exemplars - those who would have reached the highest stage in his developmental framework, are those with an active commitment of faith, and that their ethics often rested on a religious or metaphysical perspective on the human condition (Kohlberg, 1984). On the other

hand, a competing view had been advanced, that, religion will have a suppressing impact on principled moral thinking (Getz, 1984), or that such thinking would have been sidestepped in favour of the application of religious doctrines (Bay, 2002; Norman, Richards and Bear, 1998; Rest et al, 1986).

The evidence from prior empirical studies comparing moral reasoning ability of students at religious and non-religious educational institutions has also been inconclusive. Good and Cartwright (1998) and McNeel (1994) had both revealed the prevalence of lower-level moral reasoning among students at conservative Bible colleges, although such prevalence had not been evident among those at Christian colleges with liberal arts focus. On the other hand, Burks and Sellani (2008) and Koeplin (1998) did not detect any significant difference in moral reasoning ability between students at a Catholic university and those at a secular university. Evidence from outside of the Western, Christian context is severely lacking, which is a gap that the present thesis is aiming to address.

The first question being asked in the quantitative-based investigation of the present thesis pertains to the existence of a difference in moral reasoning ability between accounting students at a religious-affiliated (i.e., Islamic) university - IIUM, and a university without such affiliation - MMU. The results of comparable prior studies have been inconclusive, while the theoretical link between religion and moral reasoning development remains intricate. Therefore, it is difficult to ascertain the expected direction of difference when such a comparison is to be established. In addition, the possibility for the existence of a wide array of factors influencing moral reasoning development would mean that any inference to be made on the impact of education at a religious-affiliated university will be severely limited. Therefore, a non-directional hypothesis is considered appropriate, which is aimed at establishing whether a difference in moral reasoning ability will be present between accounting students at an Islamic university (i.e., IIUM) and a non-religious university MMU.

H1 (alternate): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM is different from that of accounting students in MMU

H1 (null): Accounting students in IIUM and MMU do not differ in their moral reasoning ability (i.e., as indicated by the DIT P-Score)

In addition to the above hypothesis, it is thought necessary to supplement it with another that takes into account the difference in the students' stage of progression in their study. This is due to the possibility for the impact of age and education level, both of which are factors that may affect a person's moral reasoning ability (Rest et al, 1999). Hence, Hypothesis 1 is supplemented with the following hypothesis.

H1b (alternate): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM is different from that of accounting students in MMU who are at the same year of study

H1b (null): Accounting students in IIUM and MMU who are at the same year of study do not differ in their moral reasoning ability (i.e., as indicated by the DIT P-Score)

b) Does moral reasoning ability of accounting students in IIUM and MMU increase with year of study?

As discussed earlier, there are theoretical and empirical supports for the purportedly positive impact of education on an individual's moral development. Kohlberg's cognitive-developmental theory particularly emphasizes the important role that education plays in facilitating progression along the developmental stages (Kohlberg, 1981). Such emphasis is also reflected in Kohlberg's continuous efforts to develop an all-encompassing programme of moral education (Rest et al, 1999; Kohlberg, 1981). In addition, a great deal of empirical evidence has indicated positive association between one's education

level, which is often measured through the highest qualification attained or length of formal education, and the ability to engage in moral reasoning at Kohlberg's more advanced stage of development. The finding from a 20-year longitudinal study by Colby et al (1983), for instance, revealed that higher education is a powerful predictor of moral development, while Rest (1986b) found that moral reasoning ability correlates more strongly with level of education than with age. In a similar vein, Pascarella and Terenzini's two compilations of studies on the impact of higher education (2005; 1991) have singled out moral reasoning ability as one aspect of development that is most likely to be observed during college and university years.

A number of prior studies involving accountants and accounting students surveyed earlier in this chapter have explored the association between moral reasoning ability and education level. The results, however, have been mixed. This includes results that indicate a positive association (e.g., Lan et al, 2003; Abdolmohammadi and Reeves, 2000; Thorne, 1999; Jeffrey, 1993), a negative relationship (e.g., Thorne, 2001; Etherington and Hill, 1998; Shaub, 1994), and the lack of an association between one's moral reasoning ability and education level (e.g., Bernardi et al, 2002; Sweeney, 1995).

Despite the mixed evidence found within accounting literature, there is arguably more compelling reason - from both theoretical and empirical perspectives, to expect a positive relationship between moral reasoning ability and education level. Hence, following hypothesis is formulated for the present thesis' investigation on whether accounting students in IIUM and MMU are likely to experience a development in moral reasoning ability as they make a progress through undergraduate accounting programme at either university. In the present thesis, such progress is denoted by year of study.

H2 (alternate): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM and MMU increases with year of study

H2 (null): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM and MMU does not increase with year of study

Personal value preferences: difference and changes

Personal value preferences constitute the second construct to be investigated using quantitative research methods. As stated in Chapter 1 of the present thesis, two research questions have been advanced for this construct. A discussion on the hypothesis developed for each question is provided below.

c) Is there a difference in personal value preferences between accounting students in IIUM and MMU?

As with the case of moral judgment development, there are compelling reasons to expect a difference in personal value preferences between students at two or more universities with markedly different institutional ethos. Theoretical frameworks explaining the impact of university experience, in particular, have included value priorities as one of the constructs that are likely to be affected by such experience. Astin's Input-Environment-Outcome, or I-E-O model (Astin, 1985, cited in Pascarella and Terenzini, 2005), for instance, argued that students' engagement with the institutional environment will have an impact on their values, beliefs, and behaviours. On the other hand, Wiedman (1989, cited in Pascarella and Terenzini, 2005), asserted that values change - or retention, are a product of socialization process that takes place during years of university education.

The notion of university education as representing a period of socialization would perhaps lend the greatest support for the hypothesized difference between students at a religious-affiliated university (i.e., IIUM) and a non-religious university (i.e., MMU). Within the context of higher education, socialization constitutes the process by which the students learn about the values, norms, and behaviours required of them as a member of a particular institution (Staton, 1990). The process will inevitably require the students to

make decisions about maintaining, or changing, the value priorities that they have in them at the time of matriculation (Wiedman, 1989, cited in Pascarella and Terenzini, 2005). A decision to maintain existing values would be more likely when the students' initial choice to enrol into a particular institution is driven by the perceived congruence between their own values and those that are embraced by the institution.

In establishing a comparison between students at a religious-affiliated university (i.e., IIUM) and a non-religious university (i.e., MMU), it will be useful to draw from existing theoretical frameworks on the association between religious commitment and preference for a particular set of values. It may reasonably be expected that a religious-affiliated educational institution will advocate values that are positively associated with religious commitment. On the contrary, values that are likely to have an inverse association with religious commitment would be discouraged. The framework proposed by Schwartz and Huismans (1995), as discussed earlier in this chapter, is deemed reasonably satisfactory in explaining the way in which religious commitment is associated with certain values. In particular, they hypothesized a positive relationship between religious commitment and Tradition, Benevolence, Conformity, and Security values. On the other hand, Hedonism, Stimulation, and Self-direction values would be negatively associated with religious commitment. Both of these hypothesized relationships have been supported empirically (Saroglou et al, 2004). Accounting students at IIUM and MMU are thus expected to differ on their preferences for these values, due to the two institutions' markedly different degree of emphasis on religion.

Based on the above discussion, the following hypothesis is formulated:

H3 (alternate): Personal value preferences of accounting students in IIUM is different from those of accounting students in MMU

H3 (null): Accounting students in IIUM and MMU do not differ in their personal value preferences

d) Do personal value preferences of accounting students on IIUM and MMU change with year of study?

The notion of personal value within the context of present study is based on its conception by Rokeach (1973), who defined a value as an ‘enduring’ belief. Such attribute implies the relatively stable nature of one’s personal value over time and across situations (Schwartz and Bilsky, 1987). However, changes in value priorities are possible, due to a variety of internal and external factors (Rokeach, 1973). As discussed previously, such changes may result from the socialization process that would have taken place during years of undergraduate education at universities and colleges. Yet, as asserted earlier, it is also possible that the experience of education only leads to the preservation of the students’ existing value preferences.

Within the context of the present thesis, it may be reasonable to expect that a change, if at all, in the students’ personal value preferences could be observed in the values that would have been perceived as of different degree of importance by accounting students in IIUM and MMU. In particular, values that are positively associated with religious commitment (i.e., Tradition, Conformity, Benevolence, and Security) would have become increasingly important for IIUM students as they spend more years receiving education at the institution. On the contrary, values that are inversely associated with religious commitment (i.e., Hedonism, Stimulation, and Self-direction) would decrease in their importance. No specific changes could be predicted for students in MMU, except perhaps an increase in Achievement values, which importance may be associated with educational level (Schwartz, 1994).

In light of the above discussion, the following hypothesis is formulated:

H4 (alternate): Personal value preferences of accounting students in IIUM and MMU change with year of study

H4 (null): Personal value preferences of accounting students in IIUM and MMU do not change with year of study

Summary

This chapter has drawn from prior literatures in achieving three main purposes. The first section has introduced Kohlberg's moral developmental framework, its critique, and the way such framework is significance to the matter of ethics in accounting practice. This section has also presented a summary of prior studies on moral reasoning ability of accounting practitioners and accounting students. The second section of this chapter has provided an introduction on the theories of personal values and their significance to ethical decisions and behaviour. A summary was also provided of prior studies involving accounting practitioners and accounting students. In the third section, an attempt was made to elucidate the ways in which religion, and religious commitment, would have had certain impacts on an individual's moral development and personal value preferences. Finally, the gaps in the literature had been identified, and a discussion on the hypotheses development had been provided.

The next chapter will provide a background to the context within which the empirical investigation of the present thesis takes place. This will be followed by a chapter detailing the research methodology, while the remainder of the thesis will present the research findings.

Chapter 3: Background

Introduction

The present chapter aims to provide a contextual background for the empirical investigation that will address the research questions outlined in the preceding chapters. In view of this aim, the present chapter will begin with an introduction to Malaysia and its socio-political setting. Next, a general discussion will be provided on higher education in Malaysia, with a particular focus on the governmental and professional bodies that shape the direction of undergraduate accounting programme in the country. The later part of the chapter will examine the extent to which the influence of Islam may be found within the setting of higher education in Malaysia, and explore the notion of education from an Islamic perspective.

3.1 Malaysia's socio-political setting

Malaysia is a country located in Southeast Asia, sharing its borders with Thailand, Indonesia, Singapore, and Brunei. The country was officially formed in September 1963, following the union among the Federation of Malaya, which had earlier gained her independence from the British in 1957; Singapore, and the British Borneo states of Sarawak and Sabah. In the year 1965, however, Singapore had opted out of the Malaysian Federation to become an independent city-state. Since then, Malaysia as a country is comprised of 13 states and the Federal territories.

As at 2009, Malaysia is inhabited by approximately 28 million people (Department of Statistics, 2009). The country's population is made up of various ethnic groups, making it one of the most multi-ethnic and multi-religious countries in Southeast Asia (Brown, 2005). The largest single ethnic groups are

the Malays (51%), Chinese (24%), and Indian (7%), while the remainder of the population comprised indigenous people and those of other racial origins. The majority of Malaysia's population inhabit the Western part of the country, which is known as Peninsular Malaysia. The Peninsular, which is generally more urbanized than East Malaysia, is also the part of the country in which its administrative capital - Putrajaya, and commercial capital - Kuala Lumpur, are located.

Notwithstanding its multi-ethnic population, Malaysia's socio-political setting tends to be dominated by the Malays. While this is partly owing to their numerical superiority, such dominance is arguably more attributable to the fact that the Malays have been traditionally holding to the country's political power. While this had historically begun from the Malacca Sultanate in the 14th Century, the modern-day political domination of the Malays has mainly been established through the country's largest racial-based political party, namely, the United Malays National Organization (UMNO). UMNO is the leading member of the coalition party Barisan Nasional³⁵ (BN, or National Front), which had won every general elections held in the country. The BN coalition is also comprised of political parties representing the non-Malays, with the Chinese-based MCA (i.e., Malaysian Chinese Association) and the Indian organization MIC (i.e., Malaysian Indian Congress) being its largest component parties. Yet, UMNO remains the dominant leader of the coalition (Brown, 2005), with its president traditionally assuming the role of Prime Minister of Malaysia. In addition to such power in the executive arm of the government, the position of the supreme head of Malaysia - Yang DiPertuan Agong, is also held by one of the rulers of the nine states traditionally known as the 'Malay States'³⁶. Each of the nine rulers takes turn to assume the position once every five years. As the rulers are unelected monarch

³⁵ UMNO has previously led a smaller coalition party, the Perikatan (Alliance) Party, which had won all the general elections held between 1955 and 1969. In 1971, UMNO and two other members of Perikatan – MCA and MIC, decided to expand the membership of the coalition through the cooptation of several opposition parties. The expanded coalition was then renamed as 'Barisan Nasional'.

³⁶ The rulers of the nine states (Johor, Pahang, Negeri Sembilan, Selangor, Perak, Terengganu, Kelantan, Kedah, and Perlis) are unelected Malay monarchs known either as Sultan, Raja or Yang DiPertuan Besar.

of their respective states, this further consolidates the political dominance of the Malays in the country.

One of the major implications from the social and political dominance of the Malays in Malaysia is the relatively great influence Islam on both of these aspects. The Malays traditionally profess the Muslim faith; while Article 160 of the Malaysian constitution went further to stipulate that a Malay person, among others, must also be a Muslim. The position of Islam, however, is formally established through Article 11 of the Constitution, which specifies Islam as the country's official religion. The same article, however, also guarantees the rights of non-Muslims to practice their own faith, although they are not allowed to propagate their faiths to the Muslims. Some of the provisions of these articles have been a subject of tension in recent years, particularly in relation to the legal aspect of religious conversion (Mohamed Adil, 2007).

Despite the status of Islam as its official religion, it remains contested whether Malaysia is truly an Islamic country, as many of its governmental policies appear to be pragmatist (Wilson, 1998). Hassan (2002), for instance, perceives Malaysia as 'moderate' in its Islamic orientation, which may be contextualized between the 'fundamentalism' of the likes of Saudi Arabia and Iran; and the 'liberalism' of secular Muslim-majority countries such as Turkey and Kazakhstan. Nonetheless, there has been a renewed interest in Islam in Malaysia since the 1980's, as the government had begun to introduce some extent of Islamic influence in its policies, including on matters pertaining to education. More recently, this was revived through the introduction of 'Islam Hadhari' policy by Prime Minister Abdullah Badawi. A discussion on the influence of Islam in Malaysia's education system will be discussed later in this chapter.

3.2 Higher education and undergraduate accounting programme in Malaysia

Higher education in Malaysia, more specifically its predecessor - the Federation of Malaya, is a relatively recent phenomenon, as the need for a home-grown university had not become imminent until 1949 (Yaakub and Ayob, 1999). It was only in 1949 that the country's first university - University of Malaya (UM), was established, although the root of its foundation may be traced back to as early as in 1905. UM had remained the only institution of higher learning in the country until 1969, when a second university - University of Science Malaysia (USM), was officially opened (ibid.). The number of higher educational institutions in Malaysia had continued to grow in the succeeding decades. Yet the greatest surge arguably took place after the year 1996, as the government decided to liberalize the country's higher education sector. The 1996 Private Higher Educational Institutions Act, in particular, allowed for the establishment of private universities in the country, and the carrying out of instructions in languages other than Malay (Brown, 2005). As of 2008, there are 20 publicly-funded universities and 525 private universities and colleges in Malaysia (MOHE, 2008a).

Regardless of their sources of funding, universities and colleges in Malaysia are subject to the regulations by various governmental bodies and agencies. In addition, certain educational programmes leading to a professional qualification such as in the fields of medicine, law, engineering, and accountancy, will also be regulated by the relevant professional bodies. The succeeding sections will describe the bodies that would have exerted an influence on undergraduate accounting programme taking place at Malaysian universities, and ultimately, the educational experience of the students.

3.2.1 Governmental bodies and agencies

a) Ministry of Higher Education

The Ministry of Higher Education (MOHE) is the federal government's body that is responsible for matters pertaining to higher education in Malaysia. MOHE was established in March 2004 (MOHE, 2009); prior to this its role had been assumed by the Ministry of Education. As at 2009, MOHE is comprised of three departments, namely, Higher Education Department, Polytechnic Management Department, and Community College Management Department. In addition, there are 23 agencies established under the jurisdiction of MOHE. These agencies include the Malaysian Qualifications Agency (MQA), which is responsible for curriculum and qualification accreditation, and the country's 20 public universities that are collectively termed as the IPTA's.

As the highest governing body for higher education in Malaysia, MOHE is mainly responsible for the formulation and implementation of governmental policies in relation to higher education. Such role includes, among others, ensuring that the provisions of the various Parliamentary statutes dealing with higher education matters in the country, are observed. One of the statutes, namely, the Universities and University Colleges Act (AUKU) 1971, is perhaps worthy of mention, due to its potential impact on the development of principled moral reasoning among students at Malaysian universities. The 1971 Act has been causing discontents as one of its provisions is perceived contradictory to the right of freedom of opinion and expression enshrined in the Federal Constitution (Mohd Sani, 2002). Section 15 of the Act, in particular, places a restriction on the students' rights to become a member, or express support, sympathy or opposition to any political party or trade union. Such restriction applies to individual students as well as student bodies. Many of those who opposed such provision in the Act perceived it as mainly being a vehicle of UMNO-led government, aimed at preserving their political legacy (Abdul Rahman et al, 1992, cited in Mohd Sani, 2002). One major implication of the act, as argued by Ahmad Shabery Cheek (1989, cited in Mohd Sani, 2002), is that it inhibits the

students' abilities to question, critique, and bringing novel ideas into the society.

Since 2007, MOHE has also assumed a central role in the implementation of the National Higher Education Strategic Plan, which aim is to bring the country's higher education to the level of international recognition (MOHE, 2007). At the heart of the Plan is the objective of higher education in Malaysia, that is, the creation of human capital with 'first class' mentality. Such objective was to be achieved through a holistic educational approach that emphasizes the development of intellectual abilities, personal qualities that include spiritual and moral aspects; and interpersonal and communication skills. In essence, the objective is in tandem with the core values and principles of education in Malaysia that are encompassed within the National Philosophy of Education, which will be discussed later in this chapter.

b) Higher Education Department

One of the three departments established under the MOHE, namely, the Higher Education Department (JPT), is directly responsible for undertaking the role of MOHE in matters that are specific to higher educational institutions. Among others, JPT performs the regulatory function pertaining to the establishment of new colleges and universities, and to plan and oversee the implementation of the Ministry's policies and programmes at higher educational institutions. Under the National Higher Education Strategic Plan, JPT is responsible for 12 Critical Agenda Projects (CAPs) that include programmes aimed at improving the quality of teaching and learning; and research and development activities at higher educational institutions across the country (JPT, 2010).

c) Malaysian Qualifications Agency

The Malaysian Qualifications Agency (MQA) is one of the agencies established under MOHE; it is responsible for quality assurance of higher education in public and private universities and colleges (MQA, 2010a). MQA was established in 2007, following the enactment of the Malaysian Qualifications Agency Act 2007. The main function of MQA is to implement the Malaysian Qualifications Framework (MQF), which serves as a basis for quality assurance and accreditation of qualifications awarded by higher educational institutions in Malaysia (ibid.). The establishment of MQA has led to the dissolution of the National Accreditation Board (LAN) and the Quality Assurance Division (QAD) of MOHE. These two bodies had been responsible for quality assurance of higher education in the private and public sectors, respectively.

In addition to supporting the implementation of governmental policies on higher education, MQA also assumes a regulatory function in relation to accreditation, and indirectly³⁷, recognition of academic qualifications (MQA, 2010b). MQA has the power to impose certain requirements on any programme of learning that is to be offered by a higher educational institution. These requirements include matters pertaining to the overall structure of the academic programme, curriculum design and delivery, assessments, and teaching staff and resources (MQA, 2010c). While the requirements were meant to assure the quality of educational programme at higher educational institutions, they may arguably place some constraints on an institution's autonomy in dictating the direction of its programme of learning.

³⁷ Recognition of academic qualifications in Malaysia is under the purview of the Public Service Department (JPA). However, accreditation by MQA is a pre-requisite for recognition by JPA. Such recognition, however, is particularly essential only for the purpose of employment within the public sector.

3.2.2 Malaysian Institute of Accountants

In addition to governmental bodies and agencies, undergraduate accounting programme at universities and colleges in Malaysia is also subject to regulation by the country's professional body, namely, the Malaysian Institute of Accountants (MIA). MIA was founded in 1967, following the passing of the Accountants Act 1967, which remains the key parliamentary statute that regulates the accounting profession in Malaysia. The statute, among others, stipulates that anyone wishing to hold himself out, or practise as an accountant in Malaysia must be a registered member of MIA.

Although MIA's responsibilities include matters pertaining to the development of accounting education and training in Malaysia (MIA, 2010a), it does not offer a programme of learning that leads to a professional qualification³⁸. Instead, the only local body that awards such qualification is the Malaysian Institute of Certified Public Accountants³⁹ (MICPA), which was set up in 1958. MICPA held its first professional examinations in 1961, which marked the beginning of education and training of accountants within the country (Iskandar, Syed Adwam Wafa & Kundari, 2002).

Presently, however, a great extent of accounting educational programme in Malaysia is carried out by the higher educational institutions. This had started in 1967, when a diploma programme in accounting was first introduced at MARA Institute of Technology (ITM). Shortly after this, the University of Malaya (UM) started to offer accounting as a major in its Bachelor of Economics programme. In 1979, a full-fledge undergraduate accounting programme was introduced in UM. This was later followed by other public universities in Malaysia. Accounting education in Malaysia continued to grow further with the tremendous increase in the number of private higher educational institutions (Iskandar et al, 2002).

³⁸ Since 2002, however, MIA has begun to conduct Qualifying Examinations that will allow into its membership individuals who hold unaccredited accounting qualifications. However, these examinations per se do not lead to the award of any professional qualification.

³⁹ The body was initially known as the Malayan Association of Certified Public Accountants (MACPA).

As stated earlier, the responsibility for preserving the quality and standard of accounting education in Malaysia primarily lies with MIA. One of the ways in which MIA carries out such responsibility is through the accreditation criteria it imposes on undergraduate accounting programme run by Malaysian universities. The programme must meet the minimum standards of education, which include, among others, sufficient coverage of knowledge and skills that are deemed essential for members of the profession. Graduates of accredited programme will be eligible for entry into MIA's membership⁴⁰ and thus may practise as an accountant in Malaysia. As of end 2007, accreditation has been awarded to undergraduate accounting programme at 13 universities⁴¹ in Malaysia. On the one hand, MIA's accreditation serves to assure that the quality of accounting education at Malaysian universities meets the demand of the profession (MIA, 2010b). On the other hand, however, it arguably leads to the 'standardization' of undergraduate accounting programme in the country, as well as creating a constraint for any institution that wish to enrich the programme with non-accounting modules⁴².

3.3 Islam and education in Malaysia

As discussed earlier in this chapter, the Malay-Muslim has traditionally established a dominant presence in Malaysia's socio-political context. Therefore, education in Malaysia, to some extent, is built upon the core values and principles that may be associated with religious beliefs. The influence of Islam, in particular, will be discussed next.

⁴⁰ Membership is also open to holders of professional qualification awarded by MICPA or other recognized overseas bodies including ACCA, CIMA, and CPA Australia. Admission into membership is subject to a minimum of 3-year relevant practical experience.

⁴¹ As at May 2007, there are 15 local universities that offer their own accounting degree; two of them are yet to be assessed and accredited by MIA. The recognized accounting degrees include those being offered by the two institutions studied in the present thesis.

⁴² An example of such perceived 'constraint' may be found in the case of IIUM, which had been trying to integrate Islam-related subjects into the curriculum. This will be discussed in further detail in Chapter 5.

3.3.1 Islam Hadhari

In 2004, as part of his political campaign to seek re-election in Malaysia's 11th General Election, the incumbent Prime Minister Abdullah Badawi announced the adoption of 'Islam Hadhari' as the core attribute of his administration. The notion was meant to convey the message a 'progressive' or 'civilized' Islam, rather than a new version of the religion (Mohd Sani, 2010). The interpretation of 'progressive' Islam, as Chong (2006) observed, however, has been a perennially contested subject between two of the country's major political parties representing the Malay-Muslim, namely, UMNO and the Pan-Malaysian Islamic Party (PAS). The ambiguity of 'progressive' Islam has allowed these parties to introduce their own interpretation of the notion, in their struggle for legitimacy within the multi-religious context of Malaysia. Yet, the fact that UMNO has been at the helm of power since the country's independence arguably reflects the higher appeal of its version of 'progressive' Islam to the mass.

The introduction of the notion 'Islam Hadhari' had created excitement, especially for those who viewed it as not merely a political instrument but a genuine opportunity to institute reform of 'progressive' Islam in Malaysia. Such move was particularly welcomed amidst the adversity faced by the global Muslim community post 9/11 (Gatsiounis, 2006). Yet, the idea of assimilating Islam in governmental policies was not a completely new concept in Malaysia's political landscape (Chong, 2006; Hassan, 2004). Hassan (2004), for instance, argues that Islam Hadhari was merely a continuation of the outgoing Prime Minister, Mahathir Mohamad, who had introduced the policy of 'Penerapan Nilai-nilai Islam', or 'Integration of Islamic Values, shortly after he assumed power in 1981. In a similar vein, Chong (2006) considers Islam Hadhari as the result of 'Islamization' process that had been taking place within UMNO, hence the Malaysian government, since the early 1970's. Its introduction during the run-up to the 2004 General Election, as Chong argues, was partly a defence against the opposition, in particular PAS, whose political agendum revolves mainly around "Islamic state reform" (p.29). Nonetheless, the success of such strategy was

evident, as UMNO and the BN coalition it leads had regained two-third majority in the Parliament, after a near defeat in the 1999 General Election.

Following from the landslide victory in the 2004 General Election, the Malaysian Government led by Prime Minister Abdullah Badawi had taken various measures to gain wider public acceptance of Islam Hadhari. The notion was promoted as the idea of Islam as a religion that emphasizes development, while remaining consistent with the religion's tenets, and is focused on enhancing the quality of life (Prime Minister's Office, 2008). In order to achieve such aim, mastery of knowledge is given great emphasis, as is the development of the individual and nation. Ten broad principles were formulated and designated as the main objectives of Islam Hadhari, which are:

- a) faith and piety in Allah;
- b) a just and trustworthy government;
- c) a free and independent people;
- d) mastery of knowledge;
- e) balanced and comprehensive economic development;
- f) a good quality of life
- g) protection of the rights of minority groups and women;
- h) cultural and moral integrity;
- i) safeguarding the environment; and
- j) strong defences

These principles were to serve as a guide in the implementation of Islam Hadhari policy within Abdullah Badawi's administration. Continuity was thus established in the measures made by Malaysia's UMNO-led government to institutionalize its interpretation of 'progressive' Islam.

3.3.2 Islam in the National Philosophy of Education

Some rather clear evidence on the influence of Islam, and religion in general, in Malaysia's education system may be found in the National Philosophy of Education. The Philosophy, which is regarded the core foundation of education in the country, reads as below:

“Education in Malaysia is an on-going effort towards further developing the potential of individuals in a holistic and integrated manner, so as to produce individuals who are intellectually, spiritually, emotionally and physically balanced and harmonious, based on a firm belief in and a devotion to God.”

(Ministry of Education, 1993, p.5)

The expression “a firm belief in and a devotion to God” indicates a reference to a system of morality based on religious ideals. Hashim (2004; 1994) asserted that the Philosophy contains inherent elements of Islamic educational philosophy - where ethics and morality are deemed inseparable from religion. Hashim contended that while the Philosophy omits the words such as ‘Islam’ or ‘Allah’, it was more likely due to the need to accommodate for the various religious groups in the country. In a similar vein, Ahmad (1998) asserts that the element of values within Malaysia's educational system, in general, is firmly based on religious values. The intended outcome, as she contended (p.468), is for the students to be able to “think for themselves, to reach their own moral conclusions on issues, not contradicting their own religious values.”

The implementation of the National Educational Philosophy in Malaysia's formal education system provides further evidence of some extent of Islamic influence. The course ‘Islamic Education’ has been made compulsory to all Muslim students in national schools since 1983, while non-Muslim students would learn ‘Moral Education’ in lieu of the course (Tamuri, 2007; Hashim, 2004). There is a similar requirement for students in Malaysia's higher educational institutions. Nonetheless, concerns have been expressed over the effectiveness

of these courses towards achieving the aim of the Philosophy (Tamuri, 2007; Barone, 2004).

3.3.3 Islamic higher educational institutions in Malaysia

Notwithstanding the National Education Philosophy in which there is some extent of Islamic influence, there is generally a phenomenon of ‘educational dualism’ in Malaysia. Hashim (2004; 1994) asserts that such dualism is mostly observed at primary and secondary school levels, where a distinction may be made between the national schools and Islamic schools (Hashim, 2004; 1994). Such phenomenon is said to be common in many Muslim countries, especially those that have had the experience of Western colonization (Al-Beely, 1980).

The scenario of ‘educational dualism’ at the school level may also be observed in Malaysia’s higher educational setting. Universities and colleges that are formally affiliated with Islam generally constitute a minority among over 500 higher educational institutions in Malaysia. As of 2008, these Islam-affiliated institutions⁴³, which are listed in Table 3-1, are made up of two public universities and 22 private universities and colleges. It must be noted, however, that in the case of public universities, those without a formal Islamic identity may have also set up a Faculty of Islamic Studies as an area of academic specialization.

⁴³ These institutions are deemed ‘Islamic’ as such word is contained in their formal identity. Some of the institutions included in the list do not have such identity, but their names would still reflect some extent of Islamic influence. For these institutions, the mission and vision statements were reviewed to determine whether they could be included in the list.

Table 3-1: List of Islamic Higher Educational Institutions in Malaysia

<u>Public University</u>	
1	International Islamic University Malaysia (IIUM)
2	Islamic Science University of Malaysia (USIM)
- As of 2008, there are 20 public universities.	
<u>Private University/College</u>	
1	Al-Madinah International University (MEDIU)
2	Baitulmal Professional Institute (IPB)
3	Dar Al-Hikmah College
4	Darul Ridzuan Islamic College (KISDAR)
5	Darulnaim College of Technology (KTD)
6	Hafiz College
7	Insaniah University College (KUI)
8	International Centre for Education in Islamic Finance (INCEIF)
9	International College of Malay and Islamic World (KADMDI)
10	International Islamic College (KIA)
11	International Islamic College of Technology (KITAB)
12	Iqra' International Institute
13	Islamic College of Science and Technology (KIST)
14	Jamiah Islamiyah Putra College
15	Johor College of Higher Islamic Studies (MARSAH)
16	Johor Islamic College (KIJ)
17	Melaka International Islamic College of Technology (KTIM)
18	Perlis Institute of Higher Islamic Studies
19	SAS Pahang Islamic College (KIPSAS)
20	Selangor International Islamic University College (KUIS)
21	Sultan Ismail Petra International Islamic College (KIAS)
22	UNITI College
- As of 2008, there are 544 registered private college/universities.	

Source: Developed by the author of this thesis

The establishment of Islamic higher educational institutions is a relatively recent phenomenon in Malaysia. The country's first Islamic university, namely, the International Islamic University of Malaysia (IIUM), was established in 1983. IIUM had remained the only higher educational institution with such affiliation until the late 1990's, during which a number of colleges with Islamic affiliation had been set up. Hashim (2004) contended that such increase would have been the outcome of the period of Islamic revivalism in Malaysia during the 1970's and 1980's. This period of time saw the emergence of various Islamic movements,

which had been instrumental in pushing for various changes in governmental policies, especially on the integration of Islamic values (Furlow, 2005; Hashim, 2004; Roff, 1998; Wilson, 1998).

Nonetheless, higher education in Malaysia essentially remains in the state of ‘dualism’. On the one hand, there are a small number of Islamic universities and colleges with differing degrees of success in implementing an Islamic model of education. As discussed in Section 2.2, these institutions may be expected to place a great emphasis on developing the students’ moral character through inculcation of Islamic values. On the other hand, there are the majority of higher educational institutions in Malaysia with a more secular educational mission. For these institutions, however, the implementation of the National Education Philosophy would mean that their students would still need to take up one course on either Islamic Studies or Moral Studies⁴⁴. In most cases, these courses constitute the institutions’ only formal approach to develop the students’ moral character. The seemingly different approaches taken by Islamic higher educational institutions and those with more secular orientation would raise an interesting question on whether they would lead to a distinctive outcome as regards the students’ values and moral development.

3.4 Islam and the objectives of education

Islam’s view on the importance of education is closely linked with the religion’s emphasis on the pursuit of knowledge. The word knowledge (i.e., ‘ilm) is the third most frequently mentioned in the Quran after the word God (i.e., Allah) and Lord (i.e., Rabb), thus implying the centrality of knowledge in Islam (Boyle, 2007). There are also numerous ‘hadith’⁴⁵ attributed to Prophet

⁴⁴ These subjects are required by the Malaysian Qualifications Agency (MQA) for accreditation purpose. Muslim students are required to pass a subject on Islamic Studies, whereas for the non-Muslims it is compulsory for them to pass a subject on Moral Studies. Each of these subjects is taught for a minimum of 48 hours, which is equivalent to 3 credits.

⁴⁵ ‘Hadith’ refers to the “record of the traditions of sayings of the Prophet Muhammad, revered and received as a major source of religious law and moral guidance, second only to the authority of the Qur’an” (Encyclopaedia Britannica Online, 2008).

Muhammad⁴⁶ (SAW)⁴⁷ that urge all Muslims to pursue knowledge. In one of the hadith, the Prophet was quoted as saying:

“Learning is obligatory upon every Muslim, be he a man or a woman.”

Education, from the Islamic perspective, is viewed as a holistic process of developing an individual’s personality. Al-Attas (1979a) asserted that the notion of education in Islam inherently contains the fundamental element of inculcation of adab (i.e., ta’dib), or good manners in accordance to Islamic ideals. Hence, education is not merely aimed at producing individuals with knowledge, but to develop a person with balanced growth in the spiritual, intellectual, rational, emotional, and physical aspects (Al-Attas, 1979b).

Islam’s view of education may also be distinguished from the secular’s view as regards the link between knowledge and one’s relationship with God. As asserted by Al-Ghazali (d. 1111 C.E.), who is among the most prominent scholars in Islam, the ultimate aim of education is to bring man closer to God without the sense of pride or superiority (Al-Ibrashi, 1967). With knowledge, it is expected that man would come to understand and accept his duties and responsibilities toward God. Education is therefore viewed as a means to an end, instead of an end on its own (Arthur, 2006; Rahman, 1980). The ultimate end of obtaining knowledge is to bring man into a willing submission to God’s superiority, such as mentioned in various verses of the Quran⁴⁸.

⁴⁶ Muhammad ibn Abdullah (d. 632 C.E.) is regarded by Muslims as the final prophet and messenger sent by Allah to deliver His message to mankind. While Prophet Muhammad is often described as the ‘founder’ of Islam, this would be considered incorrect by majority Muslims who believe Islam is the continuation of the original monotheistic faith (i.e., Tawheed) propagated by a series of prophets - beginning with Adam (peace be upon him).

⁴⁷ ‘SAW’ is the abbreviation for “Sallallahu ‘Alaihi Wasallam”. It is a common practice among Muslims to accompany an Arabic phrase such as this, which contains a prayer for the Prophet’s well-being, each time his name is mentioned orally or in writing. The researcher simply wishes to observe this practice.

⁴⁸ All English translation of the Quran used in the present thesis is based on that of Abdullah Yusuf ‘Ali.

“Here is a Message for mankind: Let them take warning therefrom, and let them know that He is (no other than) One Allah: Let men of understanding take heed.”

(Chapter 14:52)

“And so amongst men and crawling creatures and cattle, are they of various colours. Those truly fear Allah, among His Servants, who have knowledge: for Allah is Exalted in Might, Oft-Forgiving.”

(Chapter 35:28)

The goal of bringing man closer to God, according to Al-Afendi (1980), encompasses both the individual and the societal dimension. Al-Afendi asserts that several objectives may be described for each dimension. As regards the individual dimension (p.17), the purpose of education, among others, is to enable man to understand his relations with and responsibilities toward God, other human beings, and the nature created by God. The societal dimension of the objectives of education (p.18), on the other hand, focuses on developing a society comprised of individuals with a firm belief in God. Such a society would also be one in which the principle of social justice is upheld, and there will also be a prevalence of toleration, brotherhood, and kindness.

3.5 Defining an Islamic educational institution

In most Muslim countries, there will be a great challenge in making the distinction between Islamic and non-Islamic universities and colleges. Arthur (2006) asserted that there are at least two main reasons for this challenge. First, in a country where Muslims are the majority, there will be predominant presence of Muslim staff and students within the educational institutions. The ethos of a Muslim society would have been assimilated within these institutions, thus many of them do not find the need for a formal ‘Islamic’ identity.

The second reason, according to Arthur (2006), is that the majority of universities in the Muslim world would have adopted the Western, or the secular

model of higher education. This encompasses the educational mission, and the nature of the curriculum being taught at universities and colleges. Bilgrami and Ashraf (1985, cited in Arthur, 2006) argued that while some educational institutions in Muslim countries would include one or more Islamic courses in the compulsory curriculum, it is unlikely that this alone would be sufficient for the institution to be considered as 'Islamic'.

Notwithstanding the difficulties in defining an 'Islamic' higher educational institution, some general ideas on the ideal features of such institutions may be found from the resolutions of the First World Conference on Muslim Education held in Jeddah in 1977. The resolutions, which are documented in Al-Attas (1979a; 1979b), laid out the essential characteristics of an Islamic higher educational institution. These characteristics, which will be discussed next, offer some insights on matters that would have been emphasized within an Islamic university.

3.5.1 Emphasis on religious knowledge and Islamic worldview

In order to produce graduates with strong commitment to Islam, religious studies would constitute a major element of education in an Islamic higher educational institution. The formal curriculum would include courses related to the Quran and the 'hadith'⁴⁹ of Prophet Muhammad (SAW), which are both considered the primary sources of Islamic principles and laws. Al-Attas (1979b, p.44) asserts that education in an Islamic university should expose the students to the concept of God (i.e., 'Tawhid'), and must consist of the studies of the Revelation (i.e., the Quran), Islamic Revealed Law (i.e., the Shari'a), and the traditions of Prophet Muhammad (SAW) (i.e., the 'Sunnah'). The students should also be equipped with knowledge of the principles and practices of Islam, the religious sciences (i.e. 'ulum al-shar'iyah'), and Islamic ethics and moral principles. Knowledge of Arabic language, which is crucial in understanding of the religious sources, should also be included. Al-Attas asserted that the same approach would apply to all students regardless of their academic specialization,

⁴⁹ See earlier footnote on 'hadith'.

as learning about Islam is considered obligatory (i.e., ‘fard ain’) for every Muslim.

Education at an Islamic university would also be aimed at inculcating Islamic worldview into the students, as opposed to the secularist-modernist or humanist perspectives (Al-Attas, 1979b). In a similar vein, Abu Sulayman (1981) asserted that there must be a focus on rectifying the relationship between reason and revelation, which are often seen as incompatible in the secular philosophy of education. While the students would still be encouraged to use their intellectual and reasoning capacity, they must be guided by the principles outlined in the Islamic revealed sources. In addition, efforts should also be made to incorporate Islamic perspective on subjects that are considered ‘secular’, such as the physical and social sciences⁵⁰.

3.5.2 Emphasis on Islamic morality

The second feature of education at an Islamic higher educational institution concerns the goal of developing the students’ personal morality. Hence, the students of an Islamic educational establishment would be exposed to the values that constitute the main aspects of Islamic morality, which in turn is inseparable from the belief in God (Al-Ghazali, 1996). Talbi (1996) explained that Islamic morality integrates between the horizontal dimension, namely, the rights and duties between human beings and other creatures, and the vertical dimension, namely, the rights and duties towards God. A moral system without the vertical, transcendental dimension may work as rules that could create solidarity and peaceful co-existence; yet it would not provide human beings with the purpose of their existence.

Naqvi (1981; 2003) provides a useful summarized framework with which the broad concept of Islamic morality may be described. According to Naqvi, the

⁵⁰ Abu Sulayman (1981) asserts that such efforts, which he termed as ‘Islamization’ of knowledge, may be done through at least two ways. First, the curriculum of the secular subjects should also include sufficient texts of religious knowledge that would guide the students’ understanding of the subjects. Second, the teaching of every aspects of the curriculum should be integrated with values of Islam.

axioms of Islamic morality may be described as encompassing four key elements, namely, unity, equilibrium, free will, and responsibility. Beekun (1997) asserted that a fifth element - benevolence⁵¹ may be added to these elements, based on his understanding of Al-Ghazali's writing on ethics. The definitions of the five elements are summarised in Table 3-2. These axioms represent the general framework of values that would have been emphasized by an Islamic educational establishment.

Table 3-2: Axioms of Islamic Morality

Axiom	Definition
Unity (Tawheed)	The political, economic, social, and religious aspects of man's life are deemed to form a homogenous whole, which is inextricably linked with God's oneness. This is the vertical dimension of Islamic morality, that is, concerning man's relationship with God.
Equilibrium (Al-'Adl)	Emphasis on attaining a sense of balance among the various aspects of a man's life, namely, political, economic, social, and religious. Such balance is aimed at producing the best social order. This is the horizontal dimension of Islamic morality, namely, on the matter of the relationships among mankind, and between mankind and other God's creatures.
Free will (Ikhtiyar)	Man's ability to act without external coercion - within the boundaries set by God, and to undertake the duty as God's trustee on earth.
Responsibility (Fard)	Following from the notion of free will, man is considered accountable for his actions.
Benevolence (Al-Ihsan)	Encouragement for actions that will benefit other persons.

Source: Adapted from Beekun (1997)

⁵¹ In Naqvi's description, benevolence is considered a part of the broader concept of equilibrium.

3.5.3 Emphasis on an 'Islamic' educational environment

An 'Islamic' learning environment needs to be the utmost concern of an Islamic educational institution (Al-Attas, 1979a). From the Islamic perspective, knowledge-seeking is considered a deed that brings rewards from God. Educational activities are thus regarded a form of worship, as its main purpose in Islam is to bring a man closer to God (Al-Afendi, 1980; Shalabi, 1980). The implication from this is that learning and teaching activities, due to their status as acts of worship, need to be conducted in accordance with Islamic principles. The learning environment would reinforce Islamic values that are delivered through formal curriculum, and provide opportunities for the practice and internalization of Islamic values.

One important aspect within an 'Islamic' educational environment concerns the pedagogical relationship between the educators and the students. Gunther (2007) asserts that the ideal relationship would reflect the propositions of Al-Ghazali (d.1111 C.E.), who has written a great deal on Islamic educational philosophy. According to Al-Ghazali, the students are expected to be respectful to the teachers, and should initially accept all that are taught to them until they acquire sufficient understanding on the subject. When sufficient understanding has been achieved, the students may seek other opinions on the subject, thus exercising their critical mind. The teachers, on the other hand, are not only responsible to deliver knowledge of facts, but also to impart Islamic values in their teaching. The teachers are expected to be sympathetic to the students, and to guide them through subtle suggestions and with compassion, instead of being reproachful. The teachers are also expected to set an example for the students to emulate, that is, to become their role model.

The learning environment within an Islamic educational institution would have also promoted active and co-operative efforts of pursuing and sharing of knowledge (Rahman, 1980). This is based on the Islamic view that knowledge must not only be pursued but also to be shared so that the community may gain benefit from it. Hence, an Islamic educational institution needs to encourage

and provide sufficient facilities for the acquisition and dissemination of knowledge. Such effort would not only limited to providing physical facilities such as libraries and resource centres, but also to create an educational environment that encourages open debates. Al-Afendi (1980) asserts that Islamic educational approach is ideally one that encourages the freedom of thought, and discourages thoughtless imitation, which would confine man's intellectual and reasoning capacity. In a similar vein, Abu Aali (1980) contends that the teaching and learning activities at an Islamic educational institution should focus on discussion, research, analysis, and evaluation of thoughts.

The general environment within an Islamic educational institution would also be expected to encourage the students to live according to the Islamic way of life (Al-Afendi, 1980). Such way of life includes, among others, embracing the notion of the 'golden mean', that is, to live life in moderation. This is in addition to the observance of religious obligations such as prayers, and abstinence from conducts prohibited in Islam such as drinking alcohol. The teachers would have a great responsibility in delivering knowledge about Islamic way of life, and to practice it so that the students could emulate them (Al-Aroosi, 1980). The educational institution, on the other hand, is responsible to make an effort to create and sustain an appropriate organizational climate that explicitly encourages Islamic way of life (Shami, 1980). This includes, among others, integration of Islam into the institution's organizational mission and culture, and continuous promotion of Islamic way of life.

Summary

The chapter has attempted to provide a general contextual setting within which the empirical investigation of the present thesis takes place. It has discussed the Malaysian socio-political scenario, and in particular, the dominant presence of the Malay-Muslim ethnic group. A discussion was also provided of the country's higher educational setting, with a specific focus on governmental and professional bodies that would have exerted influence on the educational

experience of undergraduate accounting students at Malaysian universities. The chapter had then explored the ways Islam permeates higher education in Malaysia, as well as the idea of an Islamic educational institution. The chapter that follows will describe the methodologies employed in the present thesis, and a detailed description on the methods that were used to obtain and analyze the data.

Chapter 4: Methodology and Methods

Introduction

This chapter discusses the research methodology and methods that were adopted in the present thesis. The content of this chapter is divided into three main sections. The first section will briefly reiterate the research purpose. The second section will then discuss the general research strategy, and will extend a justification on the researcher's use of both qualitative and quantitative methodologies. In the third section, details will be provided of the specific research methods that have been used to obtain and analyze the data. This section also discusses some issues that could affect the reliability and validity of the findings, and the extent to which these issues have been addressed.

4.1 Research purpose

As discussed in the introductory chapter, the purpose of this thesis is comprised of two parts. The first purpose is “to explore and develop a description on the ways in which IIUM - an Islamic university, may be distinguished from MMU - a non-religious university, in its general approach to develop the students' moral character”. The second purpose is “to examine and compare moral reasoning ability and personal value preferences of accounting students in IIUM and MMU”.

Each distinctive parts of the research purpose is expected to complement each other, namely, in developing an understanding on the ways and the extent to which experience of education at an Islamic university may affect ethical development of accounting students. In particular, the first part of the research purpose is expected to provide some insights on the values that are emphasized at each university, and the way the values are communicated within the context

of undergraduate accounting programme. The second part, on the other hand, seeks to establish a relatively more objective comparison of moral reasoning ability and personal value preferences of accounting students at the two case universities. Insights gained from the findings of the first part of the research are expected to be useful in predicting and discussing the results of the hypothesis tests.

4.2 General research strategy

This thesis employed a mixed-methodology research strategy to address the distinctive parts of the research purpose. In particular, the first part was addressed through a qualitative case study investigation. For the second part, a quantitative methodology was adopted, which involved the use of a survey instrument.

The use of a mixed-methodology strategy reflects the researcher's adoption of the pragmatic knowledge claim, where the attainment of the research purpose is the utmost concern in making a methodological choice (Tashakkori and Teddlie, 1998). The researcher was particularly drawn into the pragmatist's view that emphasizes freedom of choice regarding research methods and techniques, where the main focus would be on meeting a researcher's specific needs (Creswell, 2003). Despite arguments against mixing qualitative and quantitative methods on the basis of paradigm incompatibility (Guba, 1978, cited in Merriam, 1988), there have been an increasing number of researchers who reject the rigid dichotomy of only two sorts of data, namely, qualitative versus quantitative (Bazeley, 1999, cited in Morse and Richards, 2002). It has also been argued that research methods need not be exclusively tied to its epistemological origin (Bryman, 1992). In addition, a combined use of the distinctive methodologies may offer some advantages over the use of only one, and may even be necessary for some research (Blaikie, 1993).

Mixing of the qualitative and quantitative perspectives in a single research may be done on a number of approaches (Creswell, 1994). The present thesis, in particular, adopted the ‘concurrent’ or ‘parallel’ model, where the separate methodological approaches are applied simultaneously, with each assuming relatively equal status and importance in the research (Creswell, 2003; Tashakkori and Teddlie, 1998). The research process for each methodological approach is completed independently, and the results of one method would inform the other. The connection between the different parts of the research is thus defined as ‘complementary’, as the findings of each methodology “provide different sorts of information that complement one another” (Hammersley, 1996, p. 167). In the present thesis, the findings of the qualitative investigation would provide some insights into each of the case institutions’ approaches to foster the students’ ethical development. The findings of the quantitative investigation, on the other hand, would provide a relatively more objective comparison of moral reasoning ability and personal value preferences of accounting students at the case institutions.

4.2.1 Qualitative method

The first part of the research purpose was addressed using a case study research method. Various definitions of case study research are available in the literature (Yin, 2003; Creswell, 1998; Stake, 1995; Merriam, 1988), yet the present thesis was informed by the one offered by Yin (2003). A case study research, according to Yin (p. 13), is “an empirical enquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident”.

The definition offered by Yin (2003) is applicable to the present thesis, which examines a ‘phenomenon’, namely, an educational programme that takes place within a university, which in turn constitutes the ‘context’. The present thesis seeks to obtain a holistic view of the phenomenon without making any attempt to separate it from the context. This, in effect, fits the distinguishing characteristic of a case study research. The focus of the current study is also set

on a ‘contemporary’ event, namely, an ongoing educational programme taking place at a university⁵², instead of investigating the ways such programme had taken place in the past. Such focus is a vital characteristic of a case study research, which sets it apart from historical research (Yin, 2003, p. 13).

The present thesis’ use of a case study strategy may be justified along three main criteria suggested by Yin (2003) and Merriam (1988): the nature of the research questions, the amount of control assumed by the researcher, and the desired end product. The first part of the research purpose is effectively a ‘how’ question, which essentially implies the study of a process. The question ‘how’ may suitably be addressed using a case study research (Yin, 2003; Creswell, 1998; Merriam, 1988). Second, the present thesis examines the case universities’ efforts toward developing the students’ moral character, without the researcher making a deliberate attempt to manipulate any aspect of the process. A case study research is thus appropriate, as the contemporary phenomenon is merely observed, and the researcher has relatively no control over either the phenomenon or its context (Yin, 2003; Merriam, 1988). Third, the present thesis seeks to develop a description of each of the case universities’ approach toward developing the students’ moral character. An end product that takes the form of a ‘description’ is achievable through a case study research (Merriam, 1988), and is one of the most common rationales of undertaking a case study inquiry (Yin, 2003).

4.2.2 Quantitative method

The second part of the research purpose focuses on examining and comparing moral reasoning ability and personal value preferences of accounting students in IIUM and MMU. The use of a quantified instrument to obtain data is considered appropriate for such purpose, as there is the need for a fairly stable measure to enable comparison between two cohorts that are made of a large number of students. Bryman (2004, p. 66) asserted that a quantified survey

⁵² This specifically refers to the period during which the fieldwork was undertaken, that is, between August and November 2006.

instrument is common in quantitative social research, as it offers high consistency in gauging the differences among individuals. The use of a survey instrument is also appropriate when the purpose of inquiry is to generalize and make inferences about characteristics, attitude, or behaviour of a population (Babbie, 1983, cited in Creswell, 2003, p. 154). In addition, a quantified instrument has largely been used in empirical studies on moral reasoning ability (Bay, 2002; Rest et al, 1999) and personal value preferences of individuals (McCarthy and Shrum, 2000; Schwartz, 1999).

The research designs that were used in the present thesis are essentially comparative and correlational, which often involved the use of a survey instrument (Bryman, 2004). As regards the former, comparisons were made between samples of accounting students from IIUM and MMU on two groups of variables, namely, moral reasoning ability and personal value preferences. Such comparison essentially seeks to determine the differences between the two cohorts. In addition, a correlational research design was used in determining the nature and strength of association between the two groups of variables and demographic factors. Two other research designs are available, namely, experimental and longitudinal. Experimental design was considered inappropriate for the present thesis' research purpose, as it is neither practical nor ethical to randomly pre-assign the students into the accounting degree programme at either university. Longitudinal design, on the other hand, was not adopted due to constraints on the researcher's time and financial resources, although such design would have allowed more reliable conclusion as regards changes in moral reasoning ability or personal value preferences during the students' course of study at either university.

4.3 The setting

4.3.1 Selection of case institutions

In essence, the selection of the case institutions is made on the basis of maximum variation, where the two universities are seen as markedly different in their institutional ethos. As the present thesis' main interest lies on the impact of education at an Islamic university, the main consideration for choosing the comparison case was the perceived influence of Islam, and religion in general, in the institution's identity and educational mission. It is acknowledged, however, that any two universities would differ in many aspects.

The decision to choose IIUM was fairly straightforward, as until 2006 it has been the only Islamic university in Malaysia that offers accredited undergraduate degree in accounting⁵³. The selection process for the comparison case, on the other hand, had to be made from a pool of five universities⁵⁴ that were first short-listed based on their proximity to IIUM. Two universities were excluded as they were significantly larger than IIUM in terms of student enrolment and number of faculty. From the three remaining universities, MMU emerged as the most preferred choice due to three reasons. First, it was the only one in which English was used as the medium of instruction. Second, MMU would provide the researcher more opportunity for access⁵⁵. Third, MMU was the only institution whose formal mission and vision did not contain a direct reference to Islam or religion, hence a significant contrast from the case of IIUM.

⁵³ As of July 2006, there are two Islamic universities in Malaysia that offer an undergraduate programme in accounting, namely, IIUM and USIM. However, only the former has been granted full accreditation by Malaysian Institute of Accountants (MIA).

⁵⁴ The accounting degree programme offered by each of these universities is fully accredited by MIA.

⁵⁵ Such access was made possible due to the fact that until end 2005, the researcher was serving as a faculty member at MMU's Melaka campus.

4.3.2 IIUM: Islamic university

International Islamic University Malaysia (IIUM), which constitutes the focal case in this thesis, was established in 1983. IIUM is the first university in Malaysia which was founded for the advancement of Islamic mission. Until 2005, IIUM remained the only Islamic university in the country. IIUM receives funding for its operation from the Malaysian government, the governments of several Islamic countries, and the Organization of Islamic Conference (OIC).

The motivation for the establishment of IIUM, as with other modern Islamic universities, came from the outcome of the First World Conference in Muslim Education held in Saudi Arabia in 1977 (Arthur, 2006). These modern Islamic universities, according to Husain (1997), have a worldview on knowledge that is distinguishable from the traditional, and generally older, Islamic universities such as the Al-Azhar University in Egypt. While the traditional Islamic universities are mostly confined to Islamic theological studies, modern Islamic universities such as IIUM focus on achieving integration between religion and secular knowledge. IIUM, in particular, has this idea mentioned on its introductory web page:

“IIUM is a dream comes true for the whole Muslim world by unifying reason with revelation, science with religion and ethics with professional courses.”

(IIUM, 2007)

As of end 2007, IIUM offers academic programmes in 14 faculties - known as ‘Kuliyah’⁵⁶. These faculties span various academic specializations including sciences, engineering, medicine, social sciences, laws, and arts. IIUM operates in four campuses, of which three - including the main campus in Gombak, is located in the Klang Valley region. The main campus (i.e., Gombak) houses the Kuliyah of Economics and Management Science (KENMS), which offers undergraduate and post-graduate accounting courses. The Gombak campus hence constitutes the fieldwork location for this thesis.

⁵⁶ ‘Kuliyah’ is an Arabic word for a college of education.

Based on student enrolment figure for the academic year 2006/2007, IIUM was 8th largest among 18 public universities in Malaysia (MOHE, 2008b). During this period, 18,815 students were enrolled in IIUM, of which about 15 % were international students. About 70 percent of IIUM students during this period are female (MOHE, 2008c), as with the nationwide trend of higher percentage of female students' enrolment. IIUM has made a mention about the high ratio of female students⁵⁷ on its introductory webpage (IIUM, 2007). In term of academic staff, as of February 2007 IIUM employs 1,633 academics staff at various positions (ibid.).

IIUM's undergraduate accounting degree programme is fully accredited by the Malaysian Institute of Accountants (MIA)⁵⁸. The programme is run by the Department of Accounting, which along with two other departments - Economics and Business Administration, makes up the Kuliyyah of Economics and Management Science (KENMS). During the academic year 2006/2007, KENMS enrolled approximately 2,000 students at the undergraduate and postgraduate level. As of August 2007, the Department of Accounting is comprised of 32 full-time academic staff (KENMS, 2007), all of whom may be identified as Muslims⁵⁹. The staff members indicate specialization in the various areas in accounting, auditing, taxation, and banking and finance. About one-third of the faculty members specializes in Islam-related areas⁶⁰ such as Islamic accounting and auditing, hence reflecting the Department's emphasis on leading research in these areas.

⁵⁷ The researcher is of the opinion that the mention of this fact would have hinted its significance to IIUM, yet the website did not provide further elaboration on this matter. It may be suggested, however, that such mention implies IIUM's attempt to promote Islam as a religion that encourages knowledge-seeking among both women and men.

⁵⁸ As discussed in Chapter 3 of the present thesis, MIA is the only body in Malaysia with statutory power to regulate the country's accounting profession including matters pertaining to qualification and accreditation.

⁵⁹ This was confirmed by a staff member at the Department, who had also informed that there were part-time faculty members who are non-Muslims.

⁶⁰ This survey searched for the words 'Islam', 'Islamic', and 'Muslim'.

4.3.3 MMU: non-religious university

Multimedia University (MMU) was formally established in December 1996⁶¹, with a campus located in Melaka, about 60 miles south of Kuala Lumpur. The university, however, had begun operating three years earlier as a polytechnic, under the name of the Institute of Telecommunications and Information Technology (ITTM). The establishment of MMU is generally regarded as a milestone in Malaysia's higher education scenario, as it is the country's first privately-funded university. As Lee (2004) noted, by late 1990's Malaysia's public universities had become increasingly unable to cope with the growing demand for undergraduate degree courses. The government had then decided to address this issue by allowing privately-funded universities to be established.

In 1999, MMU gained further prominence with the opening of a new campus in Cyberjaya, which lies at the heart of Malaysia's information and communication technology (ICT) hub - the Multimedia Super Corridor (MSC). MMU was the only university that was exclusively invited by the then Prime Minister, Mahathir Mohamad, to set up a campus in Cyberjaya. This invitation reflects the university's vital role in the country's strategic information technology (IT) development project. MMU prides itself with such role, as is asserted on its introductory webpage:

"Its {i.e., MMU} official launch... signifies a heavy responsibility that encompasses the scope of a truly world class institution - to be the catalyst for the development of the Multimedia Super Corridor (MSC) and the nation, parallel to the Silicon Valley's success in the USA.... MMU is strategically placed within the MSC to capture and capitalize continual technology transfer from external industries, and create new inventions, innovations and technology to benefit the nation."

(MMU, 2008)

MMU regularly promotes itself as provider of 'world-class education', particularly in the field of ICT. The majority of its academic faculties, and the degree programmes being offered, are in the fields of engineering and ICT. By 2007, MMU has a total of seven academic faculties between its two campuses in

⁶¹ Prior to January 2000, MMU was formally known as Universiti Telekom.

Cyberjaya and Melaka. MMU's undergraduate and postgraduate accounting degree programme are offered by the Faculty of Management (FOM) in its Cyberjaya campus, and by the Faculty of Business and Law (FBL) in its Melaka campus. The former constitutes this thesis' research location, as it was the most practical choice due to its proximity to IIUM.

Since its inception, MMU remains one of the largest private universities in Malaysia. For the academic year 2006/2007, the university's enrolment figure stands at 18,618 students, which is the second highest among private universities in Malaysia (MOHE, 2008d). About 12 percent of MMU's student population was made up of foreign students, representing 78 nationalities (MMU, 2007). During the same academic year, MMU's total number of academic staff is 878, of which about 18 percent are foreign nationals.

MMU's undergraduate accounting programme, as with the case of IIUM, is fully accredited by the Malaysian Institute of Accountants for the purpose of qualifying as a chartered accountant in Malaysia. The programme is run by the Accounting Unit, which is one of the eight academic units in the Faculty of Management (FOM). With over 2,000 students enrolled during the academic year 2006/2007, FOM is one of the largest academic faculties in MMU. As of August 2007, the Accounting Unit consists of 22 full-time academic staff specializing in three main areas: Accounting Information System, Financial and Management Accounting, and Taxation and Auditing. Based on their biographies on the faculty's webpage, the Unit's faculty members generally were comprised of all the Malaysia's major ethnic groups, namely, the Malay-Muslims, Chinese, and Indians.

4.3.4 Fieldwork

Each institution was contacted about three months prior to the fieldwork⁶². Permission was sought from the Dean of the respective faculty initially through emails, which was then followed by a formal letter. The letter informed the Deans of the data collection procedures and the level of confidentiality that was assured of the participants. The letter was then forwarded to the respective Heads of Accounting Department/Unit, who had then had it circulated among the Department/Unit's faculty members. At both IIUM and MMU, the respective Deans had generously provided a temporary room for the researcher's use during the fieldwork.

Most of the data gathering procedures were carried out during a 12-week fieldwork that took place between August and October 2006. The fieldwork locations were IIUM's Gombak campus and MMU's Cyberjaya Campus. These locations are located approximately 30 miles apart. For the duration of the fieldwork, alternate visits were made to IIUM and MMU. In most instances, the researcher had spent 3 days of the week at one site, and another 3 days at the other, allowing one day for rest and data organization. On several occasions, however, both locations were visited on the same day due to scheduled interview appointments. In a typical full-day visit, the researcher would be at the location between 9 a.m. to about 6 p.m.

4.3.5 The researcher's prior knowledge of the cases

The researcher's entry into 'the fields' (i.e., the fieldwork locations) was preceded by varying levels of prior knowledge on the universities and their educational contexts. On the one hand, the researcher had only had some general ideas on the influence of Islam in IIUM's educational context. This background knowledge was obtained from the university's website that explains

⁶² At around the same time, ethical approval was sought from Glasgow University's Department of Accounting Ethics committee. Permission to proceed with the research was granted in September 2006. A copy of the approval letter may be found in Appendix A.

its mission, vision, philosophy, and history. On the other hand, the researcher has had more extensive prior knowledge of the educational context in MMU. This was due to the fact that the researcher had received undergraduate education (1998-2002) from the university, and had later served as its faculty member (i.e., from 2003-2005). These experience, however, were gained at MMU's branch campus in Melaka.

Due to the researcher's different levels of familiarity with the educational context in IIUM and MMU, the qualitative case study procedures did not exactly follow the replication logic of a multi-site case study. In essence, while the main data sources and methods of generating data were identical, the application of these methods at the two case institutions was made at different levels. More specifically, for the case of MMU, the case study procedures were abbreviated. This particularly applies for the semi-structured interviews, where the number of interviews conducted with MMU's participants was half of that which was conducted with IIUM's participants. The researcher's considerable prior knowledge of the educational context in MMU would provide a justification for such decision, as well as the need to make efficient use of the researcher's limited resources.

4.4 Qualitative research methods

4.4.1 Research questions and data sources

As stated earlier in this chapter, the first part of the research purpose is focused on exploring and developing a description of IIUM and MMU's efforts to develop the students' moral character. In this regard, the following exploratory questions were formulated as a general guide for the case study inquiry.

- i) What are the values that are emphasized within the context of education in IIUM and MMU, particularly, with regard to developing the students' moral character?

- ii) How are the values conveyed to undergraduate accounting students at the respective university?

Based on these general questions, several sub-questions, as depicted in Table 4-1, were formulated. These sub-questions constituted the main topics that were explored during the interviews, and have guided the search for supporting documentary evidence.

Table 4-1: Sub-questions and Data Sources for Case Study

Sub-questions	Main Data Source	Supported by
a) What are the values that are emphasized within the context of education in IIUM and MMU?		
i. What are the values and how are they articulated?	Staff interview	Document review
ii. Is there a formal commitment to the values?	Document review	Staff interview
b) How are the values conveyed to undergraduate accounting students at the university?		
i. To what extent are the values incorporated into the formal curriculum?	Staff interview	Document review
ii. To what extent do the lecturers impart the values to their students?	Staff interview	Student interview
iii. To what extent do the environment within campus play a role in conveying the values?	Student interview	Direct observation

Interview

Face-to-face interviews constitute the main source of information in the present thesis, which is fairly common in case study research (Yin, 2003; Merriam, 1988; Stake, 1995). Interview method was chosen primarily due to its ability to provide insiders' perspectives of the educational context at each institution. In total, 38 interviews were conducted, all of which were recorded except for two cases. One interviewee did not consent for the interview to be

recorded, while the other unrecorded interview was a chance meeting during which the researcher did not have the voice recorder available. Each of these unrecorded interviews was summarized immediately afterwards, and the summary was sent to the respective interviewees for their verification.

a) Staff members

The general purpose of staff interviews was to obtain insights on the measures that are in place at the university in respect of developing the students' moral character. Specifically, the interviews were aimed at exploring the values that are emphasized to the students at the university in general, and in particular, to the students at the Accounting Department/Unit. Based on the researcher's background knowledge of the institution, the following topics were explored with the faculty members:

- a) the general mission of the university and of the Department/Unit;
- b) the effect of the mission on the educational programme;
- c) the values that are emphasized to students at the university and the Department/Unit; and
- d) the ways the values are delivered to the students

Questions that were asked during the staff interviews were generally based on the above topics. However, the order and structure of the questions were not fixed, as they were exploratory, loosely-structured, and open-ended in nature. This follows Rubin and Rubin (1995, cited in Yin, 2003, p.89) who asserted that case study interviews would emphasize on pursuing a certain line of inquiry, rather than on a rigid order or wording of questions.

The interviewees were allowed to freely respond to the questions on each topic. Most of the questions could be defined as 'knowledge questions', which seek to find out what the interviewee considers to be 'factual information' (Patton, 1980, cited in Merriam, 1988, p.79). Questions on opinions and feeling were kept to a minimum, but they were also explored when the interviewees

were inclined to share their reflections with the researcher. For most of the duration of an interview, the researcher remained attentive, and only probed for further clarification when necessary. Morse and Richards (2002) described this approach to interviewing as 'interactive'. Such approach, which is common for case study research⁶³, is essentially where the researcher would focus on listening and learning from the interviewees.

The method of selection of interviewees for this thesis is best defined as purposive sampling, which is the preferred choice for qualitative interviewing (Bryman, 2004). Such sampling is strategically driven, in the sense that selection is based on the perceived relevance of the interviewees to the issues being investigated. In the present thesis, the Accounting Department/Unit's webpage was initially consulted to obtain information on each staff member's contact information, position, qualification, and subject specialization. Next, contacts were made through email to ask whether the staff member would be willing to speak about the interview topics. An agreement to be interviewed was deemed an informed consent by each of the staff member.

Prior to the fieldwork, the researcher had determined that the interviews should initially be conducted with at least five members of staff, namely, the faculty dean, the head of accounting department/unit, one senior lecturer, one junior⁶⁴ lecturer, and, a staff member who was also an alumnus. These individuals were thought to be able to provide the relevant information to the point of 'saturation', that is, where further interviews are unlikely to add significant new knowledge. This had later turned out to be true at both IIUM and MMU, where the information obtained from the 4th interviewee had already been supplied by the earlier interviewees⁶⁵. In the case of MMU, the researcher concluded the interviews with five staff members, as the researcher's prior

⁶³ Morse and Richards (2002) explained that this approach is also commonly used in ethnography, grounded theory, discourse analysis, narrative inquiry, and life history interviews.

⁶⁴ The researcher's definition of 'junior' is that the lecturer should not have assumed a senior administrative/academic position and have not been teaching at the university for more than three years.

⁶⁵ Lincoln and Guba (1980, cited in Holloway, 1997) recommend that sampling should cease when it reaches the point of informational redundancy, that is, where no new information is generated from the subsequent interviews.

knowledge and experience at the university had greatly assisted in understanding the university's approach to developing the students' moral character. In the case of IIUM, a total of 12 interviews were conducted. While it had been possible to conclude the interviews with only six IIUM's staff members, the researcher had decided not to cancel the additional interview appointments in the interest of establishing rapport with the faculty members. However, some of the additional interviews later emerged to be useful in further exploration and confirming/disconfirming of the information provided by the earlier interviews.

The details of the interviewees are shown in Table 4-2. As regard the order of interviews, the process began with individuals deemed as the key informants, namely, the dean, the head of Accounting Department/Unit, and a senior faculty member. The subsequent interviews were conducted in no particular order, based on the availability of the interviewees. The interviews with the key informants had provided the researcher more specific topics to be explored in the subsequent interviews. Hence, in the subsequent interviews, the purpose essentially shifted from exploratory to seeking clarification on a specific topic. In particular, in the case of interviews with IIUM staff members, the subsequent interviews had been more focused on the roles of IIUM's lecturers to impart values to the students.

Table 4-2: List of Staff Interviewees

	Code	Gender	Position	Other attribute
<u>IIUM</u>				
1	LA 01 ^	Male	SL, AD	Alumnus
2	LA 02 ^	Male	AD	Ethics Lecturer
3	LA 03	Male	SL	
4	LA 04	Male	SL	Alumnus
5	LA 05	Male	AD	
6	LA 06 and 07	Both Female	-	Alumnus
7	LA 08	Male	AD	
8	LA 09	Female	-	New Lecturer
9	LA 10	Female	AD	
10	LA 11	Male	SL, AD	
11	LA 12	Female	SL	
12	LA 13	Male	SL	
<u>MMU</u>				
13	LB01	Male	SL, AD	Non-Muslim
14	LB02 ^	Female	AD	
15	LB05	Female	-	Ethics Lecturer, Non-Muslim
16	LB04	Female	-	Alumnus, Non-Muslim
17	LB03 ^	Male	AD	Alumnus
<p>Note:</p> <p>All interviewees are Muslim unless otherwise stated</p> <p>^ = Key interviewees</p> <p>SL = Staff in senior position - Associate Professor/Professor</p> <p>AD = Staff in administrative role</p>				

b) Students

The main purpose of interviews with IIUM and MMU's accounting students is to obtain their insights on the values that they believe were emphasized to them, and on the Department/Unit's efforts to deliver the values. While most of the information had been obtained from interview with faculty members, the students were expected to supply such information from a different perspective. Information obtained from the students was also used to compare against information obtained from the staff members, in order to improve reliability and validity of the findings (i.e., triangulation of data source).

The topics that were explored with the students were generally similar to those that were explored during interviews held with faculty members. Most of the questions were loosely-structured and open-ended. The students were encouraged to speak freely about the topic, and the researcher had only probed for clarifications when needed. The questions that were asked were mainly ‘experience/behaviour questions’ (i.e., to describe their experiences and activities) and ‘opinion/value questions’ (i.e., to ask what they think about a topic), based on the definition offered by Patton (1980, cited in Merriam, 1988, p.78). The topics that were explored with the students are:

- a) their opinion on the university’s mission, and values that they believe the university have been emphasizing to them;
- b) their view on the university’s approach to impart values to the students;
- c) their perception of the role of the lecturers in delivering values; and
- d) their experience of the learning and general environment within the university

Prior to each interview, the students were given verbal and written explanation about the purpose of the research, and that their participation was non-obligatory. The students were also given an assurance of anonymity and confidentiality. The researcher had also ensured that the students were aware that the interview would be recorded. An assurance was given to the students that the recording would not be made available to anyone else within the university. The students were also given an opportunity to ask question before the start of the interview.

Each interview began with short ice-breaking questions, so that the students would feel fairly comfortable to speak with the researcher. Once the students appeared to be fairly comfortable, the researcher then moved on to the interview topics and the voice recorder was switched on. During the interviews, the researcher had made an effort to get the students to speak

comfortably. Students were allowed to speak in their preferred language, namely, either English or Malay Language, and they were provided with light refreshments. The researcher had also made an effort to keep an informal and conversational tone throughout the session.

Student interviewees were recruited from the classes in which the researcher distributed the survey instrument. The researcher verbally explained to the students in the respective classes about the purpose of the research, and that the students were invited to participate in the interviews. Students who were willing to participate were asked to submit their names and contact information, or to contact the researcher via email or phone. In most of the classes, the respective lecturers extended their help by encouraging the students to take part in the interviews.

The recruitment process for student interviewees took place over two weeks. At the end of this period, a list of potential interviewees was prepared for each university. In the case of IIUM, 45 students had volunteered for the interview, while at MMU the number of volunteers was 21. The selection process was essentially judgemental and purposive, such that the participants comprised a diverse mix of individuals, in term of gender, year of study, ethnicity, nationality, and religion. Such sampling approach would have increased to possibility of obtaining varying perspectives on the topics that interest the researcher (Bryman, 1994). The final list of student interviewees, as depicted in Table 4-3, consisted of 23 students from IIUM, and 11 students from MMU.

Table 4-3: Student Interviewees List and Attributes

	Code	Attributes*	Year of Study
<u>IIUM</u>			
1	SA01, SA02	Male, Female	4 th
2	SA03, SA04, SA05	All Female	4 rd
3	SA06, SA07	Both Male	2 nd
4	SA08, SA09	Both Female	3 rd
5	SA10, SA11	Both Female	2 nd
6	SA12, SA13	Both Female	1 st
7	SA14, SA15	Both Female	2 nd
8	SA16	Male	3 rd
9	SA17, SA18	Both Male	3 rd
10	SA19	Male	2 nd
11	SA20	Female, Foreign student	2 nd
12	SA21	Male	3 rd
13	SA22	Male, Foreign student	1 st
14	SA23	Female	4 th
<u>MMU</u>			
15	SB01	Female, Foreign student	3 rd
16	SB02	Female, non-Muslim	1 st
17	SB03	Male, non-Muslim	1 st
18	SB04, SB05	Both Male	3 rd
19	SB06	Male, Foreigner	3 rd
20	SB07, SB08	Male, Female, Both non-Muslim	2 nd
21	SB09, SB10, SB11	Male, Female, Female All non-Muslims	2 nd
* All interviewees are Muslims unless stated otherwise			

In most instances, the students were asked if they would prefer to be interviewed individually, or in a group comprising two or three students. However, female IIUM's students were automatically put into group interview sessions for two reasons: firstly, to observe IIUM's general prohibition on proximity between male and female, and secondly, the researcher had thought that the female students would have been more comfortable to speak with a male interviewer if they were joined by another female colleague.

The selected student interviewees were contacted to arrange for a suitable date and time for the interview. Therefore, the interviews had not been

conducted in a predetermined order. In addition, the number of interviews was not fixed beforehand. As with the case of interviews with faculty members, student interviews had been planned to take place until there was an indication of ‘informational redundancy’, such as substantial recurrence of information that was provided by the interviewees from earlier sessions. In the case of IIUM, this had most likely happened by the 10th interview, whereas for MMU it was during the 6th interview. Four further interview sessions were conducted with IIUM students, while only one further interview was held with MMU’s students⁶⁶.

Documents and webpage

Documents emerged as another valuable source of qualitative data for the present thesis, especially due to their ability to provide complete, formal and relatively reliable information that could not otherwise be obtained through interviews and observation. Documents are also regarded an important source of evidence in case study research as they are often used as a basis to corroborate evidence from other data sources (Yin, 2003). In the present thesis, documents were intended as part of the strategy to ensure validity and reliability, namely, via triangulation of data sources. One specific example was the review made of the curriculum structure and the synopsis of courses within IIUM’s undergraduate accounting programme. The contents of these documents were compared against some of the teaching staff’s claim on the integration of Islamic values into the curriculum.

On the whole, the selection of documents to be reviewed was mainly based on the need for specific information. At the outset of the research, it was decided that a review must be made of the websites of IIUM and MMU and the relevant faculty and department at each university, as well as the curriculum documentations. The websites were thought to contain useful background information about the case institutions, especially on the ways in which each institution presents itself to the external public. Curriculum documentations, on

⁶⁶ The final four interviews with IIUM students had already been confirmed and the researcher had decided not to cancel them. In the case of MMU, the students were about to sit for their mid-term examination so it was not possible to hold any more interviews with the students.

the other hand, were regarded a formal and reliable source of information on the structure and the contents of accounting curriculum being taught in IIUM and MMU. In addition to these pre-determined documents, a need later emerged for a review of the university rules. This was mainly attributed to the seemingly important role of rules and regulations in IIUM's effort to create and sustain an 'Islamic' environment within its campus, a theme that emerged from the majority of interviews held with IIUM's participants. Table 4-4 indicates the documents that had been reviewed and the information that was obtained from each of them. All the documents were considered 'public document' and thus had been made accessible to the researcher.

Table 4-4: Documents Reviewed and Their Purposes

Documents	Purpose
<u>IIUM</u>	
University/Department/Unit website	Background information on the university, Department/Unit, and staff
Course handbook	Information on course structure, course synopsis
University Rules	Indication of the influence of Islam/religion in campus rules
<u>MMU</u>	
University/Department/Unit websites	Background information on the university, Department/Unit, and staff
Course handbook	Information on course structure, course synopsis
University rules	Comparison with IIUM's campus rules

Direct (casual) observation

The time the researcher had spent at IIUM and MMU's campus provided opportunities for direct observation, and thus it became another source of case study data. The researcher's direct observation is more appropriately termed as

‘casual observation’, which Yin (2003, p.92) describes as ‘less formal’ and often takes place during the collection of other evidence. This was indeed the case as most of the observation took place as the researcher was walking around the university campus, and during the visits made to classes for questionnaire distribution. The researcher took note of the physical environment within the campus, including the designs and locations of the buildings, students’ attire, and activities and events being held on campus. Another instance of casual observation was when the researcher took note of separate seating arrangement between male and female IIUM students during classroom lessons.

In most instances, the researcher’s observation was non-participatory and unobtrusive. There were some exceptions, however, such as in the case where the researcher had participated in congregational prayers in IIUM. While conducting the observation, the researcher had attempted to be as discreet as possible. This had not been fully achieved, however, as in some instances the researcher could have been seen taking photographs of the campus surrounding. Data generated by direct observation is mainly in the form of short observational notes and photographs⁶⁷ and are mainly used as supporting materials in the researcher’s presentation of the case study findings.

4.4.2 Data analysis

Qualitative data analysis is basically the process of making sense of the data, which most often starts as soon as data is obtained or generated (Merriam, 1988; Stake, 1995). In this manner, a qualitative researcher would become increasingly able to identify the dominant themes, and thus a decision could be made on which themes were to be pursued further. Merriam (1988, p.119) noted that qualitative analysis “begins with the first interview, the first observation, the first document.... Emerging insights, hunches, and tentative hypotheses direct the next phase of data collection.”

⁶⁷ The photographs were mainly of the buildings and other architectural elements.

In the present thesis, analysis of qualitative data began immediately after the conversations with key staff interviewees. As discussed in the preceding section, these were the senior faculty members, most of whom were also acting in an administrative role at the Accounting Department/Unit. The recorded interviews were listened to at least twice, and at the same time the researcher had made an attempt to identify the main ideas in the content. The extracted main ideas, as listed in Table 4-5, constituted the themes that had guided the subsequent interviews, and the search for supporting documentary evidence. Hence, the questions asked during the subsequent interviews were essentially further exploration of the identified themes.

The subsequent data gathering process was also directed by the aim of triangulation, that is, to deliberately seek for differences in views and reflections on the themes. Staff members who were at less senior position were asked to speak about issues that were mentioned by the key interviewees. In a similar vein, student interviewees were asked to express their views on the university's various efforts to deliver values that were mentioned by the faculty members. Additionally, the course documentation was compared with the information provided by the staff interviewees in respect of incorporating values into the formal curriculum.

Table 4-5: Themes Extracted from Interviews with Key Interviewees

Main topic	IIUM	MMU
Values that are emphasized/ promoted	<ul style="list-style-type: none"> - Islamic values - Religious values 	<ul style="list-style-type: none"> - Academic success
How the values are delivered	<ul style="list-style-type: none"> - Islamization, integration of Islam into teaching/learning - Courses in curriculum - Lecturers as 'murabbi' who impart values - 'Islamic' environment 	<ul style="list-style-type: none"> - Emphasis on success and competence - Courses in curriculum - Lecturers are not expected to but may play some parts in delivering values

General analytical strategy

Post-fieldwork data analysis was aimed at building a description of IIUM and MMU's general approach toward developing the students' moral character. In particular, the focus of analysis was to identify the values that are emphasized at the institution, and the methods of delivering the values in the context of undergraduate accounting programme. The general analytical strategy is based on the approach of 'developing a case description', which is one of the general strategies suggested in Yin (2003). The specific analytical approach, on the other hand, was guided by Yin's cross-case synthesis technique, where each case is analyzed and described independently.

Transcribing and coding of interview data

Semi-structured interviews had resulted in almost 30 hours of recording, which were all personally transcribed by the researcher. While this was a challenging task, the transcription process had allowed the researcher to gain some familiarization with the general content of each interview, from which a judgment could be made on the relative usefulness of the data. The transcripts were exported into NVivo 2.0 to facilitate the coding process and reduce unnecessary printing⁶⁸.

The main aim of the coding process was to reduce the interview data into manageable bits of texts. The codes would later be organized into categories that fit the descriptive themes for each case institution, as previously depicted in Table 4-5. The coding process was mainly informed by the steps outlined in Morse and Richards (2002) and Bogdan and Biklen (1992).

All interview transcripts were read for the first time during the transcription process. The first reading provided the researcher a general impression of the information supplied by each interviewee. Based on this, the

⁶⁸ The interview transcripts amounted to about 750 pages of A4 size paper.

researcher was then able to reflect on, and identify the general ideas conveyed by the interviewees, and to assess the depth and the usefulness of the information contained in each transcript. Transcripts that were considered most informative, mainly those of the key interviewees were selected for initial coding process. All transcripts were also assigned with 'descriptive codes', namely, labels that are based on the known attributes of the interviewees (i.e., IIUM vs. MMU, staff member vs. student, male vs. female, junior vs. senior year/position).

Interview transcripts that were chosen in the previous step were read for the second time. The researcher then began to code freely, that is, attaching labels to text passages which length varied between one to several sentences, to indicate the general idea that it conveys. Such labelling activity is essentially 'topic coding' process (Morse and Richards, 2002). These codes were treated as 'free nodes' in NVivo 2.0. The free nodes were used for retrieving the different segments of the interview data. In total, 323 free nodes were created, which is the combined total for the two case institutions. The large number of the resulting labels was in part due to the exploratory nature of the interviews, and the wide range of topics addressed.

Categorizing

The initial coding process had enhanced the researcher's familiarity with the context of education in IIUM and MMU. This had led to several revisions of the initial codes, which involved re-reading the coded passages, reassigning the passages into more relevant labels, and elimination of redundant labels. By engaging in the process of 'constant comparison', better consistency in coding had been achieved and the revised codes were deemed ready for further analysis.

The next step of analysis was to group the revised codes into categories, which may be defined as 'analytical coding', in which the coding process becomes more analytical (Morse and Richards, 2002). In the present thesis, the

researcher's approach to categorization was primarily guided by the predetermined descriptive framework, such as depicted in Table 4-5. The framework was used to label the categories in the form of 'tree nodes' in NVivo 2.0. The revised codes (i.e., the free nodes) were then grouped into the relevant tree nodes, thus creating categories and sub-categories. These respectively became the headings and sub-headings in the case study composition.

Within-case and cross-case analysis

The subsequent step in data analysis was aimed at achieving more holistic view of the cases. This took place as the case study report was composed, in which data from different sources were integrated. The approaches to analyzing the cases may be defined as 'within-case' analysis, and to some extent, 'cross-case analysis' (Yin, 2003). As regards 'within-case' analysis, this was partially conducted during the categorization step, in which attempts were made to identify the roles of curriculum, educators, and environmental aspects in IIUM and MMU's efforts to develop the students' moral character. The remaining part of the analysis occurred as the different views and reflections among the interviewees were compared and incorporated into the case narratives. In this manner, the narratives were enriched with multiple perspectives from the insiders. On the other hand, 'cross-case analysis' was conducted as the researcher attempts to draw out the similarities and differences between the case institutions.

4.4.3 Validity and reliability

As with all types of inquiry, there are issues that may affect the validity and reliability of the findings of the current study. The issues and the steps that were taken to address them are described next.

Internal validity

Internal validity essentially refers to the extent to which the research findings closely represent the reality. It has been argued that internal validity is “a definite strength of qualitative research”, especially when reality is viewed as ‘constructed’ by the people within it (Merriam, 1988, p.168). The aim of representing the ‘constructed reality’ has influenced the present thesis’ adoption of a qualitative approach.

In addition, three strategies were used to increase internal validity. First, triangulation of data sources strategy was used to increase the likeliness that the resulting case description of IIUM and MMU is accurate. The current study’s use of multiple sources of evidence (i.e., interviews, documents, and casual observation) had facilitated data corroboration. Second, an effort was made to capture the different views held by people within each institution. In particular, this was done through the purposive selection of interviewees with different attributes (i.e., staff members - students, junior - senior staff members, junior - senior students, males - females) whose view on a subject could have differed. Third, member checking was performed with the cooperation of two faculty members each from IIUM and MMU. The staff members were asked to comment on the general plausibility of the researcher’s description of the institution and its educational context, so as to reduce the possibility of a gross misrepresentation.

Reliability

Reliability revolves around the issue on whether the findings of a study may be replicated if similar procedures are followed (Yin, 2003, p.37). Yet, the notion of reliability that assumes a single reality, as is common in experimental research, may be inappropriate for qualitative case study research (Merriam, 1988). In most instances, replication of a qualitative study is unlikely to yield identical results due to the possibility of researchers’ having multiple

interpretations on the same data (Walker, 1980, cited in Merriam, 1988). Case study research, in particular, has also been seen as less rigorous in term of its reliability, due to the high possibility of researcher's bias⁶⁹ (Flyvbjerg, 2006).

As regards the issue of reliability, the present thesis is informed by the notion of 'dependability/consistency' that was suggested by Lincoln and Guba (1985). Based on this notion, some efforts were made in the present thesis to demonstrate that the findings were derived from a 'sensible' interpretation of the data, and that there had been attempts to reduce bias and errors. First, triangulation strategy was used to increase the general credibility of the case study evidence. This includes triangulation of methods, where some of the information obtained from staff interviews was compared with documentary evidence⁷⁰, and triangulation of data sources, namely by comparing between the information provided by the faculty members and the students. Second, the researcher's position on the issue and prior association with the case institutions have been clarified⁷¹, so that the reader is made aware of potential bias in the researcher's interpretation of the data. In addition, the researcher had also made deliberate efforts to search for negative instances during the process of generating and analyzing the data⁷². Third, the procedures for obtaining and analyzing the data were described in as much details as possible. The researcher has provided the details regarding the basis of selecting the case institutions, data sources, and the main steps and focus of data analysis.

⁶⁹ Flyvbjerg (2006) refutes this accusation by asserting that case study research is more often aimed toward disconfirming the researcher's prior hypothesis, hence a 'falsification bias'.

⁷⁰ One specific example may be provided in the case where several interviewees from IIUM had made a claim on the presence of Islam-related courses in the accounting curriculum. Their assertion was cross-checked with the documentary evidence, namely, the list of courses in the published structure of the accounting degree programme.

⁷¹ To reiterate, the researcher's initial position was that some educational institutions would manifest a greater extent of commitment to instil ethical values. As the researcher considers himself a practising Muslim, there is always the possibility that the resulting case study (i.e., of an Islam-affiliated institution) could have been affected by the researcher's religious belief.

⁷² One specific example is in the case where some of the senior staff members in IIUM contended that the notion of lecturers as 'murabbi' was widely assumed within the faculty. The researcher had then decided to explore this subject with staff members who were in a less senior position, who might have had a different idea on the notion.

External Validity

External validity concerns the question on whether the findings of a research may be applied to other situations, and it is a concern that has regularly overwhelmed case study researchers (Merriam, 1988). Case study research has been viewed, albeit rather unjustly, as to offer little scientific value for its lack of potential for generalization (Flyvbjerg, 2006). However, as Yin (2003, p. 37) argued, case studies place more emphasis on an ‘analytical’ rather than ‘statistical generalization’. Additionally, a case study is driven by the desire “to understand the particular in depth”, rather than “to know what is generally true for the many” (Merriam, p. 173).

In the present thesis, some attempts were made to increase external validity, using the approach of ‘reader or user generalizability’ (Merriam, 1988, p. 177). Based on this approach, the reader or user is empowered to decide whether the case study findings are fully or partially applicable in the reader’s or user’s own situation. Thus, in the present thesis, efforts were made to facilitate such judgment. Firstly, the two case universities were purposely chosen based on their marked differences in values and educational context. More specifically, these cases were meant to illustrate a contrast. The case of IIUM - an Islamic university, was to some extent put into a perspective by contrasting it with the case of a MMU - a non-religious university, in which the influence of Islam in its ethos and educational context was deemed minimal. Secondly, in presenting the case study findings, the present thesis has made an attempt to provide as much description as possible for each case university. The readers or the users would have been provided with sufficient information base such that they could assess the relevance of the findings to other context that concerns the readers or the users.

4.5 Quantitative research methods

4.5.1 Research questions and hypotheses

The second part of the research purpose, as stated earlier in this chapter, focuses on examining moral reasoning ability and personal value preferences of undergraduate accounting students at IIUM and MMU, and establishing a comparison between the two cohorts on these constructs. Four research questions were formulated, and one testable hypothesis (two in the case of the first question), was formulated for each of the question. The development of the hypotheses has been discussed in detail in Chapter 2, thus they will only be reiterated below:

H1 (alternate): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM is different from that of accounting students in MMU

H1 (null): Accounting students in IIUM and MMU do not differ in their moral reasoning ability (i.e., as indicated by the DIT P-Score)

H1b (alternate): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM is different from that of accounting students in MMU who are at the same year of study

H1b (null): Accounting students in IIUM and MMU who are at the same year of study do not differ in their moral reasoning ability (i.e., as indicated by the DIT P-Score)

H2 (alternate): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM and MMU increases with year of study

H2 (null): Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM and MMU does not increase with year of study

H3 (alternate): Personal value preferences of accounting students in IIUM are different from those of accounting students in MMU

H3 (null): Accounting students in IIUM and MMU do not differ in their personal value preferences

H4 (alternate): Personal value preferences of accounting students in IIUM and MMU change with year of study

H4 (null): Personal value preferences of accounting students in IIUM and MMU do not change with year of study

4.5.2 Research instrument

The main variables of interest in the present thesis comprised two psychological constructs: moral reasoning ability and personal value preferences. Data on these variables were respectively obtained using Rest's Defining Issues Test (DIT) and Schwartz's Values Survey (SVS). These instruments, along with demographic questionnaires, were all included in the survey package administered to the participants. A copy of the survey package is provided in Appendix B.

Defining Issues Test

Moral reasoning ability, with which the construct of moral development is operationalized within Kohlberg's framework, is assessed using Rest's Defining Issues Test (DIT). As discussed in Chapter 2 of the present thesis, the DIT has been used extensively since its introduction by James Rest in 1979. The DIT, however, was not the original method of assessing moral reasoning ability; it was initially assessed by means of interview, namely, the Moral Judgment Interview (Kohlberg, 1971; 1984; Colby and Kohlberg, 1987). The interview method arguably offers the highest degree of internal validity (Weber, 1993) yet its procedures of questioning and analysis are arduous and time consuming (Rest,

1994). Additionally, it relies heavily on the participant's verbal ability, that is, to articulate the underlying reasoning process in addressing moral dilemmas (Gibbs, Arnold, Morgan, Schwartz, Gavaghan, and Tappan, 1984). Hence, the DIT is the instrument of choice for the present thesis, as the interview method lacks the feasibility for use in studies involving a relatively large number of participants (Rest et al, 1999; Rest, 1994). The DIT has also been used in almost all prior studies on moral reasoning ability of accountants and accounting students (Abdolmohammadi and Baker, 2006; Smith and Rogers, 2000).

While it is fundamentally constructed based on Kohlberg's theory, the DIT essentially reflects Rest's view of Kohlberg's developmental stages. His view differs slightly from Kohlberg on whether regression to a lower development stage is possible. Rest's take on this matter is that a person may engage in different levels of reasoning simultaneously, or when they encounter moral situations of a different context⁷³ (Rest, 1979, p.65). Based on this view, the stage that is most dominantly used is regarded the best representation of the person's moral development level. The DIT thus measures the frequency a person engages in post-conventional thinking in the context of six (three in the short version) specific moral dilemmas. This is done by asking the respondents to rate 12 statements that represent each of Kohlberg's moral development stages, and then to rank four statements that they perceive as the most important. The same process is repeated for each of the six or three dilemmas.

As an instrument that has been around since 1979, the validity and reliability of the DIT is extensively supported in the literatures. Rest et al (1999) collated the findings of over 400 published studies and proposed that the evidence on validity and reliability of the DIT be grouped into several criteria. First, the DIT has the capability to differentiate groups with different levels of moral development. In particular, different scores on the DIT (i.e., the P-Score) had been consistently found for individuals at different age groups and educational levels, with positive correlations - such as originally proposed by Kohlberg, being true in nearly all cases. The second criterion, which is closely

⁷³ The difference between Kohlberg's and Rest's view of the moral developmental stages has been discussed in Chapter 2 of the present thesis.

related to the first, is that the DIT is capable of capturing intra-individual change over a period of time. Rest et al cited over 30 published longitudinal studies that reported an upward trend in the P-Score with age increase or progression onto higher level of education. Third, there is compelling empirical evidence that the P-Score is fairly accurate in predicting an individual's moral development. This includes evidence on the positive association between the P-Score and level of comprehension of moral concepts, as well as its association with other measures of cognitive development. Fourth, the DIT P-Score has been found to be linked with various 'pro-social' and 'anti-social' behaviours in both experimental and non-experimental setting (Thoma, 2002; Rest et al. 1999). Finally, the internal consistency of the DIT is considered adequate; the estimated Cronbach's alpha in over 20 years of research using the DIT has consistently been close to 0.80's⁷⁴ (Rest et al, 1999, p.93).

Notwithstanding the evidence on the reliability and validity of the DIT, the lack of published studies from within the Malaysian context would mean that it has not been validated for use within this specific cultural context. It thus remains a possibility that the DIT may not accurately capture moral reasoning of Malaysians, especially in light of the works of Richards (Richards, 1991; Richards and Davison, 1992) who argue for the presence of elements of religious and cultural bias in the DIT. Furthermore, the DIT that was administered to participants in IIUM and MMU had not been translated from English. Both institutions carry out their instructions in English and require a credit pass in English at secondary school level, thus it was assumed that this assures at least a basic proficiency in the language. Yet, there remains a caveat due to the varying level of proficiency among the individual students, which could have affected the way they have responded to the DIT.

The extensive evidence on validity and reliability of the DIT, such as discussed above, provides sufficient justification for its adoption in the present thesis. However, mention must be made of the newer version of the DIT, namely, DIT-2, which preliminary version was made available in 1999. The DIT-2 contains five dilemmas which are shorter and up-to-date, and has clearer

⁷⁴ In the present study, Cronbach's alpha for the overall sample was 0.71.

instructions for the participants (CSED, 2004a). Despite these benefits, the DIT-2 was not adopted in the present thesis for three main reasons. Firstly, at the time empirical works for the present study were about to commence, evidence on validity and reliability of the DIT-2 was still less compelling than the original DIT (CSED, 2004b). Secondly, as a strategy to increase response rate from the participants in IIUM and MMU, it was decided that the instrument should be as short as possible. A reliable, short version of the DIT is only available with the original instrument, and it was specifically recommended by the proprietor in case of a need for such instrument (ibid.). Thirdly, CSED does not make the DIT-2 scoring guide available to external researchers. A fee would be charged for using the Centre's scoring service. With the involvement of a large number of participants in the present study, a large amount would have been payable. Overall, it was decided that the present study will benefit more from using the original DIT.

Schwartz's Values Survey

Schwartz's Values Survey (SVS) was used to obtain data on personal value preferences of accounting students in IIUM and MMU. The instrument was developed by Shalom Schwartz, and it has been used in his empirical works aimed at devising a comprehensive typology of human values (Schwartz, 1992; Schwartz and Bilsky, 1987). The use of SVS in empirical studies on human values has been increasing in recent years (Fontaine and Richardson, 2005). As discussed in Chapter 2, there is a growing perception that Schwartz's values framework is more comprehensive than others, including the seminal works of Milton Rokeach in explaining the structures and motivational properties of human values (Saroglou et al, 2004).

The SVS is made up of a series of rating task to be performed on 57 value items, divided into two sections. Each value item is stated as either a word or a phrase accompanied by an explanatory phrase in parentheses, which describes the attribute or attitude that best represent the intended meaning of a

particular value. The participants are asked to rate each value item, responding to the question on how important each item is as a 'guiding principle' in their life. The rating is to be done on a nine-point scale of importance, with 7 ("of supreme importance") being the highest. The scale also includes -1 ("opposed to my values") and 0 ("not important") thus allowing the rejection of any value item that is deemed either contradictory or irrelevant to one's value system. The rating for the individual items is used to derive the composite rating for the ten 'value types' that represent the distinct motivational constructs proposed in Schwartz's values framework⁷⁵ (Schwartz, 1992).

The validity and reliability of the SVS as an instrument to measure value preferences has been examined in prior literatures. There is some support for its content validity; the SVS contains one of the most comprehensive lists of values that do not exclude any value that would have been important for a particular culture (Saroglou et al, 2004). The list was developed from empirical data from 20 countries representing all the major continents (Schwartz, 1992). The SVS uses the method of eliciting direct, self-conscious reports of one's value preference, which could reduce the threat on face validity. Some control is established for the potential ambiguity in defining a 'value', as participants are asked to think of it as a 'guiding principle' in their life. Similarly, the possible variability in the meanings of each value item is restricted to a certain extent by the accompanying explanatory phrase. Schwartz and Sagiv (1995) reported that 44 out of the 57 values in the SVS have highly consistent meanings across cultures. Personal values construct measured with the SVS have also been found to support various theorized associations between values and other behavioural and attitude measures including political orientation (Barnea and Schwartz, 1998, cited in Schwartz et al, 2001), religiosity (Schwartz and Huismans, 1995), and moral development (Helkama et al, 2003). In a similar vein, differences have also been detected among culturally distinct groups (Schwartz and Bardi, 2001).

Some support is also available on the reliability of the SVS. Schwartz and Sagiv (1995), in particular, carried out two reliability assessments on the SVS by

⁷⁵ The ten motivational constructs, or the value types, have been discussed in Chapter 2.

way of split-half analyses and a 6-week test-retest method. The results of both procedures suggest that reliability is relatively more stable at the value type level than for the individual value items, yet in both cases the reliability is reasonably adequate. Cronbach's alpha, a measure of internal consistency, has been reported at varying levels, ranging from moderate to high (Schwartz et al, 2001). This is also true for the data used in the present study, in which the estimated values of alpha⁷⁶ for the ten value types range between 0.53 and 0.75.

Despite the available supports for validity and reliability of the SVS, at least two caveats must be in place for its use within the context of the present study. First, the SVS, which is written in English, had not been translated into the native language of the participants in IIUM and MMU. Hence, as with the case of the DIT, it would still be possible that the participants do not fully understand the contents of the instrument, particularly the meaning of the words and phrases representing the value items. Second, the SVS essentially relies on self-reported ratings, hence the potential for social desirability bias effect. It has been argued, however, that the SVS is fairly robust against such effect (Schwartz, Verkasalo, Antonovsky and Sagiv, 1997).

In sum, there is sufficient justification for the present study's use of the SVS to obtain data on personal value preferences of accounting students in IIUM and MMU. Evidence on its cross-cultural applicability is arguably the main reason why the SVS is proposed as the most appropriate instrument for examining personal values within the multi-cultural context of Malaysia (see, for example, Fontaine and Richardson, 2005; Fontaine, Richardson and Yap, 2002).

Demographics

In addition to the DIT and the SVS, the survey instrument was also used to obtain data on the participants' demographic. In particular, the participants were asked to state their gender, age, religion, and race. These demographic factors have been found to be associable with personal value preferences (Eaton

⁷⁶ The figures are reported in Table 6-4 and Table 6-5 found in Chapter 6.

and Giacomino, 2001) and moral reasoning ability (Rest et al, 1999). The participants were also asked to state their level of study (i.e., year of study) and whether they have completed an ethics course, as years of formal education and ethics course intervention had been among the most important predictors of one's moral reasoning ability (Rest et al, 1999).

4.5.3 Pre-testing the instrument

The survey instrument was pre-tested with 15 undergraduate business students (non-accounting major) from MMU⁷⁷ in June 2006. The students were chosen by the researcher's colleague who teaches Economics at the university. The colleague was asked to choose students that have similar characteristics with the actual participants, namely, in terms of age, gender, and year of study. As most parts of the instrument had been previously validated, the pre-test was aimed at ensuring clarity of the instructions, ease of completion, and to estimate the length of time needed for completion. The students were asked to indicate how long they had taken to complete the survey and to provide comments and suggestions. Minor modifications were made on the typesetting arrangements and the instructions that some of the students had found confusing.

4.5.4 Recruitment of participants

Population

The overall population for the purpose of sampling was initially defined as all students who were enrolled in the undergraduate accounting programme at either IIUM or MMU during the academic year 2006/2007. By delimiting the population to only undergraduate accounting students, the present study essentially excluded accounting students at the pre-undergraduate and post-

⁷⁷ A pre-test had not been conducted with IIUM's students as at that time the academic semester of the university was yet to begin.

graduate level at either university. While this would constitute a limitation of the present study, evidence from prior literatures in higher education has shown that years of undergraduate education is the period that is most significantly associated with marked changes in the cognitive and affective aspects (Pascarella and Terenzini, 2005; 1991). Furthermore, the focus on undergraduate students is in line with the majority of prior studies on moral development of accounting students, such as discussed in Chapter 2 of the present study.

Based on the estimated⁷⁸ enrolment figures provided by the faculty administrator at the respective universities, the population size was approximately 1,270 students (MMU = 650, IIUM = 620). For practical reasons, however, participants from each of the four levels of study (i.e., Year 1 to Year 4) were recruited based on their attendance in one of the core course's class as indicated in the curriculum structure. The core courses, which are listed in Table 4-6, were chosen upon consultation with the Head of Accounting Department/Unit at each university. Each course was made compulsory for students in the respective year of study. Therefore, the population of accounting students in the present thesis was further defined as IIUM and MMU's accounting students who were enrolled into the designated core courses.

Table 4-6: Designated Core Courses for Sampling Purpose

	IIUM	MMU
Year 1	Financial Accounting Fundamental	- Financial Accounting 1
Year 2	Company Accounting	- Auditing 1
Year 3	Management Accounting	- Corporate Reporting 1
Year 4	Auditing and Assurance Services	- Corporate Accounting and Reporting - Industrial training*
* Refers to MMU's Year 4 students who were undergoing a 6-month internship during the semester.		

⁷⁸ This was despite the researcher making several attempts to obtain the exact figure from the officers who were responsible for student registration.

Sampling

No prior decision was made as regards sample size, as the aim was to obtain as many responses as possible. A decision was thus made that all students attending the designated class would be invited to participate in the study. This was due to the expectation of non-response and the potential purging of some responses due to the DIT's reliability check⁷⁹. In addition, this follows from Bryman (2004) who argued that a larger sample is generally more preferable as it is more representative of the population. Table 4-7 indicates the number of survey instrument distributed in each of the designated classes, and the responses that were received at the end of survey collection period. Overall, 1,013 questionnaires were distributed, which covered almost 80 percent of the estimated population.

Table 4-7: Distribution and Response Rate

	Distributed		Returned		Response Rate (%)	
	MMU	IIUM	MMU	IIUM	MMU	IIUM
Year 1	159	205	121	125	76.1	61.0
Year 2	118	138	84	78	71.2	56.5
Year 3	94	114	44	43	46.8	37.7
Year 4	60	125	35	45	58.3	36.0
Overall	431	582	284	291	65.9	50.0
Note: The reported returned response is after the removal of incomplete responses from MMU (n = 11) and IIUM (n = 3).						

⁷⁹ The DIT scores include the 'M-Score', which is a surrogate measure of a test taker's reliability. A high M-Score suggests that the test taker may have not taken due consideration when completing the DIT.

4.5.5 Instrument administration procedure

For each of the designated classes (i.e. Table 4-7), the survey instrument was distributed prior to the start of lesson. The researcher firstly briefed the students on the purpose of the research, and explicitly informed them that their participation in the research is purely voluntary. The researcher had also requested the students not to discuss with their colleague when answering the questions, and explained to them that it was important that their response reflects their own honest opinion. The students were given an express assurance that their answers will be treated with strict anonymity and confidentiality. The researcher then remained in the class for several minutes to answer any questions from the students. Before leaving the class, the researcher thanked the students and provided instructions on how to return the completed survey⁸⁰.

As regards the collection of responses, the respective lecturers were first consulted on whether the students could possibly complete the survey during class. In most cases, however, there was not enough time to do so. Therefore, completed surveys were returned either by handing them back to the respective lecturers during the following week's class or by putting them into a collection box placed at the faculty office's reception counter. In the case of MMU students who were away for their internship, questionnaires were mailed to them together with a pre-stamped/pre-addressed envelope. Table 4-8 indicates the mode and timing of collection of responses.

⁸⁰ Each student was also provided with an information sheet that reiterates the main content of the researcher's briefing to the students. This may be found in Appendix B.

Table 4-8: Mode and Timing of Collection of Response

	MMU		IIUM		Total	
	N	%	N	%	N	%
Same day	162	28.2	-	-	162	28.2
1-7 days	42	7.3	228	39.7	270	47.0
8-14 days	1	0.2	47	8.2	48	8.3
>15 days*	61	10.6	16	2.8	77	13.4
Collection Box	4	0.7	-	-	4	0.7
Mailed	14	2.4	-	-	14	2.4
Total	284	49.4	291	50.6	575	100
* Received after reminder notice - denotes late response						

Overall, the survey administration period lasted for about 6 weeks (18 September - 1 October 2006). Two weeks before the end of this period, the respective lecturers were asked to remind their students who were yet to complete and return the survey. Surveys collected within the final two weeks were designated as late response and were used in the analysis of non-response bias. Following Armstrong and Overton (1977), estimation of non-response bias was done by comparing the characteristics of late and early respondents, and testing for difference in means between these two groups. For the first method, comparisons made on gender, race, religion, and year of study suggested no major difference in demographic characteristics between early and late respondents. A comparison was also made between the mean DIT P-Score⁸¹ reported by these two groups, and the results were not statistically significant ($p > .05$). The outcomes of these two methods, in general, suggested that the effect of non-response bias was not substantial.

⁸¹ Non-parametric Mann-Whitney U test was used to compare early and late respondents.

4.5.6 Data Analysis

Data preparation

The returned responses were first numbered for identification purpose. Each response was then visually examined for non-completion and missing response. Fourteen responses that were deemed as too incomplete⁸² were discarded. The data were then entered into SPSS 14.0 for Windows with the help of one research assistant. Random checks were regularly made to ensure that the entered data were accurate. Once the data had been duly input, composite rating for each value types and the DIT scores were computed. Scores for the DIT were calculated automatically using SPSS 14.0's syntax that was created by the researcher, based on the scoring procedures specified in the DIT manual (Rest, 1990). As regards SVS data, a set of syntax was also created to calculate the rating for the ten value types in Schwartz's framework (Schwartz, 1992), namely, by aggregating the rating for their constituent value items.

Hypothesis tests

As stated earlier in this section, the analysis of data on moral reasoning ability and personal value preferences of accounting students in IIUM and MMU is focused on determining the differences between these cohorts, and the changes that would have taken place during their course of study at either university. A total of five hypotheses were formulated based on the research questions, and were tested using parametric and non-parametric inferential procedures. For all statistical tests, a threshold significance level of .05 was adopted, which, despite its arbitrariness, has gained a wide acceptance in quantitative social science research (Field, 2009; Bryman, 2004).

⁸² This includes failure to complete either the SVS or the DIT, and completely leaving out the demographics section.

a) Moral reasoning ability (i.e. the DIT P-Score)

All three hypotheses in respect of the DIT P-Score (H1, H1b, and H2) were tested using parametric tests. The use of parametric tests is appropriate as the P-Score data were essentially measured on a continuous scale, namely, based on a percentage that ranged between 0 and 95. The number of cases to be analyzed in the present thesis is also sufficiently large (i.e. $n > 30$), which permits the use of parametric test even when the assumption of normality is not fully tenable (Field, 2009; Blaikie, 2003; Bryman and Cramer, 1999; Siegel and Castellan, 1988).

Null H1 and H1b, which pertain to the difference in the mean DIT P-Score between accounting students in IIUM and MMU, were tested using Analysis of Variance (ANOVA) and Analysis of Covariance (ANCOVA). While ANOVA⁸³ is generally able to provide statistical evidence on the difference between two cohorts, the use of intact groups (i.e. non-randomly assigned group) in such comparison may have some impact on the validity of the conclusion. With ANCOVA, on the other hand, the effects of other factors that would have contributed to the difference in moral reasoning ability may be statistically controlled for (Field, 1999). In the present study, the factors that were considered, namely, gender, age, race/religion, ethics course completion, and level of education (i.e., year of study) have been suggested as potential predictors of moral reasoning ability (King and Mayhew, 2002; Rest et al, 1999; Thorne, 1999). The use of ANCOVA with intact groups for such purpose, however, has been seen by some researchers as controversial (Field, 2009) and inappropriate (Miller and Chapman, 2001). Yet, as Stevens (2002) argued, ANCOVA may still be used to compare intact groups, provided that the researcher is aware of its limitations as regards inferring cause-effect from the results of the analysis.

On the other hand, linear regression technique was used to evaluate null H2, which concerns the relationship between moral reasoning ability (i.e., the

⁸³ The use of ANOVA with two groups, as in the case of the present thesis, is statistically equivalent to using the t-test procedure (Field, 2009).

DIT P-Score) and the participants' stage of completion in the degree programme (i.e., year of study) at either IIUM or MMU. In the regression model, the P-Score constituted the dependent variable, whereas year of study⁸⁴ was specified as the main predictor. The participants' gender, age, ethics course completion, and race/religion were all included as control variables due their potential effects on the P-Score.

b) Personal value preferences

The two hypotheses pertaining to personal value preferences (H3 and H4) were evaluated using non-parametric statistical procedures. The SVS is essentially based on self-reported rating of importance (i.e., on a Likert-type scale) and thus the data would be more appropriately assumed as ordinal (Field, 2009). In particular, however, the decision to use non-parametric tests was due to the proprietor's strong advice against the use of parametric procedures, unless certain corrections were made for differences in an individual respondent's use of the scale (Schwartz, S.H., personal communication).

As regards null H3, the difference in personal value preferences between accounting students in IIUM and MMU was examined by conducting separate Mann-Whitney U tests for each of the ten value types in Schwartz's values framework. On the other hand, null H4, which pertains to the relationship between personal value preferences and year of study, was tested using Spearman's rank-order correlation analysis. As with the case of null H3, the relationship was tested for each of the ten value types.

Summary

This chapter has discussed the methodological perspective that was adopted for the purpose of the present thesis, and the research techniques that were used to obtain and analyze the data. In particular, the adoption of the

⁸⁴ For the purpose of this analysis, year of study was assumed to be a continuous variable.

pragmatic knowledge claim has lent support for the present thesis' use of qualitative and quantitative research strategies to address the different parts of the research purpose. The chapter has also described the process of data gathering and data analysis for each research strategy. The findings that were derived from the different research strategies will be presented over the next two chapters.

Chapter 5: Values within the Context of Education in IIUM and MMU

Introduction

This chapter is the first of two consecutive chapters that report the findings of the present thesis. The current chapter essentially deals with the first main research purpose, that is, to explore the ways in which an Islamic university would differ from a non-religious university in its effort to develop the students' moral character. Insights obtained from this chapter are also expected to be of use in the prediction of the outcomes of hypothesis tests (i.e., Chapter 6), and in the interpretation and discussion of the quantitative results (i.e., Chapter 7).

For each case university, a description will be provided of the values that are emphasized, and the ways the values are imparted within the context of accounting degree programme. This includes an exploration on whether there was a particular emphasis on certain values - explicitly and implicitly. The roles of the various elements that would make up the students' educational experience, namely, the curriculum, the educators, and the campus' general environment will also be examined. The content of this chapter is mainly derived from data generated through semi-structured interviews⁸⁵ with accounting faculty's members and students. Supporting evidence was also obtained from reviews of documents, and casual observation during the researcher's fieldwork at each university's campus.

The descriptions provided in this chapter essentially constitute both the perspectives of the participants and the researcher. Mention must be made at

⁸⁵ All quoted interviewees are referred to using an identification code such as depicted in Table 4-2 and Table 4-3. In particular, the prefix 'LA' and 'SA' respectively refers to 'Lecturers' and 'Students' in IIUM. For lecturers and students in MMU, they will respectively be referred to as 'LB' and 'SB'. The number that follows each prefix is essentially used to distinguish interviewees from the same institution.

the outset that, in the case of IIUM, the participants' construction of religious (i.e., Islamic) values as representing 'ethical values' would have rendered the distinction between these constructs fairly obscure. Due to this, the description made of IIUM's efforts to develop the students' moral character predominantly revolves around the university's promotion of Islamic values. The researcher's intention, in this sense, was to give a 'voice' to the participants, rather than implying an agreement over the perceived indistinctiveness between religious and ethical values.

5.1 Values that are emphasized to the students

The researcher's attempt to identify the values that are saliently emphasized to the students in IIUM and MMU was made in two ways. Firstly, a review was carried out on each institution's pronouncements on its vision, mission and objectives. Secondly, the topic of values within each institution was explored during interviews with faculty members. The use of these means reflect the researcher's intention to capture the institutions' formal, explicit values, as well as the implicit values, namely, those that are constructed by the educators, whose role may include delivering the values to their students.

5.1.1 IIUM: The Islamic University

Values in the official pronouncements

In tandem with its identity as an Islamic university, the vision and mission statements of IIUM contain unequivocal references to certain notions that could be associated with Islamic ideals. The opening paragraph of IIUM's vision statement (Table 5-1), for instance, attributes "the worldview of tawhid" as the source of inspiration for the university's overall educational direction. The notion of 'tawhid', which means oneness of God, is Islam's core article of faith (Encyclopaedia Britannica Online, 2008). IIUM's statement of vision also makes

further reference to the notions of “Islamic philosophy of the unity of knowledge”⁸⁶ and “holistic education”.

In addition to a formal expression of its affiliation with Islam, IIUM’s vision statement also makes an assertion on the importance of Islamic ideals in its overall direction as an educational institution. Although it remains steadfast to educational excellence, a goal that is common to most universities, IIUM’s vision statement also lays out four broad aims that are meant to distinguish the university from other institutions. The first three of the listed aims (Table 5-1) are essentially concerned with the pursuit of Islamic causes on the matter of knowledge. Such aims include restoration of intellectual vigour in the Muslim Ummah⁸⁷, integration of Islamic values into all discipline of knowledge, and re-establishing the place of Muslim Ummah at the forefront of knowledge. IIUM’s vision statement subsequently extends a claim that the attainment of the first three aims would allow the university to fulfil the fourth aim, which is to improve the qualities of human life.

IIUM’s statement of mission (Table 5-2), on the other hand, elucidates seven objectives in conjunction with the overall direction and broad aims that are laid out in its statement of vision. The first five objectives contain explicit mentions of terms that may be associated with Islamic ideals⁸⁸. Four of these objectives (i.e., Objectives 2 through 5), in particular, pertain to the goal of instilling Islamic system of ethics and morality within the university’s community. The remaining two objectives relate to the goals of fostering intercultural understanding, and instilling commitment to learning and sense of social responsibility⁸⁹.

⁸⁶ Unity of knowledge in Islam, according to Hashim (2004), refers to the belief that all knowledge comes from a single source, namely, God.

⁸⁷ The term ‘Ummah’ is an Arabic word that is used to refer to the Muslim community in general.

⁸⁸ The researcher has made these words appear in underlined/bold letters in Table 5-2.

⁸⁹ The inclusion of these objectives, in the researcher’s opinion, reflects their compatibility with the Islamic ideals that are emphasized within the context of education in IIUM.

The vision and mission statements discussed thus far are essentially formulated within the context of IIUM as a whole. In addition to these pronouncements, a review was also carried out on similar statements made by the Kuliyyah of Economics and Management Sciences (KENMS) and the Department of Accounting. This was thought to be useful in identifying the values that are emphasized to undergraduate accounting students in IIUM.

Table 5-1: IIUM's Vision Statement

"INSPIRED BY THE WORLD-VIEW OF TAWHID AND THE ISLAMIC PHILOSOPHY OF THE UNITY OF KNOWLEDGE AS WELL AS ITS CONCEPT OF HOLISTIC EDUCATION"

IIUM aims at becoming a leading international centre of educational excellence which:

- Revitalizes the intellectual dynamism of Islam and the Muslim Ummah;
- Integrates Islamic revealed knowledge and values in all academic disciplines and educational activities;
- Seeks to restore a leading and progressive role of the Muslim Ummah in all branches of knowledge; thereby,
- Contributing to the improvement and upgrading of the qualities of human life and civilization.

The summary of the Vision statement is:

"Inspired by the worldview of Tawhid and the Islamic philosophy of the unity of knowledge as well as its concept of holistic education, the University aims at becoming a leading international centre of educational excellence which seeks to restore the dynamic and progressive role of the Muslim Ummah in all branches of knowledge for the benefit of all mankind."

Table 5-2: IIUM Mission Statement

Towards actualising the University's vision, IIUM endeavours:

- i) To undertake the special and greatly needed task of reforming the contemporary Muslim mentality and integrating Islamic Revealed Knowledge and Human Sciences in a positive manner
- ii) To produce better quality intellectuals, professionals and scholars by integrating the qualities of faith (iman), knowledge (ilm), and good character (akhlak) to serve as agents of comprehensive and balanced progress as well as sustainable development in Malaysia and in the Muslim world
- iii) To foster the Islamization of the ethics of Muslim academic and administrative staff of IIUM, and certain aspects of human knowledge - particularly in the social sciences and humanities - with the view to making them more useful and more relevant to the Muslim Ummah
- iv) To nurture the quality of holistic excellence which is imbued with Islamic moral-spiritual values, in the process of learning, teaching, research, consultancy, publication, administration and student life
- v) To exemplify an international community of dedicated intellectuals, scholars, professionals, officers and workers who are motivated by the Islamic world-view and code of ethics as an integral part of their work culture
- vi) To enhance intercultural understanding and foster civilization dialogues in Malaysia as well as across communities and nations
- vii) To develop an environment which instils commitment for life-long learning and a deep sense of social responsibility among staff and students

The summary of the Mission should read as follows:

- i. Integration;
- ii. Islamization;
- iii. Internationalization; and
- iv. Comprehensive Excellence.

Table 5-3: KENMS Vision and Mission

<u>KENMS: VISION</u>	
To be a leading faculty of international excellence for teaching, research and consulting services integrating conventional economics, accounting and business-related areas with <u>Islamic values and ethics</u> .	
<u>KENMS: MISSION</u>	
i)	To produce well-rounded professionals in Economics, Accounting and Business Administration who are imbued with <u>Islamic values and ethics</u> .
ii)	To spearhead research and consultancy activities in Islamic Economics, Accounting and Business-related areas.
iii)	To promote publication activities in Islamic Economics, Accounting and Business-related areas.

KENMS' statements of vision and mission, as presented in Table 5-3, contain three major elements that could be associated with the pronouncements made at the university level. Firstly, the Kuliyyah aspires to excel as a centre of education, particularly, in the areas of economics, accounting, and business. Secondly, the Kuliyyah attaches itself to the idea of integrating Islamic values and ethics into each of the three disciplines of knowledge. Thirdly, in the first objective stated in its mission, the Kuliyyah has made specific reference to Islamic values and ethics in respect of the moral qualities that may be expected of its graduates.

IIUM's emphasis on Islamic values and ethics is further reflected in the vision and mission statements of the Department of Accounting (Table 5-4). The Department's statement of vision essentially echoes the university and the Kuliyyah's aspiration, namely, to excel as a centre of education whilst subscribing to the idea of integration of Islamic ideals into all branches of

knowledge. For the Department, this aspiration seems to be framed within the context of accounting and its related disciplines.

In its mission statement, the Department stipulates five objectives that dictate its orientation in learning, teaching and research activities. The emphasis on Islamic values is specifically asserted in the second objective (i.e., Objective [b] in Table 5-4). It is through this particular objective that the Department may be seen as to have expressed a commitment to ethical development of accounting students at undergraduate and postgraduate levels. The Department has also indicated, through the use of terms that may be associated with Islam⁹⁰, that such development shall have a religious and spiritual bearing. Specific mentions are also made of other qualities that the Department seeks to instil into the students, such as professional competence, and the values of care and compassion.

⁹⁰ The researcher has indicated these terms in underline/bold letters in Table 5-4.

Table 5-4: Department of Accounting's Vision and Mission

<p><u>Vision</u></p> <p>To be a leading centre of excellence in the research, development, teaching and learning of Accounting, Auditing, and related areas of knowledge with special focus on the development of Islamic Accounting, Auditing and Governance.</p>
<p><u>Mission</u></p> <ul style="list-style-type: none"> a) Research, develop, teach, apply and advise on the application of Accounting, Auditing and Islamic Governance; particularly Islamic Accounting, Auditing and Governance; b) Produce accounting graduates both at the undergraduate and post-graduate levels who are <u>Islamically orientated</u>, <u>ethically imbued</u>, competently trained, professionally groomed, empowered to continuously learn, nurtured to be caring and compassionate, readily employable, <u>spiritually endowed</u> and <u>hopeful of Allah's pleasure</u>; c) Recruit, retain, develop and reward staff who are competent and caring, curious to know and aspire to become gurus in their disciplines and willing to involve themselves wholeheartedly in the Islamization and Integration of knowledge in Accounting and related disciplines; d) To spearhead research and consultancy activities in Islamic Accounting, Auditing and Governance; e) To promote publication activities in Islamic Accounting, Auditing and Governance.

In the researcher's view, the official pronouncements made at the university, faculty, and departmental level reflect IIUM's desire to make its Islamic identity and commitment to Islamic causes and ideals explicit to those within and outside the university. The pronouncements also seem to reflect some essential features of an Islamic educational institution, which has been discussed in Chapter 3 of the present thesis. Such features would include the embodiment of a formal Islamic identity, and a devotion to its broader socio-economic and political goals. The statements also appear to signify IIUM's endorsement of Islamic values and systems of morality. It is highly likely,

therefore, that these are the values that the university subscribes to and would have emphasized within its community. This, in effect, would have also reflected IIUM's conceptualization of Islamic values and moral ideals as the right and most proper foundation for its attempt to develop the students' moral character. It may be also suggested that by framing the values in such manner, values that are regarded incompatible with Islamic ideals would have been discouraged. Some supports for this may be found in the findings from a series of interviews carried out with IIUM's staff members, which will be presented next.

Values according to faculty members

The pronouncements made in the form of vision and mission statements have indicated the influence of Islam in IIUM's conceptualization of values. Yet, these statements seem to have made little elaboration on what would have constituted 'Islamic' values and ideals. Therefore, this topic was explored further with faculty members at the Department of Accounting.

a) 'Islamization' of education

In his elaboration on IIUM's core values, one senior faculty member (LA11)⁹¹ argued that the values are essentially captured within the university's summarized mission - Integration, Islamization, Internationalization, and Comprehensive Excellence. According to the staff member, these terms succinctly represent the ideals to which IIUM firmly subscribes and seeks to integrate into its educational aims. The staff member explained that 'Integration' refers to the university's belief on the need for integration between Islamic revealed knowledge and conventional knowledge. 'Islamization', on the other hand, is concerned with the introduction of Islamic values and ethics in the pursuit and the application of knowledge. The third element, 'Internationalization', pertains to establishing diversity within IIUM,

⁹¹ The staff member, as denoted by his identifier (i.e., LA11), was among the last individuals with whom the researcher had spoken in IIUM. His explanation on the summarized IIUM mission, however, is thought to be worthy of a place at the beginning of this section.

namely, by having an international community of staff and students.

‘Comprehensive Excellence’, on the other hand, focuses on striking a balance between success in the academic and non-academic fronts. In summing up the expected outcome of education in IIUM, which are structured around the mission, the staff member asserted:

“Our graduates must be competent, in both professional and good moral character, exemplary in the community, and they should take the lead in the community. To take the lead, in a Muslim society, unless you have competence in both areas, you can’t take the lead. It’s not like - I’m sorry, that’s not my expertise, religion is totally different. Our students should be able to expel that word - either it is on religion or not, professional or religious fields, they can take the lead.”

(LA11, Para. 193)

The goal of ‘Islamization’, in particular, appears to be regarded as one that characterizes IIUM’s effort to impart values to the students. One senior staff member (LA01), for instance, contended that the notion of ‘Islamization’ constitutes the essence of IIUM’s idea of a holistic education, in which no separation is made between knowledge and ethics.

“It {i.e., Islamization} is actually, as you may know, the conventional knowledge basically devoid any element of ethics, or religious, or divine guidance. From an Islamic perspective, we have to look at knowledge as holistic, in a holistic worldview. It cannot depart from any element of ethics, morality, especially the divine guidance, the religious aspect.”

(LA01, Para. 20)

In a similar vein, another senior staff member (LA02) asserted that the goal of ‘Islamization’ is expected to adequately address the objective of instilling morality into IIUM’s students. Yet, the staff member also believes that it is a major challenge to deliver Islamic values within the specific context of business practices.

“We don’t even have a business ethics course, last time, because we thought that the Islamization part will take care of it. But, I think we

were wrong, in the sense that, although Islam is very general, we have to actually map the Islamic values into the business scene... it is still a challenge.”

(LA02, Para. 14)

In general, a majority of the interviewed faculty members appear to be in agreement that IIUM’s accounting students are encouraged to embrace Islamic values and worldview. The following quotes would illustrate their shared sentiment as regards the appropriateness of Islamic values.

“We feel that, in this Kuliyyah, the only way that we can produce this kind of high integrity students is by imparting Islamic knowledge. Because, for us, by understanding the Islamic worldview, by understanding their accountability to Allah, it will actually give more meaning on what ethics and morality is all about.”

(LA01, Para. 68)

“The knowledge, Islamic values, worldview that we instil into them, shape the way, after they graduate, or even during their studies, make them more ethical. That is what we want to do.”

(LA05, Para. 16)

“They {i.e., IIUM accounting graduates} should know a lot of what accounting is all about, and imbued with Islamic values, and ethical values.”

(LA12, Para. 196)

b) Defining ‘Islamic’ values

Whilst IIUM’s approach to instilling morality may be clearly attributed to imparting Islamic values, there remains the question on which values would be considered ‘Islamic values’. In response to the researcher’s question on this matter, many of the faculty members asserted that it would be difficult to provide a definitive list of Islamic values. The reason for this, as suggested by two staff members in the following quotes, is that Islamic values broadly encompass everything that are considered morally and intrinsically good.

“I believe that Islamic values encompass all those general values, moral values.”

(LA07, Para. 523)

“Again, that’s the issue; there is the issue of what values are considered Islamic. I think Islam is, by nature, a religion of Fitrah⁹², and by nature, is good. Now, anything that is lawful in Islam is good, and anything that is good, is lawful. Take for example, liquor. It is unlawful, because of something bad about it, so we prohibited liquor. So, anything that brings harm to human being, then it would be prohibited by the religion. I think in Islam, by nature, by right, almost everything, is basically, of that category. Everything that is halal must be good; everything that is haram must be bad.”

(LA05, Para 184)

Some of the interviewed faculty members, however, were able to cite examples of certain values that they would consider ‘Islamic’. These values⁹³, which generally refer to certain ‘desired mode of behaviour’, include the followings:

- caring (LA02, Para. 175)
- co-operative (LA13, Para. 93)
- self-discipline (LA10, Para. 34; LA01, Para. 187)
- faith in God (LA05, Para. 184)
- integrity (LA02, Para. 211; LA06, Para. 535)
- obeying to Islamic teachings (LA07, Para. 97)
- cleanliness (LA06, Para. 556)
- punctuality (LA09, Para. 619)
- respecting others (LA06, Para. 532)
- passion for knowledge (LA02, Para, 187), and
- accountability to God (LA01, Para. 74; LA02, Para. 74; LA06, Para. 537; LA07, Para. 540).

⁹² ‘Fitrah’ is an Arabic word that generally refers to the ‘innate human nature’.

⁹³ Due to the constraint of time, the researcher had not asked the interviewees to define these values or to elaborate on the reason why the values were considered ‘Islamic’.

One of the cited values, namely, ‘accountability to God’, was mentioned more frequently and thus seems to be emphasized more strongly to IIUM’s students. One of the lecturers (LA06, Para. 547) argued that this value covers almost everything that is needed to make an individual more ethical, because accountability to God carries much more meaning than accountability to human beings. In a similar vein, one senior faculty member, LA01, argued that it is the key to self-control:

“... the least that we can do is that we have to try our best to ensure that these students, at least they would have a certain level of understanding and awareness about their responsibilities to Islam, to Allah, and ultimately to know that anything that they do is tantamount to consequences, whatever the consequences in the hereafter. So, the hereafter element will become the control mechanism, so that they will always feel fear if they want to do something wrong, because they know they will be facing Allah, they will be accountable for any deed that they have conducted in this world.”

(LA01, Para. 74)

Based on the interviews held with IIUM’s faculty members, it became apparent to the researcher that Islam seems to provide a sense of direction for the goal of ethical development in IIUM, hence the Kuliyyah and the Department of Accounting. There seems to be a shared perception among the educators that any value that is regarded as compatible with Islamic teachings is good and desirable, hence the need to emphasize such value to the students. The notion of ‘Islamic values’, as it was construed by the interviewed faculty members, however, does not seem to be confined within an exhaustive list of values. As explained by one senior staff member (LA05), an important criterion in judging the appropriateness of a value is its permissibility in Islam (i.e., halal or haram). The use of such criterion, in the researcher’s view, implies a reliance on religious rulings, thus the need for a certain level of knowledge in Islamic teachings. It is perhaps for this reason that the curriculum structure of accounting programme in IIUM, as presented later in this chapter, contains several compulsory courses related to Islam.

5.1.2 MMU: The Non-religious university

Values in the official pronouncements

As described in Chapter 4, MMU was founded as part of the Malaysian government's vision of progress in information and communication technology (ICT). The vision and mission statements of MMU, as presented in Table 5-5 and Table 5-6, have referred to such advancements as among the goals that characterize its educational mission.

Table 5-5: MMU's Vision Statement

<p>To be a world class university that pursues teaching and research in cutting edge and relevant fields of learning that harnesses state-of-the art information communication technologies to advance human civilization</p>

MMU's vision statement, in particular, indicates the university's intention to become a 'world class' institution that focuses on teaching and research activities in ICT. While MMU has not made any reference to any specific values or ideals to which it subscribes, the university does seem to indicate an intention to contribute to the progress of human civilization, namely, by way of advancement in ICT. In the researcher's view, this reflects MMU's belief in the importance of progress - as defined in the material context. Such belief may thus be contrasted with the educational mission of IIUM that seems to have included the element of spiritual progress.

MMU's statement of mission (Table 5-6) stipulates six main objectives that are to be achieved. These objectives, as with the case of the university's vision statement, do not seem to indicate MMU's explicit commitment to a specific set of values⁹⁴. Nonetheless, in the researcher's view, at least four of the objectives

⁹⁴ In the case of IIUM, for instance, mentions were made of Islamic and ethical values. Although these values seem to be defined rather broadly by the interviewees, they nonetheless provide a sense of direction in defining the values that are deemed as appropriate by the university.

may be associated with the promotion of certain distinct values. Objective 1, for instance, seems to reflect a belief in the importance of technological progress, hence the promotion of a material worldview, which may be contrasted with a spiritual worldview. In Objective 2, the mention made of ‘contribution to society’ appears to reflect some degree of emphasis on societal responsibilities. The promotion of entrepreneurial spirit, as stipulated in Objective 4, potentially reflects the university’s endorsement of capitalistic ideals⁹⁵. Finally, Objective 5 seems to indicate MMU’s support for multiculturalism and appreciation of diversity. Despite these implied values, MMU’s statements of vision and mission did not seem to specifically indicate its commitment to or a sense of direction in fostering ethical development of its students.

Table 5-6: MMU’s Mission Statement

- 1) To be an innovator of ideas and a catalyst of change in our fields of learning, in order to advance knowledge and seek solutions to the problems of humanity, with information communication technologies as a prime driving tool
- 2) To nurture intellectual curiosity, provide a holistic education and develop both the skills and character necessary for our students to excel as leaders and contributing members of society
- 3) To develop strategic partnerships and collaborations with key industry players and institutions pursuing similar goals in our fields of learning
- 4) To nurture the spirit of entrepreneurship among students, staff and alumni, and to support the materialization of real products and services from ideas
- 5) To be a centre of international understanding by developing the campus as a melting pot of cultures and through the promotion of staff and student exchange
- 6) To establish a successful private university model which is autonomous, self-sustaining, agile and market-driven, which thrives in the face of rapid change in a borderless world and in the league of top international universities

⁹⁵ It is acknowledged that the researcher’s contention regarding this may have been conceived rather crudely. Yet, certain aspects of an entrepreneurial venture, such as exploitation of capital, profit maximization and competition, could be regarded as examples of the ‘Capitalistic’ ideals. It is possible, therefore, resting on Max Weber’s treatise on the link between Capitalism and Protestantism, to argue that certain values that are indirectly promoted at MMU are not completely free from religion.

In addition to the vision and mission statements made at the university level, a review was also conducted on the pronouncements made by the Faculty of Management (FOM). The pronouncements, comprising statements on the Faculty's philosophy, aims, and quality of its graduates, are depicted in Table 5-7⁹⁶. In general, the statements made by FOM appear to reflect the university's emphasis on advancements in technology. For the Faculty, however, such advancements are expressed within the context of business and management.

Table 5-7: FOM's Statements of Philosophy and Aims

<p><u>PHILOSOPHY</u> Management is an art and science practiced through skills required in every profession. These skills depend on information - the strongest weapon in the world, in this current multimedia and IT era. The Faculty of Management strives to meet these challenges in the rapidly changing business environment with the emphasis on the electronic information management</p> <p><u>FACULTY AIM</u> In pursuit of knowledge in the various fields of management, the faculty aims to provide and maintain an environment conducive to learning and research, with due regard to the changing needs of the present time and the new millennium ahead of us.</p> <p><u>QUALITY OF OUR GRADUATES</u> The faculty aims to prepare students for the Era of Information and how to deal with the Knowledge economy. We expect therefore to have undergraduates who possess technical skills and at the same time develop the human and management skills. The following abilities are also being emphasized in our graduates:</p> <ul style="list-style-type: none"> • Ability to use knowledge and understanding of information technology that encompasses the concept of still and moving images combined with other multimedia elements in the context of interactive digital multimedia. • Ability to blend visual and aural content with an understanding of its social and cultural importance. • Ability to utilize latest innovation skills to produce state of the art electronic media performance, especially in the field of advertising broadcasting, electronic commerce and media production.

⁹⁶ These statements are made within the context of the whole faculty, which offers a range of academic programme in business and management. As of mid-2006, the Accounting Unit, which is an academic unit within the Faculty of Management, has not made its own pronouncements.

As with the pronouncements made at the university level, the statements made by FOM, in the researcher's view, do not seem to indicate a commitment to developing the students' moral character. Instead, the pronouncements appear to focus on the challenges in the business environment, and the ways in which education at the Faculty would enable the students to face those challenges. While such educational outcome is common to many business and management faculties, this, to a certain extent, would have also implied FOM's endorsement of competitiveness. This, in turn, may well be associated with MMU's emphasis on the spirit of entrepreneurship, such as explicitly stated in its mission statement.

Overall, based on a review of pronouncements made by the University and the Faculty, some observations may be offered regarding values within the context of education in MMU. First, MMU seems to affix itself to the purpose of university education in the more conventional sense, that is, the pursuit of academic excellence. Second, while MMU does not appear to make an explicit commitment to a certain set of values, the objectives that are found within its mission statement could be argued to imply an emphasis on certain matters such as the materialist worldview, social responsibility, competitiveness, and the support for diversity. Third, MMU has not made any indication of the importance of religion in its educational context. Fourth, the pronouncements made by the University and the Faculty do not explicitly indicate a commitment to develop the students' moral character. Findings from interviews held with FOM's faculty members, as presented next, would offer some supports for these observations.

Values according to the faculty members

The topic of values within MMU's educational context was explored during interviews with FOM's staff members. In most instances, their responses revolved around the importance of academic achievement and the acquisition of professional competence. The interviewed staff members, however, have also indicated the university's promotion of certain values, which are mostly made in an indirect manner.

a) Personal achievement

Personal achievement has emerged as a matter that seems to be emphasized to MMU's accounting students. One senior faculty member (LB03), for instance, asserted that MMU's accounting students would be strongly encouraged to excel in their studies. The staff member also argued that it would be inappropriate for the lecturers to impose any other values on the students.

“As long as they {i.e., the students} keep on trying to prove to me that they are making the effort to perform, to excel, then it is OK. Because, we don't have such right to tell them about any other values, that one, they are the responsibilities of the guardians.”

(LB03, Para. 117)

In a similar vein, one senior lecturer (LB02) asserted that the students would be reminded of the need for them to succeed in a competitive environment, namely, by doing well in their studies. She remarked:

“And I also, sometimes, I told them {i.e., the students} that in this competitive environment, you all have to compete, you know, because {there are} so many graduates outside. So, I said, if you don't have, if you don't make yourself over and above, than others, you are not going, I mean, you are not going anywhere.”

(LB02, Para. 111)

In the researcher's view, the emphasis on excellence would have signified the promotion of personal achievement, which in turn, implies the encouragement of individualism. Some support for this may be found in the remark made by one of the lecturers (LB04), who was expressing her view on the competitive nature of MMU's educational environment:

“The thing is, the environment of this university does benefit students who are willing to learn, who are willing to work hard, and who are willing to, sort of, capture any opportunity to better themselves.”

(LB04, Para. 63)

b) Non-imposition of values

Notwithstanding MMU's emphasis on personal achievement, some of the interviewed faculty members maintained that the university would not be imposing certain values on the students. One reason for this, as contended by one of the interviewed lecturers (LB03), is that the students are assumed to be mature individuals who are capable to think and make their own decisions. The lecturer noted that in this manner, the university may be said to encourage freedom:

“Values are dependent upon every single individual, OK. So, I don't think we should emphasize particularly or we should emphasize more on this, because those students are matured enough to know and to think for whatever that they are doing.”

(LB03, Para. 123)

Another lecturer (LB04) argued that by not imposing certain values on the students, MMU would have actually acknowledged and supported diversity within its community. To support her view on this matter, the staff member contended that MMU encourages the establishment of various student societies that stand for different values. According to the staff member, this would have indicated that MMU's students are allowed to express themselves, and to choose and stand for their subscribed values.

“I can still see that the students still maintain their individuality, so they {i.e., MMU} do not enforce totally that you have to change. Many societies and clubs that stand for different kinds of values are allowed to be established in this university, which is a good thing. So, they {i.e., MMU} do allow students to express themselves, and in that sense, they do encourage diversity.”

(LB04, Para. 315)

c) Ethical values

The interviewed FOM's faculty members were also asked to describe the values that they deemed as relevant to ethical development of accounting students at the faculty. A majority of them responded to this query by referring to the inclusion of professional ethics in the accounting curriculum delivered at the university. One senior lecturer (LB01, Para. 4), for instance, asserted that accounting education at FOM strictly adheres to the standards set by the International Federation of Accountants (IFAC). He argued that, by following these standards, MMU's accounting students would be exposed to the profession's values, including ethical values such as integrity. In addition, the staff member emphasized that FOM's accounting students would also learn about professional and ethical values during their compulsory six-month internship at audit firms⁹⁷.

Another lecturer (LB05, Para. 22), however, argued that the Faculty could only do as much as exposing the students to the profession's code of ethics. She believed that the students would still need to determine on their own the application of the code in actual practice. The same view was also expressed by another senior lecturer (LB02), who remarked:

"I always tell them {i.e., the students}, no matter how many codes of ethics you have, OK, but if you yourself don't want to follow {the codes}, you yourself don't want to be a good student, or to be an accountable employee, the code will just be sitting there doing nothing. I always tell them that. But of course we also expose the students to all the code of ethics of the professionals."

(LB02, Para. 235)

d) Religious values

In order to facilitate comparison between MMU and IIUM, the researcher deliberately asked FOM's faculty members to comment on the role of religion within the context of education at the university, particularly, with regard to

⁹⁷ The internship forms one part of MMU's 4-year undergraduate accounting programme. A detailed discussion on the curriculum will be provided in the next section.

developing the students' moral character. In response to such question, one of the senior lecturers (LB02, Para. 243-247) admitted that religion neither plays a formal role nor does it has any influence within the context of education at MMU. However, the staff member agreed that religious values could bring a positive impact on a person's morality, which is mainly due to the belief in God and the consequences of one's action.

On the other hand, one of the interviewed staff members (LB05) argued that it would be difficult to emphasize religious values in MMU. She explained that the racial diversity within MMU's community would mean that there are differences in religious beliefs. She remarked:

“Yeah, that's why, it {i.e., promoting religion} is very difficult because if we are dealing with people of the same religion, then there wouldn't be a conflict of interest, they'll always go hand in hand. But if you are dealing with, I mean, two people or two individuals of different religions, when they are trying to get together, so in that point of time, probably either people may tend to refuse the fact that religion plays an important role, or they might not be able to agree on something because of the difference in religion.”

(LB05, Para. 195)

Another lecturer (LB03, Para. 147), however, contended that religion is not totally excluded from education in MMU. In support of his view, the staff member highlighted the presence of one compulsory course in Islamic Studies for Muslim students, while the non-Muslims would be required to take a course on Moral and Ethics⁹⁸.

⁹⁸ These subjects are essentially made compulsory to all students in private universities and colleges in Malaysia. More discussion about these subjects will be provided in the next section.

Table 5-8: Summary of Findings - Exploring the values that are emphasized at IIUM and MMU

Data Source	IIUM	MMU
VISION AND MISSION STATEMENTS	<p><u>University</u></p> <ul style="list-style-type: none"> - The importance of Islam reflected through the use of terms such as: <ul style="list-style-type: none"> • Tawhid • Islamic philosophy of the unity of knowledge • Muslim Ummah - Reference to 'Islam' made rather clearly in its mission objectives: <ul style="list-style-type: none"> • Integration of 'iman', 'ilm' and 'akhlaq' • Nurturing of 'Islamic moral-spiritual values' • Creating a community motivated by 'Islamic world-view and code of ethics' 	<p><u>University</u></p> <ul style="list-style-type: none"> - Emphasis on 'material' excellence indicated through its vision of: <ul style="list-style-type: none"> • becoming 'world class' • pioneering advancement in information and communication technology - Its vision to 'advance human civilization' may indicate a societal dimension - Mission objectives generally follow from its vision of 'material' excellence, with no mention of ethics/moral values - Two mission objectives, however, suggest some emphasis on contributing to society and appreciating cultural diversity.
	<p><u>Faculty</u></p> <ul style="list-style-type: none"> - Overall vision includes integration of 'Islamic' values and ethics with conventional economics, accounting and business-related areas - Mission statement contains an objective to produce professionals 'who are imbued with Islamic values and ethics' 	<p><u>Faculty</u></p> <ul style="list-style-type: none"> - General aim is to engage in learning and research - Main focus is to prepare the students for 'Era of Information' and 'Knowledge Economy', namely, by providing them with technical and human and management skills
	<p><u>Department</u></p> <ul style="list-style-type: none"> - One of five mission objectives clearly indicate the aim of producing graduates who are: <ul style="list-style-type: none"> • Islamically orientated • ethically imbued • spiritually endowed • hopeful of Allah's pleasure 	<p><u>Department</u></p> <ul style="list-style-type: none"> - no pronouncements are made at this level

Table 5-8 (cont.): Summary of Findings - Exploring the values that are emphasized at IIUM and MMU

Data Source	IIUM	MMU
STAFF INTERVIEWS*	<ul style="list-style-type: none"> - Integration of 'Islamic' values captured in IIUM's mission of 'Islamization' (LA11; LA01; LA02) - 'Islamic' values seen as the basis of instilling morality into the students (LA01; LA05; LA12) - The ways 'Islamic' values are defined: <ul style="list-style-type: none"> • all 'moral' values (LA07) • the lawful/unlawful in Islam (LA05) • accountability to God as the essence (LA06; LA01) 	<ul style="list-style-type: none"> - No emphasis on a particular value or set of values, on the basis of: <ul style="list-style-type: none"> • Students being able to think for themselves (LB03) • Appreciating diversity in its community (LB04) - Personal achievement seems to be the only value directly emphasized to the students (LB03; LB02; LB04) - Emphasis on professional code of ethics in teaching ethical values (LB05; LB02) - Religion plays very limited formal role (LB02; LB05)

* LA# and LB# denote interviewee identifier code

5.2 Imparting values to accounting students

The previous section has provided some insights on the values that are emphasized within the contexts of education in IIUM and MMU. The current section will present the findings from the researcher's attempt to explore the way the different elements within each university's educational context would have played a role in conveying values to undergraduate accounting students at each university. The contents of this section are divided into three main themes⁹⁹: the curriculum, the educators, and the general campus environment.

5.2.1 Values in the curriculum

Undergraduate accounting curriculum in IIUM

As described in the preceding section, the context of education in IIUM was found to generally emphasize Islamic values. An attempt was thus made to explore the extent to which the curriculum that is delivered at the university would have played a role in conveying such values.

A general review was initially conducted on the list of courses that make up the undergraduate accounting programme in IIUM. Based on the list of the courses (Table 5-9), the researcher was able to identify 14 courses which title contains certain words that are associable with Islam. The titles of these courses, which are denoted with asterisks in Table 5-9, contain words such as 'Islam', 'Fiqh'¹⁰⁰, 'Quran' and 'Zakah'¹⁰¹. Seven courses are listed as 'University required courses'¹⁰² that are compulsory to undergraduate students in all degree

⁹⁹ In Chapter 4 (Methodology), it has been clarified that these themes were the ones that emerged from the interviews with key interviewees, namely, senior staff members at IIUM and MMU.

¹⁰⁰ The word 'Fiqh' is an Arabic term that refers to the specific application of Islamic Shari'a in the matter of jurisprudence.

¹⁰¹ 'Zakah' is an Arabic term that refers to the alms for the poor, and is considered one of the five pillars of Islam (Bowker, 1995).

¹⁰² Some of these courses, which are designated as carrying zero credit, are graded as pass/fail and are not included in the calculation of a student's Grade Point Average (GPA).

specializations. Three other courses are specified as ‘Kuliyah-required’, which are obligatory for all undergraduate students at the Kuliyah. The remaining four courses are denoted as ‘Elective concentration package’, which are only required for students who have chosen a minor in Islamic Accounting. Having identified these Islam-related courses, the researcher had then carried out further review on the summary of each course¹⁰³.

a) University required courses

It appears to the researcher that the Islam-related courses in this category reflect IIUM’s attempt to provide all its students with fundamental knowledge on Islam and its worldview. Two courses, namely, ‘The Islamic Worldview’ and ‘Islam, Knowledge and Civilization’, seem to be closely related to the university’s mission of ‘Islamization’. The outlines of these courses, among others, include the objectives of enabling the students to understand the differences between Islamic and non-Islamic ideologies, and to appreciate Islam’s contribution to civilization. The course ‘Fiqh and Ethics for Everyday Life’, on the other hand, may be associated with IIUM’s aim to encourage the students to embrace Islamic moral ideals. The course’s stated main objective is to expose the students to the fundamental values of Islam, and their importance and application in the personal and societal aspects of life. In addition, four other courses specifically relate to Quranic studies¹⁰⁴, namely, ‘Tilawah/Recital of Al-Quran I and II’, and ‘Elementary Quranic Language I and II’. These courses are aimed at facilitating the students’ comprehension of the Quranic verses.

¹⁰³ The researcher has found it rather surprising that none of the ‘Department required courses’, which constitute the core of accounting curriculum in IIUM, could be identified as Islam-related. Therefore, the synopses of these courses were reviewed in order to establish whether they actually contain any topic that is Islam-related. This matter was also discussed with the faculty members, such as presented later in this section.

¹⁰⁴ The courses ‘Tilawah Al-Quran 1 and 2’ are made compulsory for Muslim students. Non-Muslim students would instead enrol into two courses, ‘Dialogue for Non-Muslim 1 and 2’. The two courses on ‘Elementary Quranic Language’, on the other hand, are Arabic language proficiency courses. The outlines of these courses had not been made available to the researcher.

Table 5-9: Course Structure for Bachelor of Accounting (IIUM)

Course Type	Course Name	Credit hours
A. University Required Courses (20 Credit)	<u>General Studies</u>	
	*The Islamic Worldview	3
	*Islam, Knowledge and Civilization	3
	*Fiqh and Ethics for Everyday Life	3
	Business Ethics (elective)	3
	<u>Language</u>	
	Language for Academic Purposes	3
	Bahasa Melayu I (for Foreign students)	0
	Bahasa Melayu II (for Foreign students)	0
	Business Communication	2
	*Tilawah/Recital of Al-Quran I (for Muslim students)	0
	*Tilawah/Recital of Al-Quran II (for Muslim students)	0
	*Elementary Quranic Language I for Economics	0
	*Elementary Quranic Language II for Economics	0
B. Kuliyyah (Faculty) Required Courses (36 Credit)	<u>Co-curriculum</u>	
	6 courses @ 0.5 Credit Hour each	3
	Statistical Methods	3
	Business Mathematics	3
	Principles of Microeconomics	3
	Principles of Macroeconomics	3
	*Foundation of Islamic Economics	3
	Principles and Practice of Management	3
	Information Technology	3
	Financial Accounting Fundamentals	3
	Management Accounting Fundamentals	3
	*Fiqh for Economists I	3
	*Fiqh for Economists II	3
	Language for Occupational Purposes	3
C. Department Required Courses (66 Credit)	Intermediate Accounting	3
	Company Accounting	3
	Cost Management	3
	Decision Making and Control	3
	Malaysian Taxation	3
	Advanced Taxation	3
	Auditing Fundamentals	3
	Auditing and Assurance Services	3
	Advanced Accounting	3
	Advanced Group Accounting	3
	Accounting Theory and Policy	3
	Public Sector Accounting	3

Table 5-9 (cont.): Course Structure for Bachelor of Accounting (IIUM)

C. Department Required Courses - continued (66 Credit)	Management Information System	3
	Analysis and Design of Accounting Information System	3
	Decision Sciences	3
	Strategic Management	3
	Commercial Law	3
	Company Law	3
	Organizational Behaviour	3
	Marketing Principles	3
	Business Finance	3
	Corporate Finance	3
D. Elective Concentration Package (any one package consisting 12 Credit)	<u>Islamic Accounting</u>	
	*Accounting for Islamic Banks	3
	*Accounting, Auditing and Governance of Islamic Financial Institutions	3
	*Zakat Accounting	3
	*Fiqh for Economists III	3
	<u>Professional Accounting</u>	
	Advanced Financial Reporting	3
	Advanced Auditing	3
	Advanced Taxation and Tax Planning	3
	International Taxation	3
	<u>Management Accounting</u>	
	Management Accounting - Business Strategy	3
	Management Accounting - Risk and Control Strategy	3
	Management Accounting - Financial Strategy	3
	Seminar in Cost and Management Accounting	3
	<u>Company Secretarial Practice</u>	
	Company Secretarial Practice	3
	Corporate Governance	3
	Corporate Administration	3
	Investment Analysis	3
	<u>Finance</u>	
	Investment Analysis	3
	Money and Banking	3
	Futures, Options and Risk Management	3
	International Finance	3
E. Practical (6 Credit)	Practical Training	6
TOTAL CREDIT HOURS		140

Source: IIUM B. Accounting (Hons.) Curriculum Handbook,

From the interviews held with IIUM's accounting students, the researcher was made aware of some other Islamic elements within the formal curriculum, namely, in the form of co-curricular courses. It is noted briefly in Table 5-9 that IIUM's students would need to complete six of such courses to be chosen from a list of sporting activities and skills¹⁰⁵. Two activities in particular are made obligatory to all students. These activities, namely, 'Halaqah 1' and 'Halaqah 2',¹⁰⁶ are usually taken up by IIUM's students during the first and second year of their study¹⁰⁷. In almost all cases, the interviewed students gave the impression that the significance of 'Halaqah' activities extends beyond its formality as a course. For instance, one student (SA07, Para. 342) explained that the activities would allow IIUM's students from different faculties to meet and to know each other. Another student (SA02, Para. 474) asserted that IIUM's students would gain benefit from lively and participative discussions held during a 'Halaqah' session.

In addition, one senior faculty member (LA02) highlighted the inclusion of Islamic values in 'Business Ethics' course. He explained that while the course had recently been introduced as an elective module, accounting students at the Kuliyyah are strongly encouraged to enrol into the course. The outline of the course includes topics on the theories and application of ethical principles from the Islamic and the secular perspectives. The course also includes general and critical discourses on the social and political environments of the economy. In addition, topics on ethical behaviour and decision-making are orientated

¹⁰⁵ A list of co-curricular courses that was made available to the researcher contained a total of 98 courses. They include a variety of sporting activities and skills such as foreign languages, arts, and management.

¹⁰⁶ 'Halaqah' is an Arabic word that literally means a circle. The term is also commonly used to refer to a gathering of people sitting in a circular arrangement who would learn and engage in a discussion about Islam. The researcher had been informed by some of the student interviewees that 'Halaqah 1 and 2' were to be renamed 'Study Circle 1 and 2'.

¹⁰⁷ A few of the student interviewees explained that for 'Halaqah' activities, the students would be divided into small groups. Each group is led by a 'naqib' or 'naqibah' (i.e., a female 'naqib') whose role is to facilitate discussion within the group. One student interviewee who was a 'naqib' remarked that various topics on Islam and other current issues would be discussed during 'Halaqah' sessions. The topics, however, are essentially based on a syllabus drafted by IIUM's Student Affairs Division.

towards the Islamic viewpoint. Therefore, the course may also be seen as part of IIUM's effort to impart Islamic values to accounting students at the university.

b) Kuliyyah required courses

The three Islam-related courses under this category specifically relate to the application of Islamic principles in the economy. This is in contrast with those that are classified as 'University required' courses, which, in the researcher's opinion, are set in the more general context of human affairs. One of the 'Kuliyyah required' courses, namely, 'Foundation of Islamic Economics', is described in its course outline as one that aims to provide the students with an understanding of Islamic economic theories and principles. The two other courses, namely, 'Fiqh for Economics I and II', consist of topics related to the application of the 'principles of Islamic jurisprudence' in economics and commerce. These courses are provided in addition to the courses on conventional economics. To some extent, this may be seen as IIUM's efforts to enable the students to make a comparison between the conventional and Islamic perspectives on economics, particularly, as regards the values underlying each perspective.

c) Department-required courses and elective concentration packages

Courses within this category essentially form the core of accounting curriculum in IIUM. The titles of the courses, however, do not seem to indicate any term that could readily be associated with Islam. The researcher had then carried out a review¹⁰⁸ on the synopses of 13 courses under this category¹⁰⁹ to find out whether they were actually devoid of any Islamic element. Based on the

¹⁰⁸ The review focused on detecting any word or term that may be associated with Islamic terms and concepts.

¹⁰⁹ There are a total of 22 courses under this category, yet only 13 course synopses were obtainable from the Department's office. Courses that had not been reviewed include: Management Information Systems, Decision Science, Laws (2 courses), Strategic Management, Organizational Behaviour, Marketing Principles, and Finance (2 courses). These courses are offered by other academic departments within the faculty.

review, only two courses were found to indicate some coverage on topics related to Islam. In particular, the course ‘Accounting Theory and Policy’ does incorporate some discussions on the development of accounting practice and its framework from an Islamic viewpoint. The other course, namely, ‘Business Finance’, contains one topic on Islamic financial management.

On the contrary, one of the elective concentration packages, namely, Islamic Accounting, seems to clearly reflect IIUM’s attempt to integrate Islam into accounting knowledge. The outlines of all its constituent courses indicate a fairly extensive coverage on the application of Islamic values and principles in the society and the economy. Three elective courses listed under this concentration package specifically relate to the practice of accounting in the context of Islamic financial dealings and Islamic institutions. One other course, namely, ‘Fiqh for Economists 3’, is an extension of the two ‘Kuliyah-required’ courses with the same heading, which focuses on the application of Islamic principles of jurisprudence in the economy.

Issues pertaining to curriculum

Issues in connection with incorporating Islamic values in accounting curriculum were explored during interviews with faculty members at the Department of Accounting. In most occasions, the faculty members were asked to comment on the researcher’s findings on the seemingly low number of Islam-related topics in the department-required courses.

A majority of the interviewed faculty members had maintained that the curriculum would play an important role in IIUM’s effort to impart Islamic values to the students. Yet, many of them agreed that they have not fully succeeded in integrating Islamic values into accounting curriculum. Nonetheless, one of the staff members contended that IIUM’s accounting curriculum remains distinguishable from others. He remarked:

“I think the way we have structured our curriculum is unique, in the

sense that, here we are producing accountants, professional accountants like any other universities, but we aim to do extra than that. So in term of the standard and level of qualification, it is the same to that which is offered in other universities. But on top of that, we want to do extra. That's why if you look at our curriculum I think you noticed that we have some courses which are not offered at other universities, and many of our courses are almost similar to other universities. So, that's why we don't name the degree programme as 'Bachelor of Islamic Accounting'; it is Bachelor of Accounting, like any other universities."

(LA05, Para. 16)

The need to conform to the profession's requirement was cited by several other faculty members as one of the main challenges in integrating Islam into the accounting curriculum. One senior lecturer (LA11, Para. 100), for instance, remarked that IIUM's accounting curriculum must, above all, be at par with that of other local universities, so that IIUM's graduates could qualify as members of the profession¹¹⁰. In a similar vein, one senior staff member (LA02, Para. 74) asserted that recent changes and development in the accounting practice had resulted in an increase in the number of accounting courses that had to be fitted within the maximum credit-hour allowed for a degree programme in IIUM. Consequently, the number of non-accounting, Islam-related courses had to be reduced, and the Department of Accounting could no longer introduce new Islam-related courses into the curriculum. Another senior lecturer, LA13, argued that this issue would be less problematic for other academic specializations within the Kuliyyah of Economics and Management Science:

"The problem, in term of accounting, is it is a professional programme. So, we have to meet the professional requirements. But, at the same time we will make an effort, if not integrating in the courses, but make the requirement that accounting students also need to take some courses from the Islamic perspective. Other degree programmes, I think, they are in a better position in incorporating Islamic perspective, as compared to accounting.

(LA13, Para. 39)

¹¹⁰ Undergraduate accounting programme at Malaysian universities are regulated by the Malaysian Institute of Accountants (MIA). Only programme that meets MIA's educational standard will be considered for accreditation, which means that the graduates may be admitted into the profession subject to 3 years practical experience. The accounting programme offered by IIUM and MMU are among those that are fully accredited by MIA.

Another major issue mentioned by the faculty members was the lack of established knowledge on Islamic accounting. One senior staff member (LA13, Para. 39), for instance, argued that it would be inappropriate to introduce undergraduate students to the concepts of Islamic accounting when many of its concepts are still matters of unresolved debates. In a similar vein, another senior faculty member (LA08, Para. 20-26) asserted that the lack of reference materials had inhibited the lecturers' effort to incorporate Islamic-related concepts into accounting curriculum. The staff member explained that many reference materials would need to be translated from Arabic, and that the lecturers might then face a challenge to bring together a variety of Islamic concepts and to determine the ways the concepts could be introduced into accounting practice.

On the other hand, several faculty members contended that the challenge in incorporating Islamic values into accounting curriculum could have come from the lecturers themselves. One senior lecturer (LA02, Para. 247), for instance, argued that there was a lack of co-ordination among lecturers at the Kuliyyah, which would have otherwise allowed them to devise an effective way to incorporate Islamic values into their teaching. In a similar vein, another senior faculty member (LA05, Para. 16 & 28), spoke about his perception of a gap¹¹¹ between accounting lecturers and those who teach Islam-related courses.

Some of the faculty members also contended that many of the lecturers at the Kuliyyah had experienced years of secular education that would have affected their ability and motivation to incorporate Islamic perspective into their areas of expertise. One senior lecturer (LA01), for instance, remarked:

“But, as I’ve mentioned to you, there might be a problem in the sense that staff who came from a secular background - if you want to use the word secular in the literal meaning, they might have difficulties or feeling of anxieties to do research on Islam and how it relates to their

¹¹¹ In describing the ‘gap’, the staff member explained that many accounting lecturers do not possess an advanced level of knowledge on Islamic principles. On the contrary, lecturers of Islamic subjects - who would possess such knowledge, are normally lacking in their understanding of the accounting practice.

various disciplines and body of knowledge. This is natural for those who actually come from non-religious background.”

(LA01, Para. 56)

Overall, the findings presented in this section have provided some indications on the role of formal curriculum in IIUM’s effort to impart Islamic values to the students. Nonetheless, the core of IIUM’s accounting curriculum remains to be founded on conventional accounting practice, hence its underlying values. IIUM’s attempt to integrate Islamic values into core accounting curriculum appears to have been held back by the profession’s hegemony over accounting education, namely, through standardization and accreditation.

Undergraduate accounting curriculum in MMU

As discussed earlier in this chapter, MMU’s educational orientation was found to generally emphasize academic excellence and personal achievement. Accordingly, accounting education at the university is largely focused on providing the students with the knowledge and skills that are essentials for practising accounting. Accounting curriculum that is delivered at MMU may thus be expected to reflect such focus.

The list of courses in MMU’s Bachelor of Accounting degree, as depicted in Table 5-10, provides an overview of accounting curriculum at the university. In total, students need to complete 45 courses that carry 146 credit hours. The courses are classified as university subjects¹¹² (7 courses), foundation subjects¹¹³ (9 courses), major subjects (25 courses including practical training) and elective subjects (5 courses).

¹¹² These subjects are made compulsory for MMU’s students of all degree specializations.

¹¹³ Subjects under this heading are compulsory for students in the Faculty of Management.

As with the case of IIUM, the researcher initially examined the title of all the courses in MMU's accounting curriculum¹¹⁴. In general, the curriculum seems to be dominated by courses related to accounting techniques¹¹⁵. However, the title of three courses - denoted with asterisks in Table 5-10, seems to suggest some extent of coverage on ethics/moral and religious values. Two of these courses (i.e., Islamic Studies and Moral and Ethics) are listed as 'university subjects', which are made compulsory to all students. Each student, however, need to take up only one of these courses¹¹⁶. Another course (i.e., Professional Ethics) comes from the list of 'Major subjects', which make up the core of MMU's accounting curriculum. A further review was conducted on the outlines of these courses.

The inclusion of compulsory 'Moral and Ethics' and 'Islamic Studies' courses, in the researcher's view, seems to indicate MMU's effort to foster ethical development of its students through the formal curriculum. Yet, it could not be established whether these courses were made compulsory merely in compliance with the requirement set by the Ministry of Education. Nonetheless, there remains the possibility that both courses would have played a role in the university's effort to instil moral values into the students.

The course outline for 'Moral and Ethics' indicates a coverage on topics such as universal morality and moral issues, theories of value systems, values within religion and other beliefs, and business ethics. On the other hand, the course outline for 'Islamic Studies' indicates a religious perspective on values and morality. The course covers topics such Islam as a way of life, Islamic

¹¹⁴ In particular, a search was conducted for subjects which title contains words or terms that could be associated with ethics, moral and religion.

¹¹⁵ The researcher acknowledges that accounting practice in its present form, namely, by way of its association with capitalistic ideals, is not completely value free. Thus, MMU's emphasis on the learning of accounting techniques could have constituted an endorsement of the values that are inherent in modern accounting practice.

¹¹⁶ As was discussed in Chapter 3, it is a requirement by the Malaysian government that a course on Islamic Studies be made compulsory to all Muslim students. Non-Muslim students, on the other hand, are required to take up a course on Moral and Ethics. A student may choose to take up both courses if they so wish, although this would be very unlikely at a fee-paying university such as MMU.

epistemology and axiology, and the application of Islamic principles in political, social and personal lives.

In several interviews with MMU's accounting students, the researcher was made aware of the significance of a course called 'Malaysian Studies' in the university's effort to promote diversity among its students. One of the course's main objectives, as stated in its outline, is to introduce the students to Malaysia's history and its political and social structure. The course is also aimed toward increasing the students' appreciation of the country's social and political stability, and their awareness of a citizen's responsibilities. One of the students (SB04, Para. 133-143) explained that the course would be delivered in a way that encourages communication and integration among students of various cultural background and values. In a similar vein, another student (SB03, Para. 110), asserted that the course would allow MMU's students to put aside their cultural differences and to learn to respect each other.

The course 'Professional Ethics', on the other hand, specifically focuses on ethical issues in accounting profession. The outline of the course states the objective of providing the students with an understanding of the profession's values and codes of conduct, and the ability to make sound ethical judgement. The course would introduce the students to the ethics environment in a business setting, the roles of professional accountants, and ethical decision-making techniques such as stakeholder impact analysis. It appears to the researcher, however, that the course would essentially expose the students to a legalistic perspective on ethical issues. The reason for this is that the majority of topics covered in the course seem to revolve around the profession's code of conduct, by-laws, and the code of corporate governance.

Table 5-10: Course Structure for Bachelor of Accounting (MMU)

Course Type	Course Name	Credit hours
A. University Subjects (18 Credit)	Malaysian studies	3
	Preparatory Management English	3
	Managerial Communication	3
	*Islamic Studies OR *Moral and Ethics	3
	Bahasa Malaysia (Malaysian language)	3
	Introduction to Cyberpreneurship	1
	AND One co-curriculum course (i.e., sports or language courses offered at the university)	2
B. Foundation Subjects (29 Credit)	Management	3
	Microeconomics	3
	Fundamentals of Financial Accounting	4
	Quantitative Analysis	3
	Macroeconomics	3
	Management Accounting 1	3
	Financial Accounting and Reporting 1	4
	Principles of Finance	3
	Language for Occupational Purposes	3
C. Major Subjects (84 Credit) - Includes Practical Training	Financial Accounting and Reporting 2	4
	Business Law	3
	Principles of Marketing	3
	Accounting Information Systems 1	3
	Public Sector Accounting	3
	Corporate Finance	3
	Human Resource Management	3
	Auditing	3
	Taxation 1	3
	Management Accounting 2	3
	Advanced Auditing	4
	Practical Training	6
	Taxation 2	3
	Corporate Accounting 1	4
	Accounting Information Systems 2	3
	*Professional Ethics	3
	Company Law and Secretarial Practice	3
	Strategy	3
	Securities Investment and Portfolio Management	3
	Accounting Theory	3
	Advanced Management Accounting	4
	Advanced Taxation	3
	Advanced Accounting Information Systems	4
	Corporate Accounting 2	4
	Management Decision Science	3

Table 5-10 (cont.): Course Structure for Bachelor of Accounting (MMU)

D. Elective Subjects (15 Credit) - Students to choose any 5 subjects	Internal Auditing	3
	International Accounting	3
	Clear Thinking	3
	Knowledge Economy	3
	E-Commerce	3
	Technology Management	3
	Research Project 1	3
	Research Project 2	3
	E-Auditing	3
	Production and Operation Management	3
	Accounting Seminar	3
	Financial Statement Analysis	3
	Enterprise Resource Planning	3
	Management Consultancy	3
Non-Accounting subjects offered in the Faculty of Management		3
TOTAL CREDIT HOURS		146

Source: Bachelor of Accounting (Hons.) Curriculum Handbook,
MMU's Faculty of Management, May 2005

In addition to the aforementioned, three audit-related courses, namely, Auditing, Advanced Auditing, and Internal Audit, are found to incorporate some topics on ethics¹¹⁷. The outlines of each of these courses include the objective of enabling the students to act ethically. As with the case of 'Professional Ethics', all the three courses appear to confine its discussion on ethical issues in auditing from a legalistic perspective. In particular, the students are to be exposed to the auditor's code of ethical conduct and other legislations related to auditing practice.

In addition to the classroom-based courses, some of the interviewed faculty members explained that the students would also gain real-life exposure to professional values via practical training¹¹⁸. One senior faculty member

¹¹⁷ A review was conducted on the outlines and learning outcomes of 27 courses delivered by the Accounting Unit. This includes 3 Foundation courses, 17 Major courses, and 7 Electives that are specifically related to accounting. During the review, a search was carried out for words that may be associated with ethics, moral, or religion.

¹¹⁸ Practical training, which comes under the category of Major subjects, refers to a six-month internship at local audit firms.

(LB01), for instance, asserted that he believed the students would benefit more by learning about professional values from practicing auditors. In a similar vein, another lecturer (LB05, Para. 36-52), argued that practical experience would supplement the 'book-based knowledge' that the students would have gained in the classroom. She further explained that for this reason, MMU's students would need to have completed the 'Professional Ethics' course prior to undergoing their internship at audit firms.

Issues pertaining to curriculum

The interviewed faculty members in MMU have raised some issues pertaining to accounting curriculum, but none of the issues were related to imparting values or developing the students' moral character. Issues that were mentioned generally pertain to the challenges faced by MMU to keep abreast with development in the economy (LB03, Para. 27) and to sustain its competitive edge (LB04, Para. 33).

To sum up, the accounting curriculum at MMU appears to be exclusively directed toward providing the students with the skills and expertise that are normally expected of a member of the accounting profession. Nonetheless, the presence of several courses that include topics on ethics seems to suggest that MMU, albeit to a much lesser extent than that of IIUM, does make an effort to develop the students' moral character through the curriculum.

5.2.2 The role of accounting educators

IIUM's lecturers and the notion of a 'Murabbi'

In nearly all interviews with IIUM's faculty members, it appears to the researcher that imparting Islamic values was regarded as among their main responsibilities, in addition to teaching and research. The role of IIUM's lecturers seems to be constructed around the notion of a 'murabbi'¹¹⁹. One senior faculty member (LA01), who was the first to be interviewed, made the following remark as regards IIUM's emphasis on the idea of a lecturer as 'murabbi':

"You should go and ask all lecturers in this Kuliyyah, I can assure you that they can actually explain to you what is murabbi; at least they know what murabbi is. If they cannot explain in the ideal understanding or meaning of murabbi, at least they have been familiarized with this term - murabbi, not just as a typical or traditional lecturer."

(LA01, Para. 86)

The researcher's further exploration on the roles of IIUM's lecturers was essentially guided by the notion of 'murabbi'. Therefore, the findings presented in this section revolve around how the notion was defined and put into practice by IIUM's accounting lecturers.

Defining a 'Murabbi'

There appears to be some variations in the way 'murabbi' was defined by the faculty members. Nonetheless, there was generally a consensus among them that the notion of 'murabbi' extends beyond a lecturer's duties in the conventional sense, namely, to deliver teaching in classroom and to conduct

¹¹⁹ The word 'murabbi' in Arabic literally means a patron, guardian, or superior (Muslim Internet Dictionary, 2008). The notion of teachers as 'murabbi', however, is attributed to the works of Al-Ghazali (d. 1111 C.E.).

research. In response to the researcher's question on what 'murabbi' actually means, a senior lecturer (LA01) remarked:

"Murabbi actually, literally, means a teacher, but murabbi has a meaning beyond the traditional understanding of the role as a teacher. Because, as a murabbi, their fundamental role is not only imparting knowledge but their role is also as a role model, to impart values, virtues to the students, and most importantly, their role is an agent of God in this world, as a khalifah, as one that propagates the Islamic ideals and principles to the students. So, in other words, as murabbi, the teacher needs to ensure that not only they transmit the knowledge through words, but also, they have to have a good moral conduct themselves. They have to become a good role model for the students to emulate, for the students to look up on them."

(LA01, Para.86)

On the other hand, another senior lecturer (LA11) highlighted the element of compassion, and pastoral care, that the concept of 'murabbi' would encompass:

"Murabbi is a 'pendidik' {i.e., an educator}, and a 'pendidik' will see the students as their own children. We can also be a counsellor. You are everything in the class, students will come and meet you not only when they have academic problems. Although you are a lecturer, they might have some social problems, so you must tackle all these. That's the concept of lecturer as a murabbi - going beyond the boundary of academic."

(LA11, Para.167)

In addition, one senior staff member (LA13) explained that a 'murabbi' may be described in term of the responsibility to nurture the students' moral character:

"We teach them not only how to be good in studies, but we also teach them how to be good in character, in behaviour, and so on. So you cannot just assume the job of, like, you as professor, just go to class and teach, disregarding whether the students are coming to class or not. We have to really build the individual in totality, not just in term of giving knowledge to them. So, that's a murabbi."

(LA13, Para. 75)

In the researcher's view, the varied definitions may have indicated the many roles that IIUM's lecturers would have to assume in order to become a 'murabbi'. To obtain further insights on the matter, the staff members were asked to describe their major responsibilities, particularly, in respect of assuming the role of a 'murabbi'. These responsibilities are described next.

a) To impart Islamic values

Some of the interviewed faculty members asserted that IIUM's lecturers would try to incorporate Islamic perspective in their teaching. One senior lecturer (LA02, Para. 182), for instance, explained that the lecturers might do so even if the course outline did not specifically address any topic from the Islamic perspective. The staff member, however, admitted that in such a case this would largely depend on the lecturers' knowledge on Islam. Another senior staff member (LA05, Para. 28) asserted that the lecturers would at least try to identify within the course that they teach any aspect that is value-laden, and to make the students aware of the values.

In addition, several faculty members explained that IIUM's lecturers would also encourage the students to practice Islam in their daily life. One lecturer (LA06, Para 953-954), for instance, asserted that lecturers would generally advise the students to observe the manners of a good Muslim, whereas non-Muslim students would be encouraged to embrace good values. Apart from the general advices, one senior lecturer (LA10, Para. 87) explained that several staff members at the Kuliyyah have been known to provide their students with counsel and advices on religious matters.

The faculty members' assertion on their role to impart Islamic values appears to be corroborated by the students. Nearly all of the interviewed accounting students maintained that their lecturers would generally try to discuss some topics from the Islamic viewpoint. One senior student (SA19, Para. 188), for instance, asserted that she had found all her lecturers to have made

such attempt. Another senior student (SA03, Para. 236) explained that based on her observation, most of her lecturers would conclude their teaching for the semester with some parting advice that generally encourage the students to embrace Islamic values.

b) To exemplify the characters of a good Muslim

Some of the interviewed faculty members explained that IIUM's lecturers would also be expected to exemplify the characters of a good Muslim¹²⁰. One of the staff members (LA07) explained that IIUM's lecturers would need to become a role model for the students to emulate:

“You {i.e., IIUM's lecturers} are a role model. So, if you don't portray yourself as a good Muslim, then how can you expect the students to be as such, because, the students would look upon you. The students could say - Oh, this lecturer came late to the class, so why should I be punctual in my class?”

(LA07, Para. 642)

In a similar vein, another staff member (LA06, Para. 571-589) asserted that due to their responsibility to become a role model, IIUM's lecturers would need to take care of their general appearance, namely, by adhering to the university's dress code¹²¹. On the other hand, one senior lecturer (LA11, Para. 173) asserted that such responsibility would require IIUM's lecturers to have good fundamental knowledge on Islam. The staff member contended that it is only with such knowledge that the lecturers are able to guide their students on matters pertaining to their obligations as a Muslim, such as observing the daily prayers¹²².

¹²⁰ It was not made clear to the researcher, however, whether non-Muslim teaching staff would also be expected to display such character. In addition, due to the constraint of time, the researcher had not asked for further elaboration on the notion of a 'good Muslim'. It may be argued, however, that such notion can be interpreted as someone who observes Islamic teachings in his or her life.

¹²¹ Further discussion on IIUM's dress code will be provided in the Section 5.2.3.

¹²² During the fieldwork, the researcher had taken part in the daily congregational prayers held at a prayer room within the Kuliyyah's building. The researcher had observed that each time, a member of the teaching staff assumed the role of 'imam', or the one who leads the prayer.

In the majority of interviews with IIUM's students, it appeared to the researcher that the students perceive their lecturers as respected figures. More specifically, however, the students seem to hold more respect for lecturers who were perceived as knowledgeable in Islam, and those who were able to incorporate Islamic values in their teaching. The students would also have much respect for lecturers whose appearance and behaviour were perceived to be in line with Islamic teachings. Two of the students (SA08, Para. 272; SA17, Para. 460), for instance, explained that the lecturers that they respect the most were the ones who had constantly reminded them of their responsibilities as a Muslim. On the other hand, lecturers whose conducts are seen contrary to Islamic teachings would risk losing the students' respect. One senior student (SA23, Para. 319), for instance, asserted that due to one particular 'incident'¹²³, she had no longer hold much respect for one of her lecturers.

c) To enforce discipline

IIUM's lecturers, to some extent, would also be expected to assist in the enforcement of the university's rules and regulations, especially, as regards the dress code¹²⁴. However, there were different opinions among the interviewed staff members on the extent to which they would take on such role. One of the senior lecturers (LA08, Para 75) explained that IIUM's teaching staff have the power to take certain action¹²⁵ if their students were found to breach the disciplinary rules, such as non-observant of the dress code. According to the staff member, by doing so the lecturer would have assisted the university in its effort to preserve an Islamic environment¹²⁶. On the other hand, another senior

¹²³ The incident related by the student was an occasion in which she saw a male lecturer insisting on shaking the hands of a young lady. The student believed that such physical contact is deemed inappropriate in Islam.

¹²⁴ A more detailed discussion on IIUM's dress code will be provided in Section 5.2.3.

¹²⁵ The same lecturer also explained that, in most instances, the action being taken is to report the students to IIUM's disciplinary authority.

¹²⁶ A more detailed description on IIUM's rules and regulations and their role in creating an Islamic environment may be found in Section 5.2.3.

lecturer (LA10, Para. 63) asserted that she would not be so keen on reprimanding students for violation of the dress code, unless the violation could be deemed as too serious.

It has also emerged during the student interviews that some of the lecturers have taken an active part to enforce IIUM's dress code. One of the students (SA15, Para. 167), for instance, asserted that a few of her lecturers were rather strict about the students' appearance when they attend the class. In a similar vein, one senior student (SA08, Para 469) highlighted the case of one lecturer at the Kuliyyah who was known to have taken the matter rather seriously. According to the student, the lecturer would ask any student who did not comply with IIUM's dress code to leave the classroom.

Issues in relation to being a 'Murabbi'

The many roles that IIUM's accounting lecturers would have to assume, in the researcher's view, would have been fairly demanding. Therefore, issues in relation to fulfilling such roles were further explored with the faculty members. In general, mentions had been made of issues regarding time constraint, and the commitment and capability of the individual lecturers.

a) Time constraint

Some of the interviewed lecturers had spoken about the difficulty to juggle between the daily tasks of a lecturer and the expanded roles of a 'murabbi'. According to one of the senior lecturers (LA02, Para. 116), it is particularly challenging for accounting lecturers, as they would already need to cope with many recent changes in the accounting practice. Another senior lecturer (LA13, Para. 75) asserted that the teaching staff would have very limited opportunity to interact more closely with the students due to the constraint of time.

The constraint of time faced by IIUM's lecturers, as argued by one senior staff member lecturers (LA10), would require them to prioritize their responsibilities. The staff member argued that IIUM lecturers must firstly focus on performing their conventional tasks, namely, those related to teaching, research, and administration. She contended that the performance of these duties would constitute the initial steps on becoming a 'murabbi', and that she was concerned that such duties could have easily been neglected:

"That {i.e., the idea of a Murabbi} is the ideal, you know. I mean, I would be very scared to label myself as a murabbi, I think. It needs a lot more work to get to the level of murabbi, but it's good to remind us. But, at the end of the day, lecturers only have how many hours? We have research duties, administrative duties, teaching, and preparation for teaching itself. And that can, I mean the other aspects of education, can basically be overlooked or neglected due to the real time constraint."

(LA10, Para. 87)

b) Commitment and capability

Another major issue with regard to becoming a 'murabbi' seems to revolve around the commitment and capability of the individual lecturer. Some of the interviewed faculty members asserted that not all lecturers at the Kuliyyah would be willing to commit themselves to the idea of a 'murabbi'. One of the senior lecturers (LA01, Para. 56), for instance, explained that some lecturers might be hesitant to incorporate Islamic values in their teaching. He argued that this would be more common among staff members whose educational experience was secularly-orientated, or those who came from a non-religious background. In a similar vein, another senior lecturer (LA05, Para. 88) acknowledged the varied levels of commitment among the lecturers. However, the staff member contended that he believed more than half of the lecturers at the Kuliyyah are committed to IIUM's mission and vision.

Several faculty members had also indicated that some lecturers might be less able to understand the notion of a 'murabbi' and to assume its many roles. One lecturer (LA09, Para. 44-50), for instance, asserted that newly-recruited

staff members might require time to adapt with IIUM's environment, especially, as regards the expectations placed on the lecturers. On the other hand, one senior lecturer (LA05, Para. 28) explained that some lecturers might find it difficult to incorporate Islamic values into their areas of expertise. He contended that such difficulty might not only be faced by lecturers who had been educated in a secular context but also by those who had graduated from IIUM. On another note, one senior faculty member (LA10, Para. 87) argued that not all lecturers would have a natural liking to offer counsel to the students, something that she believed a 'murabbi' is expected to provide.

Mentions were also made of the measures that IIUM has taken to improve the lecturers' commitment and capability. One of the cited measures concerned the staffing process, which would include some forms of assessment¹²⁷ of the candidate's knowledge and commitment to Islam. Newly recruited staff members would also be asked to attend an orientation programme that introduces them to IIUM's mission, values, and rules and regulations. In addition, there is also a requirement for new lecturers¹²⁸ to obtain a postgraduate diploma in Islamic Revealed Knowledge. Apart from these measures, which are targeted at new staff members, a series of programmes and discourses would also be held for all staff at the Kuliyyah, such as the annual Islamic Enhancement Programme (IEP)¹²⁹ and regularly held seminars. These events, according to one of the senior faculty members (LA11, Para. 191), were meant to keep the lecturers constantly aware of their responsibilities.

¹²⁷ Three of the interviewed staff members have had the experience of sitting on the recruitment panel. It was explained to the researcher that a candidate may simply be asked general questions about the candidate's involvement in Islamic organizations, or about any book on Islam that the candidate had read. Female candidate would also need to observe the 'Islamic' dress code, including wearing a head-cover. It was not made clear to the researcher, however, whether assessment on these aspects would also apply to non-Muslim candidates.

¹²⁸ The researcher was informed that this requirement was meant to enable the newly recruited lecturers to obtain an understanding of the foundation of Islamic principles, values and worldview. It was expected that the lecturers would then be able to incorporate Islamic perspective into their area of expertise. Certain new staff members, however, are exempted from such requirement, namely, those appointed at a senior position, and those who had graduated from IIUM. The postgraduate diploma is a part-time programme run by the Kuliyyah of Islamic Revealed Knowledge (IRK).

¹²⁹ The researcher was informed that the IEP event is normally held away from IIUM's campus. It is an annual programme that lasts for 2-3 days, comprising a series of seminars and discussions on issues related to fulfilling the mission the Kuliyyah and IIUM.

In conclusion, the notion of ‘murabbi’, as it is construed by the interviewed lecturers at IIUM, includes an inherent responsibility for IIUM educators to play an active role in developing the students’ moral character. The educators, however, seem to have faced challenges in fulfilling such role. In particular, there were issues pertaining to time constraint and the level of commitment and capability of the individual lecturers.

MMU: The role of accounting educators

The general context of education in MMU, as discussed in the earlier sections of this chapter, is mainly characterized by the pursuit of academic excellence and progress in the ‘material’¹³⁰ sense. Apart from this, there was little indication that the university would have directly emphasized a particular set of values to the students. However, based on the interviews held with the teaching staff at the Faculty of Management, it is likely that MMU would have promoted some distinct values, albeit in an indirect manner. In this section, it will be further revealed that there were differing opinions among the educators regarding their responsibility to impart values to the students, and more particularly, to instil moral character.

Differing views

The role of MMU’s lecturers, according to almost all the interviewed faculty members, is mainly confined to research and teaching responsibilities. One senior lecturer (LB02, Para. 13), for instance, asserted that the Faculty of Management has made it clear that all lecturers are expected to excel in teaching and research. In a similar vein, another faculty member (LB04, Para.

¹³⁰ The researcher’s use of the term ‘material’ to describe MMU’s educational context is mainly to emphasize its distinctiveness from that of IIUM, in which there is some degree of emphasis on a ‘spiritual’ dimension.

27) remarked that it is the university's main concern that the lecturers would regularly publish research articles in high-ranked international journals.

As regards the role of accounting educators in imparting values to the students, the interviewed faculty members seem to have held different views. One of the lecturers (LB03, Para. 117-123), for instance, maintained that other than encouraging the students to excel academically, lecturers would have no right to impose any values on the students. He contended that only the students' 'guardians' (i.e., parents) would have such right. The staff member also believed that individuals studying at universities are mature enough to think and to decide for themselves.

On the other hand, one senior faculty member (LB02) asserted that some lecturers in the Faculty, including herself, are willing to play a role in imparting values to the students. It appears, however, that the staff member was mainly talking about encouraging the students to excel academically, hence the emphasis on achievement:

"Yes, again it {i.e., giving advice} depends on the lecturers, you know. Sometimes, like if you talk too much, they'll say "This lecturer is nagging, it's like my mother", you see. So, I don't do it often, I probably do it, like twice in a semester, things like that, you know. Like, in the first, normally in the first few weeks they {i.e., the students} are quite OK but when it comes after the break {i.e., half-semester vacation} and all that, their motivation starts to go down. At that time probably we could use that {i.e., words of advice} and, you know, I presume not only me, I presume many other lecturers also did that, you know. But probably the approach, of course, should be different."

(LB02, Para. 117)

Nonetheless, two of the interviewed faculty members seem to believe that accounting educators should be more involved in encouraging the students to embrace good values, such as integrity. One of the lecturers (LB05), for instance, remarked:

"Yes, definitely, we {i.e., lecturers} should provide good training and

lead the students to become good individuals, individuals with integrity. As I've said, first of all, it is more important that one develops oneself, mentally. So, then, only then we can put the educational knowledge to good use. Otherwise, the educational knowledge will lie on one side, the individual working will be working in some other side, I mean, in a very different angle. So, definitely, good teachers would teach the students positively, and in making the students look at the positive side of education, positive side of the knowledge that they have gained. It's definitely very important, which is what the teachers can do."

(LB05, Para. 136)

The same staff member further argued that lecturers of certain courses, namely, Auditing and Professional Ethics, would be directly responsible to impart ethical and professional values to the students.

Another staff member (LB04, Para. 189) who supported the idea of lecturer's involvement in imparting values, however, argued that there would also be a need for an institution-wide effort. She contended that the university needed to do more to promote ethical values such as academic integrity, which she believed was lacking among MMU's students. Yet, the staff member asserted that the lecturers could still take some initiative on their own:

"Well, like what I do is, like, I know plagiarism is a big thing happening among students, {so} I do include originality, referencing, into my marking scheme for assignments, and that helps reduce it {i.e., plagiarism} by quite a lot. We just have to work within the rules that we have, right? You can control their behaviour through whatever marks that we reward them."

(LB04, Para. 219)

Providing some guidance on values

Despite the seemingly different views among the interviewed faculty members, it appears to the researcher that MMU's accounting educators could have been indirectly guiding the students toward certain values. Most of these values have also emerged during the researcher's attempt to explore the values

that could have been promoted - indirectly, within the general context of education in MMU.

a) Encouraging the students to become self-reliant

Most of the interviewed lecturers from FOM had maintained that they would encourage their students to become self-reliant, namely, to be capable of independent learning. One of the lecturers (LB03, Para. 75), for instance, remarked:

“I’ve always told the students that, whatever that is being taught in class would be just a few percent of the total contribution {i.e., of learning}, OK. The remaining would be based on their effort, because the environment of this university, we are not spoon-feeding. We are not really giving everything to the students, OK, {such as} the students just receive everything from us, no, no such thing.”

(LB03, Para. 75)

In a similar vein, one senior lecturer (LB02, Para. 81-99) asserted that she would normally leave it to her students to decide whether they would want to attend her classes. The staff member explained that while MMU imposed a rule on minimum class attendance¹³¹, she would not be so keen on enforcing such rule. The staff member believed that students should be allowed to use their own judgment, namely, in deciding whether attending a lecture or tutorial would be beneficial to them. Another lecturer who shared the same view (LB04, Para. 243), however, felt that some students had abused the freedom accorded to them by their lecturers and ended up missing too many classes.

¹³¹ The staff member explained that according to MMU’s regulation a student may be barred from writing the final examination if the student’s class attendance is below the minimum requirement.

b) Fostering staff-student communication

In nearly all interviews with the faculty members, the researcher had gained the impression that accounting students in MMU were encouraged to communicate openly with their lecturers. As asserted by one staff member (LB03, Para. 93), in addition to the ‘formal’ relationship within the classroom, lecturers would also need to establish a ‘less formal’ relationship with their students. The staff member explained that the latter could be done by getting involved in the activities organized by their students. In addition, the benefit of a closer interaction between lecturers and students was also highlighted by another lecturer (LB05), who remarked:

“At university level, teachers are more like friends to the students, rather than teachers as such. So, motivating them positively, making them look at the right side of knowledge, right side of education, teachers can do it better than anybody else.”

(LB05, Para. 136)

It has also emerged from several interviews with MMU’s accounting students that they had generally found it easy to communicate with their lecturers. One senior student (SB04, Para. 561), for instance, explained that lecturers in FOM would usually make it easy for the students to meet them for consultation, including during outside of the lecturers designated consultation hour¹³².

c) Supporting diversity

MMU’s lecturers would have also played a role in supporting diversity among the students, as well as to encourage interaction between the various cultural groups within the student population. One of the faculty members

¹³² Further description on the students’ view as regards staff-student communication will be provided in Section 5.2.3.

(LB03, Para. 129), for instance, argued that MMU's students would gain much benefit from MMU's social environment, in which there are students from various cultural backgrounds. The staff member also believed that the students should be encouraged to interact with each other. Another staff member (LB04, Para. 45), on the other hand, asserted that the diversity among MMU's students would also mean that lecturers should focus on encouraging the students to recognize and develop their individual qualities.

In several interviews with MMU's students, mentions have been made of a few examples where MMU's lecturers had been facilitating interaction between students of a diverse cultural background. One senior student (SB05, Para. 242), for example, asserted that his lecturers would strongly encourage the students to mix around and to interact with different kinds of people. In a similar vein, another student (SB03, Para. 86) recounted his experience where some lecturers specifically asked the students to form groups that comprised of different ethnicities for their essay assignment. The student believed this was one way MMU's educators had actually played a role in facilitating interaction amongst the various cultural groups.

“They {i.e., lecturers} do impose that, yeah, that's a very good idea, because that actually tells them {i.e., the students} ‘Oh, we must mix with the others’. So, that is the point where they {i.e., the lecturers} come in, you see. Otherwise, if the lecturer is a bit relaxed on that matter, then they {i.e., the students} will look for their own group.”

(LB05, Para. 136)

Issues regarding the role of educators in MMU

As presented earlier in this section, the role of MMU's educators, namely, in the way it was described by the staff interviewees, was mainly defined in the context of teaching and research. Hence, the issues that were raised by them are mostly concerned with effective teaching. One of the lecturers (LB05, Para. 294-298), for instance, expressed her concern that some teaching staff members

in FOM, especially those who have just joined the academia, did not seem to have proper training and thus unable to teach effectively. Another lecturer (LB02, Para. 181), on the other hand, asserted that the issue regarding the lecturers' teaching effectiveness was mainly due to having too many students in the classroom, which in turn was caused by the lack of lecturing facilities in the Faculty.

In general, the role of accounting educators in MMU, particularly, as regards developing the students' moral character, seems less evident than that of their counterparts in IIUM. There were differing opinions among MMU's lecturers on the extent of their responsibility to impart values. In spite of this, there were some indications that the lecturers have actually played a part in guiding their students toward certain values that are subtly promoted within the general context of education in MMU.

5.2.3 Values in the university's general environment

IIUM: Establishing an 'Islamic' environment

In nearly all the interviews held with faculty members and students, the general environment within IIUM was described as 'Islamic'. One senior lecturer (LA01), for instance, remarked:

"From my experience as a student of the university, the environment is very, one way or another, very Islamic. Even though, of course we cannot expect an ideal Islamic environment, but you cannot find the same environment elsewhere. The environment here, I would agree that it is more Islamic, in one sense."

(LA01, Para. 104)

In a similar vein, another senior lecturer (LA11, Para. 86) asserted that the notion of an 'Islamic' environment - within the particular context of IIUM, would mean that the whole aspect of education at the university, including its objectives and contents are integrated with Islamic ideals. According to another lecturer (LA06), the 'Islamic' environment in IIUM refers to the integration of Islam into the university's academic endeavour and its attempt to promote Islam as the way of life:

"I believe in IIUM, what makes us different from other universities, is in the sense that we have an aim of integrating Islam into all the knowledge that we actually offer to our students. We try to portray that Islam is the way of life, that all knowledge is actually regarding Islam. So, that's why we try, as much as possible, to incorporate Islamic teaching into our subjects. I think that makes us very different."

(LA06, Para. 18)

IIUM's emphasis on creating and sustaining an 'Islamic environment' could be described in the way the various aspects within its general environment were made to reflect the values of Islam. While it would not be possible to distinguish

all the aspects that would have been manipulated for such purpose, there are four aspects that, in the researcher's opinion, were most salient. This is mainly based on the recurring mentions made of them during interviews with IIUM's staff and students, and the researcher's observation during the fieldwork.

a) Rules and regulations

In nearly all interviews with IIUM's students, their conceptualization of 'Islamic' environment in IIUM had mainly revolved around two provisions in the university's rules, namely, the dress code, and segregation between males and females. Based on the researcher's observation around IIUM's campus, it is likely that these two provisions are deemed important as they govern some of the more noticeable aspects¹³³ within the university's general (i.e., social) environment. In addition, these provisions would also reflect IIUM's emphasis on formal rules and regulations to create and sustain an 'Islamic' environment.

A general review that was carried out on the main provisions within IIUM's student rules provided further indication of the university's use of rules and regulations to establish an 'Islamic' environment. In one of the general clauses (Table 5-11), specific reference to 'Islamic Shariah'¹³⁴ was made in defining the conducts expected of IIUM's students¹³⁵. The rules on dress code and mixing between genders, however, appear to be more strongly emphasized. This is reflected in the stipulation made on these matters in the Standing Order provision of IIUM's rules, which is depicted in Figure 5-1.

¹³³ Upon the researcher's entry into IIUM's main campus, among the first things that had been noted in its environment was that all the ladies were wearing a head-cover, and there were separate seating arrangements for men and women in public places such as the library and the cafeteria.

¹³⁴ 'Shariah' (also Shari'a) is defined as 'the laws of Islam in any recognized Sunni Mazhab' (IIUM Students Discipline Rules 2004, preliminary, Para. 2).

¹³⁵ One of the implications from this clause, in the researcher's opinion, is the need for the students to have a certain level of knowledge on the Islamic Shariah. Regarding this, it was explained by several student interviewees that all students entering IIUM would initially be assessed on their proficiency in Islamic fundamental knowledge. Remedial classes would be provided for students who had not met the expected level of proficiency.

Table 5-11: IIUM Student Rules - General Clause (3)

- (i) Muslim students shall not act contrary to the Islamic code of conduct as prescribed by the Shariah or neglect Islamic duties which are obligatory upon them in private or in public within or outside the University.
- (ii) Non-Muslim students shall be required to respect the Islamic code of conduct and not act in any way, which may be interpreted as disrespectful to Islam.

General Rule, IIUM Student Discipline Rules, 2004

Figure 5-1: Standing Order in IIUM Student Rules

Standing Order on Conduct and University Dress Code

The education at the University is aimed not only at developing academic of intellectual properties of the Students. The moral and character building objective is a very important part of the curriculum. It is in fact a primary concern of education seen from the Islamic perspective, in so far as Islam looks at human personality as an integrated whole, consisting of physical, emotional, intellectual, spiritual and social dimensions. In the University, the integration of knowledge with morality, professionalism with ethics and academic excellence with spiritual virtues constitute our vision of education based on Islamic tradition of the quest for knowledge that the Quran and the Sunnah have implanted in Islamic civilisation.

The proper relationship between the opposite sexes and the acceptable attire of the Students are part and parcel of the University's identity and accordingly the same should be clearly defined. As an Islamic University, the University expects the Students to observe the values and norms or moral propriety, decent behaviour and respectable attire that together reflect the identity that the University wishes to project and nurture. The following Orders, in addition to the existing ones, are meant to reinforce the important of the above objectives and help the Students to live up and uphold the high level of Islamic adab (manners and ethics) and decent behaviour.

Standing Order, IIUM Student Discipline Rules, 2004

1- The dress code

While it is not uncommon for universities in Malaysia to have certain regulations on student attire¹³⁶, IIUM's dress code appears to be more strongly emphasized to its students, especially female Muslim students¹³⁷. Although students of both genders are generally required to wear clothes that cover their 'aurah'¹³⁸, the dress code for female students has been specified in rather great detail. Some of the specific requirements for female Muslim students, namely, as stipulated in IIUM's Student Rules (Standing Order), are that:

- a) the clothes must not be tight fitting;
- b) the clothes must not be transparent or revealing;
- c) any skirts or sarongs worn must be loose, without slit, and of a length covering the ankles;
- d) they must wear a head-cover that properly covers the head, and not revealing the hair, neck, chest and shoulders.

IIUM also provides pictured examples of the approved attire¹³⁹, such as depicted in Figure 5-2.

¹³⁶ The presence of some forms of rules governing the attire of students at educational institutions, in the researcher's opinion, reflects the socio-cultural context of Malaysia, in which the society in general takes a conservative view on the matter.

¹³⁷ Female Muslim staff members are not specifically bound by these rules. Yet, they are expected to support the university's policies, especially those that are deemed a display of IIUM's Islamic orientation (Rule 3a of Staff Disciplinary Rules, 2005).

¹³⁸ The term 'Aurah' in Islam refers to the body parts that must be covered while in public and during prayers. Differences exist among Muslim scholars as regards a woman's 'aurah'. The position adopted by IIUM on this matter, in the researcher's view, is moderately conservative. This may be contrasted with the stricter interpretation that a woman must cover the whole of her body and face, and the more liberal view that rejects any strict guideline on the matter.

¹³⁹ IIUM provides pictured examples of the approved attire for male and female students, as well as Muslims and non-Muslims. The example provided in this section was chosen mainly to support the point that the researcher was trying to make.

Figure 5-2: Example of Approved Attire for Female Muslim Students in IIUM



Courtesy of IIUM's Legal Division

One of the senior lecturers (LA01, Para. 98) argued that IIUM's dress code is expected to play an important role in the university's effort to create and preserve an educational environment that reflects the ideals of Islam. The staff member, however, contended that the dress code would constitute only one aspect in IIUM's much broader educational aim, namely, to develop the students' morality in accordance to Islam. In a similar vein, another staff member (LA07, Para. 562) remarked that the underlying importance of the dress code is that it is expected to make IIUM's students become more aware of the importance of a proper outer appearance, namely, one that reflects their identity as a Muslim.

On the other hand, some of the interviewed faculty members were concerned that not all IIUM's students would be able to embrace the values that underlie the dress code. One of the senior lecturers (LA10, Para. 63), for instance, argued that the university should not only focus on the enforcement aspect of the dress code. Instead, she argued that more emphasis should have been given on exposing the students to the notion of 'modesty', which she believed is the value that underlies IIUM's dress code. In a similar vein, another senior lecturer (LA08, Para. 159), expressed his concern over the lack of observance of the dress code among female students who had enrolled into IIUM in recent years. He believed these students might have not taken to heart the reason why Islam requires them to cover their heads and upper body. According to the staff member, these students are generally dressed up in a 'fashionable'

and ‘fancy’¹⁴⁰ manner, which he argued had not been the case with the earlier batches of IIUM’s students.

Throughout the majority of interviews with IIUM’s students, the dress code, especially the requirement for female students to wear a head-cover, seems to be regarded a crucial element in their conceptualization of IIUM’s ‘Islamic’ environment. The majority of the student interviewees were concerned that the dress code had not been strictly observed. One of the students (SA22, Para. 158), for example, asserted that in recent years some female students could be seen wearing ‘tight’ (i.e., close-fitting) jeans despite wearing the head-cover. Another student (SA23, Para. 154-158) asserted that she had seen many cases in which some of the female students removed their head-cover as soon as they stepped out of the university’s compound.

Although they remain adamant that IIUM’s dress code does have its own significance, a few female students with whom the researcher had spoken seem to have found the detailed guidelines fairly ‘restrictive’. One of the students (SA18, Para. 181), for instance, contended that the dress code could have been made more lenient, which she argued would have then alleviated incidents of violation of the code. In a similar vein, another student (SA15) felt that their choice of clothes was constrained by the need to adhere to the dress code.

“I think the main point is, it should cover the ‘aurah’, but you cannot restrict the style, of the person wearing the clothes. I mean, I think the rules of dress code are actually limiting the sense of fashion for students.”

(SA15, Para. 161)

2- Segregation between males and females

As with the dress code, a regulation on the conduct between male and female students may be found in many universities in Malaysia¹⁴¹. Nonetheless,

¹⁴⁰ According to the staff member, these students would still technically comply with the specific requirements of IIUM’s dress code.

as explicitly stated in IIUM's Standing Order (Figure 5-1), the university seems to consider such regulation an instrumental element in its effort to develop the students' moral character, namely, in accordance to Islam. The main provisions of the rule, as depicted in Figure 5-3, essentially imposed a limit on physical proximity between students of the opposite sex¹⁴².

In most interviews with IIUM's students, the regulation was described as one of the defining characteristics of 'Islamic' environment in IIUM. One of the senior students (SA01, Para. 92), for instance, argued that such regulation is a reflection of Islamic ideals, and that it has made IIUM's environment distinctive from other local universities. The significance of such regulation was also indicated in several other interviews, where the students had expressed their concern that some IIUM's students had not adhered to the regulation. Such act of non-observant was described as to have 'corrupted' the university's Islamic environment.

¹⁴¹ As with the case of rules on student attire, it is fairly common for universities in Malaysia to have some form of rules to regulate the conduct between male and female students. The reason for such rules is perhaps similar to that for student attire, that is, the generally conservative attitude of the Malaysian society.

¹⁴² In the researcher's view, such limit is established in order to prevent inappropriate conduct between male and female students. This is most likely due to Islam's strict prohibition of 'zina', or the act of fornication.

Figure 5-3: IIUM's Rule on Conduct between Male and Female Students

- 2.1 No male and female students should sit together unless in the designated areas provided by the University from time to time.
- 2.2 Male and female students should at all times practice the principle of modesty, respectable interaction and proper decorum in public places, during meetings, sporting and cultural activities, gatherings or when dealing with each other so as to avoid all kinds of suspicions or misunderstandings.
- 2.3 Male and female students should not practise or participate in any physical activities or outings together in such a way that would arouse public concern or suspicion that a situation of permissiveness or promiscuity exists between the opposite sexes.
- 2.4 Married students should inform the University authorities of the fact of being married in writing and they should not behave between themselves in public in a way that would create suspicion or misperception on the part of the public.

Rule 31, IIUM Student Discipline Rule, 2004

The impact of the regulation had become more apparent to the researcher during the visits made to classes that had been designated for survey instrument's administration. In particular, it was noted that male and female students were seated on the different sides of the classroom¹⁴³. In response to the researcher's question on its impact on the student's learning process, one of the lecturers (LA06, Para. 325) admitted that it would be quite difficult to get the male and female students to interact with each other in the classroom, such as to have a group discussion session. In a similar vein, a few students had also expressed their concern that segregation between males and females would have affected their communication skills. One of the senior students (SA15, Para. 347), for instance, asserted that some of her colleagues were rather introvert in the classroom as they felt uncomfortable to interact with the opposite gender.

¹⁴³ In particular, two forms of seating arrangements had been noted. The first one was where male and female students were seated at the opposite end on either side of the classroom. The second one is where female students were sitting in the front rows, while male students occupied the back rows. In both instances, several seats or rows had been left empty, hence a clear division between males and females.

b) 'Islamic' activities on campus

As part of the university's effort to establish an 'Islamic' environment, activities with Islamic orientation seem to have been particularly encouraged within IIUM's campus. Throughout the fieldwork at IIUM's main campus, the researcher had noted numerous promotional campaigns (i.e., via posters, banners, and buntings) for various events and student activities that might be associated with Islam¹⁴⁴. Two events were particularly noted, as they were organized by the students from Kuliyyah of Economics and Management Sciences, which include those majoring in accountancy. The first event was 'Ibadah Carnival', a month-long programme of worships and religious talks held during the month of Ramadan¹⁴⁵. The second event, namely, 'Grand Iftar, Tarawih and Solat Hajat', was an all-evening programme consisting of 'Iftar' (i.e., breaking of fast), 'Tarawih' prayer (i.e., prayers during the nights of Ramadan), and 'Solat Hajat' (i.e., a type of special prayer). According to one of the student interviewees (SA22, Para. 116-122), the various student bodies in IIUM would have also played a role in upholding Islamic values within IIUM, hence the full support by the university's authority.

In addition, the researcher had also noted - on a daily basis, that the 'Zuhr'¹⁴⁶ prayer would be performed in congregation at a prayer room located within the Kuliyyah's building. The researcher had had the chance to participate in the prayer in more than ten occasions. It was observed that each time the prayer was led by a teaching staff member, including several accounting lecturers with whom the researcher had spoken. According to one of the student

¹⁴⁴ The name of these activities contained words such as 'Islamic', 'religious', and Arabic words such as 'ibadah' (i.e., worship), 'iman' (i.e., faith), 'akhlaq' (i.e., moral), 'ukhwah' (i.e., brotherhood) and 'tarbiyah' (i.e., spiritual development).

¹⁴⁵ The second half of the fieldwork coincided with the month of Ramadan, which is the 9th month of the Islamic Hijra calendar. It is during this month that many Muslims perform fasting in the daytime. Ramadan is regarded a blessed month by many Muslims, during which they would intensify the acts of worship.

¹⁴⁶ 'Zuhr' is the name of one of the five daily prayers that are obligatory to Muslims. The prayer is normally observe at around mid-day.

interviewees (SA19), all daytime classes in IIUM would normally be scheduled to accommodate the time for 'Zuhr' prayer.

In addition to the observed promotional campaigns and congregational prayers, the researcher was also informed of the role of IIUM mosque as regards holding Islamic activities for the students. Explaining on this matter, one senior staff member (LA13) remarked:

“And, in term of the mosque, of course, they have systematic programmes at the mosque, qiyamul-lail {i.e., prayers during the night}, etc. Systematic, which means, they'd have a kind of structured and well scheduled programme for the students. So that's the role of the mosque, a role that the mosque plays for our students.”

(LA13, Para. 93)

IIUM's effort to create an Islamic environment through the activities held within its campus seems to also mean the prohibition of those that are deemed contrary to Islamic teachings. This was noted by one senior faculty member (LA11), who asserted:

“In all the activities, it {i.e., Islamic values} must be reflected, and no one non-Islamic activity should be held within campus.”

(LA11, Para. 241)

Nonetheless, in several interviews with IIUM's students, mention was made of one particular event, namely, a pop music concert¹⁴⁷ that was said to have been organized by the student representative body. All the students who had spoken about the event expressed their discontent that such concert, which was deemed contrary¹⁴⁸ to IIUM's Islamic identity, had been held at its main

¹⁴⁷ The concert was held as part of a week-long event known as the 'CONVEST', which was organized in conjunction with IIUM's graduation ceremony.

¹⁴⁸ In their elaboration on the 'inappropriateness' of the concert, a few of the students explained that there were performances from rock bands, and also a duet between a male and a female singer who performed love-themed songs. These students were also dissatisfied that there was no segregation between male and female audience.

campus. As asserted by one of the students (SA17, Para-167-183), a major point of disappointment to him was that the concert had managed to draw a fairly substantial audience from among IIUM's students. According to another student (SA18, Para. 259-271), however, the Student Representative Body had since been reprimanded by IIUM's president¹⁴⁹. Insights provided by the students on this matter, in the researcher's view, hinted at some degree of tension within IIUM's student community, namely, between those who are generally conservative and those who are calling for changes within the university's general environment¹⁵⁰.

c) Some observed practices

In addition to encouragement for Islamic activities, the researcher had also noted two practices observed by staff and students at the Kuliyyah. These practices are: the recitation of Quranic verses and prayer in classroom, and the use of the terms 'brother' and 'sister' in addressing each other.

The practice of reciting a prayer and Quranic verses was observed during the researcher's visits to the classroom for questionnaire administration. In more than ten occasions, it was noted that prior to starting the lesson, the lecturer had asked all the students to recite¹⁵¹ verses from Surah 'Al-Fatihah'¹⁵². At the end of the lesson, the students were then requested to recite verses from Surah

¹⁴⁹ The researcher was also informed that the whole line-up of the Student Representative Body was voted out in the subsequent campus election.

¹⁵⁰ It is also possible, on this matter, to draw a parallel with the political setting in Malaysia, in which two of the largest Malay-Muslim political parties in the country (i.e., UMNO and PAS) seem to promote different interpretations on the 'Islamic' way of life. As was discussed in Chapter 3, UMNO appears to take a more progressive interpretation of Islam. PAS, on the other hand, is generally seen as taking the more fundamentalist stance due to its objective of establishing the Shariah laws in Malaysia.

¹⁵¹ The recitation was made silently, as the researcher had only heard murmurs.

¹⁵² Surah Al-Fatihah (i.e., The Opening), which consists of seven verses, is the first surah (i.e., chapter) of the Quran.

‘Al-Asr’¹⁵³ and the ‘Tasbih Kaffarah’¹⁵⁴. The researcher was informed by one of the students (SA17, Para. 511) that such practice could be described as IIUM’s culture, rather than a rule as such. According to another student (SA18, Para. 514), it is likely that such practice was introduced to remind the students that learning is deemed an act of worship in Islam.

On the other hand, the use of the terms ‘brother’ and ‘sister’ was first noticed during the researcher’s initial contacts with the teaching and administrative staff members at the Kuliyyah¹⁵⁵. It was later noted during the fieldwork at IIUM’s campus that such practice seems to be widely observed within the university’s community. In response to the researcher’s question on such practice, several students asserted that the practice might also be described as IIUM’s culture. It was asserted by one senior student (SA21, Para. 246) that such practice would have had a certain degree of significance in IIUM’s effort to develop and strengthen the sense of brotherhood within its community.

d) The ‘built’ environment

Apart from the social aspect of IIUM’s general environment, there are also indications that the university’s effort to create an ‘Islamic’ environment is made through the use of certain architectural features. In particular, three features within IIUM’s built environment are particularly notable: the location of the mosque, the names used for streets and buildings; and the use of Islamic art’s motif on buildings.

IIUM’s main mosque, as depicted in Figure 5-4, is located exactly at the centre of the university’s campus. In addition to being centrally located, the

¹⁵³ Surah Al-Asr (i.e., The Time, or The Time through Ages) is the 103rd surah of the Quran, which contains only three verses, hence one of the shortest surahs.

¹⁵⁴ Tasbih Kaffarah refers to a prayer that was reportedly taught by Prophet Muhammad (SAW) in one of the narrated ‘Hadith’.

¹⁵⁵ The researcher was consistently addressed by the staff and student interviewees as ‘Brother Mohamed’. The word ‘brother’ was used in place of ‘Encik’ (i.e., Mr), which is more commonly used elsewhere in Malaysia. It is possible, however, that this was due to the researcher being a Muslim, and was thus regarded as a member of the Muslim community.

mosque's two minarets, as seen in Figure 5-5, are the tallest structures within the campus, which makes them clearly visible from all corners of the university's compound. It was asserted by several student interviewees that the central placement of the mosque had made it easily accessible from the surrounding buildings. One of the students (SA19, Para. 176) argued further that it is possible that IIUM was actually trying to emphasize the importance of the mosque as the 'nucleus' of all teaching and learning activities at the university.

Figure 5-4: IIUM Campus Plan Showing the Location of the Mosque (encircled)

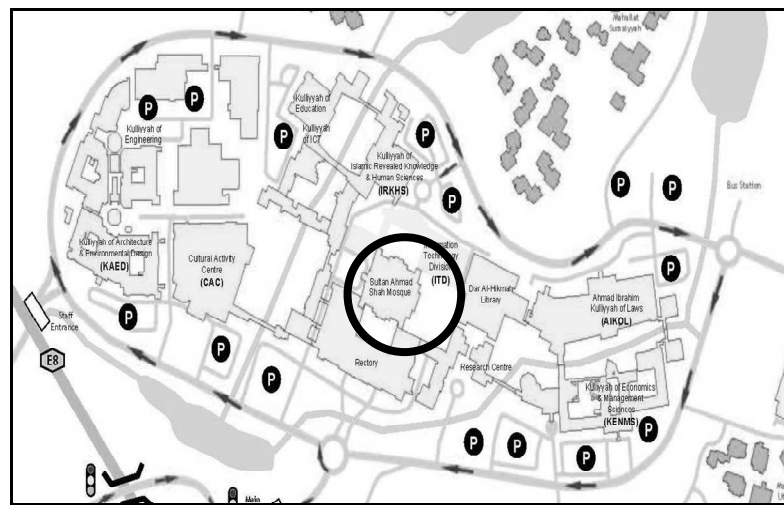


Figure 5-5: A Photo Showing IIUM Mosque and its Minarets from a Distance

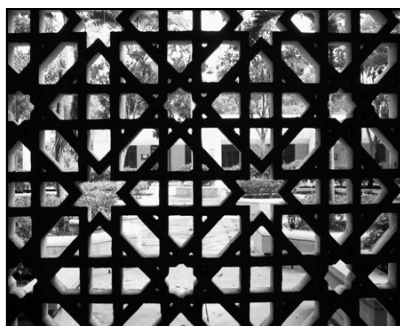


In addition to the strategic placement of the mosque, it has also been observed that many streets and buildings within IIUM campus were named after prominent Muslim figures. For instance, the 'mahallah' (i.e., residential college)

for male and female students were named after some of the most prominent companions¹⁵⁶ of Prophet Muhammad (SAW). In the researcher's view, the choice as to which individual to be commemorated would have had certain significance in IIUM's effort to promote Islamic values. For instance, it may be argued that the university was trying to encourage the students to emulate the known characters and virtues of the featured individuals.

Most of the major buildings within IIUM campus have also been noted to feature some elements of Islamic arts. In particular, repetitive geometric forms, or the 'arabesque' motif such as depicted in Figure 5-6, are featured on the walls and windows of the academic and administrative buildings, as well as on the pavements. The use of these features, to some extent, could be argued to reflect IIUM's more subtle attempt to symbolize the influence of Islam in its educational context.

Figure 5-6: A Photo Depicting Islamic Art on the Wall of a Building in IIUM



In conclusion, the findings presented in this section have indicated that certain elements within IIUM's general environment could have also played a role in its effort to convey Islamic values to the students. Specifically, there are indications that the university has been trying to create and sustain an 'Islamic' environment within its campus. Such effort was mainly evident in some main provisions of IIUM's rules and regulations, the university's encouragement of

¹⁵⁶ The names featured on the female residential colleges were Halimatus Saadiah, Hafsa, Sumayyah, Asma, Asiah, Safiyyah, Aminah, Maryam and Nusaibah. The male residential colleges, on the other hand, were named Ali, Al-Faruq, As-Siddiq, Bilal, Uthman; and Zubair.

Islamic activities, certain practices that are observed by its members, and the use of architectural features that symbolizes Islam.

MMU: Promoting achievement and other values

As was described in several places in this chapter, the general orientation of education in MMU is essentially focused on academic excellence. Due to such focus, the value of achievement is particularly emphasized at the university. However, there was also some indication that certain other values have been indirectly promoted at the university. The findings presented in this section will describe some features within the university's general environment that could have been instrumental in its effort to promote achievement and other values¹⁵⁷.

a) The use of posters to encourage achievement

At almost all the major buildings at MMU's campus, there was a notable presence of numerous posters containing motivational words and quotes by renowned individuals. These posters, to some extent, would have reflected MMU's effort to encourage achievement among its students. The researcher had noted more than 30 posters that were in permanent display, in glass frames. These posters were mainly found on the walls at faculty buildings, library, and student activities centre. Some posters that are fairly large in size¹⁵⁸ could be seen on the walls of the main lecture complex, such as depicted in Figure 5-7. Each poster contains a quote attributed to a renowned individual who had made significant contributions to science and humanity¹⁵⁹. The quotes, such as those listed in Figure 5-8, are essentially words of motivation for success.

¹⁵⁷ This is unlike the case of IIUM in which the different aspects within the general environment were described in association with the promotion of a set of values (i.e., Islamic values).

¹⁵⁸ At the main lecture complex, each of the displayed posters is about 5ft x 3.5ft in size. The smaller posters that were found in other places are approximately the size of an A2 paper.

¹⁵⁹ None of the featured individuals are known to be a Muslim or individuals who are, to the researcher's knowledge, renowned religious figures, with the exception of Confucius.

Figure 5-7: A Photo Showing Posters Hung Outside of a Lecture Hall in MMU



Figure 5-8: Quotes Featured on the Posters at MMU's Lecture Hall Complex

"If your head doesn't get there first, you never will"
Dr Lawrence J. Peter

"Only those who dare to fail greatly can achieve greatly"
Robert Kennedy

"An investment in knowledge pays the best interest"
Benjamin Franklin

"I hear and I forget, I see and I remember, I do and I understand"
Confucius

"Accident is the name of the greatest of all inventions"
Jean Piaget

"Don't go through life, grow through life"
Eric Butterworth

"All our dreams can come true, if we have the courage to pursue them"
George Bernard Shaw

As asserted by several student interviewees, making the posters visually noticeable could be seen as a way in which MMU is trying to encourage the students to excel. One of the senior students (SB05, Para. 714), for instance, explained that most of the posters are placed at strategic locations, such that the students would end up seeing them almost every day. For another senior student (SB06, Para. 195), the posters are believed to signify MMU's emphasis on the value of success. The posters, to some extent, seem to have been effective in conveying such message, as one of the students (SB04) remarked:

“Then, there are many little posters attached on the wall, many personalities, they mentioned, some words and sayings are there, very good saying, it also encourages and improve our values, in future, how to be in future. That type of thing {i.e., the posters} also encourages us.

(SB04, Para. 708)

b) An environment of cultural diversity

Throughout the majority of interviews held with MMU's students, the university's general environment was described as one that acknowledges and appreciates the diversity within its community¹⁶⁰. Some of the interviewed students argued that such diversity has made MMU's social environment distinguishable from that of most other universities in the country. One of the students (SA08), for instance, asserted:

“I also think MMU has got a very balanced number of students from different cultures. Like UTAR {i.e., another private university}, they are mostly Chinese, and at the local U's {i.e., public universities}, there are more Malays. I think MMU has got this, balanced figure for the students of different cultures. We can learn how to communicate and live with others' culture, that's what I think.”

(SA08, Para. 378)

¹⁶⁰ The presence of a multi-racial community in MMU may be attributed to its establishment as a private university. Enrolment at private universities in Malaysia is not normally subject to the government's racially-driven affirmative policy to ensure proportionate distribution among the main ethnic groups. It is mainly due to such policy the Malay-Muslims would constitute the largest racial group at government-funded universities.

MMU's support for diversity, to some extent, is reflected in its support for cultural-based student societies. Such societies include, among others, Chinese Language Society, Indian Cultural Society, International Students Society, and Malay Cultural Club¹⁶¹. As argued by one of the lecturers (LB04, Para. 315), the societies would have given the students the opportunities to express themselves and to stand for the values in which they firmly subscribe. In a similar vein, another lecturer (LB03, Para. 195) asserted that MMU's students have the freedom to participate in any of the activities and societies that are available on the campus.

In tandem with its support for diversity, there is also some indication that MMU emphasizes mutual respect and tolerance among the various cultural groups represented in its community. One of the ways the university has done so, as asserted by several students, is through the promotion of inter-cultural dialogue. In particular, an event called the 'Interfaith Talk' has been cited as an example. One senior student (SB05, Para. 37) explained that the event¹⁶² would normally bring together representatives from the Muslim, Buddhist, Hindu and Christian communities who would publicly discuss a topic of common interest. Another student (SB04, Para. 340) asserted that he believed such an event could be regarded as an effort made by the university to facilitate tolerance and understanding among a community of individuals of different cultures and values.

Some of the interviewed students, however, felt that there is a lack of integration among MMU's students of different cultural backgrounds. One of the students (SB03), for instance, remarked:

"When we talk about values, among certain groups or quarters - the interaction is not there. The interaction, still there is a barrier. There is a barrier between certain ethnic groups. So, there is not much collaboration, you see. Of course, they {i.e., MMU students} come here,

¹⁶¹ These societies were identified from a list of student clubs and societies that was made available by MMU's Student Affairs Division (STAD).

¹⁶² To the researcher's knowledge, the event is normally held at least once in each academic term.

their purpose is to study, that is true, but apart from that, there's always segregation.

(SB03, Para. 74)

Another student (SB02, Para. 116) asserted that she found it rather disappointing that the allocation of shared on-campus accommodation had continued to be made according to the students' ethnicity¹⁶³. Due to this practice, there are normally separate residential apartments for the Indians, the Chinese, and the Malays. The student's concern over such segregation was also expressed by one of the lecturers (LB04, Para. 317-321). The staff member argued that MMU could have done more to reduce the unseen 'barrier' between students of different races, which she believed might have been widened by the university's support for diversity.

c) Independence and freedom

As described in the preceding section (i.e., the role of MMU lecturers), some of the interviewed faculty members have argued that MMU's learning environment would encourage the students to be self-reliant. One of the lecturers (LB03, Para. 795), for instance, asserted that the students are treated as mature individuals, and that the lecturers would never resort to a 'spoon-feeding' approach in their teaching. It was also asserted by one of the students (SB11, Para. 356) that MMU's virtual (i.e., online) learning system - the MMLS, enables students to take control of many aspects of their studies. The student further remarked that unlike her colleagues at other local universities, MMU's students could manage a wide range of matters pertaining to registration and enrolment into modules, class schedules and learning materials.

In addition to the aspect of learning, the general environment in MMU has also been described as one that gives the students freedom to manage their personal life. One of the lecturers (LB04, Para. 111), for instance, explained that the students are free to decide how their time is spent. The staff member

¹⁶³ The student also explained that at its Cyberjaya Campus, MMU provides the first year students with a hostel room, shared among 3 or 4 students. The rooms are usually allocated on the registration day but students could arrange mutual exchanges at a later time.

argued that the students must therefore take up the responsibility to ensure that their time is well-spent, such as by taking part in the various student-organized activities held at MMU's campus. The same view was expressed by another lecturer (LB03, Para. 207) who asserted that MMU's students are generally free to take part in any activity although there are still some general guidelines that they need to observe.

d) An environment of 'open' communication

During the interviews with accounting lecturers in MMU, the general environment at the university was also described as one in which the staff and students are able to communicate openly. One of the senior lecturers (LB02, Para. 74), for instance, asserted that communication between staff and students at the Faculty could be described as 'flexible' and 'easy-going'. The staff member argued that MMU's students are able to comfortably communicate with their lecturers, which is something that she did not find during her stint at another local university. In a similar vein, another staff member (LB05, Para. 136-274) remarked that she personally believes lecturers could be more effective in providing guidance to the students by becoming more like a friend to them.

Insights gained from interviews with MMU's students have provided further evidence on the university's support for 'open' communication. The majority of the student interviewees seem to feel that their lecturers were generally approachable and easily reachable, both in person and through other means of communication. In addition, the environment of 'open' communication also seems to extend beyond that between the lecturers and the students. It was asserted by one of the senior students (SB05, Para. 483) that MMU's students could simply meet the Dean/Head of a faculty to voice their complaint. In a similar vein, another senior student (SB04, Para. 486) explained that students

could even communicate directly with the university's President who is widely known to be very efficient in responding to the students' queries¹⁶⁴.

To sum up, the description made of MMU's general environment in this section has identified certain elements that are associable with the university's promotion of several distinct values. In particular, the values of achievement, appreciating diversity, independence and freedom, and 'open' communication, are among those that are reflected in MMU's general environment.

Summary

This chapter has reported the findings of an exploratory investigation into the ways in which IIUM's approach in developing the students' moral character may be distinguished from that of MMU. The findings have provided some insights into the extent to which the institution's general ethos (i.e., religious vs. secular) has resulted in the emphasis on certain values, either explicitly or implicitly. This chapter has also described the ways the values were imparted to undergraduate accounting students at each university. Insights obtained from this chapter will be used to inform the prediction and interpretation of the outcomes of the hypothesis tests, such as presented in the next two chapters.

¹⁶⁴ It is perhaps worthy to note that MMU's student population, as described in Chapter 4, is one of the largest in Malaysia, with over 18,000 students.

Table 5-12: Summary of Findings - Exploring the ways values are imparted within the context of education at IIUM and MMU

	IIUM	MMU
CURRICULUM (Based on review of course handbooks; interviews with teaching staff and students)	<ul style="list-style-type: none"> - Up to 14 (out of 54) courses in B. Accounting programme are Islam-related; reflected in titles and outlines: <ul style="list-style-type: none"> • University-required: 3 general studies courses on Islamic worldview and ethics; 4 Quranic courses • Kuliyyah-required: 3 courses on the Islamic perspectives on economics • Elective: One of four elective concentration packages (4 courses each) is themed around Islamic accounting - Core accounting curriculum (22 Department-required courses) remain 'conventional' in nature with no significant coverage of Islam-related topics - Co-curricular courses (6 in total) include 2 compulsory 'Halaqah' courses that are essentially religious discussions 	<ul style="list-style-type: none"> - All 45 courses in B. Accounting programme exclusively concentrates on accounting, economics and business areas - Students must take one 'Professional Ethics' course that mainly covers codes of ethics and regulations; these topics are also covered in 3 Auditing courses - Two compulsory courses under 'University-subjects' have significant coverage on general topics on ethics/moral; students need to take only one <ul style="list-style-type: none"> • Moral/Ethics: compulsory for non-Muslims • Islamic Studies: compulsory for Muslims - The course 'Malaysian Studies' which is part of 'University-subjects' was cited as allowing students to reflect on citizenship and cultural tolerance
	<u>Issues</u> <ul style="list-style-type: none"> - Some teaching staff felt that Islamic values are yet to be fully integrated into accounting curriculum - Accreditation needs seen as a major hindrance in introducing more Islam-related courses - Some teaching staff faced challenges to introduce Islamic perspectives in teaching accounting; factors mentioned include lack of ability, anxiety, infancy state of knowledge on Islamic accounting 	<u>Issues</u> <ul style="list-style-type: none"> - Interviewed teaching staff had only mentioned challenges in relation to keeping abreast with new development in the economy and sustaining a competitive edge.

Table 5-12 (cont.): Summary of Findings - Exploring the ways values are imparted within the context of education at IIUM and MMU

	IIUM	MMU
LECTURERS (Derived mainly from interviews with teaching staff, supplemented by student interviews)	<p>- Lecturers are expected to assume the roles of a 'murabbi'; the term was defined rather variably as a:</p> <ul style="list-style-type: none"> • teacher • role model • counsellor • nurturer of character <p>- As a 'murabbi' lecturers are expected to:</p> <ul style="list-style-type: none"> • impart 'Islamic' values in their teaching • exemplify the characters of a 'good' Muslim • enforce discipline - mention was made of 'dress code' violation 	<p>- Equivocal views among the interviewed staff members whether lecturers are expected to impart values; these include:</p> <ul style="list-style-type: none"> • that lecturers should only encourage the value of success, no right to impose any other values • that lecturers may impart good values should they choose so • that lecturers who teach certain courses such as Professional Ethics are directly responsible to instil ethical values into the students <p>- Staff members may have provided indirect guidance to the students by encouraging self-reliance, 'open' communication and appreciation of diversity</p>
	<p><u>Issues</u></p> <p>- Time constraint was regarded the main obstacle in fulfilling the roles; becoming a 'murabbi' may remain mere aspiration</p> <p>- Some teaching staff lack the commitment, capability to assume the roles of a 'murabbi'</p>	<p><u>Issues</u></p> <p>- Lack of mention of challenges faced in imparting values, which follow from the ambiguity of lecturers' role in such matter</p> <p>- Issues mentioned only relate to effective delivery of course materials</p>

Table 5-12 (cont.): Summary of Findings - Exploring the ways values are imparted within the context of education at IIUM and MMU

	IIUM	MMU
CAMPUS ENVIRONMENT (Derived mainly from interviews with students, supplemented by document reviews and observation)	<ul style="list-style-type: none"> - General campus environment was described by majority interviewees as 'Islamic' - Fairly clear evidence of IIUM's deliberate efforts to create and sustain an 'Islamic' environment <ul style="list-style-type: none"> • Rules & regulations: the 'Islamic Shariah' stipulated as core foundation; reflected most outstandingly in rules of student attire & conduct between sexes • Student activities: 'Islamic' activities are particularly encouraged; those deemed 'un-Islamic' will face sanctions • Norms/observed practices: include recital of prayers before/after lessons & addressing others as 'brother/sister' • Architecture: includes placement of the mosque at the heart of campus, naming of building/street after prominent Muslim figures, use of Islamic art 	<ul style="list-style-type: none"> - Relatively little evidence on MMU's deliberate efforts to promote a particular value/set of values - Yet achievement/success seems to be advocated through posters containing words of motivation, placed on the outer walls of academic buildings, library & student centre - Some interviewees argued other values have been indirectly promoted, including: <ul style="list-style-type: none"> • Diversity: through supports provided to cultural clubs and societies, occasional 'Inter-faith' dialogue sessions • Independence/freedom: students are allowed to make their own choices on academic/non-academic matters • 'Open' communication: staff-students liaison described as 'easy-going'; students may easily channel dissent to top management
	<u>Issues</u> <ul style="list-style-type: none"> - Rule on female student attire seems a dominant issue <ul style="list-style-type: none"> • concerns over increasing violation of the rule • some students found it too 'restrictive' • concerns that students are unaware of its broader objective - Some interviewees felt the rule on mixing between sexes affect students' communication skills 	<u>Issues</u> <ul style="list-style-type: none"> - No dominant issue, yet some student interviewees expressed a concern that supporting diversity would mean preserving cultural barrier among students of different ethnicities

Chapter 6: Moral Development and Personal Value Preferences of Accounting Student in IIUM and MMU

Introduction

The preceding chapter, which deals with the first purpose of this thesis, has described the ways in which IIUM and MMU could be distinguished from each other in their general approach to develop the students' moral character. In particular, the IIUM was found to emphasize more strongly on religious (i.e., Islamic) values. There are indications that such values were delivered through the formal curriculum, the educators, and some aspects of the university's general environment. The present chapter, on the other hand, will address the second purpose of this thesis, which explores moral reasoning ability and personal value preferences of accounting students at the two universities. For this purpose, the main analysis focused on examining the differences between these two cohorts, and whether experience of education at either university could be associated with changes in moral reasoning ability and personal value preferences.

The findings presented in the current chapter are based upon statistical analyses on the data obtained from a total of 575 participants from IIUM ($n = 291$) and MMU ($n = 284$). The chapter will begin with a description of the participants' demographic characteristics. Following this, a description will be made of the preliminary steps for the calculation of the DIT P-Score, which was used as an indication of moral reasoning ability, and the summary statistics for the DIT data. This will be followed by the descriptive statistics for the data on personal value preferences, which were obtained using Schwartz's Values Survey. The results for the main analysis, which involved the use of parametric (i.e., ANOVA, ANCOVA, regression) and non-parametric (i.e., Mann-Whitney, Spearman's rank correlation) procedures will be reported in the final two sections of the chapter.

6.1 Participants' characteristics

The demographic characteristics of 575 participants from IIUM (n = 291) and MMU (n = 284) are summarized in Table 6-1. As may be seen from Table 6-1, for both universities, there was substantially higher participation from female accounting students (MMU = 67 %, IIUM = 84 %). Overall, almost 76 % of the participants are female. Such imbalance in the distribution of gender, nonetheless, is most likely due to the actual gender distribution in the population of accounting students at IIUM and MMU¹⁶⁵. Furthermore, the national statistics on undergraduate students' enrolment for 2006-2007 indicated that female students constituted at least 64 % of all enrolled students at Malaysian public universities (MOHE, 2008c).

Regarding racial distribution, about 67 % of the participants were Malays, which are the largest ethnic group in Malaysia¹⁶⁶. The Chinese and the Indians, which are the next two largest ethnic groups in the country, respectively constitute around 22 % and 6 % of the overall participants. In the case of IIUM, more than 94 % of the participants were Malays. On the contrary, participants of Chinese ethnic origin constituted the majority (44 %) group for MMU's sample. For both universities, students of 'Other' ethnic origin formed no more than 5 % of the participants.

¹⁶⁵ The administrator at the respective faculty office in IIUM and MMU were unable to provide the actual distribution of enrolment by gender. Yet, both officers asserted that, in general, the percentage of female students is higher for accounting and business programmes. In addition, during the researcher's visit to the classes (i.e., for administration of survey), it was observed in almost all cases that female students were about twice as many as male students.

¹⁶⁶ As of 2007, the Malays constitute approximately 51% of Malaysia's population of 26 million people (CIA, 2008).

Table 6-1: Participants' Characteristics

Demographics		MMU (N=284)		IIUM (N=291)		OVERALL (N=575)	
		N	%	N	%	N	%
Gender	- Male	92	32.4	47	16.2	139	24.2
	- Female	192	67.6	244	83.8	436	75.8
Race	- Malay	112	39.4	274	94.2	386	67.1
	- Chinese	126	44.4	1	0.3	127	22.1
	- Indian	34	12.0	2	0.7	36	6.3
	- Other	12	4.2	14	4.8	26	4.5
Religion	- Muslim	121	42.6	291	100.0	412	71.5
	- Buddhist	99	34.9	-	-	99	17.2
	- Hindu	27	9.5	-	-	27	4.9
	- Christian	24	8.5	-	-	24	4.2
	- Other	4	1.4	-	-	4	0.7
	- None	9	3.2	-	-	9	1.6
Year of Study	- Year 1	121	42.6	125	43.0	246	42.8
	- Year 2	84	29.6	78	26.8	162	28.2
	- Year 3	44	15.5	43	14.8	87	15.1
	- Year 4	35	12.3	45	15.5	80	13.9
Ethics course completed?	- Yes	204	71.8	185	63.6	389	67.7
	- No	80	28.2	106	36.4	186	32.3
Age (in years)	Mean Min (max) SD	20.7 17 (27) 1.7		21.0 17 (27) 1.4		20.9 17 (27) 1.5	

The distribution of the participants' religious affiliation, as shown in Table 6-1, is generally comparable with that of their race. This is mainly attributable to Malaysia's socio-cultural context, where the main ethnic groups would be associated with certain religious affiliation. In general, those of the Malay ethnic origin would profess Islam, while the Chinese and the Indians are respectively associated with Buddhism and Hinduism. As depicted in Table 6-1, Muslims constituted about 72 % of the overall participants. All participants from IIUM were Muslims. This is in contrast with MMU, in which some diversity in religious beliefs may be observed among the participants. Such diversity seemingly follows from the distribution in the participants' ethnicity¹⁶⁷. The majority of participants (43 %) from MMU were Muslims, followed by Buddhist (35 %), Hindu (10 %) and Christian (9 %). Nine participants (3 %) from MMU had indicated that they were not affiliated with any religion.

The participant's stage of progression in the accounting degree programme at IIUM and MMU is denoted in Table 6-1 as 'year of study'. The majority of participants were those of Year 1 and Year 2, which jointly accounts for 71 % of the total. The remainder is comprised of students in Year 3 and Year 4. As was described in Chapter 4, the low representation from students in the senior years (i.e., Year 3 and Year 4) was due to non-participation, despite efforts to encourage them to take part in the survey. In the case of MMU, this was also attributed to the large number of Year 4 students being away from campus for internship at audit firms. The lack of representation from students in Year 3 and Year 4 thus remains one of the main limitations of this thesis.

Table 6-1 also indicates that the majority of the participants (68 %) had completed at least one ethics course at university level. It is very likely that such high percentage is due to the inclusion of a course on ethics/moral in the curriculum structure for Year 1 students at both universities. In Chapter 5 of this

¹⁶⁷ As with the case of gender distribution among the students, the administrators at the respective faculty offices in IIUM and MMU were unable to supply the actual distribution of enrolment based on race and religion. One of the faculty administrators in MMU, however, asserted that at least half of the population of accounting students at FOM are non-Muslims of either Chinese or Indian ethnic origin. Contrarily, the faculty administrator in IIUM had admitted that the number of non-Muslim students at the Kuliyyah is very low.

thesis, some general ideas have been provided on the topics that are covered in the ethics courses that are delivered at each university.

The mean age for the participants from MMU and IIUM was 20.7 and 21.0 years, respectively. The minimum (17 years-old) and maximum (27 years-old) ages were similar at both universities. Despite the fairly wide range (i.e., 10 years) between the youngest and the oldest participants from both universities, the standard deviation for data on age (MMU $SD = 1.7$, IIUM $SD = 1.4$) essentially indicates a concentration around the mean age. In particular, the majority of participants from IIUM and MMU were between 19 and 22 years old. Such age range may generally be observed among students at higher educational institutions in Malaysia, where university education would normally commence at age 19.

6.2 Preliminary steps for DIT Data

6.2.1 Calculation of DIT Scores

Participants from IIUM and MMU were asked to complete the three-story version of the Defining Issues Test (DIT). Each story was followed by 12 considerations that correspond to the different stages in Kohlberg's moral developmental framework. Participants were asked to rate all the considerations and then to rank four considerations that they regard as most important. As specified in the DIT Scoring Manual (Rest, 1990), the ranked statements were used to calculate five different scores¹⁶⁸. However, the main interest of the current study, as with most published studies based on the DIT, lies on the score for the Post-conventional/Principled stage, commonly known as the P-Score. The P-Score is considered indicative of an individual's moral reasoning ability along Kohlberg's cognitive development framework (Rest et al, 1999).

¹⁶⁸ The DIT yields five different scores - one each for Kohlberg's Principled, Conventional, and Pre-conventional stages; as well as an M-Score and an A-Score. The DIT scores are expressed in a percentage so the sum of these scores will add up to 100.

The calculation of the P-Score was automated, using a set of command syntax in SPSS 14. The syntax was constructed by the researcher based on the computation steps specified in the DIT manual¹⁶⁹. The SPSS-computed scores were verified by two ways. First, the syntax was initially run with 10 randomly selected cases. The SPSS-computed scores for these cases were then compared with the scores that were hand-calculated. Second, computation of a check figure was incorporated into the syntax, so that the sum of all the computed DIT scores would equal 100.

6.2.2 Screening for reliability

Reliability of the test taker is an important consideration in the analysis of the DIT P-Score. Such reliability refers to whether a respondent has actually thought about each of the 12 considerations accompanying the stories in the DIT before they were rated and ranked (Rest, 1990). In the present thesis, reliability checks on the valid responses were conducted based on the methods recommended by the DIT Manual. First, at the data input stage, a consistency check¹⁷⁰ was performed by visually comparing between the rating and the ranking of 12 statements in each of the three DIT stories. Second, calculation for the 'Meaningless' Score¹⁷¹ (i.e., M-Score) was conducted at the same time with the automated computation of the other DIT scores. In the end, 90 cases (15.7%) of the 575 usable responses did not meet the reliability criteria and hence deemed as 'unreliable' cases.

The DIT manual (Rest, 1990) suggests that 'unreliable' cases to be purged from further analysis if the reduction in sample size is negligible. However, in

¹⁶⁹ The manual was provided to the researcher by the DIT's proprietor, along with the permission to re-print and administer the instrument. No permission was granted for the publication of the scoring procedure so it could not be included in the present thesis.

¹⁷⁰ The main criterion is that a statement ranked as 'most important' must not be rated lower than any other statement that has been ranked as 'least important'.

¹⁷¹ The three-story version of the DIT includes three statements that, according to Rest (1990), do not make any sensible meaning. These statements, however, appear to bring out some rather complicated arguments. These statements may be used to determine whether a respondent merely ranks as more important a statement that looks complicated to them without a careful thought on its meaning.

the present thesis, this option will result in a fairly substantial reduction in the number of cases available for analysis. Therefore, a decision was made that the P-Score for the 90 ‘unreliable’ cases would be deleted and replaced with the mean for the ‘reliable’ cases. The ‘group-means’ approach was used, as this would retain the variability among the different groups in the sample (De Vaus, 2002). Based on this approach, a cross-tabulation analysis was initially performed to determine the demographic characteristics of the 90 ‘unreliable’ cases, such as depicted in Table 6-2. The mean P-Score was then sought for the ‘reliable’ cases from each of the cross-tabulated demographic categories¹⁷², namely, institutional affiliation (i.e., IIUM or MMU), year of study, and gender. For MMU’s data set, an additional category - Muslim or Non-Muslim was added. The corresponding mean P-Score for the cross-tabulated demographic categories was then used to replace the deleted P-Score for the 90 ‘unreliable’ cases¹⁷³.

¹⁷² These categories were found to have statistically significant relationship with the DIT P-Score and will be reported under the main analysis section in this chapter.

¹⁷³ A comparison was made between the mean P-Score for each cross-tabulated category both before and after the procedure to ensure that the figures were identical.

Table 6-2: Distribution of Cases with 'Unreliable' P-Score

University	Year of Study	Male (n)	Female (n)	Overall (n)
IIUM	1st year	2	18	20
	2nd year	1	8	9
	3rd year	-	5	5
	4th year	1	4	5
		4	35	39
MMU (Muslim)	1st year	3	6	9
	2nd year	2	7	9
	3rd year	2	2	4
	4th year	3	-	3
		10	15	25
MMU (Non-Muslim)	1st year	3	7	10
	2nd year	2	5	7
	3rd year	-	8	8
	4th year	-	1	1
		5	21	26
Total		5	21	26
Overall		19	71	90

6.2.3 DIT P-Score data - summary statistics

The overall distribution for the three DIT scores that represent Kohlberg's stages of moral development - Principled/Post-conventional, Conventional, Pre-Conventional, is depicted in Table 6-3. For each of the DIT scores, the mean, standard deviation, median, and minimum and maximum values are reported. As may be seen from Table 6-3, the mean P-Score for MMU's participants is 21.27, while for the Conventional and Pre-conventional scores, the means are 57.69 and 11.98 respectively. There seems to be a fairly wide dispersion in the data for the P-Score and the Conventional score, as indicated by standard deviations of 11.8 and 14.3, respectively. There is also a wide range between the minimum and maximum value for these two scores.

In the case of IIUM's participants, Table 6-3 indicates that the distribution of the DIT scores is generally comparable with that of MMU's participants. In particular, there seems to be a wide dispersion in both the P-Score and the Conventional score for IIUM's participants. This is reflected by standard deviations of 12.3 and 14.3, respectively, and the notable difference between the minimum and the maximum scores. The mean P-Score for IIUM's participants (23.65) is slightly higher than the reported mean for MMU's participants (21.27). The same is also true for the mean Conventional score (IIUM's $M = 58.44$, MMU's $M = 57.69$). Due to this, the mean Pre-conventional score is lower for IIUM's participants ($M = 10.74$), as compared with that of MMU's participants (11.98).

The distribution of the DIT scores for the overall samples, as shown in the lower panel of Table 6-3, indicates a mean P-Score of 22.48. The means for Conventional and Pre-conventional scores are 58.07 and 11.37, respectively. As with the statistics for the separate cases of IIUM and MMU's data, there seems to be a fairly wide dispersion in the distributions of the P-Score and the Conventional score for the overall sample, which is indicated by standard deviations of 12.1 and 14.3, respectively. In addition, there is fairly large difference between the maximum and the minimum for each of these two scores.

Table 6-3: Descriptive Statistics for DIT Scores

		Post- Conventional/ P-Score	Conventional Score	Pre-conventional Score
MMU (n=284)	Mean	21.27	57.69	11.98
	Std. Deviation	11.81	14.31	5.39
	Minimum	3.33	16.67	3.33
	Maximum	60.00	90.00	26.67
	Skewness	0.922	-0.434	0.627
	Kurtosis	0.911	-0.119	0.451
IIUM (n=291)	Mean	23.65	58.44	10.74
	Std. Deviation	12.32	14.33	5.68
	Minimum	3.33	16.67	3.33
	Maximum	63.33	90.00	26.67
	Skewness	0.717	-0.355	0.622
	Kurtosis	0.539	0.016	0.048
Total (N=575)	Mean	22.48	58.07	11.37
	Std. Deviation	12.12	14.31	5.56
	Minimum	3.33	16.67	3.33
	Maximum	63.33	90.00	26.67
	Skewness	0.811	-0.392	0.593
	Kurtosis	0.664	-0.058	0.192
Note: In addition to these scores, the DIT yields two other scores (i.e., M-Score and A-Score) that do not represent any of the Kohlberg's stages and hence are not reported here.				

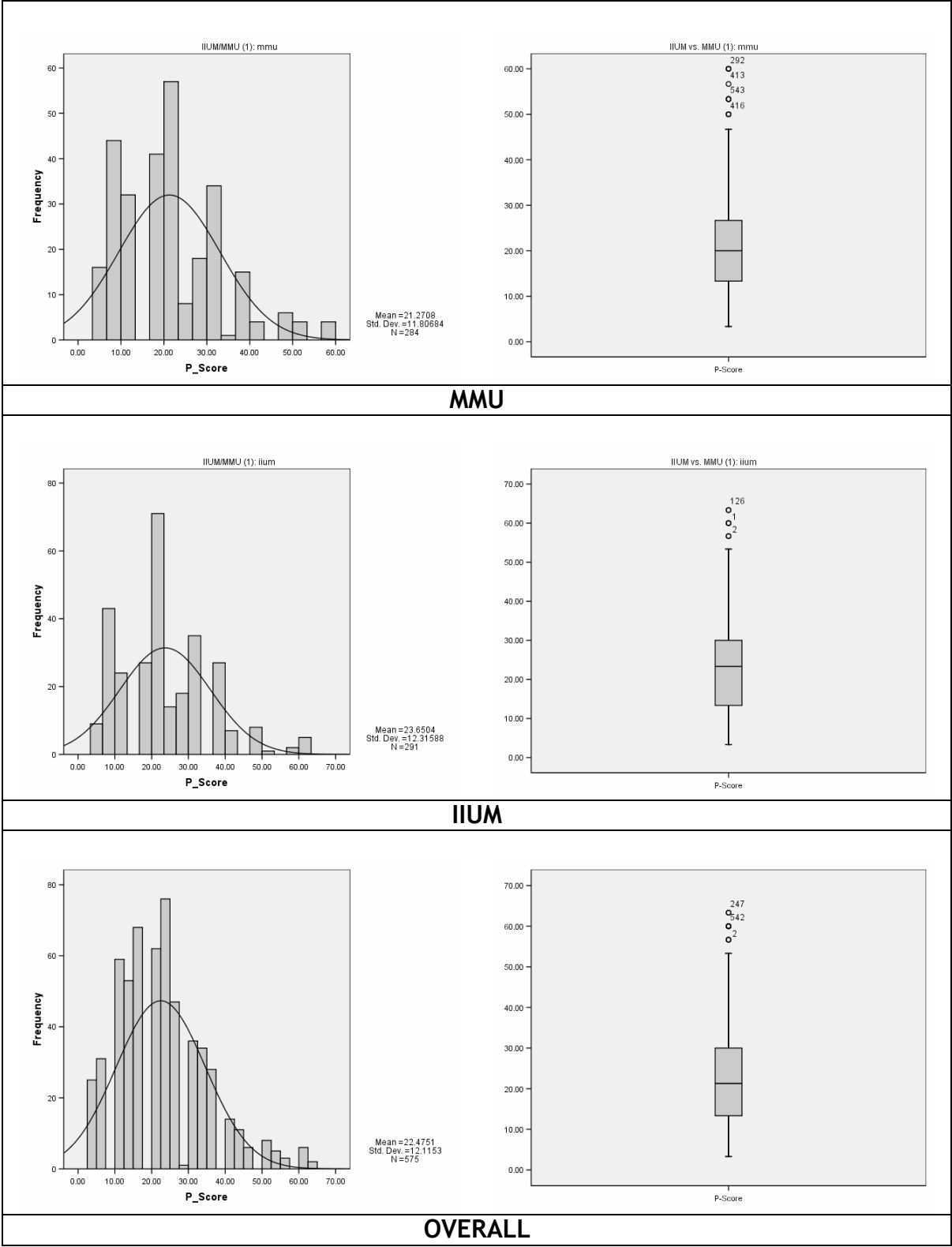
6.2.4 DIT P-Score data - general distribution

Normality of the P-Score data was assessed using the skewness and kurtosis statistics and through visual inspection of the histograms. As shown in Table 6-3, P-Score data for each university and for the combined sample appear to be slightly positively skewed. The kurtosis statistics for P-Score data for each university and for the combined sample are between 0.5 and 0.9, which indicate

a leptokurtic distribution. Both the skewness and kurtosis statistics also suggest some deviation from a Gaussian distribution in P-Score data for each university, and for the combined sample. This may also be seen from the histograms provided in Figure 6-1. Such deviation may pose a limitation on the present thesis' use of parametric tests in analyzing the P-Score data. Yet, parametric tests may still be safely used with sufficiently large number of cases (Field, 2009; Bryman, 2004).

The P-Score data for each university and for the combined sample were also scanned for cases that may be considered an outlier. As Field (2009, p.98) contends, while outliers may not be easily defined, a box plot may be used as a general method to identify extreme outliers. Hence, separate box plots were produced for P-Score data for each university and for the combined sample, which may be seen in Figure 6-1. Along with the histograms, the box plots did not indicate the presence of extreme outlier cases with regard to P-Score data. There are, however, less than five cases that extend beyond the box plot whiskers, indicating some 'mild outliers' that could be expected with a large sample (Field, 2009). These cases were retained in further analysis.

Figure 6-1: Histograms and Box Plots for DIT P-Score



6.3 Preliminary steps for SVS Data

6.3.1 Value items and value types

Schwartz Values Survey (SVS) was used to obtain data on personal value preference of participants from IIUM and MMU. All participants were asked to rate the importance of each of the 57 value items listed in SVS, based on a nine-point rating scale. The scale ranged from -1 (Opposite to My Values) to 7 (Of Supreme Importance). Out of the 57 value items, 46 items were used to construct ten value types that represent distinctive motivational constructs in Schwartz's personal values framework (Schwartz, 1992; 2004)¹⁷⁴. This was done in accordance with the method outlined by Schwartz (1992), that is, by taking the average of the total rating for value items that represent each value type. In the remainder of this chapter, all analyses on personal value preferences of accounting students from IIUM and MMU were performed on the composite rating for the ten value types.

6.3.2 Personal values (IIUM) - descriptive statistics

Table 6-4 reports the descriptive statistics, comprising the mean, standard deviation, and the minimum and maximum rating for 57 value items in SVS by 291 participants in IIUM. Forty-six of the items are listed under the value types that they represent, which are denoted in capitalized bold letters. The remaining value items are listed under the 'Other' category. Cronbach's alpha is reported as a general indication of the internal consistency of each of the ten value types, based on data from IIUM's participants. As may be seen in Table 6-4, the lowest alpha (0.53) is reported for Self-direction value type. By contrast, the value type Universalism indicates the highest internal consistency, with an alpha of 0.73.

¹⁷⁴ According to Schwartz (1992), the ten value types are essentially motivational constructs that have sufficient empirical evidence on their stability across different cultures. The remaining unclassified value items are those that had not been found to consistently correlate with any of the 10 'culturally-stable' value types.

Based on the descriptive statistics shown in Table 6-4, participants in IIUM considered 'family security' as their most important value item ($M = 6.22$). This is followed by 'devout' ($M = 6.18$) and 'honouring elders' ($M = 6.01$). The rating for these three value items are in proximity with the highest scale of importance of 7 (i.e., "Of Supreme importance"). On the contrary, 'social power' ($M = 2.80$) emerged as the least important value item for IIUM's participants. The second least important value item was 'influential' ($M = 3.70$), followed by 'daring' ($M = 3.93$).

As regards the ten value types that represent distinctive motivational constructs, Conformity ($M = 5.62$) was considered as most important by IIUM's participants. The second most important value type is Security, with a mean of 5.38. On the contrary, Power is perceived as the least important value type ($M = 3.82$), followed by Stimulation ($M = 4.35$).

Table 6-4: Rating of Personal Values - IIUM (N=291)

Values	Cronbach's Alpha	Mean	SD	Min	Max
CONFORMITY	0.67	5.62	0.81	3.25	7.00
Polite		5.68	1.09	1	7
Discipline		5.35	1.34	-1	7
Honouring elders		6.01	1.08	-1	7
Obedient		5.38	1.36	-1	7
TRADITION	0.60	4.88	0.90	2.40	6.60
Respect tradition		4.11	1.60	-1	7
Moderate		4.82	1.37	-1	7
Humble		4.83	1.40	-1	7
Portion in life		4.47	1.75	-1	7
Devout		6.18	1.12	-1	7
SECURITY	0.56	5.38	0.83	2.60	7.00
Social order		4.92	1.35	1	7
National security		5.70	1.47	0	7
Reciprocate favour		4.58	1.76	-1	7
Family security		6.22	0.85	3	7
Clean		5.46	1.27	-1	7
BENEVOLENCE	0.67	5.19	0.88	3.00	7.00
Loyal		5.13	1.29	-1	7
Honest		5.40	1.24	1	7
Helpful		5.06	1.20	2	7
Responsible		5.35	1.24	-1	7
Forgiving		4.92	1.51	-1	7
UNIVERSALISM	0.73	4.88	0.88	2.38	7.00
Equality		4.62	1.72	-1	7
Peaceful world		5.97	1.23	0	7
Unity with nature		4.34	1.45	0	7
Wisdom		5.27	1.34	0	7
World of beauty		4.17	1.81	-1	7
Social justice		5.48	1.30	-1	7
Broad minded		4.86	1.32	0	7
Protect environment		4.30	1.62	-1	7

Table 6-4 (cont.): Rating of Personal Values - IIUM (N=291)

Values	Cronbach's Alpha	Mean	SD	Min	Max
SELF-DIRECTION	0.53	4.84	0.90	2.20	7.00
Freedom		5.09	1.36	-1	7
Creative		4.46	1.59	-1	7
Independent		4.97	1.38	-1	7
Choose own goals		5.38	1.37	-1	7
Curious		4.27	1.61	-1	7
STIMULATION	0.72	4.35	1.16	1.67	7.00
Exciting life		4.78	1.48	-1	7
Varied life		4.33	1.46	-1	7
Daring		3.93	1.63	-1	7
HEDONISM	0.61	4.70	1.20	1.00	7.00
Pleasure		4.34	1.62	-1	7
Enjoying life		4.49	1.86	-1	7
Self-indulgence		5.21	1.51	-1	7
ACHIEVEMENT	0.64	5.05	0.91	2.75	7.00
Ambitious		5.46	1.17	-1	7
Influential		3.70	1.76	-1	7
Capable		5.22	1.19	-1	7
Successful		5.82	1.06	1	7
POWER	0.56	3.82	1.19	0.75	6.75
Social power		2.80	2.00	-1	7
Wealth		4.25	1.66	-1	7
Authority		4.11	1.59	-1	7
Preserve self-image		4.14	1.95	-1	7
OTHER	n/a				
Inner harmony		5.71	1.17	2	7
Spiritual		5.06	1.61	-1	7
Meaningful life		4.79	1.60	-1	7
Belongingness		5.55	1.22	1	7
Self-respect		5.40	1.29	-1	7
Love		4.37	1.71	-1	7
Privacy		5.20	1.34	0	7
Social recognition		4.97	1.24	0	7
Friendship		5.54	1.17	-1	7
Health		5.71	1.18	0	7
Intelligent		5.35	1.29	-1	7

6.3.3 Personal values (MMU) - descriptive statistics

Descriptive statistics for data on the rating of 57 value items in SVS by 284 participants from MMU are depicted in Table 6-5. As with the case of the data for IIUM's participants, 46 value items are listed under the value types that they represent, while the remainder are grouped as 'Other'. Cronbach's alpha is reported for each of the ten value types to provide a general indication of their internal consistency. For MMU's data set, the lowest alpha (0.55) is reported for the value types Universalism and Self-Direction. The highest alpha, on the other hand, is reported for the value type Benevolence (0.75).

Of all the 57 individual value items, 'family security' ($M = 6.03$) emerged as the most important value item for MMU's participants. The next highest rated value item is 'health' ($M = 5.91$), followed by 'honouring elders' ($M = 5.86$). Each of the three value items was rated close to the highest rating of 7 (Of supreme importance). On the contrary, 'social power' ($M = 3.22$) was deemed the least important value item, followed by 'protecting the environment' ($M = 4.02$) and 'influential' ($M = 4.04$).

As regards the ten value types in Schwartz's values framework, Conformity ($M = 5.30$) was considered by MMU's participants as their most important motivational factor. The second most important value type is Achievement ($M = 5.12$). Conversely, Power ($M = 4.07$) was regarded the least important value type by MMU's participants, followed by Stimulation ($M = 4.39$).

Table 6-5: Rating of Personal Values - MMU (N=284)

Values	Cronbach's Alpha	Mean	SD	Min	Max
CONFORMITY	0.65	5.30	0.91	3.00	7.00
Polite		5.24	1.54	-1	7
Discipline		5.18	1.40	-1	7
Honouring elders		5.86	1.15	0	7
Obedient		4.83	1.32	1	7
TRADITION	0.56	4.56	1.01	2.00	7.00
Respect tradition		4.39	1.68	0	7
Moderate		4.30	1.58	-1	7
Humble		4.45	1.70	-1	7
Portion in life		4.83	1.62	-1	7
Devout		4.81	1.86	-1	7
SECURITY	0.56	5.03	0.90	2.60	7.00
Social order		4.33	1.57	-1	7
National security		4.98	1.71	-1	7
Reciprocate favour		4.36	1.64	0	7
Family security		6.03	1.12	1	7
Clean		5.37	1.34	0	7
BENEVOLENCE	0.75	5.06	0.97	2.40	7.00
Loyal		5.21	1.29	-1	7
Honest		5.18	1.56	-1	7
Helpful		4.85	1.43	-1	7
Responsible		5.39	1.35	-1	7
Forgiving		4.69	1.59	-1	7
UNIVERSALISM	0.55	4.69	0.95	2.00	7.00
Equality		4.64	1.67	0	7
Peaceful world		5.64	1.53	-1	7
Unity with nature		4.10	1.61	-1	7
Wisdom		5.05	1.49	-1	7
World of beauty		4.21	1.88	-1	7
Social justice		4.92	1.47	0	7
Broad minded		4.96	1.41	0	7
Protect environment		4.02	1.68	-1	7

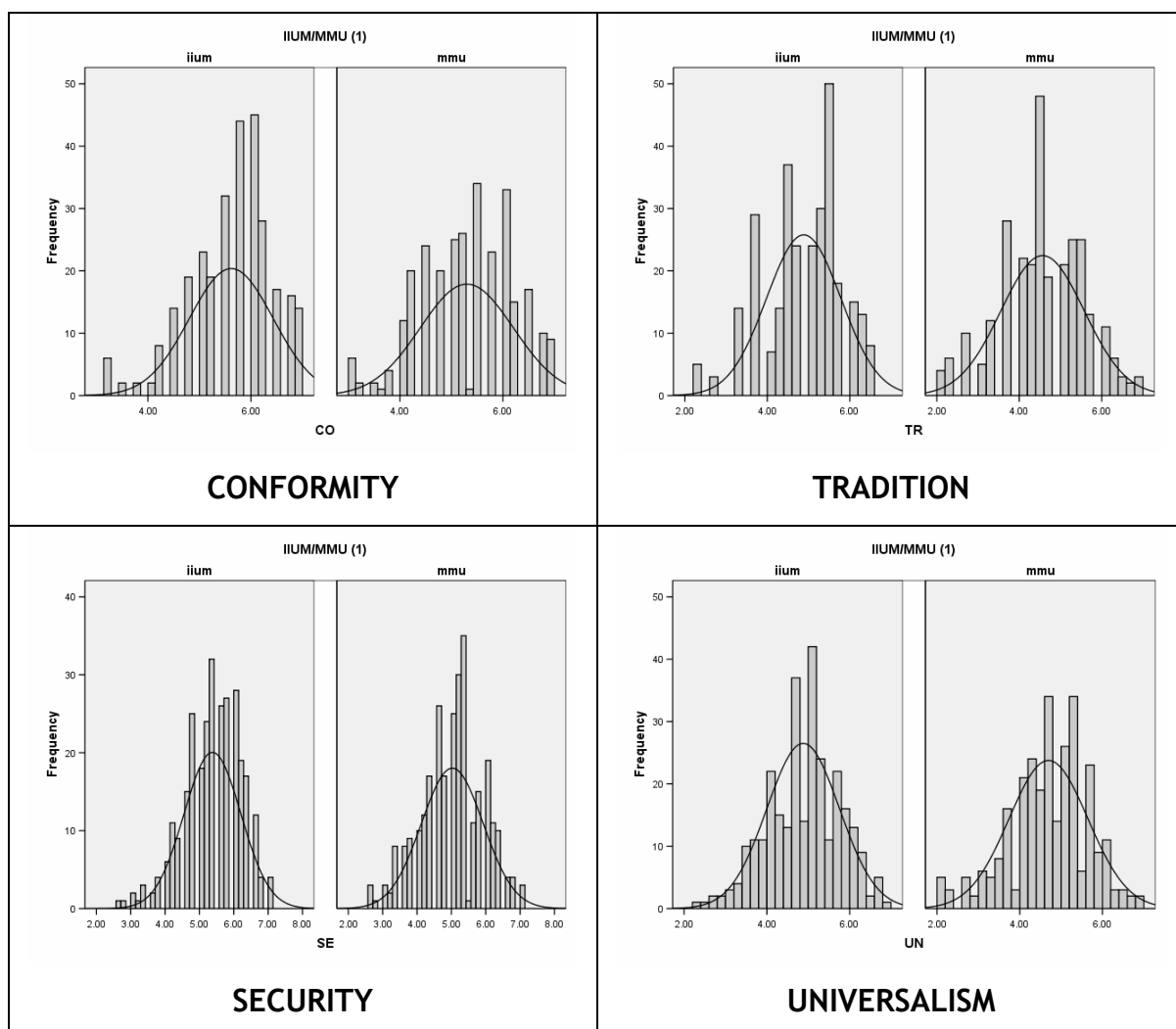
Table 6-5 (cont.): Rating of Personal Values - MMU (N=284)

Values	Cronbach's Alpha	Mean	SD	Min	Max
SELF-DIRECTION	0.55	4.87	0.94	2.20	7.00
Freedom		5.21	1.43	0	7
Creative		4.07	1.68	-1	7
Independent		5.29	1.33	-1	7
Choose own goals		5.46	1.41	-1	7
Curious		4.30	1.65	-1	7
STIMULATION	0.65	4.39	1.21	1.67	7.00
Exciting life		4.68	1.66	0	7
Varied life		4.21	1.68	-1	7
Daring		4.25	1.67	-1	7
HEDONISM	0.58	4.89	1.18	2.00	7.00
Pleasure		4.24	1.76	-1	7
Enjoying life		5.22	1.58	0	7
Self-indulgence		5.19	1.58	-1	7
ACHIEVEMENT	0.57	5.12	0.88	3.00	7.00
Ambitious		5.30	1.34	0	7
Influential		4.04	1.70	-1	7
Capable		5.37	1.17	-1	7
Successful		5.75	1.17	0	7
POWER	0.59	4.07	1.18	1.25	7.00
Social power		3.22	2.00	-1	7
Wealth		4.44	1.96	-1	7
Authority		4.24	1.63	-1	7
Preserve self-image		4.24	1.76	-1	7
OTHER					
Inner harmony		5.02	1.50	0	7
Spiritual		4.11	1.88	-1	7
Meaningful life		4.87	1.59	-1	7
Belongingness		5.23	1.37	0	7
Self-respect		5.35	1.25	-1	7
Love		4.65	1.64	0	7
Privacy		5.35	1.45	-1	7
Social recognition		5.00	1.44	-1	7
Friendship		5.52	1.39	-1	7
Health		5.91	1.22	-1	7
Intelligent		5.28	1.26	0	7

6.3.4 General distribution of value types data

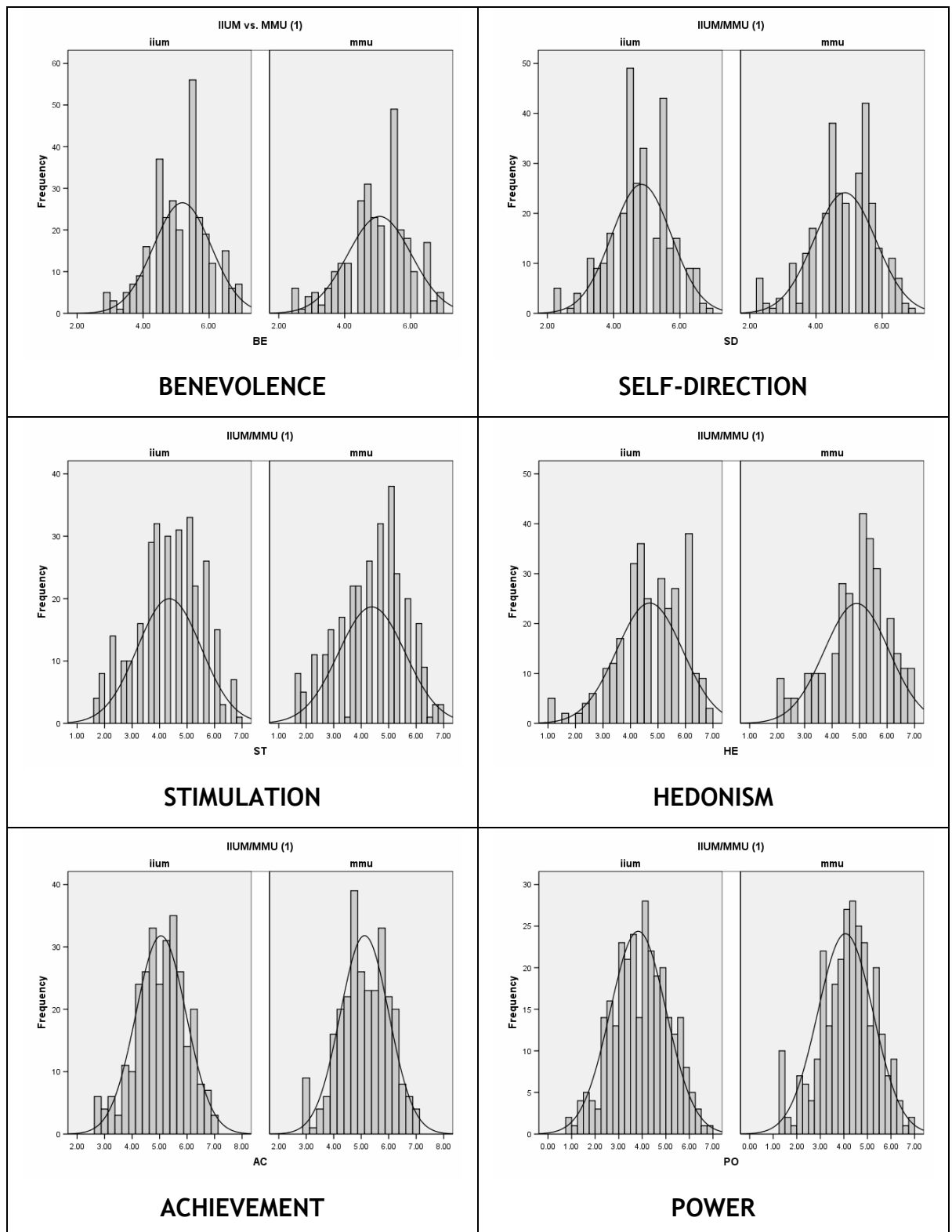
The general distribution of the data for the ten value types is visually depicted in the histograms provided in Figure 6-2. Separate histograms were produced for the data obtained from IIUM and MMU. The histograms, in general, do not indicate either a severe deviation from a Gaussian distribution, or cases of extreme outliers for all ten value types¹⁷⁵.

Figure 6-2: Histograms for Value Types (IIUM vs. MMU)



¹⁷⁵ Further assessment of normality and outlier cases had not been performed as the value types rating data were to be analyzed using non-parametric tests, which are essentially robust against such issues (Field, 2009). The main reason for the use of non-parametric tests for these data, as stated in Chapter 4, is to avoid the potential problem from using parametric tests without adjusting for individual differences in scale use.

Figure 6-2 (cont.) Histograms for Value Types (IIUM vs. MMU)



6.3.5 Ranking of value types: IIUM vs. MMU

Schwartz's values theory essentially views an individual's values as comprising a system, in which distinctive values would assume different degrees of priority in the person's life. Hence, a ranking of importance for the ten value types, which represent the distinctive motivational constructs in Schwartz's value framework, was created for IIUM and MMU's participants. The ten value types were ranked based on the overall mean rating of importance by participants from each university. The ranked value types are presented in Table 6-6.

Table 6-6: Ranking of Schwartz's 10 value types (IIUM vs. MMU)

Rank	IIUM	Mean	Rank	MMU	Mean
1.	Conformity	5.62	1.	Conformity	5.30
2.	Security	5.38	2.	Achievement	5.12
3.	Benevolence	5.19	3.	Benevolence	5.06
4.	Achievement	5.05	4.	Security	5.03
=5.	Tradition	4.88	5.	Hedonism	4.89
=5.	Universalism	4.88	6.	Self-direction	4.87
7.	Self-direction	4.84	7.	Universalism	4.69
8.	Hedonism	4.70	8.	Tradition	4.56
9.	Stimulation	4.35	9.	Stimulation	4.39
10.	Power	3.82	10.	Power	4.07

Table 6-6 reveals a rather notable similarity in the order of importance of the ten value types for IIUM and MMU's participants. In particular, Conformity (IIUM's $M = 5.62$, MMU's $M = 5.30$) was rated the most important value type by both cohorts. Yet, there is a difference between IIUM and MMU's participants as regards their second most important value type. For IIUM's participants, the next most important value type is Security ($M = 5.38$), while for MMU's participants Achievement ($M = 5.12$) is considered their second most important motivational concern. It is also interesting to note that Benevolence (IIUM's $M = 5.19$, MMU's $M = 5.06$), which reflects a concern for the well-being of others,

was ranked the third most important value type by participants from both universities.

On the other hand, IIUM and MMU's participants also seem to concur with each other as regards the values that are deemed less important to them. Specifically, for participants from both universities, the value types Power (IIUM's $M = 3.82$, MMU's $M = 4.07$) and Stimulation (IIUM's $M = 4.35$, MMU's $M = 4.39$) occupy the bottom two places in the ranking of importance. There is a difference between these cohorts, however, on the third least important value type. For IIUM's participants, the value type Hedonism ($M = 4.70$) is placed third from last in the ranking of importance, whereas for MMU's participants such position is occupied by the value type Tradition ($M = 4.56$).

6.4 Results of hypothesis tests

6.4.1 Moral reasoning ability

As discussed in Chapter 4 of this thesis, three hypotheses were developed for the purpose of comparing moral development of accounting students from IIUM and MMU. The first two hypotheses (H1 and H1b) pertain to the difference in moral reasoning ability between these two cohorts, namely, as indicated by the DIT P-Score. The third hypothesis (H2), on the other hand, examines whether the students' moral reasoning ability increases with progression through the accounting degree programme at either university.

Null H1: Accounting students in IIUM and MMU do not differ in their moral reasoning ability (i.e., as indicated by the DIT P-Score)

Hypothesis 1 was formulated to determine whether moral reasoning ability differs between the participants from IIUM and MMU. As discussed in Chapter 5 of this thesis, accounting students in IIUM are likely to have been

exposed to the university's efforts to instil morality through emphasizing religious (i.e., Islamic) values. Such approach could thus be contrasted with that of MMU, in which Islam and religion, in general, do not seem to play a significant role in its efforts to develop the students' moral character.

Null H1 was initially tested with one-way Analysis of Variance (ANOVA). The ANOVA was expected to provide preliminary evidence on the presence of a statistically significant difference in the mean P-Score reported by participants from IIUM ($M = 23.7$, $SD = 12.3$) and MMU ($M = 21.3$, $SD = 11.8$). The outcome of ANOVA indicates that the difference between these two means is statistically significant, $F(1, 573) = 5.59$, $p < .05$. Hence, there is sufficient statistical evidence to reject null H1.

Following from the preliminary evidence revealed by the ANOVA procedure, further analysis was conducted using one-way Analysis of Covariance (ANCOVA). As discussed in Chapter 4, ANCOVA procedure could show whether a difference in the mean P-Score between IIUM and MMU's participants will be present after adjustments were made for differences in demographics. For the ANCOVA procedure, gender, religion, and ethics course completion were all dichotomized, and together with age and year of study, were entered as covariates. Prior to the main ANCOVA test, the assumptions of homogeneity of variances and homogeneity of the regression slopes were examined. The former assumption was met, as the result of Levene's test was not statistically significant, $F(1, 573) = 3.81$, $p > .05$. As regards homogeneity of regression slopes, following Field (2009) this assumption was examined by running the ANCOVA with a customized model. The model included the main effects of the independent variable - university affiliation (i.e., IIUM or MMU), and all the covariates, and the interactions between the covariates and the independent variable. The results indicate no statistically significant interaction ($p > .05$) except for the interaction between the independent variable and two covariates, namely, age and year of study. Therefore, this assumption was not fully tenable, and thus the results of the main ANCOVA need to be interpreted with some caveat on its validity.

The main ANCOVA results, as depicted in Table 6-7, provide further evidence that the difference in the DIT P-Score reported by IIUM and MMU's participants is statistically significant, $F(1, 563) = 9.36$, $p < .01$, partial eta squared = .017. Hence, null H1 may be rejected even after controlling for the effects of gender, age, religion, ethics course completion, and year of study. In addition, two covariates, namely, gender and religion, have significant effect on the DIT P-Score. Overall, however, the ANCOVA model was able to explain only about 5 percent of the variation in the P-Score. Such low explanatory power, however, is common among DIT-bases studies involving university students due to the small variability in age and level of education (Thorne, 1999; Shaub, 1994).

Table 6-7: ANCOVA Results (Overall)

Source	Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	4424.103	6	737.351	5.266	.000
Intercept	474.736	1	474.736	3.391	.066
Gender	1256.532	1	1256.532	8.974	.003
Religion	1231.370	1	1231.370	8.794	.003
Age	29.529	1	29.529	.211	.646
Year of Study	388.013	1	388.013	2.771	.097
Ethics Course	11.127	1	11.127	.079	.778
University	1310.878	1	1310.878	9.362	.002
Error	78830.561	563	140.019		
Total	374290.236	570			
Corrected Total	83254.665	569			

Dependent variable: P-Score

R Squared = .053 (Adjusted R Squared = .043)

Key to variables:
 Gender = Male (1), Female (0)
 Religion = Muslim (0), non-Muslim (1)
 Age = Age in year
 Year of Study = Year of Study (1 to 4)
 Ethics Course = Completed Ethics course (0), Not completed (1)
 University = IIUM (0), MMU (1)

In addition to the ANCOVA results, the output of the parameter estimates was examined to obtain further information on the direction of relationship between P-Score and the independent variable and the covariates. As may be seen in Table 6-8, P-Score is significantly associated with the participants' university (i.e., IIUM or MMU) and religious affiliation (i.e., Muslim or non-Muslim) and gender. For university affiliation, the positive coefficient ($b = 4.00$) indicates that the mean P-Score for IIUM's participants is about 4 points higher than the mean for MMU's participants. For the covariate religion, the positive coefficient ($b = 4.26$) denotes a higher mean P-Score for non-Muslims as compared to Muslims. On the other hand, the negative coefficient for gender ($b = -3.57$) indicates that the mean P-Score is likely to be higher among female participants than for male. The effect size for each of these statistically significant relationships, however, is small, such as indicated by partial eta squared of .02.

Table 6-8: Parameter Estimates for ANCOVA (Overall)

Parameter	B	Std. Error	t	Sig.	Partial Eta Squared
Intercept	13.596	8.483	1.603	.110	.005
Gender	-3.570	1.192	-2.996	.003	.016
Religion	4.260	1.437	2.966	.003	.015
Age	.205	.446	.459	.646	.000
Year of Study	1.123	.675	1.665	.097	.005
Ethics Course	.322	1.143	.282	.778	.000
[University=0]	4.005	1.309	3.060	.002	.016
[University=1]	0(a)	.	.	.	.
(a) This parameter is set to zero because it is redundant.					
Key to variables: Gender = Male (1), Female (0) Religion = Muslim (0), non-Muslim (1) Age = Age in year Year of Study = Year of Study (1 to 4) Ethics Course = Completed Ethics course (0), Not completed (1) University = IIUM (0), MMU (1)					

Null H1b: Accounting students in IIUM and MMU who are at the same year of study do not differ in their moral reasoning ability (i.e., as indicated by the DIT P-Score)

Hypothesis 1b was formulated to examine the difference in moral reasoning ability between IIUM and MMU's participants who are at the same stage of progression into the accounting degree programme, namely, as denoted by year of study. Similar to null H1, null H1b was initially evaluated by conducting one-way ANOVA. Four separate ANOVAs were performed, each time selecting only participants in the same year of study. The results of these ANOVAs indicate statistically significant differences only for participants in Year 1, $F(1, 244) = 4.97, p < .05$, and Year 2, $F(1, 160) = 6.06, p < .05$. The results were not statistically significant ($p > .05$) in the cases of participants in Year 3 and Year 4. Therefore, null H1b may be rejected for comparisons made between IIUM and MMU's students who were at the lower stage of completion (i.e., Year 1 and Year 2), but not for those who were at the more advanced stage (i.e., Year 3 and Year 4).

Null H1b was further tested using ANCOVA procedure, with the DIT P-Score as the dependent variable and university affiliation (i.e., IIUM or MMU) as the independent variable. As an attempt to control for the effects of demographics (gender, religion and age) and completion of ethics course, these variables were entered as covariates. Four separate ANCOVAs were performed, each time selecting only participants who are at the same year of study. For all the ANCOVA's, the result of Levene's test was not statistically significant (i.e., at .05 level), thus indicating no violation of the assumption of homogeneity of variances. Following Field (2009), the assumption of homogeneity of regression slopes were also examined by conducting the ANCOVA with a customized model¹⁷⁶. The outcomes of these ANCOVA indicated no statistically significant interaction between the independent variable and the covariates, except for the

¹⁷⁶ As with the analysis for the overall participants, the customized model includes the main effect of the independent variable (i.e., university affiliation) and the covariates; and the interactions between the independent variable and each of the covariates.

analysis with participants in Year 1¹⁷⁷. Hence, apart from this particular instance, the assumption of homogeneity of regression slopes had not been violated.

Table 6-9: Summary of ANCOVA Results (By Year of Study)

Year of Study	University	N	Mean	SD	F	Sig.	Partial Eta Squared
Year 1	IIUM	125	22.88	11.4	3.574	.060	.015
	MMU	121	19.68	11.1			
Year 2	IIUM	78	25.32	13.3	5.185	.024	.033
	MMU	84	20.91	12.3			
Year 3	IIUM	43	21.08	8.8	.304	.583	.004
	MMU	44	23.01	9.1			
Year 4	IIUM	45	25.86	15.0	.337	.563	.005
	MMU	35	26.73	14.6			

The results of ANCOVA, as summarized¹⁷⁸ in Table 6-9, showed no statistically significant difference in the mean P-Score between IIUM and MMU's participants, except for those in Year 2, $F(1, 152) = 5.19$, $p < .05$, partial eta squared = .03. Therefore, null H1b may not be rejected for comparisons made between IIUM and MMU's accounting students who were at Year 1, Year 3, and Year 4 of the accounting programme. The lack of difference in the P-Score reported by participants in Year 1 and Year 4 is particularly worthy to note, as these cohorts respectively represent students who had just entered into the programme, and those who were about to graduate, namely, in less than a year's time. The results thus suggest that moral reasoning ability does not

¹⁷⁷ The interaction was significant between university affiliation and age.

¹⁷⁸ The full results of the ANCOVA are provided in Appendix C.

significantly differ between IIUM and MMU's accounting students who were at the beginning and end stage of their studies.

Null H2: Moral reasoning ability (i.e., as indicated by the DIT P-Score) of accounting students in IIUM and MMU does not increase with year of study

Hypothesis 2 was developed in order to examine the relationship between the participants' moral reasoning ability and their stage of completion in the accounting degree programme at either IIUM or MMU. Null H2 was tested by conducting separate hierarchical regression analyses for IIUM and MMU's data. In all the regression models, P-Score constituted the dependent variable. Year of study was entered as the only predictor in the first regression model, in order to obtain preliminary evidence on the presence of a relationship between the DIT P-Score and year of study. In the second regression model, gender, completion of ethics course, and age were entered to statistically control for their effects on the DIT P-Score. For the analysis with MMU's data, the participants' religious affiliation (i.e., Muslim vs. non-Muslim) was entered as an additional control variable.

IIUM

The number of cases included in the analysis using only data from IIUM was 287, after 4 cases were dropped due to list-wise deletion criterion. The residual statistics did not indicate serious problem of outliers in the data, as the maximum Cook's distance of 0.19 is well below 1 (Field, 2009). Visual inspection of the residual plot (i.e. standardized residuals vs. standardized predicted values), on the other hand, did not seem to indicate an obvious violation of the assumption of homoscedasticity. The histogram and normal P-P plot of the residuals, however, have shown some deviation from normality. For the second regression model, which contained four predictors, the issues of multicollinearity and autocorrelation are unlikely to be present. As regards the former, the variance inflation factor (VIF) values were all less than 10, with no

tolerance value below 0.2. There are, however, statistically significant correlations among the predictors, namely, between age and year of study ($r = .82, p < .001$), ethics course completion and year of study ($r = -.45, p < .001$), and age and ethics course completion ($r = -.37, p < .001$). The lack of autocorrelation, on the other hand, was evident from the Durbin-Watson test statistic that is close to 2 (Field, 2009).

As may be seen from Table 6-10, both regression models did not indicate the presence of a statistically significant relationship ($p > .05$) between P-Score and year of study¹⁷⁹. Hence, there is insufficient statistical evidence to reject null H2 for analysis with IIUM's data. As the DIT P-Score is regarded an indication of moral reasoning ability, such results suggest that progression through the accounting degree programme at IIUM is unlikely to be associated with an increase in moral reasoning ability. The overall regression model was also not statistically significant, $F(4, 282) = .36, p > .05$, as none of the included predictors seem to be able to explain the variation in the DIT P-Score among IIUM's participants.

¹⁷⁹ The full results of the regression analysis are provided in Appendix D.

Table 6-10: Summarized Results of Regression Analysis (IIUM)

Model	Variables	B	SE	β	t	Sig.
1	(Constant)	22.856	1.498		15.262	.000
	Year of Study	.310	.654	.028	.474	.636
2	(Constant)	19.946	18.720		1.065	.288
	Year of Study	-.165	1.197	-.015	-.138	.891
	Gender	-1.689	1.982	-.051	-.852	.395
	Age	.218	.979	.023	.223	.824
	Ethics Course	-1.223	1.656	-.049	-.738	.461
Dependent variable = P-Score Model Summary: 1: R Sq. = .001, Adjusted R Sq. = -.002 ; F = .225, $p > .05$ 2: R Sq. = .002, Adjusted R Sq. = -.008 ; F = .355, $p > .05$; D-W = 1.999 Key to variables: Year of Study = Year of Study (1 to 4) Gender = Male (1), Female (0) Age = Age in year Ethics Course = Completed (0), Not completed (1)						

MMU

For analysis with MMU's data, 280 cases were included after 4 cases were purged due to list-wise deletion criterion. The residual statistics for the regression analysis did not seem to indicate a serious outlier problem in the data, as the maximum Cook's distance of 0.08 is well below 1 (Field, 2009). Based on visual examination of the residual plot (i.e. standardized residuals vs. standardized predicted values), there seems to be no evidence of serious violation of the assumption of homoscedasticity. As with IIUM's data, however, the histogram and normal P-P plot of the residuals for MMU's P-Score appeared to show some deviation from normality. For the second regression model, which contained five predictors, there was no indication of multicollinearity issue as all VIF values were less than 10, and none of the tolerance value was lower than 0.2. There are, however, statistically significant correlations between age and three other predictors, namely, year of study ($r = .64$, $p < .001$), ethics course

completion ($r = -.24, p < .001$), and religion ($r = -.10, p < .05$). In addition, the Durbin-Watson test statistic of 1.98 also indicates that autocorrelation is unlikely to be an issue, as the value is very close to 2.0 (Field, 2009).

The summarized results of the regression analysis¹⁸⁰ are depicted in Table 6-11. Both regression models indicate a statistically significant relationship ($p < .01$) between year of study and P-Score. Based on these results, there was sufficient statistical evidence to reject null H2. The positive coefficient ($b = 2.79$) in the second regression model indicates that, other things being equal, the DIT P-Score increases by about 3 percentage point¹⁸¹ with each additional year of education in MMU. The standardized beta for year of study ($\beta = .25$) is also larger than for two other predictors with statistically significant relationship with P-Score, namely, gender ($t(274) = -3.6, p < .001$) and religion ($t(274), p < .01$). As regards gender, P-Score is higher for female participants as compared to male ($b = -5.19$), and higher for non-Muslim participants than for Muslims ($b = 4.24$). The overall regression model was statistically significant, $F(5, 274) = 7.53, p < .001$, and was able to explain about 11 % of the variation in the DIT P-Score among MMU's participants.

¹⁸⁰ The full results of the regression analysis are provided in Appendix D.

¹⁸¹ The DIT P-Score is expressed in a percentage that ranged between 0 and 95.

Table 6-11: Summarized Results of Regression Analysis (MMU)

Model	Variables	B	SE	B	t	Sig.
1	(Constant)	17.206	1.487		11.573	.000
	Year of Study	2.140	.666	.189	3.215	.001
2	(Constant)	24.752	10.366		2.388	.018
	Year of Study	2.785	.888	.246	3.135	.002
	Gender	-5.192	1.443	-.206	-3.597	.000
	Age	-.485	.552	-.067	-.879	.380
	Ethics course	1.797	1.568	.069	1.146	.253
	Religion	4.237	1.361	.178	3.113	.002
Dependent variable = P-Score Model Summary: 1: R Sq. = .035, Adjusted R Sq. = .032 ; F = 10.335, p< .01 2: R Sq. = .114, Adjusted R Sq. = .101 ; F = 7.533, p< .001 ; D-W = 1.984 Key to variables: Year of Study = Year of Study (1 to 4) Gender = Male (1), Female (0) Age = Age in year Ethics Course = Completed (0), Not completed (1) Religion = Muslim (0), non-Muslim (1)						

Supplementary analysis with MMU's data: Comparing Muslims and non-Muslims

Following from the results of regression analysis with the overall data for MMU, the researcher was interested to explore whether the positive relationship between the DIT P-Score and year of study could be observed for both the Muslim and non-Muslim participants from the university. Separate regression analysis was conducted for each sub-group, with the P-Score as the dependent variable. As with the analysis for the overall data, year of study, gender, age, and ethics course completion constituted the independent variables¹⁸².

¹⁸² Religion was excluded from the analysis as it should have already been controlled for by dividing the participants into Muslims and non-Muslims.

The results of the additional regression analyses, which are summarized¹⁸³ in Table 6-12, indicate that the relationship between P-Score and year of study is statistically significant only in the case of MMU's non-Muslims, $t(155) = 4.23$, $p < .001$. The positive coefficient ($b = 5.19$) suggests that, other things being equal, the DIT P-Score for non-Muslims increases by 5 percentage point with each additional year of study. The standardized beta for year of study ($\beta = .45$) is also higher than two other independent variables with statistically significant relationship with P-Score, namely, gender ($t(155) = -3.34$, $p < .01$) and age ($t(155) = -2.38$, $p < .05$). In the case of the non-Muslim subgroup, the overall regression model was statistically significant, $F(4, 155) = 8.80$, $p < .001$, with about 19 % of variation in the DIT P-Score could be explained by the independent variables.

On the contrary, the regression model was not statistically significant ($p > .05$) for the analysis with the Muslim subgroup, and there is no evidence of a statistically significant relationship between P-Score and year of study. Such result suggests that moral reasoning ability of Muslim accounting students in MMU does not increase as they progressed into higher level of study at the university. In addition, no statistically significant relationship was detected between P-Score and three other independent variables included in the regression model, namely, gender, age, and ethics course completion.

¹⁸³ The full results of the regression analyses are provided in Appendix E.

Table 6-12: Summarized Results of Additional Regression Analysis (MMU)

Subgroup	Variables	B	SE	β	t	Sig.
Muslim (n=120)	(Constant)	5.351	13.226		.405	.687
	Year of Study	-.031	1.230	-.003	-.025	.980
	Gender	-2.728	1.963	-.129	-1.390	.167
	Age	.697	.708	.119	.983	.328
	Ethics Course	.407	2.105	.018	.193	.847
Non-Muslim (n=160)	(Constant)	52.894	14.684		3.602	.000
	Year of Study	5.185	1.227	.448	4.226	.000
	Gender	-6.764	2.028	-.247	-3.335	.001
	Age	-1.869	.786	-.234	-2.378	.019
	Ethics Course	3.585	2.263	.125	1.585	.115
<p>Dependent variable = P-Score</p> <p>Model Summary: Muslim: R Sq. = .028, Adjusted R Sq. = -.006, F = .829, p< .01, D-W = 1.834 Non-Muslim: R Sq. = .185, Adjusted R Sq. = .164, F = 8.796, p< .001, D-W = 2.049</p> <p>Key to variables: Year of Study = Year of Study (1 to 4) Gender = Male (0), Female (1) Age = Age in year Ethics Course = Completed (0), Not completed (1)</p>						

6.4.2 Personal value preferences

As discussed in Chapter 4, two hypotheses were developed to facilitate comparisons of personal value preferences between accounting students from IIUM and MMU. In particular, Hypothesis 3 pertains to the differences in personal value preferences between these cohorts. Hypothesis 4, on the other hand, explores whether the students' personal value preferences change with progression through the accounting degree programme at either university.

Null H3: Accounting students in IIUM and MMU do not differ in their personal value preferences

Null H3 was tested individually for each of the ten value types, using the non-parametric Mann-Whitney procedure. The results of the test are summarized in Table 6-13, and will be reported according to the four higher-order value categories as proposed in Schwartz's framework (Schwartz, 1992; 1994).

'Conservation' Values: Conformity, Tradition, Security

The value types Conformity, Tradition, and Security are regarded as 'Conservation' values, in which the main concern is on preserving the present social order (Schwartz, 1994). All three value types are expected to correlate positively with religious commitment (Schwartz and Huisman, 1995). Hence, a difference was expected between IIUM and MMU's participants as regards the importance of each of the three value types. Specifically, these value types were expected to be of higher importance to those studying in IIUM. Such expectation was based on the findings in Chapter 5, in which the educational context of IIUM was found to have higher degree of emphasis on religious (i.e., Islamic) values than that of MMU.

As shown in Table 6-13, the participants from IIUM and MMU were found to differ on their perceived importance of all three values that are associated with 'Conservation'. Conformity was rated as more important by IIUM's participants ($Mdn = 5.75$) than by those from MMU ($Mdn = 5.29$), and the difference was statistically significant, $U = -4.43$, $p < .01$, $r = -.18$. The same is also true for Tradition (Mdn IIUM = 5.00, Mdn MMU = 4.60; $U = -4.05$, $p < .01$, $r = -.17$) and Security value types (Mdn IIUM = 5.40, Mdn MMU = 5.20; $U = -4.91$, $p < .01$, $r = -.20$). Hence, for each of these value types, null H3 may be rejected.

Table 6-13: Mann-Whitney Results for Personal Values (IIUM vs. MMU)

Values	IIUM (Median)	MMU (Median)	N	U	Sig.	r
<u>CONSERVATION</u>						
Conformity	5.75	5.29	575	-4.428	.000	- .18
Tradition	5.00	4.60	575	-4.053	.000	- .17
Security	5.40	5.20	575	-4.907	.000	- .20
<u>SELF-TRANSCENDENCE</u>						
Benevolence	5.20	5.20	573	-1.354	.176	- .06
Universalism	4.88	4.75	575	-2.085	.037	- .09
<u>OPENNESS TO CHANGE</u>						
Self-direction	4.80	5.00	575	- .752	.452	- .03
Stimulation	4.33	4.67	575	- .470	.638	- .02
<u>SELF-ENHANCEMENT</u>						
Hedonism	4.67	5.00	575	-2.000	.046	- .08
Achievement	5.00	5.00	575	- .848	.397	- .04
Power	4.00	4.25	575	-2.557	.011	- .11

‘Self-transcendence’ Values: Benevolence, Universalism

Benevolence and Universalism are both considered ‘Self-transcendence’ values, which reflect a concern for the well-being of society and nature (Schwartz, 1994). Benevolence is expected to correlate positively with religious commitment, while for Universalism a positive relationship may not be the case with all religions (Schwartz and Huisman, 1995). However, Islam may be regarded as one of the religions that emphasize Universalism, due to its emphasis on societal welfare from a wide range of perspectives (Kamla et al, 2006). Hence, it was expected that Benevolence and Universalism would be more important to IIUM’s students than they are for those from MMU, due to the former institution’s emphasis on Islam.

The result of the Mann-Whitney test, as depicted in Table 6-13, indicate statistically significant difference only for Universalism value type (Mdn IIUM = 4.88, Mdn MMU = 4.75; $U = -2.09$, $p < .05$, $r = -.09$). As regards Benevolence, no statistically significant difference was present. Hence, for ‘Self-transcendence’ values, null H3 may only be rejected in the case of Universalism value type. The difference regarding the importance of Universalism is essentially in the expected direction.

‘Openness to Change’ Values: Self-direction, Stimulation

The value types Self-direction and Stimulation are regarded in Schwartz’s values framework as related to ‘Openness to Change’, which pertains to the willingness to make ambiguous changes in life (Schwartz, 1994). These values are expected to correlate negatively with religious commitment, for they are seen as in conflict with religion’s emphasis on sustaining order (Schwartz and Huismans, 1995). Hence, it was expected that these values are of lesser importance to IIUM’s accounting students than they are for MMU’s students. In addition to the former institution’s emphasis on religion (i.e., Islam), such expectation was also based on the findings regarding MMU’s general environment that, as discussed in Chapter 5, seems to emphasize individual freedom.

As indicated in Table 6-13, no statistically significant difference was detected in the rating of importance for Self-direction and Stimulation between participants from IIUM and MMU. Hence, null H3 may not be rejected for both these ‘Openness to Change’ values. It is worthy to note, however, that both value types were rated higher by MMU’s participants (Mdn Self-direction = 5.00, Mdn Stimulation = 4.67) than by those from IIUM (Mdn Self-direction = 4.80, Mdn Stimulation = 4.33).

'Self-enhancement' Values: Achievement, Power, Hedonism

The value types Achievement, Power, and to some extent, Hedonism¹⁸⁴, are considered those that reflect a concern for personal fulfilment (Schwartz, 1994). While Hedonism is expected to correlate negatively with religious commitment, for Achievement and Power such relationship may either be negative or positive (Schwartz and Huisman, 1995). Therefore, it was expected that IIUM and MMU's accounting students would differ on their perceived importance of Hedonism, but not on the importance of Achievement and Power. Specifically, Hedonism was expected to be of lesser importance to IIUM's participants, as the result of the institution's emphasis on religion (i.e., Islam).

The results of Mann-Whitney U test, as depicted in Table 6-13, indicate statistically significant differences between IIUM and MMU's participants in the importance assigned to Hedonism and Power value types. Hedonism was rated lower by IIUM's participants ($Mdn = 4.67$) than it was by those from MMU ($Mdn = 5.00$), and the difference is statistically significant ($U = -2.0$, $p < .05$, $r = -.08$). The same is also true for Power (Mdn IIUM = 4.00, Mdn MMU = 4.25; $U = -.26$, $p < .05$, $r = -.11$). Hence, for 'Self-enhancement' values, null H3 may be rejected for the value types Hedonism and Power, but not Achievement. In addition, the difference as regards the importance of Hedonism is in the expected direction.

¹⁸⁴ Schwartz (1994) argues that Hedonism may also be seen as related to 'Openness to change' as some individuals may find excitement from novelty and challenges in life.

Supplementary analysis - Muslim participants from IIUM and MMU

Additional Mann-Whitney U tests were performed for each of the ten value types, comparing only between Muslim participants from IIUM and MMU. This supplementary analysis was due to the researcher's interest in exploring the extent to which the differences in personal value preferences between IIUM and MMU's accounting students could be observed between students who are most likely to share similar cultural orientation, namely, due to their common religious affiliation. The results of the Mann-Whitney procedure are presented in Table 6-14.

Table 6-14: Mann-Whitney Test Results for Personal Values (Muslims)

Values	IIUM (Median)	MMU (Median)	N	U	Sig.	r
<u>CONSERVATION</u>						
Conformity	5.75	5.50	412	-2.017	.044	- .10
Tradition	5.00	5.00	412	- .194	.846	- .01
Security	5.40	5.40	412	- .577	.564	- .03
<u>SELF-TRANSCENDENCE</u>						
Benevolence	5.20	5.20	411	- .154	.878	- .01
Universalism	4.88	5.00	412	- .753	.451	- .04
<u>OPENNESS TO CHANGE</u>						
Self-direction	4.80	5.20	412	-2.423	.015	- .12
Stimulation	4.33	4.67	412	-1.501	.133	- .07
<u>SELF-ENHANCEMENT</u>						
Hedonism	4.67	5.00	412	-2.881	.004	- .14
Achievement	5.00	5.25	411	-2.066	.039	- .10
Power	4.00	4.25	412	-3.452	.001	- .17

Some notable differences may be observed between the results in Table 6-14 and those that were previously reported for comparison involving all participants from MMU. In particular, for 'Conservation' values, a difference was detected for Conformity (Mdn IIUM = 5.75, Mdn MMU Muslim = 5.50; $U = -2.02$, $p < .05$, $r = -.10$), but not for Tradition and Security value types. As regards 'Self-transcendence' values, Muslim accounting students in IIUM and MMU did not differ significantly on their perceived importance of Benevolence and Universalism. The latter was previously found to be of different degree of importance for the analysis with all MMU's participants. In the case of two value types that are related to 'Openness to change', a statistically significant difference was evident only for Self-direction (Mdn IIUM = 4.80, Mdn MMU Muslim = 5.20; $U = -2.42$, $p < .05$, $r = -.12$). Such finding is in contrast with the lack of difference found in the analysis involving all participants from MMU. Yet, the finding as regards Stimulation value type reiterates the previously reported finding. Muslim participants from MMU and IIUM also differ significantly on all three 'Self-enhancement' values. As with the comparison involving all participants from MMU, statistically significant differences were detected for Hedonism (Mdn IIUM = 4.67, Mdn MMU Muslim = 5.00; $U = -2.88$, $p < .01$, $r = -.14$) and Power (Mdn IIUM = 4.00, Mdn MMU Muslim = 4.25; $U = -3.45$, $p < .01$, $r = -.17$). The difference as regards Achievement value type (Mdn IIUM = 5.00, Mdn MMU Muslim = 5.25; $U = -2.07$, $p < .05$, $r = -.10$), however, had only emerged in this particular instance.

Null H4: Personal value preferences of accounting students in IIUM and MMU do not change with year of study

Hypothesis 4, which concerns the question on whether personal value preferences would change with progression into the accounting degree programme, was evaluated using Spearman's rank-order correlation analysis. Table 6-15 presents the results of correlation analyses conducted between year of study and each of the ten value types.

Table 6-15: Correlations between Year of Study and Personal Values

Values	IIUM (N=291)	MMU (N=284)	MMU	
			Non-Muslim (n=163)	Muslim (n=121)
	ρ	ρ	ρ	ρ
<u>CONSERVATION</u>				
Conformity	-.090	.041	.025	.044
Tradition	-.082	-.017	-.073	-.013
Security	-.024	.044	-.027	.058
<u>SELF-TRANSCENDENCE</u>				
Benevolence	-.057	-.119 *	-.150	-.110
Universalism	-.047	.032	.034	-.017
<u>OPENNESS TO CHANGE</u>				
Self-direction	-.055	.024	.050	-.030
Stimulation	-.018	-.068	-.031	-.145
<u>SELF-ENHANCEMENT</u>				
Hedonism	-.022	-.115	-.217 **	-.007
Achievement	.015	.018	.036	-.037
Power	.014	-.085	-.054	-.184 *
* significant at .05 (2-tailed)				
**significant at .01 (2-tailed)				

Null H4 was tested by performing separate correlation analysis for each university. The results are depicted on the first two columns on the left hand

side of Table 6-15. For IIUM's participants, no significant relationship was detected between year of study and the rating of importance for any of the ten value types. Hence, null H4 may be rejected for all the value types. Such results suggest that personal value preferences of accounting students in IIUM do not change significantly as they progressed towards completion of the degree programme. This includes values that are expected to correlate positively with religious commitment, namely, those that are associated with 'Conservation' and 'Self-transcendence'. It is worthy to note the negative coefficients reported for these values, which suggests their decreasing importance. In addition, the results are also not statistically significant for 'Openness to Change' and 'Self-enhancement' values. The latter category includes Hedonism value type, which may be expected to correlate negatively with religious commitment.

As with the case of IIUM's accounting students, the results for overall sample from MMU, as shown in Table 6-15, also indicate the lack of a statistically significant relationship between year of study and personal value preferences. Null H4 may be rejected in the case of all but one value type, namely, Benevolence ($p = -.12$, $p < .05$). For MMU's participants, Benevolence seems to decrease in importance as they advanced through the accounting degree programme at the university. Such finding is noteworthy, as Benevolence value type would reflect a concern for the well-being of others.

Supplementary analyses were also conducted with MMU's participants, who were divided into Muslims and non-Muslims. This was done to explore whether the results for overall sample would be similar for both sub-groups. As shown in Table 6-15, the results were generally similar to those that were reported for the overall sample. More specifically, regardless of whether the students are Muslims or non-Muslims, their personal value preferences do not seem to change with year of study. It is worthwhile to note, however, that for the value type Benevolence the correlation is not statistically significant, despite both subgroups indicating negative coefficients. Such result is in contrast with that for the overall participants. To some extent, this suggests that the relationship is moderated by the participants' religious belief. It may also be observed that for each subgroup, only one value type is significantly correlated

with year of study. For non-Muslim participants from MMU, the importance of Hedonism ($\rho = -.22, p < .01$) seems to decrease with progression through the degree programme, while for the Muslims such decrease may be observed for Power value type ($\rho = -.18, p < .05$).

6.5 Association between moral reasoning ability and value preferences

In addition to the main hypothesis tests presented earlier, supplementary analyses were carried out with the available data. The general objective of these analyses was to explore the nature and the extent of association between moral reasoning ability and personal values preferences. Such exploration was essentially based on the ‘non-structuralist’ position, which, as discussed in Chapter 2, argued for the possibility of associations between the two constructs. More specifically, however, the aim of these analyses were to determine the association between moral reasoning ability, namely, as reflected by the tendency to engage in principled reasoning, and preference for values that are associable with ‘ethical’ behaviours. It is expected that the findings of the supplementary analyses will add to the existing body of works (e.g., Lan, Gowing, Rieger, McMahon, and King, 2010; Lan et al, 2008; Helkama et al, 2003).

6.5.1 Correlation analysis

The association between moral reasoning ability and personal value preferences was first explored using Spearman’s rank order correlation analysis. The analysis was conducted for the combined sample ($N = 575$), and separately for IIUM ($n = 291$) and MMU ($n = 284$). The results of analysis based on the combined sample, as depicted in Table 6-16, indicate that the DIT P-Score correlates negatively with the rating of importance for all ten value types. However, such relationship is statistically significant only for three value types. In the order of their strength of relationship with the DIT P-Score, the value

types are: Hedonism ($\rho = -.14, p < .01$), Security ($\rho = -.10, p < .05$) and Benevolence ($\rho = -.09, p < .05$). The effect sizes (ρ) for these correlations are fairly small, although by being statistically significant they are less likely to result from chance (Field, 2009).

The results of correlation analysis conducted separately for IIUM and MMU's samples indicate some differences in the relationships between moral reasoning ability and personal value preferences for the two cohorts. In the case of IIUM's sample, only one value type - Hedonism, is significantly correlated with P-Score ($\rho = -.13, p < .05$). By contrast, in the case of MMU's sample, statistically significant relationships were found between P-Score and five value types. Three of the five value types, namely, Conformity ($\rho = -.15, p < .05$), Tradition ($\rho = -.17, p < .01$), and Security ($\rho = -.17, p < .01$), are grouped in Schwartz's framework as 'Conservation' values, which represent an emphasis on maintaining the present social order. The other two value types with statistically significant correlation with the DIT P-Score are Benevolence ($\rho = -.17, p < .01$), which represents 'Self-transcendence' concerns, and Hedonism, which reflects concerns for 'Self-enhancement' ($\rho = -.12, p < .05$).

Table 6-16: Correlations between P-Score and Personal Values

Values	OVERALL (N=575)		IIUM (n=291)		MMU (n=284)	
	ρ	sig.	ρ	sig.	ρ	sig.
<u>CONSERVATION</u>						
Conformity	-.054	.198	.004	.952	-.150	.011
Tradition	-.069	.098	-.019	.744	-.168	.004
Security	-.097	.020	-.067	.256	-.174	.003
<u>SELF-TRANSCENDENCE</u>						
Benevolence	-.085	.042	-.008	.894	-.174	.003
Universalism	-.029	.489	.018	.762	-.093	.117
<u>OPENNESS TO CHANGE</u>						
Self-direction	-.045	.285	.016	.788	-.096	.106
Stimulation	-.040	.341	.011	.852	-.088	.138
<u>SELF-ENHANCEMENT</u>						
Hedonism	-.137	.001	-.132	.025	-.118	.047
Achievement	-.028	.502	.051	.384	-.103	.084
Power	-.075	.072	-.068	.250	-.064	.279
Note: All significant levels reported are two-tailed.						

6.5.2 Formulation and testing of ad-hoc hypotheses

In order to facilitate further exploration of the relationship between moral reasoning ability and personal value preferences, four ad-hoc hypotheses were formulated. Each hypothesis correspond to one of the four ‘higher-order’ categorization of values as proposed by Schwartz (Schwartz, 1994), namely, ‘Self-transcendence’, ‘Self-enhancement’, ‘Conservatism’, and ‘Openness to change’.

Self-transcendence vs. Self-enhancement

As discussed in Chapter 2 of this thesis, ‘Self-transcendence’ values, which comprised Benevolence and Universalism, are thought to revolve around concerns for the well-being of society and nature (Schwartz, 1992; 1994). It has been argued that such concerns are ‘altruistic’ in nature, and thus are more likely to induce ethical decisions and behavioural choices (Helkama et al, 2003; Weber, 1993). On the contrary, ‘Self-enhancement’ values, which are made up of Hedonism, Achievement, and Power, essentially represent the importance placed on one’s personal fulfilment. According to Schwartz (1994), the pursuit of such motive may be in discord with the priority assigned to values that are self-transcendence in nature, and arguments have been advanced on its link with unethical decisions (Fritzsche and Oz, 2007; Baird and Zellin, 2007). Prior empirical works (e.g., Lan et al, 2010; Abdolmohammadi and Baker, 2006; Ariail, 2005; Helkama et al, 2003) have essentially built upon these theoretical arguments in seeking the evidence on the purportedly positive relationship between moral reasoning ability and preferences for socially-orientated values. Accordingly, the following hypotheses have been developed for the supplementary analysis, each with a corresponding null hypothesis on the absence of a relationship between the two constructs.

H5a: Moral reasoning ability (i.e., as indicated by the DIT P-Score) is positively associated with ‘Self-transcendence’ values, namely, Benevolence and Universalism

H5b: Moral reasoning ability (i.e., as indicated by the DIT P-Score) is negatively associated with ‘Self-enhancement’ values, namely, Hedonism, Achievement, and Power

Conservation vs. Openness to change

The potential discord between ‘Self-transcendence’ and ‘Self-enhancement’ values, as discussed previously, seems to be directly relevant to the question on whether greater tendency to engage in principled moral reasoning is associable with ‘ethical’ decisions and behavioural choices. Yet, for the remaining two ‘higher-order’ values - ‘Conservation’ and ‘Openness to change’, the link to such question is less than clear. These two values were meant to capture the potential conflict between one’s concern for preserving order and the desire for ambiguous changes (Schwartz, 1994). It is arguably more appropriate, therefore, to analyze their relationship with moral reasoning ability in the context of one’s tendency to move beyond conventional, rule-orientated concerns in contemplating about moral situations. As discussed in Chapter 2 of the present thesis, the generally low DIT P-Scores reported for accountants and accounting students in numerous prior studies (e.g., Mele, 2005; Thorne et al, 2003; Armstrong, 1993) have been attributed to their tendency to focus on rules when considering ethical dilemmas. It may thus be proposed that one’s preference for ‘Conservation’ values is inversely associated with the tendency to engage in principled moral reasoning. An opposite direction of relationship is specified for ‘Openness to change’ values due their potential discord with ‘Conservation’ values. Following from this, two hypotheses were formulated; each hypothesis will be evaluated against the null hypothesis on the absence of a relationship between moral reasoning ability and the perceived importance of the respective values.

H5c: Moral reasoning ability (i.e., as indicated by the DIT P-Score) is negatively associated with Conservatism (Conformity, Tradition, and Security) values

H5d: Moral reasoning ability (i.e., as indicted by the DIT P-Score) is positively associated with ‘Openness to Change’ values, namely, Self-direction and Stimulation

Testing of ad-hoc hypotheses

All four ad-hoc hypotheses were tested using linear regression technique. It must be noted, however, that the use of linear regression within the context of this analysis was not intended for the purpose of building a statistical model for predicting the P-Score. The originator of Schwartz's values framework, in particular, has advised against simultaneous use of all ten value types as the predictor variables in building a regression model (Schwartz, personal communication, 2007). One major problem with such use, according to Schwartz, is the problematic interpretation of the results due to multicollinearity issue. Simultaneous usage of all ten value types, therefore, should be limited to the purpose of determining their independent association with the dependent variable. The regression analysis carried out and reported in this section, therefore, was solely intended for such purpose. Yet, the variance inflation factor (VIF) is reported along with the regression results to provide some general indication of the extent of multicollinearity.

The linear regression analysis, which result is summarized in Table 6-17, was first carried out with the combined samples (i.e., IIUM and MMU participants). The total number of cases analyzed was 484, after 91 cases were purged as a result of list-wise deletion criterion. The overall regression model does not seem to have serious problem either in relation to outliers, as indicated by a maximum Cook's distance of 0.03, or heteroskedascity, based on visual inspection of the residual plot. The histogram and normal P-P plot of the residuals, however, shows some deviation from normality. As stated earlier, there are statistically significant correlations among the value types, with the coefficients ranging between 0.22 and 0.65. Yet, the Variance Inflation Factor (VIF), as shown in the most right-hand column of Table 6-17, suggests a lack of multicollinearity problem. The issue of autocorrelation also seems to be minimal, such as indicated by a Durbin-Watson statistics that is very close to 2.0 (Field, 2009).

Table 6-17: P-Score and Personal Value Preferences - Summarized Results of Regression Analysis (Overall)

Variables	B	SE	β	t	Sig.	VIF
Conformity	.029	.913	.002	.032	.975	2.135
Tradition	-.464	.910	-.035	-.510	.610	2.298
Security	-2.420	.995	-.163	-2.431	.015	2.241
Benevolence	-1.785	.893	-.126	-1.998	.046	1.992
Universalism	1.691	.997	.121	1.696	.091	2.548
Self-direction	.674	.935	.048	.721	.472	2.238
Stimulation	.323	.640	.030	.504	.614	1.777
Hedonism	-1.710	.582	-.162	-2.940	.003	1.520
Achievement	1.400	.914	.099	1.532	.126	2.074
Power	-.157	.622	-.015	-.253	.800	1.719
(Constant)	35.263	4.307		8.186	.000	
Dependent variable = P-Score N=484 Model Summary: R Sq. = .056, Adjusted R Sq. = .037 ; F = 2.832, p = .002 ; D-W = 1.938						

As may be seen from Table 6-17, out of the two ‘Self-transcendence’ values - Benevolence and Universalism, only one has a statistically significant association with P-Score at the 0.05 level. Benevolence, in particular, has an inverse relationship with P-Score ($t(484) = -2.0$, $p < .05$). Such association, however, is rather weak, as indicated by a standardized coefficient of -0.13. For the ‘Self-enhancement’ values (Hedonism, Achievement and Power), there was only statistically significant relationship between Hedonism and P-Score ($t(484) = -2.94$, $p < .01$). This association is in negative direction, albeit a fairly weak one with a standardized coefficient of -0.16. Based on these results, there were only partial statistical supports for both H5a and H5b. More specifically, an increase in moral reasoning ability, as indicated by P-Score, is highly likely to be associated with a decrease in the perceived importance of Benevolence and Hedonism values.

As regards H5c and H5d, Table 6-17 also reveals the nature and the extent of relationships between moral reasoning ability and the values that are deemed to represent 'Conservatism' (Conformity, Tradition and Security) and 'Openness to Change' (Self-direction and Stimulation). In case of the former, statistical support was found only for Security, which has a weak negative association with P-Score ($t(484) = -2.43, p < .05, r = -.16$). H5c is therefore rejected for Conformity and Tradition, but not Security. This suggests that, as the perceived importance of Security values increases, it is highly likely that P-Score decreases. As for the latter, there was no statistically significant relationship between P-Score and any of the two 'Openness to Change' values. Hence, there is sufficient statistical evidence to reject H5d. Such result suggests that moral reasoning ability is unlikely to change with either a decrease or increase in the perceived importance of Self-direction and Stimulation values.

In addition to regression analysis with the combined samples, separate analyses were also conducted for the data from each case institution. These additional analyses were expected to reveal whether the conclusions derived based on the overall data would apply for each of the case institutions. The summarized results of the separate regression analyses are reported in Table 6-18 and Table 6-19.

Table 6-18: P-Score and Personal Value Preferences - Summarized Results of Regression Analysis (IIUM)

Variables	B	SE	β	t	Sig.	VIF
Conformity	.626	.913	.002	.446	.443	2.256
Tradition	-.308	1.404	.042	-.210	.374	2.672
Security	-2.324	1.462	-.022	-1.494	.408	2.453
Benevolence	-1.723	1.555	-.146	-1.136	.359	2.789
Universalism	1.431	1.516	-.119	.824	.289	3.459
Self-direction	1.036	1.737	.096	.757	.421	2.375
Stimulation	.594	1.369	.073	.564	.451	2.219
Hedonism	-1.888	1.054	.053	-2.298	.669	1.495
Achievement	1.874	.821	-.176	1.438	.470	2.126
Power	-.138	1.303	.131	-.151	.578	1.730
(Constant)	28.490	6.303		4.520	.000	
Dependent variable = P-Score N=252 Model Summary: R Sq. = .057, Adjusted R Sq. = .017 ; F = 1.444, p = .162 ; D-W = 2.039						

Table 6-18 presents a summary of the result of regression analysis carried out with only IIUM data. A total of 252 cases were included after 39 cases were dropped due to list-wise deletion criterion. As may be seen from the table, the reported significant level (i.e., 'Sig.' column) for all the ten value types is substantially higher than 0.05. Hence, there was a lack of statistical support for each of the proposed ad-hoc hypotheses (H5a to H5d). Such result essentially suggests that moral reasoning ability (i.e., as indicated by P-Score) of IIUM's participants is highly unlikely to vary according to their personal value preferences. It is interesting to note that this includes 'Self-transcendence' values of Benevolence and Universalism, which are associable with ethical behaviours, due to their 'concern for others' orientation. Similarly, there was also no statistically significant association between P-Score and preferences for 'Self-enhancement' values - Hedonism, Achievement and Power, which are more orientated towards personal well-being. In addition, despite the lack of statistical significance, the negative coefficients reported for Benevolence and

Universalism, as were the positive coefficients for Hedonism and Power, are noteworthy as these are contrary to the expected directions of association with P-Score.

Table 6-19: P-Score and Personal Value Preferences - Summarized Results of Regression Analysis (MMU)

Variables	B	SE	B	t	Sig.	VIF
Conformity	-.717	1.225	-.053	-.586	.559	2.051
Tradition	-.824	1.165	-.064	-.708	.480	2.026
Security	-3.673	1.356	-.253	-2.709	.007	2.147
Benevolence	-2.304	1.114	-.167	-2.068	.040	1.607
Universalism	1.835	1.243	.140	1.477	.141	2.203
Self-direction	.637	1.306	.047	.488	.626	2.242
Stimulation	.171	.834	.017	.205	.838	1.667
Hedonism	-1.032	.837	-.099	-1.233	.219	1.587
Achievement	1.377	1.338	.098	1.029	.304	2.236
Power	-.020	.859	-.002	-.023	.981	1.762
(Constant)	44.538	5.994		7.430	.000	
Dependent variable = P-Score N=232 Model Summary: R Sq. = .102, Adjusted R Sq. = .062 ; F = 2.515, p = .007 ; D-W = 1.903						

The result of regression analysis conducted using only MMU data is summarized in Table 6-19. As a result of list-wise deletion procedure, 52 cases were purged from the analysis, leaving a total of 232 cases. The result, as may be seen from the table, is fairly similar to that reported for IIUM. In particular, there is a lack of statistically significant association between moral reasoning ability - as indicated by P-Score, and personal value preferences of MMU's participants. The only two exceptions are Benevolence and Security value types. In case of the former, there is a negative and statistically significant association ($t(284) = -2.07$, $p < .05$) with P-Score, although such association is fairly weak ($\beta = -.17$). The applicable ad-hoc hypothesis (H5a) is therefore partially supported. For MMU's participants, a lower preference for Benevolence - a 'Self-

transcendence' value, is highly likely to be associated with higher P-Score. Security, on the other hand, is also negatively associated with P-Score ($t(284) = -2.71, p < .01$), yet the degree of such association is moderate ($\beta = -.25$). Hence, H5c is only partially supported; an inverse relationship between moral reasoning ability and the perceived importance of 'Conservatism' values is only highly likely for Security, but not Conformity and Tradition values. For the remaining two ad-hoc hypotheses (H5b and H5d), the lack of statistically significant associations between P-Score and 'Self-enhancement' and 'Openness to change' values would mean that both hypotheses are to be rejected.

To sum up, the results reported in this section have provided further insights into the nature and extent of relationship between moral reasoning ability and personal value preferences. From the results, it appears that in most cases there was a lack of association between these two constructs. The different results reported for analysis with the combined and the separate samples also seem to suggest a moderating effect of the participants' university affiliation. As stated earlier in this section, however, the analysis, hence the results, are exploratory in nature and therefore need to be interpreted with an awareness of their limitations.

Summary

This chapter has presented the results of statistical analyses on the data that was obtained from samples of accounting students in IIUM and MMU. The analyses were mainly aimed at determining whether moral reasoning ability and personal value preferences differ between the two cohorts, and whether a change in these aspects could have taken place as the students progressed towards completing their undergraduate accounting education. Prior to presenting the main results, descriptions were made of the participants' demographic characteristics and the data's summary statistics.

The ANCOVA results for Hypothesis 1 have shown that, overall, IIUM's students are highly likely to have higher P-Score than their contemporaries from MMU. Nonetheless, such finding is qualified by the results of ANCOVA for Hypothesis 1b, which revealed that, except for those in Year 2, moral reasoning ability is unlikely to differ between IIUM and MMU's students at the same stage of completion in their studies. The results of regression analyses with respect to Hypothesis 2, on the other hand, have provided some useful insights on moral reasoning development of accounting students in IIUM and MMU. The results have shown that an increase in moral reasoning ability is more likely to be observed among accounting students in MMU. Separate analysis conducted for the Muslim/non-Muslim subgroups in MMU, however, has indicated that such increase could only be observed among the non-Muslims. Overall, the results for Hypothesis 2 have revealed a notable similarity between Muslim accounting students from IIUM and MMU, that is, their moral reasoning ability does not seem to increase with progression into higher level of study.

Regarding personal value preferences of accounting students in IIUM and MMU, the results of Mann-Whitney analysis for Hypothesis 3 have indicated differences in six out of ten value types. The differences are most notable for 'Conservation' values (Conformity, Tradition, and Security), which, along with Universalism, are relatively more important to IIUM's students. On the other hand, two other value types, namely, Hedonism and Power, are of relatively higher importance to MMU's students. However, supplementary comparison between only Muslim students from IIUM and MMU has revealed slightly different results. Specifically, only the differences regarding Conformity, Hedonism and Power were sustained. In addition, Muslim students from MMU were also found to assign higher importance on Self-direction and Achievement value types. Nonetheless, the results of Spearman's correlation for Hypothesis 4 have indicated that, in general, personal value preferences of accounting students in IIUM and MMU are unlikely to change during their course of studies.

The next chapter will extend a general discussion on the main research findings, and will provide an overall closure for the present thesis.

Chapter 7: Discussion and Conclusion

Introduction

The aim of this final chapter is to provide a closure for the present thesis by extending a general discussion on the research findings. The chapter will begin with a brief reiteration of the research questions and the results that have been obtained. Following this, the salient research findings will be discussed, in light of the issues that the present thesis had sought to address. The concluding sections will elucidate the implications from the findings, and the present thesis' contributions to knowledge. Toward the end of the chapter, the limitations of the thesis will be discussed, and some suggestions will be offered for the benefit of future research endeavour.

7.1 Research questions and summary of the results

As described in the introductory chapter, the overall aim of the present thesis is to explore the implications of education within an Islamic university on ethical development of accounting students. Stemming from this aim, a two-part research purpose was formulated to guide the overall research process. As regards the first part, the purpose was to explore and describe the ways in which an Islamic university - IIUM, may be distinguished from a non-religious university - MMU, in its general approach to develop the students' moral character. For the second part, the purpose was to examine and to compare moral reasoning ability and personal value preferences of accounting students from the two universities. Specific research questions were developed in respect of each part of the research purpose. These specific questions are restated next, along with a summary of the results.

What are the values that are emphasized within the context of education in IIUM and MMU, particularly, with regard to developing the students' moral character?

An exploratory enquiry into the values that are emphasized in IIUM and MMU was carried out by means of a review of the institutional pronouncements - including the vision and mission statements, and interviews with the faculty members. As discussed in Chapter 5 (Section 5.1), IIUM was found to have formally expressed its commitment toward instilling moral character among its students. Such commitment was indicated in the vision and mission statements of the University, the Kuliyyah, and the Department of Accounting. With regard to such commitment, 'Islamic' values were particularly emphasized, and were formally referred to in the pronouncements. Interviews with the faculty members in IIUM had also revealed a general consensus as regards the significance of Islamic values in IIUM's efforts to develop the students' moral character. The notion of 'Islamic' values, however, seemed to be broadly defined by the faculty members, and was generally conceived as constituting all values that are deemed compatible with Islamic teachings.

On the other hand, MMU's institutional pronouncements did not seem to indicate a formal commitment toward developing the students' moral disposition. There were also differing opinions among the interviewed faculty members as regards the values that were perceived as being emphasized at the university. The value of achievement, however, seemed to be promoted to a much greater extent than other values.

How are the values conveyed to undergraduate accounting students at the respective university?

Section 5.2 in Chapter 5 has described the ways the different elements within the educational contexts of IIUM and MMU would have played a role in conveying the values that are emphasized at each university. In particular, the roles of the formal curriculum, the educators, and the different aspects of the

campus environment were explored. The findings were derived from interviews with faculty members and students, reviews of documents, and direct observation.

As regards IIUM, there were indications that all the three elements (i.e., curriculum, educators, campus environment) have been playing a significant role in the university's effort to impart Islamic values to the students. In particular, Islamic-related courses were included as part of the formal curriculum in IIUM's accounting degree programme. Educators, on the other hand, were expected to assume the roles of a 'murabbi', which include imparting Islamic values and exemplifying Islamic moral characters. IIUM was also found to have made various efforts to create and sustain an 'Islamic' environment within its campus. In particular, the influence of Islam had been found in the university's rules and regulations, student activities that were held on campus, and certain architectural features within its compound.

In the case of MMU, however, the researcher had faced a challenge in describing the roles of the curriculum, the educators, and the campus environment as regards imparting values to the students. The main reason for such challenge was that, unlike IIUM, there was no clear indication of MMU's commitment toward a certain set of values, especially in respect of developing the students' moral character. Accounting curriculum at the university was almost exclusively tailored toward preparing the students for entry into the profession. The students, however, would have been exposed to some extent of coverage on ethics, through courses on religion/moral studies, professional ethics, and auditing. In addition, contrary to their counterparts in IIUM, there seemed to be a lack of a clearly defined role for MMU's educators as regards imparting values to the students. MMU's campus environment, on the other hand, could be associated with the promotion of some distinct values, namely, achievement, diversity, independence, and 'open' communication.

Is there a difference in moral reasoning ability between accounting students in IIUM and MMU?

Moral reasoning ability of accounting students in IIUM and MMU was assessed using Rest's Defining Issues Test (DIT). The overall mean DIT P-Score was found to be higher for IIUM's students (23.7) as compared to those from MMU (21.7). As described in Section 6.4.1, the result of ANCOVA in respect of Hypothesis 1, which compared between the mean P-Score reported by the two cohorts, was statistically significant. In addition, the result also revealed that the P-Score differed between male and female, and between Muslim and non-Muslim. In particular, the P-Score was generally higher among female than for male, and higher for non-Muslims as compared to Muslim accounting students. Yet, comparisons between IIUM and MMU's students who were at the same year of study had indicated a statistically significant difference only for those in Year 2 of the accounting programme. Such finding is based on the results of the separate ANCOVAs performed in respect of Hypothesis 1b.

Does moral reasoning ability of accounting students in IIUM and MMU increase with year of study?

Separate regression analyses were conducted with IIUM and MMU's data, respectively, in order to explore whether the DIT P-Score increases with year of study. The results for Hypothesis 2, in particular, had indicated statistically significant and positive relationship only in the case of MMU's accounting students. For this cohort, the P-Score would have increased by about 3 point with each additional year of study. The result of supplementary regression analysis with MMU's P-Score data, namely, for the Muslim and non-Muslim subgroups, further revealed that an increase in P-Score was more likely among the latter subgroup. Such results generally indicated that, for participants who were Muslims, moral reasoning ability did not increase with year of study, regardless of whether they are educated in IIUM or MMU.

Is there a difference in personal value preferences between accounting students in IIUM and MMU?

Data on personal value preferences of IIUM and MMU's accounting students were obtained using Schwartz's Values Survey (SVS). Mann-Whitney U test was used to test for the difference between the two cohorts regarding the importance of the ten value types in Schwartz's values framework. The results for Hypothesis 3 (Section 6.4.2), in particular, have indicated statistically significant differences in six value types. The value types Conformity, Tradition, Security, and Universalism were found to be more important for IIUM's accounting students, whereas Hedonism and Power were perceived as of higher importance to MMU's students. On the other hand, the results of additional comparison between only Muslim accounting students from IIUM and MMU had indicated statistically significant differences in respect of five value types. Compared to Muslims from MMU, IIUM's students assigned relatively higher importance on Conformity, but lower importance on Self-direction, Hedonism, Achievement, and Power value types.

Do personal value preferences of accounting students in IIUM and MMU change with year of study?

Spearman's rank-order correlation analysis was conducted to investigate the relationship between the rating of importance for the ten value types in Schwartz's values framework and the participants' year of study. The results in respect of Hypothesis 4 (Section 6.4.2) were generally comparable for both universities, that, no statistically significant relationship was detected between year of study and the rating of importance for almost all ten value types. The only exception was in the case of statistically significant and negative relationship between Benevolence and year of study for the analysis with MMU's overall data. Additional analysis conducted for the Muslim and non-Muslim subgroups from MMU had also indicated a lack of statistically significant relationships between year of study and rating of importance for almost all ten

value types. Each subgroup, however, had indicated statistically significant and negative relationship between year of study and the importance assigned to one value type, namely, Hedonism (for non-Muslims) and Power (for Muslims).

7.2 Discussion

The present thesis essentially constitutes an attempt to explore the possible impacts of education within the context of an Islamic university on ethical development of accounting students. It has been discussed in Chapter 3 of this thesis that the context of education within such a university, as was illustrated in the case of IIUM (Chapter 5), could be distinguished in many respects from a university with generally secular orientation. As is common with religiously-affiliated universities of other religious traditions, a major distinguishing feature of the educational context of an Islamic university is the extent of its emphasis on religious moral ideals. A discussion will now be extended on the findings of the present thesis that are deemed most significant.

7.2.1 Moral (reasoning) development

Moral reasoning ability, namely, as it is envisaged in Kohlberg's cognitive moral developmental (CMD) framework, constitutes the main facet of an individual's ethical development that was considered in the present thesis. As discussed in Chapter 2 of this thesis, 'principled' reasoning orientation, which makes up the highest stage of moral development in Kohlberg's CMD framework, is thought to be of considerable relevance to the matter of ethics in accounting practice. However, a concern that was raised by many (e.g., McPhail and Walters, 2009; Abdolmohammadi and Baker, 2006; Armstrong et al, 2003; Thorne, 1999) is that accounting students have been found, more often than not, to be lacking in the ability to engage in principled moral reasoning. This had led to the question on the potentially negative impact of the education that

accounting students would have been receiving at universities (Waddock, 2005; Gray and Collison, 2002).

The findings of the present thesis have essentially extended further evidence on accounting students' generally low preference, hence the ability, to engage in principled moral reasoning. The results in Chapter 6 (Section 6.4.1), in particular, have revealed that the overall mean P-Score for samples of accounting students from IIUM and MMU was 23.7 and 21.3, respectively. The combined mean P-Score for the whole sample, on the other hand, was 22.5. To put these scores into perspective, Rest's published norm (Rest, 1994), which was largely derived from US-based empirical data, suggests a P-Score of 42.3 for college students in general, and 31.8 and 21.9 for senior and junior high school students respectively.

The relatively low P-Score reported for accounting students from IIUM and MMU, in general, suggests the prevalence of moral reasoning at Kohlberg's conventional stage. Such findings are essentially consistent with the conclusion of the majority of prior empirical studies (e.g., Lan et al, 2008; Abdolmohammadi and Baker, 2006), that accounting students are generally less ready to engage in principled moral reasoning than may be expected of students at the same level of education. Hence, the findings of the present thesis suggest that the concern about accounting students' insufficient moral development may also be extended to Malaysian context. The findings, however, are based on samples of accounting students from only two universities, and thus may not be representative enough for a country-wide generalization purpose.

However, the more important finding in respect of moral development of accounting students in a Malaysian context is the relatively low DIT P-Score for students in Year 4 of the accounting degree programme. The mean P-Score for IIUM's students at this level was 25.9, while for MMU's Year 4 students the reported mean was 26.7. At both universities, Year 4 students represent those who were about to graduate from the accounting programme, with less than a year remaining. Such finding is important because significant development in moral reasoning ability is most likely to occur during years of formal education

(Pascarella and Terenzini, 2005; Rest et al, 1999), and, as argued by Colby (2008, p.397), “is more likely to stop increasing at the end of formal education than at any particular age”. Therefore, the level of moral development indicated by the Year 4 students would have reflected that of individuals entering the country’s accounting profession, and, with the cessation of formal education¹⁸⁵, is unlikely to change significantly during their career years.

In addition, the findings are also notable in relation to several factors that were considered in the analysis of the DIT. First, moral reasoning ability was found to differ between genders, with female students indicating a higher mean P-Score than male. Such finding essentially supports the conclusion of prior studies that had found gender a significant predictor of accounting students’ moral reasoning ability (e.g., Thorne, 1999; Abdolmohammadi et al, 1997; Shaub, 1994). Second, ethics course intervention - for both case universities and overall, was found to have no significant effect on the P-Score. This raises a question on the effectiveness of such course that was provided by the two universities, and is in contrast with the general expectation that moral reasoning ability is sensitive to the effect of ethics course intervention (King and Mayhew, 2002; Rest et al, 1999). Nonetheless, as discussed in Chapter 2 of this thesis, it is worthwhile to note that the evidence in accounting literature as regards the effectiveness of ethics course has been inconclusive (see, for example, Dellaportas, 2006; Earley and Kelly, 2004; LaGrone et al, 1996).

Finally, the present thesis has also found that the P-Score differed between Muslims and non-Muslims, with the latter indicating a higher mean than former. Such evident is a new contribution to the literature; a direct comparison between these religious groups has not been previously established, due to the general dearth of DIT studies in a Muslim cultural context¹⁸⁶. The finding in this

¹⁸⁵ It is acknowledged, however, that qualified accountants are likely to undergo a programme of continuous professional development (CPD). Nonetheless, it may be argued that the impact of such programme on moral development will be less significant than that of a structured course of study at an educational institution.

¹⁸⁶ As discussed in Chapter 2 of the present thesis, a number of DIT-based studies had been conducted in Muslim countries (e.g., Kuwait, Saudi Arabia and Algeria). However, none of the countries are comparable to Malaysia in respect of its multi-religious society and the practice of ‘moderate’ Islam (Hassan, 2002).

regard, to some extent, provides support for the argument that the Kohlberg's CMD framework upon which the DIT was based, may be inadequate in assessing moral development of individuals from certain religious groups (Rest et al, 1999; Norman et al, 1998; Richards and Davison, 1992). The present thesis' use of religious affiliation (i.e., Muslim vs. non-Muslim) as a substitute for ethnicity (i.e., Malay vs. non-Malay), however, means that the difference that was attributed to religious affiliation could have also resulted from cultural differences. In such a case, the finding would be in support of the contention that moral reasoning ability may be influenced by cultural context (Rest et al, 1999; Wright, 1995).

The impact of education at an Islamic university

Following from the concern raised over the lack of moral reasoning development of accounting students at universities, the issue that was explored in the present thesis is whether a religiously-affiliated university, namely, in the specific context of an Islamic university in Malaysia, would have fostered development in such aspect. On the one hand, it could be expected that religiously-affiliated universities are committed toward developing the students' moral character, namely, via the promotion of religious moral ideals (Arthur, 2006). On the other hand, as discussed in Chapter 2 (Section 2.3.2), differing views had been extended on whether the notion of autonomous morality, as encapsulated in the principled moral reasoning orientation, would align well with religious moral ideals (Rest et al, 1999; Richard and Davison, 1992).

The evidence obtained in the present thesis (Section 6.4.1), have yielded fairly mixed findings as regards the impact of education within the context of an Islamic university on moral reasoning development. On the one hand, the overall comparison between accounting students in IIUM and their contemporaries in MMU had indicated that these cohorts were likely to differ in their moral reasoning ability. In particular, the P-Score, which denotes the ability to engage in principled moral reasoning, was relatively higher among those who were studying in IIUM. Along with gender and religious affiliation, the students'

institutional affiliation, namely, whether they were educated in IIUM or MMU, was among the factors that had contributed to the variations in the P-Score. Such result would have suggested that being educated in IIUM is associated with having higher capability to engage in principled reasoning, relative to students who were enrolled in MMU.

The findings as regards the presence of an overall difference between IIUM and MMU's students are essentially comparable with those that were reported by Burks and Sellani (2008), Pascarella and Terenzini (2005; 1991) and McNeel (1994). All of these studies have reported relatively higher moral reasoning ability among students at religiously-affiliated universities, in comparison with those from non-religious affiliated universities. The findings of the present thesis, however, are in contrast with Koeplin (1998) and Good and Cartwright (1998) who had both found no difference in the moral reasoning ability of students at a secular university and a religiously-affiliated university in the Christian religious tradition.

If a conclusion is to be derived solely from the results that have indicated higher DIT P-Score among IIUM's students, it would appear that education at an Islamic university could have had a positive impact on a development in principled moral reasoning. Nonetheless, there seems to be even stronger evidence in the present thesis that suggests that the impact of education in IIUM might have been detrimental to such development. Such evidence is found in the comparisons made between accounting students at similar year of study, and from the analysis of a relationship between P-Score and year of study.

As presented in Section 6.4.1, comparisons made between students at the same level year of study have revealed that a significant difference was only present in the case of students in Year 2 of the accounting programme. In particular, for IIUM's students at this level of study, their P-Score was relatively higher than MMU's students at the same level. Yet, for the remaining three levels of study (Year 1, Year 3, Year 4), a difference in moral reasoning ability between the two cohorts would be highly unlikely. This evidence thus imposes a

caveat on the conclusion that was derived from an overall comparison between IIUM and MMU's accounting students.

In addition, the lack of a statistically significant and positive relationship between P-Score and level of study for accounting students in IIUM has provided further evidence that education at the Islamic University might have not fostered development in principled moral reasoning. The results in respect of Hypothesis 2, in particular, essentially suggest that an improvement in moral reasoning ability, namely, as indicated by an increase in the DIT P-Score, is more likely to be observed among accounting students in MMU. However, mention must also be made of another interesting finding, that, such an increase is highly likely only among non-Muslim students at the university. This particular finding, to some extent, indicates the possibility that moral reasoning development of accounting students in MMU would have been subject to the moderating effect of religion/culture¹⁸⁷.

By revealing the different extent of relationship between moral reasoning ability and progression into higher level of study in IIUM and MMU, the findings of the present thesis are generally in line with the conclusions of Ponemon and Glazer (1990) and McNeel (1994). When considered along with these two studies, the present thesis have extended further evidence that certain types of educational institutions may be more, or, in the case of the present thesis, less conducive than others in fostering the students' ethical development. In particular, the present thesis has found an Islamic university, namely, in the specific case of IIUM, would have been less conducive than MMU, a non-religious university, as regards facilitating development in moral reasoning ability. Such conclusion may also be compared with that of Koeplin (1998), in which accounting students at a Catholic University had not been found to manifest a significant increase in moral reasoning ability.

As stated earlier in this section, however, there is a need for the findings to be considered in light of the contested nature of Kohlberg's framework in the

¹⁸⁷ In the present thesis, religious affiliation (i.e., Muslim vs. non-Muslim) was assumed a substitute for culture (i.e., Malay vs. non-Malay).

context of religious moral ideals. Shweder et al (1990, cited in Rest et al, 1999), for instance, have raised a concern that Kohlberg's conception of moral development may be inappropriate for individuals whose mode of thinking about moral issues are primarily influenced by religious commitment. Kohlberg's moral development framework has also been criticized as biased against individuals who are conservatively religious (Richards and Davison, 1992; Getz, 1984). It has been contended that for such individuals, the predominant concern when making moral decisions is to conform to religious injunctions, which in turn would correspond with low occurrence of principled reasoning.

Nonetheless, the position that has always been maintained in the present thesis is that Kohlberg's conception of principled thinking, as the aspired stage of moral development, is not completely against Islamic moral ideals. As discussed in Chapter 3 of the present thesis, one of the main axioms of Islamic morality is the notion that human beings are accorded with free-will (Beekun, 1997), and it is on this basis that a person is held accountable for all the decisions and actions he or she has made. Such axiom reflects Islam's recognition of human's capacity to make full application of his or her reasoning faculty, and it has been argued that only by such application a person would fulfil his or her quality as a 'theomorphic' being who act as God's vicegerent on earth (Nasr, 1994). Furthermore, reflective thought and the use of reasoning is particularly emphasized in Islam. The message that has been conveyed in many verses of the Quran, in particular, urged man to 'think, ponder and deliberate the universe and his or her own existence within the universe' (Yamani, 2002).

However, the potential for a conflicting relationship between religious moral ideals, which would often emphasize obedience and conforming to religious injunctions, and the idea of autonomous, principled moral thinking, essentially means that some questions remain on whether the context of education in IIUM would have been directed at developing the students' capacity for the latter. The findings of the case study part of the present thesis (Chapter 5), in particular, have revealed IIUM's emphasis on the notion of lecturers as a 'murabbi', who would directly impart values to the students. The descriptions made on such role by IIUM's educators (Section 5.2.2) seemed to have implied

very little on the importance placed for critical reflection on the values. Indeed, it has been suggested that religious educational institutions would often focus on delivering the 'right' moral content at the expense of encouragement for reflective thought on the application and evaluation of the principles underlying such content (Patterson, 1985, cited in Bunch, 2005; Hickerson and Laramee, 1976, cited in Good and Cartwright, 1998).

In addition, there is also the possibility that moral reasoning development of IIUM's accounting students would have been affected by the university's emphasis on rules and regulations to maintain an 'Islamic' environment within its campus. The findings as regards the role of the disciplinary code (Section 5.2.3), in particular, have revealed the views of some of the faculty members that IIUM was more concerned on compliance with the rules, instead of encouraging the students to reflect on the Islamic principle underlying such rules. The focus on rules have been regarded as the main reason for the non-development in moral reasoning ability among accounting students (Thorne et al, 2003; Armstrong, 1987), thus an educational context in which disciplinary rules are emphasized to a great extent is unlikely to be conducive for such development.

7.2.2 Personal value preferences

As discussed in Chapter 2 of this thesis, an individual's value system has been considered one of the determining factors for behavioural decisions, and thus is expected to be influential in ethical decision-making process (Fritzsche, 2004; 1991; Shafer et al, 2001). The present thesis' investigation of personal value preferences of accounting students in IIUM and MMU, therefore, had been expected to reveal another facet of ethical development for these cohorts.

Prior research on personal value preferences of accounting students and practitioners (e.g., Abdolmohammadi and Baker, 2006; Kelly, 2004; Shafer et al, 2001; Eaton and Giacomino, 2001), as discussed in Chapter 2, have generally indicated the prevalence of values that reflect a concern for personal well-

being, as opposed to values that are associated with societal concerns. However, the findings of present thesis (Section 6.3.5) have revealed that this was not the case for the samples of accounting students from the two Malaysian universities, namely, IIUM and MMU. Instead, students from both universities were found to perceive Conformity, which represents a concern for meeting societal expectations or norms, as the most important motivational factor that guides them in their life. Such finding is in parallel with the results of Fontaine and Richardson (2001), who found that Conformity were perceived as of similar degree of importance by Malaysian businesspersons of different ethnic origins. It may be argued, therefore, that the importance placed on Conformity by accounting students from IIUM and MMU generally reflects its predominance within Malaysia's cultural context.

The findings as regards the least important value, on the other hand, are in parallel with the findings of several prior studies that has been discussed in Chapter 2 of this thesis. In particular, accounting students from both IIUM and MMU had placed Power, which represents a concern for social status and dominance over others, at the bottom rank of priority in their value system. The fact that such finding had been consistently noted in a number of prior studies involving accounting students (e.g., Baird and Zellin, 2007; Baird et al, 2006; Kelly, 2004; Giacomino and Akers, 1998) would have implied a general predilection among students who had chosen accounting major. The relatively low importance of Power for accounting students, however, could be seen from a positive side, as it is one of the values that are associated with egotistical concern, and has been linked with unethical behavioural choices (Baird and Zelin, 2007; Steenhaut and van Kenhove, 2006).

The impact of education at an Islamic University

The present thesis' investigation of personal value preferences of accounting students in IIUM and MMU was expected to reveal any dissimilarity between them that would have mirrored the differences in the values that are emphasized within the context of education at the two universities. The findings

that were presented in Chapter 5 (Section 5.1) of this thesis have provided some general insights on the values that would have been promoted at each university. While the insights obtained from the exploratory case study might have been limited to some extent¹⁸⁸, the findings have indicated that the difference between IIUM and MMU had mainly pertained to the emphasis accorded on religious, or more particularly, Islamic values.

The impact of educational experience in IIUM, which was found to primarily emphasize Islamic values, was expected to be manifest in the students' higher preference for values that are associated with religious commitment. As discussed in Chapter 2 (Section 2.3.3), the influence of religion on values is such that certain values would be regarded as more 'important' and 'desirable' than others (Rokeach, 1969), hence dictating a person's goals in life (McCullough and Willoughby, 2009). In addition, the perceived importance of certain value types in Schwartz's framework, which was adopted in the present thesis, had been argued to vary in accordance with a person's extent of commitment to religion (Saroglou et al, 2004; Schwartz and Huismans, 1995). It was thus expected that the differences between IIUM and MMU's accounting students would mostly be found in such values.

The comparison made between the overall samples of accounting students in IIUM and MMU (Section 6.4.2) has provided a general indication on the impact of IIUM's educational context, which mainly emphasizes Islamic values, on personal value preferences of accounting students at the university. In particular, the findings have revealed that the differences between these two cohorts are manifest in six value types, namely, Conformity, Tradition, Security, Universalism, Hedonism, and Power. With the exception of Universalism, each of these value types had been expected to correlate significantly with religious commitment (Saroglou et al, 2004; Schwartz and Huismans, 1995). Compared to their contemporaries in MMU, IIUM's students had indicated higher preference

¹⁸⁸ In the case of IIUM, the term 'Islamic values' that was frequently referred to by the interviewees seems to be construed rather broadly and does not imply a specific set of values. Exploring the values that are promoted in MMU, on the other hand, had been particularly challenging due to the university's lack of a formal expression on such matters. Hence, many of the values attributed to MMU's educational context are 'implied' values. In most cases, these values were derived from the researcher's interpretation.

for Conformity, Tradition, Security, and Universalism, and lower importance for Hedonism and Power. Such findings are essentially in tandem with the expected direction of relationships between these values and religious commitment. To this extent, it may be concluded that the personal value preferences of IIUM's accounting students would have reflected the outcome of the university's emphasis on religious (Islamic) values.

Nonetheless, the results of comparison between only Muslim students from IIUM and MMU, as well as correlation analysis between the rating of importance for values and year of study (Section 6.4.2), would impose some caveat on the conclusion as regards the impact of IIUM's educational context on the students' personal value preferences. In particular, out of the six value types mentioned above, only the differences in Conformity, Hedonism, and Power had been retained in the comparison between Muslims from IIUM and MMU. These cohorts, however, also differed in respect of Self-direction and Achievement value types. While these results would have indicated the moderating effect of religion/race in comparing between IIUM and MMU's students, it is interesting to note that, for both comparisons (i.e., overall samples and Muslim only) the indicated differences were still consistent with the expected relationships between the respective values and religious commitment.

On the other hand, there was no indication of the impact of education in IIUM insofar as a change in personal value preferences is concerned. In particular, the results in Section 6.4.2 had revealed that the personal value preferences of IIUM's students were not associated with their level of study. The same results were also found in the case of MMU's accounting students, except for the value type Benevolence, which importance seemed to decrease with progression into higher level of study. In general, however, the lack of a change in personal value preferences for students at both universities would be in line with the notion of value as an 'enduring belief' (Rokeach, 1973), which are relatively stable across time and situations (Schwartz and Bilsky, 1987; Schwartz, 1992). It may also be suggested that IIUM and MMU would have attracted students who seek congruence between their values, and the values that are emphasized at the institution. In this regard, the impact of the education at

both universities would have been to reinforce, rather than to change, the students' value system.

Association with moral development

As discussed in Chapter 2 (Section 2.3.4), there have been differing views on whether Kohlberg's moral developmental stages - representing the cognitive, or the 'structure' aspect, may be associated with a person's value system, which is deemed as the 'content' of one's moral judgement (Airiail, 2005). Kohlberg's position on such matter is regarded as representing the 'structuralist' view, that is, moral reasoning and personal values are two distinctive constructs that may be assessed and developed independent from each other (Helkama et al, 2003; Rest et al, 1999). On the other hand, the 'non-structuralist' view, such as that assumed by Rest (Airiail, 2005; Rest et al, 1999; Rest, 1979), argues for the possibility of a relationship between moral reasoning and personal values, particularly in determining ethical/unethical behaviours.

The main subject of concern considered in prior literatures is the relationship between one's capacity for principled reasoning and the preference for values that are associable with 'ethical' behaviours. In particular, higher level of moral development has been associated with greater preference for values that reflect altruistic, socially-orientated motives (see, e.g., Helkama et al, 2003; Weber, 1993). Within the Schwartz's values framework that was used in the present thesis, such values would comprise those that fall under the 'Self-transcendence' label of the 'higher-order' values, namely, Universalism and Benevolence (Helkama et al, 2003). These values, such as depicted in Schwartz's proposed structure of relationship among ten value types (see Figure 2-1 in Chapter 2), are placed opposite to those that are associated with 'Self-enhancement', namely, Hedonism, Achievement, and Power. Schwartz (1994) has also advanced the theoretical argument for the potential discord between the pursuit of 'Self-transcendence' motives and concern for one's own well-being that epitomizes 'Self-enhancement' values.

The results of the regression analysis (Section 6.5) have revealed statistically significant relationship between moral reasoning ability and only two of the five value types that represent either the ‘Self-transcendence’ or the ‘Self-enhancement’ motives. In particular, an inverse relationship was found between moral reasoning ability - as indicated by the DIT P-Score, and the importance placed on Benevolence and Hedonism values. The association with P-Score was in the positive direction for Universalism and Achievement, and in the negative for Power, yet none of them was statistically significant.

On the one hand, the inverse relationship found between P-Score and Hedonism seems consistent with the theoretical argument that the value system of individuals who are more morally developed, namely, in the sense of having greater tendency to reason at principled level, will be less dominated by a concern for personal well-being (Helkama et al, 2003; Weber, 1993). Hedonism, in particular, has been associated with the tendency to act unethically (Fritzsche and Oz, 2007; Baird and Zellin, 2007). The finding thus extends some support for the notion of principled reasoning as the ‘desired’ state of development that accounting education should be aiming for (Thorne et al, 2003; Armstrong, 1993). On the other hand, however, the theoretical argument linking higher state of moral development with ‘ethical’ values seems only partially supported; the result of the present study has also revealed that Benevolence, which represents altruistic - arguably ‘ethical’ motives, is also inversely associated with P-Score. This contradicts the purportedly positive relationship between moral reasoning ability and the altruistic motive encapsulated within Benevolence. In addition, the lack of a statistically significant association between P-Score and Universalism is noteworthy; the latter includes values such as ‘social justice’ and ‘equality’ that should have been two important considerations within a principled moral thinking. The finding of the present study is thus inconclusive, particularly, on whether the ability to reason at a higher moral development stage may be linked with having greater preference for values that are likely to induce ethical behaviours.

The results of analysis on the association between P-Score and 'Conservation' and 'Openness to change' values have also revealed the lack of a statistically significant relationship in the majority of cases. Out of the five value types constituting the two 'higher-order' values, only one - Security, is highly likely to vary with moral reasoning ability as indicated by the DIT P-Score. As such relationship is in an inverse direction, the finding suggests that individuals with greater tendency to engage in principled moral reasoning would perceive Security as of relatively lesser importance in their personal value system. On the one hand, such finding seems at odd with that of prior studies by Lan et al (2008; 2005) and Abdolmohammadi and Baker (2005), in which Tradition and Conformity - the two other value types that constitute 'Conservation' values, were the ones that are likely to vary with moral reasoning ability. On the other hand, however, the finding of the present study would extend some support for the argument that 'Conservation', which constituent values reflect concerns for sustaining the present order, may be less preferred by individuals dwelling at the higher stage in Kohlberg's moral development framework. Rules and norms, it may be argued, are the vital elements in creating and sustaining societal order, and conforming to them are the primary consideration for individuals whose predominant mode of moral reasoning is deemed 'conventional' within Kohlberg's framework (Rest et al, 1999; Thorne, 1999). A move towards the more advanced 'principled' reasoning would require thinking beyond conforming to rules and norms, thus their diminishing importance to the person (Rest et al, 1999; Lovell, 1997).

Overall, the findings on the association between moral reasoning ability and personal value preferences have offered further insights into the possible link between these constructs. This is despite the inconclusive finding on whether moral reasoning ability would vary in accordance with preference for values that are associable with ethical behaviours. The exploratory nature of the analysis would mean that the findings should be considered along with the limitations, and that further research on the subject is warranted.

7.3 Conclusion

7.3.1 Implications

Several implications may be drawn the findings that have been discussed in the preceding section. These implications may be classified as those that are specific to the respective case universities, and the general implications that may be extended into the broader context of accounting education and practice.

Specific implications

For IIUM, the results of the present thesis (Section 6.4.1) essentially raised a concern on the effect of education at the university on ethical development of accounting students, namely, in respect of moral reasoning. Such findings should provide a strong reason for IIUM, particularly the administrators and educators at the Department of Accounting, to reflect on their position regarding this matter. The administrators and educators at the Department will need to consider whether their objective of instilling values and moral character would include increasing the students' capacity to exercise critical reasoning, and to make a reflective application of ethical principles in facing with complex moral dilemmas. It is imperative that the administrators and educators consider this matter in light of the profession's seemingly imminent move toward a principled-based regulatory framework (ICAS, 2006; Helliar and Bebbington, 2004; Dunn et al, 2003). In addition, it has been argued that the ethical crisis in accounting is partly due to moral 'immaturity' among accounting professionals, such that "resolutions of ethical dilemmas has become an exercise in rule following" (Dillard and Yuthas, 2002, cited in McPhail and Walters, 2009, p.147).

In the case of MMU, the findings of the present thesis suggest that the university might have been able to facilitate a development in principled reasoning ability among its accounting students (Section 6.4.1). Nonetheless, the fact that such development had been observed only among the non-Muslims

would warrant some attention from administrators and educators at the university, particularly, the Accounting Unit at the Faculty of Management (FOM). Aside from this, a concern may also be raised on the university's and the faculty's lack of a formally expressed commitment on the matter of ethical development of the students. As suggested from the results of the case study (Section 5.1.2), such commitment has not been made visible in the university's mission and vision statements. It is possible that this has resulted in the differing views among MMU's accounting educators on the nature and extent of their role regarding imparting values to the students (Section 5.2.2). Hence, MMU, and in particular, FOM and the Accounting Unit within it, need to consider incorporating the objective of instilling moral character into their educational outcomes, and to make a formal expression on this matter through official pronouncements. As asserted by Albrecht et al (2006), the task of developing the students' moral character requires an institution-wide involvement, in which the educational institution needs to set a highly visible ethical tone, and to solicit commitment and participation from within its community of staff.

For both IIUM and MMU, the findings of the present thesis (Section 6.4.2) have provided some insight on the personal value preferences of accounting students at the institutions. Based on such insight, each of the universities may need to assess whether the value system of their students is in tandem with the expected outcomes of education at the university, and more particularly, the Accounting Department/Unit. It is important that values that may be associated with altruistic concerns, such as Benevolence and Universalism, are encouraged to accounting students, as these values have been argued as leading to ethical behaviours (Fritzsche and Oz, 2007; Steenhaut and van Kenhove, 2006).

In addition, the administrators and educators in IIUM and MMU should find use from the insight provided by the present thesis in formulating an appropriate educational approach to foster the students' moral reasoning development. More specifically, the present thesis has revealed (Section 6.3.5) the prevalence of values associated with Conformity among accounting students at both universities. It was further revealed that the preference for Conformity values is relatively higher among those from IIUM, an Islamic university (Section 6.4.2).

Therefore, a great challenge may be faced by accounting educators, perhaps even greater for those in IIUM, in encouraging the students to critically reflect on the application of ethical principles in moral decision-making process, and to contemplate on the matter of ethics in accounting over and beyond compliance to laws and regulations.

Various suggestions have been advanced in the literatures regarding the ways accounting educators may develop the students' moral reasoning ability. These suggestions include structuring ethics intervention in a 'sandwich approach'¹⁸⁹ (Armstrong, 1993), the use of case-based dilemma discussion (Falkenberg and Woiceshyn, 2008; Earley and Kelly, 2004; Armstrong et al, 2003), and the 're-humanizing approach' (see, McPhail, 2001). The dilemma discussion method, in particular, was found to be effective in developing principled thinking even among religiously conservative students (Bunch, 2005). Yet, as asserted by Colby (2008, p.397), it is important that during such discussion, the educators draw the students' attention toward important distinctions, assumptions, and contradictions that will inevitably be encountered in resolution of moral dilemmas.

General implications

Based on the data obtained from two universities in Malaysia, the present thesis has essentially revealed the state of moral reasoning development of students who were likely to become the country's entry-level accountants. In particular, the results (Section 6.4.1) that indicate a relatively low DIT P-Score among final year (i.e., Year 4) accounting students at both IIUM and MMU, should be especially disconcerting for the country's accounting regulatory body, namely, the Malaysian Institute of Accountants (MIA), which is also responsible for the matter of education and training. As was discussed in Chapter 2 (Section 2.1.3), the capacity for principled reasoning is deemed highly important for accounting ethics, and is becoming increasingly relevant as the profession

¹⁸⁹ Based on this approach, students take a general ethics course at the start of their programme of learning, and a capstone course on ethics and professionalism at the final stage of their study. In between these courses, topics on ethics are incorporated into other accounting courses.

contemplates on a shift toward principled-based regulatory framework. The findings of the present thesis effectively extended the series of ‘damning evidence’ in accounting education (Gray and Collison, 2002, p.813), into the context of Malaysia.

The present thesis has also revealed (Section 5.2.1) that, despite the differences in their general context of education, both the Accounting Department/Unit in IIUM and in MMU were highly concerned about meeting the accreditation requirements of the regulatory body, namely, MIA. Such requirements were viewed by some accounting educators in IIUM as a major obstacle in their efforts to impart Islamic values through the curriculum. On the other hand, in the case of MMU, the educators seemed to have perceived that meeting MIA’s requirements would be sufficient in dealing with the students’ ethical development. Both of these instances would signify the need for the regulatory body to consider some changes in their accreditation requirements. Ideally, such changes should allow more freedom for universities to instil values and moral character through courses in the curriculum. At the same time, however, the accreditation requirements may need to incorporate a greater deal of coverage on ethics. In such manner, educational institutions that have set their sole focus on meeting the requirements of the regulatory body would have also sufficiently dealt with the matter of ethical development of the students.

7.3.2 Contributions

The present thesis’ attempt to explore the implication of education within an Islamic University on ethical development of accounting students, to the researcher’s best of knowledge, is the first of its kind. Hence, insights from the findings, on the whole, would have constituted a valuable addition to accounting ethics literature. Nonetheless, as was described in Chapter 1, it is on the following three aspects that the contributions made by the present thesis are deemed most significant.

Firstly, the present thesis has extended empirical evidence on ethical development of accounting students based on the DIT. Although the literature in this area is fairly well established, little is known as regards moral development of accounting students in the Asian context, and more particularly, a Muslim society. The present thesis has contributed toward filling the gap in this respect, namely, via its investigation of moral development of accounting students from Malaysia, a Muslim-majority Asian country that is deemed 'moderate' in its Islamic orientation (Hassan, 2002). The insights offered would be valuable in devising an appropriate educational approach to foster ethical development of accounting students from this particular cultural context. The present thesis' contribution in this respect could also be attributed to the new empirical evidence it has provided on personal value preferences of accounting students from two Malaysian universities.

Secondly, the present thesis has provided valuable extension to the literature concerning the impact of educational context on ethical development of accounting students. In particular, the findings have shed some light into the implications of education within the context of an Islamic University. While the impact of distinctive educational contexts - including those of religiously-affiliated universities, had been explored in prior studies (see, King and Mayhew, 2002), none of these studies had involved a university that is affiliated with Islam. The present thesis thus expands the current knowledge on the impact of distinctive educational contexts on accounting students' ethical development.

Finally, the findings of the case study part of the present thesis have provided some insight into the context of education within an Islamic University, namely, in the specific case of IIUM. Such insight is especially unique in accounting literature, and is generally limited in other literatures. Some light has been shed on the university's attempt to implement Islamic philosophy of education, and to integrate Islamic values in learning and teaching. Along with the rising visibility of Islam in accounting literature (see, for example, Napier, 2009; Kamla et al, 2006), opportunities are paved for further research on the potential application of Islamic principles to improve accounting education.

7.3.3 Limitations

The journey towards completing the present thesis had been a learning process for the researcher, namely, to develop the necessary intellectual, technical, and emotional skills to deal with the rigours of academic research. Hence, while much care had been taken to ensure a sound research process, the findings need to be considered in light of some issues that constitute the limitations of the present thesis. Acknowledgement made of these limitations, however, is not intended to relegate the claim made on the overall importance of the findings.

Certain limitations would apply on the findings of the case study investigation that addresses the first part of the research questions. Research in the qualitative/interpretive paradigm, case studies included, often has the aim of representing 'reality' (Merriam, 1988). The rigour of a qualitative enquiry may thus be evaluated in term of its 'trustworthiness', which parallels the criteria of reliability and validity (Morse, Barrett, Mayan, Olson, and Spiers, 2002). As discussed in Chapter 4 of the present thesis, the researcher had made a conscious effort to achieve rigour in the case study enquiry. Despite this, however, some caveats remain in respect of the descriptions made of IIUM and MMU in Chapter 5.

The researcher's use of multiple sources of data, namely, interviews, documents, and observation, was intended as a strategy to ensure validity. As Merriam (1988) noted, internal validity, which is mirrored in Guba and Lincoln's 'credibility' criterion, may be achieved via triangulation of methods and data sources. Merriam (p.168) also argued that internal validity is the definite strength of qualitative research, while Guba and Lincoln (1981, cited in Merriam, 1988) asserted that a demonstration of internal validity replaces the need for a demonstration of reliability. There are, however, some limitations specific to the researcher's use of the multiple methods/data sources for such purposes.

First, interview data had only been obtained from staff members and students from one faculty each in IIUM and MMU. The descriptions made of the institutions as a whole, therefore, excluded the perspectives of those from outside the faculty concerned. In addition, the staff and student interviews had been conducted only with those who had agreed to speak with the researcher. It is thus possible that the findings originating from the interview data reflect only the viewpoints of individuals who have had some interest in the research topic; their views might not be shared by those who had not been interviewed. This, to some extent, places a limitation on the researcher's attempt to seek out instances of 'negative cases', which, as Morse et al (2002) argued, is one of the essential strategies to ensure validity. It is also not possible to rule out the effect of interviewer bias, such that the interviewees may modify their actual views when speaking to a researcher who was seen as an 'outsider'. This is despite the researcher providing the interviewees with confidentiality assurance.

Second, the use of documents and direct observation was restricted by their availability and accessibility. In particular, the reviewed documents were only those that are either publicly available, or had been provided to the researcher upon request. The direct observation carried out in IIUM and MMU campuses, on the other hand, had taken place during a period of 12 weeks, shared roughly equally between the two universities' main campuses. Such time span is presumably insufficient to meet the definition of a 'prolonged observation' that would increase the validity of the findings from such method (Merriam, 1988, p. 169). Furthermore, the observation was mainly carried out in an unstructured manner. The observation data were thus only based on the researcher's general recollection of people, places, objects, and events that had been observed casually. Certain locations within the university's compound, such as the students' residential compounds, had restricted access and were thus excluded from the observation.

On the other hand, certain issues are thought to constitute limitations on the generalizability of the case study findings. This mainly concerns the aspect of external validity (Merriam, 1988), which is essentially captured in Guba and Lincoln's 'transferability' criterion (Morse et al, 2002). As discussed in Chapter 4

of the present thesis, the notion of ‘reader or user generalizability’ was used as the basis in place of ‘statistical generalization’. The researcher has made an attempt to achieve this by providing the readers with rich, detailed descriptions of the two case institutions, namely, IIUM and MMU. The descriptions, however, had to be made within the confine of space in the present thesis, and thus subjective judgments by the researcher were needed as regard the inclusion/exclusion of materials obtained through the interviews, document reviews and casual observation. The limitations associated with each of these data generation methods, such as discussed above, also require consideration. Another way in which an attempt was made to empower the reader/user to determine the generalizability of the findings is through the purposive selection of two case institutions that were deemed to represent markedly contrasting educational settings. Yet, no claim could be made on the ‘typicality’ of the educational processes taking place at either IIUM or MMU; certain attributes may have been unique to either institution, which thus limits the transferability of the findings to other higher educational institutions.

Mention must also be made of the issues that would constitute limitations to the findings that are based on quantitative research techniques (i.e., Chapter 6). The main limitation in this respect is attributable to the use of cross-sectional research design to investigate the possible changes (or lack of) in moral reasoning ability and personal value preferences of accounting students at IIUM and MMU. Due to the use of such design, which is non-experimental in nature, only very limited claim could be made regarding causality, that is, on whether the observed differences (or lack of) in the measured constructs are the results of the participants’ experience of education at either university. While some methods of statistical control were used in the analysis, it was neither practical nor possible to include all possible factors affecting the constructs. In addition, the findings also suffer from limited validity in term of making an inference on within-subject changes in moral reasoning ability and personal value preferences. Comparisons on these constructs had only been made between participants at different stages of progression in their study, rather than observing within-subject changes throughout the participants’ university years. These are among the limitations that are essentially inherent in cross-

sectional studies (Bryman, 2004), and thus the inference made in the present thesis regarding cause-effect and within-subject changes would come with a caveat in relation to internal validity.

There are several other limitations on the validity of the findings that are due to the selection of participants and the measurement of moral reasoning ability and personal value preferences. As regards the former, the selection pool was made up of only undergraduate accounting students in IIUM and MMU. Both institutions offer pre-undergraduate and postgraduate accounting programmes, yet by excluding these groups the present thesis had not been able to investigate the possible differences and changes in moral reasoning ability and personal value preferences among non-undergraduate students at the two institutions. As a result, any claim made to the effect of educational experience at either institution can only be extended to accounting students at the undergraduate level. Even so, the undergraduate participants were recruited from those attending the pre-designated classes, and thus exclude students who were either not enrolled in any of the classes or had been absent during the two-week period of questionnaire administration. In addition, there was also the issue of low response rate especially among undergraduate students who were in Year 3 and Year 4. All these issues are thought to pose a limitation in relation to the external validity of the research findings.

On the other hand, some limitations are attributable to the instruments used to measure the two variables of interest, namely, moral reasoning ability and personal value preferences. As discussed in Chapter 4 of the present thesis, the two instruments used - the Defining Issues Test (DIT) and Schwartz's Values Survey (SVS) are both deemed to offer sufficient theoretical and empirical evidence on construct and cross-cultural validity. Yet, some qualifications on such claim of validity would still apply within the specific context of the present thesis. First, it had been assumed that the contents of the two instruments, which are written in English, were fully understood by the participants - the majority of who do not have English as their mother-tongue language. The fact that both IIUM and MMU carry out their instructions in English, however, was thought to have alleviated the potential problem of understanding the contents

of the instruments. Yet, there remain some caveats that the terms used in the instruments, such as the values listed in SVS, may have been constructed differently by the individual participants. Second, as both instruments were self-administered, there was no control against participants adjusting their responses with a view to present themselves more favourably. This is particularly the case with SVS, which is exclusively based on self-reported ratings that may be affected by social desirability bias. No attempt was made to assess or adjust for such bias. The participants, however, had been assured of anonymity and were specifically advised that the usefulness of the results largely depended upon honest responses from them.

In addition to those discussed thus far, the findings of the present thesis may have been limited due to the researcher's specific manner of use of the mixed methodology approach in pursuing the research objectives. The qualitative and quantitative inquiries were accorded relatively equal status and were carried out concurrently; each pursuing separate objectives in a complementary manner. Such sequencing strategy was mainly due to practical considerations. With hindsight, however, a sequential approach of 'qualitative-followed by-quantitative' could have led to more improved findings. Such sequence could have allowed the researcher to benefit from prior understanding of the context of the two case institutions in refining the survey instrument used in the quantitative inquiry, including the need to consider other factors that could have affected the participants' moral reasoning ability and personal value preferences. For example, it had emerged from the interviews with IIUM's participants that not all the students have had a religious upbringing or had experienced education within a religious institution; a meaningful comparison could have been established between these cohorts if the relevant data was gathered through the survey instrument. The proposed qualitative-quantitative sequence could have yielded even more meaningful findings with a follow-up qualitative investigation based on the quantitative results. Yet, these proposed sequences had been deemed impractical given the constraints on the researcher's resources, hence the limitations mentioned in this section.

7.3.4 Suggested directions for future research

Ethical development of accounting students is likely to remain an important and challenging issue to accounting educators and accounting profession in general. Hence, there is a clear need for further research in this particular area. Based on the findings of the present thesis, some suggestions may be offered as regards the potential direction for future research.

First, barring a constraint on the future researcher's resources, a comparison could be established between more than two higher educational institutions. While any one institution may differ from the other in many respects, more valuable insights would be obtained if the institutions to be compared were selected based on certain characteristics that are likely to have some influence on the students' ethical development. This could include institutions with a strong, visible commitment to such purpose, and those with exceptionally different approach toward fostering the students' ethical development. Alternatively, a future researcher could begin with administering the DIT, or other survey instrument that could assess a person's ethical development, to samples of students from different institutions. The selection of institutions to be studied more closely could then be made based on the findings from the data provided by the DIT or other survey instrument that was used.

Second, the present thesis' use of cross-sectional data has been one of its major limitations, namely, as regards inferring a change (or lack of) in moral reasoning ability and personal value preferences throughout a university programme. The use of longitudinal research design may need to be considered in future research, as data based on such design would offer higher validity for such purpose. As an undergraduate degree programme typically lasts between 3 and 4 years, it is imperative that the benefits of embarking upon a longitudinal investigation are weighed against the issues of feasibility and other limitations.

Third, the findings of the present thesis have essentially raised a question on the seemingly detrimental impact of education within the context of an Islamic university on moral reasoning development of accounting students.

Future research may be directed at further investigation of this question, and three alternatives may be offered regarding this. Firstly, a research may be carried out with accounting students at one or more universities with comparable educational context (i.e., an Islamic University) to establish whether the findings of the present thesis may be replicated. Secondly, a study may be conducted with the same institution studied in the present thesis (i.e., IIUM), but a comparison is also made between students in the accounting major and those in other academic specializations. In such a manner, the findings may offer some insights on whether the impact of education in IIUM would be similar to students in different academic disciplines. Thirdly, an alternative framework and instrumentation may be used to assess moral development of students at such an institution. It has been highlighted in various parts of the present thesis that Kohlberg's CMD framework, hence the DIT, has been argued to be of limited use in assessing moral development of religiously conservative individuals. In addition, it must be noted that the DIT specifically focuses on the aspect of reasoning, thus it may not adequately capture the whole essence of a person's moral development.

Concluding Remark

The attempt made in the present thesis to explore the implication of education in an Islamic university had been motivated by the need for a more effective approach to foster ethical development among future members of the accounting profession. Despite some issues that would have posed some limitations on the findings, the conclusion reached in the present thesis has essentially raised a question on whether education in an Islamic university would have brought the intended, positive impact on ethical development of accounting students. More research will be needed to explore the question that has been raised, as well as to determine whether the conclusion, which was based on the case of only one Islamic university in Malaysia, would also hold for other educational institutions with similar orientation.

APPENDICES

Appendix A: Departmental Ethics Approval

Appendix B: Survey Instrument

Appendix C: ANCOVA Outputs

Appendix D: Regression Outputs

Appendix E: Regression Outputs (Supplementary)

APPENDIX A: Departmental Ethics Approval



University of Glasgow | Department of
Accounting & Finance

Wednesday 1st July 2009

TO WHOM IT MAY CONCERN

Dear Sir or Madam,

Mohamed Nazri Fadzly (Matriculation No. 0505376)

I am writing to confirm that the above named PhD student has been granted final approval for his PhD Research ethics approval application.

Please do not hesitate to contact me on 0141 330-4985 (mornings) if you require any further information.

Many thanks.

Yours sincerely,

Angela Foster

Angela Foster
PhD Administrator

West Quadrangle, Main Building, University Avenue, Glasgow G12 8QQ
Tel: +44 (0)141 339 8855 Fax: +44 (0)141 330 4442

APPENDIX B: Survey Instrument

Information Sheet for Participants in Survey

Please read this information before filling out the survey.
Keep this information sheet for your own record.

Title of Project: Values and Moral Development in Accounting Education
Name of Researcher: Mohamed Nazri Fadzly

Assalamualaikum dan Salam Sejahtera,

My name is Mohamed Nazri, and I am a PhD student at University of Glasgow, United Kingdom. I am conducting this survey as one part of my PhD research on accounting education. My research looks into how accounting education affects your opinions about the importance of certain values and social issues. The research is partially funded by the Institute of Chartered Accountants of Scotland (ICAS).

I am inviting you, as an accounting student, to participate in my research by filling in this survey questionnaire. It will take you about 45 minutes to complete the survey. You will be asked to read some texts, and then to rank and rate several statements according to their importance to you. There is also one section where you will be asked to provide some information about yourself. This information will only be used to analyze how a person's characteristics would affect their responses to the questions in the survey.

It is very important to me that you participate in this survey voluntarily. There are no consequences if you decide not to take part in this survey. At any time, you may choose to withdraw from the survey, or to leave out any part that you do not wish to answer. However, any incomplete response will reduce the usefulness of the survey and will affect the findings of this research.

I assure you that your answers will be treated with strict confidentiality. This includes proper safekeeping and careful disposal of the responses when they will no longer be used. Your identity will never be revealed because the data will be analyzed and reported at the group level. The data you have provided can only be accessed by me, my two PhD supervisors, and one research assistant who will help me to enter the data into a computer programme for analysis purpose.

Please spend a few minutes now to have a quick look at the survey questionnaire. If you agree to take part in the survey, please fill it out now if possible, and return it to me once you have finished. You may also complete and return the survey at your own time (Page 1 of the survey booklet will tell you how to return the survey). In any case, please return the survey **by 5 pm, 1 October 2006.**

If you do not wish to take part in this research, please also return the unanswered survey.

The results of this survey will be made available after January 2007. If you would like to get a summary of the results, or if you have any questions about the research, please contact me on this E-mail: [m.fadzly.1@research.gla.ac.uk]

Thank you very much for your time, and I wish you all the best for your studies.

General Instructions

- 1) This survey contains THREE sections:

Section A

You will be asked to read a list of items and rate the importance of each item to you.

Section B

Based on three stories, you will be asked to recommend an action and to rate and rank the importance of several issues.

Section C

You will be asked to provide information about yourself, and to tell us your opinions about some issues.

- 2) If you are given this survey in class time, try to complete it before you leave the class and return it to me when you are finished.

If it is not possible to do so, you may complete this survey at your own time and return it by any of the following means:

- Bring it to the same class next week (I will come and collect it there);
or
- Send it to a collection box at the faculty/ department's office.

Please return the survey before 5.00 pm, 1 October 2006.

Section A

- In this section you are to ask yourself: “What values are important to ME as guiding principle in MY life, and what values are less important?”
- Before you begin, read the values in LIST 1 and think about the importance of each value to YOU - the words in brackets may help you understand its meaning.
- Then, look for values that are most important to you and rate its importance - **normally there are no more than two values that you would rate at (7).**
- Next, find the value that is most opposed to your values and rate it (-1). If there is no such value, choose the value least important to YOU and rate it (0) or (1).
- Afterwards, rate the rest of the values in LIST 1. Try to distinguish as much as possible between the values by using all the numbers (ratings).

VALUES LIST 1

AS A GUIDING PRINCIPLE IN MY LIFE, this value is:

Write the rating in this box ↓	<i>opposed to my values</i>	<i>not important</i>	<i>important</i>				<i>very important</i>	<i>of supreme importance</i>	
	- 1	0	1	2	3	4	5	6	7
1	<input type="text"/>	EQUALITY (equal opportunity for everyone)							
2	<input type="text"/>	INNER HARMONY (at peace with myself)							
3	<input type="text"/>	SOCIAL POWER (control over others, dominance)							
4	<input type="text"/>	PLEASURE (satisfaction of physical desires)							
5	<input type="text"/>	FREEDOM (able to think and act as I wish)							
6	<input type="text"/>	A SPIRITUAL LIFE (emphasis on spiritual, not material matters)							
7	<input type="text"/>	SENSE OF BELONGING (feeling that others care about me)							
8	<input type="text"/>	SOCIAL ORDER (stability of society)							
9	<input type="text"/>	AN EXCITING LIFE (full of stimulating experiences)							
10	<input type="text"/>	MEANING IN LIFE (a purpose in life)							

VALUES LIST 1 (continued)

AS A GUIDING PRINCIPLE IN MY LIFE, this value is:

Write the rating in this box ↓		AS A GUIDING PRINCIPLE IN MY LIFE, this value is:									
		<i>opposed to my values</i>	<i>not important</i>	<i>important</i>				<i>very important</i>	<i>of supreme importance</i>		
		- 1	0	1	2	3	4	5	6	7	
11	<input type="text"/>	POLITENESS (courtesy, good manners)									
12	<input type="text"/>	WEALTH (material possessions, money)									
13	<input type="text"/>	NATIONAL SECURITY (protection of my country from enemies)									
14	<input type="text"/>	SELF-RESPECT (belief in my own self-worth, self-esteem)									
15	<input type="text"/>	RETURNING FAVOUR (to avoid feeling indebted to anyone)									
16	<input type="text"/>	CREATIVITY (uniqueness, imagination)									
17	<input type="text"/>	A WORLD AT PEACE (free of war and conflict)									
18	<input type="text"/>	RESPECT FOR TRADITION (to follow customs and culture)									
19	<input type="text"/>	MATURE LOVE (deep emotional and spiritual intimacy)									
20	<input type="text"/>	SELF-DISCIPLINE (self-restraint, resistance to temptation)									
21	<input type="text"/>	PRIVACY (the right to have my own space, a private sphere)									
22	<input type="text"/>	FAMILY SECURITY (safety for loved ones)									
23	<input type="text"/>	SOCIAL RECOGNITION (respect, approval by others)									
24	<input type="text"/>	UNITY WITH NATURE (fitting into nature)									
25	<input type="text"/>	A VARIED LIFE (filled with challenges, changes, new things)									
26	<input type="text"/>	WISDOM (a mature understanding of life)									
27	<input type="text"/>	AUTHORITY (the right to lead or command)									
28	<input type="text"/>	TRUE FRIENDSHIP (close, supportive friends)									
29	<input type="text"/>	A WORLD OF BEAUTY (beauty of nature and the arts)									
30	<input type="text"/>	SOCIAL JUSTICE (correcting injustice, care for the weak)									

- Now you are asked to rate how important each of the following values as a guiding principle in YOUR life. This time the values are phrased as ways of acting that may be more or less important to YOU.
- Before you begin, read the values in LIST 2 and think about the importance of each value to YOU - the words in brackets may help you understand its meaning.
- Then, find the values that are most important to you and rate its importance - **normally there are no more than two values that you would rate at (7).**
- Next, find the value that is most opposed to your values and rate it (-1). If there is no such value, choose the value least important to YOU and rate it (0) or (1).
- Afterwards, rate the rest of the values in LIST 2. Try to distinguish as much as possible between the values by using all the numbers (ratings).

VALUES LIST 2

AS A GUIDING PRINCIPLE IN MY LIFE, this value is:

	Write the rating in this box	<i>opposed to my values</i> - 1	<i>not important</i> 0	1	2	3	4	<i>Very important</i> 5	6	<i>of supreme importance</i> 7
31	↓									
32										
33										
34										
35										
36										
37										
38										
39										
40										

VALUES LIST 2 (continued)

		AS A GUIDING PRINCIPLE IN MY LIFE, this value is:									
Write the rating in this box		<i>opposed to my values</i>	<i>not important</i>	<i>important</i>	<i>very important</i>	<i>of supreme importance</i>					
		- 1	0	1	2	3	4	5	6	7	
41		CHOOSING MY OWN GOAL (selecting my own purpose in life)									
42		HEALTHY (not being sick physically or mentally)									
43		CAPABLE (competent, effective, efficient at tasks)									
44		ACCEPTING MY PORTION IN LIFE (feeling satisfied with what I have)									
45		HONEST (genuine, sincere, telling the truth)									
46		PRESERVING MY IMAGE IN PUBLIC (protecting my "face")									
47		OBEDIENT (performing my duties, meeting obligations)									
48		INTELLIGENT (logical thinking, knowledgeable)									
49		HELPFUL (working for the welfare of others)									
50		ENJOYING LIFE (having fun in life, e.g. food, entertainment, leisure, etc.)									
51		DEVOUT (holding to religious faith and belief)									
52		RESPONSIBLE (dependable, reliable)									
53		CURIOUS (interested in everything, always exploring)									
54		FORGIVING (willing to pardon others)									
55		SUCCESSFUL (achieving goals)									
56		CLEAN (neat, tidy)									
57		SELF-INDULGENT (doing things that make me happy)									

Section B

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INSTRUCTIONS

You will be asked to read three stories. Following each story, you will have to:

- a) Recommend what a person in the story should do.
- b) Read and think about 12 issues related to the story.
- c) Rate the importance of each issue to your decision.
- d) Rank four of the most important issue.

EXAMPLE: Frank and the Car

Frank has been thinking about buying a car. He is married, has two small children and earns an average income. The car he buys will be his family's only car. It will be used mostly to get to work and drive around town, but sometimes for vacation trips also. In trying to decide what car to buy, Frank realized that there were a lot of questions to consider. For instance, should he buy a larger used car or a smaller new car for about the same price? Other questions occur to him.

a) What do you think Frank should do?

1. Buy new car ☒ X 3. Buy used car ☐ 2. Can't decide ☐

- Indicate what you think Frank should do by placing a tick or (X) in any ONE box. If you do not favour either action, choose "Can't decide".

Example: Frank and the Car (continued)

b) Indicate the importance of the following issues by circling any ONE number at the right.		Great	Much	Some	Little	No
1	Was the car dealer in the same town as where Frank lives?	5	4	3	2	1
2	Would a used car be more economical than a new car?	5	4	3	2	1
3	Was the car's colour green, i.e., Frank's favorite colour?	5	4	3	2	1
4	Whether the engine capacity was at least 200.	5	4	3	2	1
5	Would a large car be better than a compact car?	5	4	3	2	1
6	Whether the front connibilies were differential.	5	4	3	2	1

- Read and think carefully about the issue raised by each item.
- Then, rate its importance by circling ONE number at the right.
 - You can have more than one item rated as 'Great' or at other level.
 - Rate an item as 'No' if:
 - You think it does not make any sense at all (e.g. item ' 6 ' in the example)
 - You are not sure or do not understand about the issue it is raising

c) From all the items (1 to 6), choose and rank the four most important issues.

Write the corresponding item's number in each box.

2	Most important
5	Second most important
1	Third most important
3	Fourth most important

- Use your rating of each item to help you rank - start from items rated as 'Great', followed by 'Much', and so on.
- If there are several items similarly rated as 'Great' or at any other level , rank them according to their relative importance.
- Try to complete the ranking even if you have rated all items as 'No'.

Case 1: Heinz and the Medicine

A woman was near death from an illness. There was one special medicine that the doctors thought might save her. It was recently discovered by a local pharmacist. The medicine was expensive to make, but the pharmacist was charging about ten times what the medicine cost to make. The sick woman's husband, Heinz, went to everyone he knew to borrow money, but he could only get together about half of the price of the medicine. He told the pharmacist that his wife was dying, and asked the pharmacist to sell it cheaper or to let him pay later. But the pharmacist said, "No, I discovered the medicine and I'm going to make money from it".

Heinz got desperate and began thinking about breaking into the pharmacist's store to steal the medicine for his wife.

a) Should Heinz steal the medicine?

1. Yes ☐ 2. No ☐ 3. Can't decide ☐

b) Indicate the importance of each issue (to decide on this case) by circling any ONE number on the right.

		Great	Much	Some	Little	No
1	Whether the laws are going to be upheld.	5	4	3	2	1
2	Isn't it only natural for a loving husband to care so much for his wife that he'd steal?	5	4	3	2	1
3	Is Heinz willing to risk getting shot as a burglar or going to jail for the chance that stealing the medicine might help?	5	4	3	2	1
4	Whether Heinz is a professional wrestler, or has considerable influence with professional wrestlers.	5	4	3	2	1
5	Whether Heinz is stealing for himself, or doing this to help someone else.	5	4	3	2	1
6	Whether the pharmacist's right to his invention have to be respected.	5	4	3	2	1

		Great	Much	Some	Little	No
7	Whether the essence of living is more encompassing than the termination of dying, socially and individually.	5	4	3	2	1
8	What values are going to be the basis for governing how people act towards each other?	5	4	3	2	1
9	Whether the pharmacist is going to be allowed to hide behind a worthless law which only protects the rich anyhow.	5	4	3	2	1
10	Whether the law in this case is getting in the way of the most basic right of any member of society.	5	4	3	2	1
11	Whether the pharmacist deserves to be robbed for being so greedy and cruel.	5	4	3	2	1
12	Would stealing in such a case bring about more total good for the whole society or not.	5	4	3	2	1

c) From all the items (1 to 12), choose and rank the four most important issues. Write the corresponding item's number in each box.

<input type="text"/>	Most important
<input type="text"/>	Second most important
<input type="text"/>	Third most important
<input type="text"/>	Fourth most important

Case 2: Escaped Prisoner

A man had been sentenced to prison for 10 years. After one year, however, he escaped from prison, moved to a new area of the country, and took on the name of Thompson. For eight years he worked hard, and gradually he saved enough money to buy his own business. He was fair to his customers, gave his employees top wages, and donate most of his own profits to charity.

One day, Mrs. Jones, an old neighbour, recognized him as the man who had escaped from prison eight years before, and whom the police had been looking for.

a) Should Mrs. Jones report Mr. Thompson to the police and have him sent back to prison?

1. Yes ☐ 2. No ☐ 3. Can't decide ☐

b) Indicate the importance of each issue (to decide on this case) by circling any ONE number on the right.

		Great	Much	Some	Little	No
1	Hasn't Mr. Thompson been good enough for such a long time to prove he isn't a bad person?	5	4	3	2	1
2	When someone escapes punishment for a crime, doesn't that just encourage more crime?	5	4	3	2	1
3	Wouldn't we be better off without prisons and the oppression of our legal system?	5	4	3	2	1
4	Has Mr. Thompson really paid his debt to society?	5	4	3	2	1
5	Would society be failing what Mr. Thompson should fairly expect?	5	4	3	2	1
6	What benefits would prisons be apart from society, especially for a charitable man?	5	4	3	2	1
7	How could anyone be so cruel and heartless, to send Mr. Thompson to prison?	5	4	3	2	1

		Great	Much	Some	Little	No
8	Would it be fair to other prisoners who had to serve out their full sentences if Mr. Thompson was let off?	5	4	3	2	1
9	Was Mrs. Jones a good friend of Mr. Thompson?	5	4	3	2	1
10	Wouldn't it be a citizen's duty to report an escaped criminal, regardless of the circumstances?	5	4	3	2	1
11	How would the will of the people and the public good best be served?	5	4	3	2	1
12	Would going to prison do any good for Mr. Thompson or protect anybody?	5	4	3	2	1

c) From all the items (1 to 12), choose and rank the four most important issues. Write the corresponding item's number in each box.

<input type="text"/>	Most important
<input type="text"/>	Second most important
<input type="text"/>	Third most important
<input type="text"/>	Fourth most important

Case 3: Newspaper

Fred, a senior student, wanted to publish a newspaper for students so that he could express many of his opinions. He wanted to speak out against the war and some of the school's rules, like the rule forbidding boys to wear long hair. Fred asked his principal for permission. The principal said it would be all right if before every publication Fred would send in all the articles for the principal's approval. Fred agreed and submitted several articles for approval. The principal approved all of them so Fred published two issues of the newspaper in the next two weeks.

The principal had not expected that Fred's newspaper would receive so much attention. Students were so excited by the paper that they start to organize protests against the hair regulation and other school rules. Angry parents objected to Fred's opinions. They phoned the principal telling him that the newspaper was unpatriotic and should not be published. The principal ordered Fred to stop publishing, saying that Fred's activities were disruptive to the operation of the school.

a) Should the principal stop the newspaper?

1. Yes ☐

2. No ☐

3. Can't decide ☐

b) Indicate the importance of each issue (to decide on this case) by circling any ONE number on the right.

		Great	Much	Some	Little	No
1	Is the principal more responsible to students or to parents?	5	4	3	2	1
2	Did the principal promise that the newspaper could be published for a long time, or did he just promise to approve the newspaper one issue at a time?	5	4	3	2	1
3	Would the students start protesting even more if the principal stopped the newspaper?	5	4	3	2	1
4	When the welfare of the school is threatened, does the principal have the right to give orders to students?	5	4	3	2	1

		Great	Much	Some	Little	No
5	Does the principal have the freedom of speech to say "no" in this case?	5	4	3	2	1
6	If the principal stopped the newspaper would he be preventing full discussion of important problems?	5	4	3	2	1
7	Whether the principal's order would make Fred no longer trust the principal.	5	4	3	2	1
8	Whether Fred was really loyal to his school and patriotic to his country.	5	4	3	2	1
9	What effect would stopping the paper have on the student's education in critical thinking and judgment?	5	4	3	2	1
10	Whether Fred was in any way violating the rights of others in publishing his own opinions.	5	4	3	2	1
11	Whether the principal should be influenced by some angry parents when it is the principal that knows best what is going on in the school.	5	4	3	2	1
12	Whether Fred was using the newspaper to stir up hatred and discontent.	5	4	3	2	1

c) From all the items (1 to 12), choose and rank the four most important issues. Write the corresponding item's number in each box.

<input type="text"/>	Most important
<input type="text"/>	Second most important
<input type="text"/>	Third most important
<input type="text"/>	Fourth most important

Section C

- Please answer by placing an (X) in the box provided.
- Please ensure there is only ONE answer for each question.

1) Your gender

☐ 1 Male

☐ 2 Female

2) Your racial
background

☐ 1 Malay

☐ 3 Indian

☐ 2 Chinese

☐ 4 Other (please state)

(If you are of mixed parentage, choose one race
with which you would prefer to associate yourself)

3) Your age (in year)

--	--

(Please write in the box)

4) Which year of
study are you in
now?

☐ 1 First year

☐ 3 Third year

☐ 2 Second year

☐ 4 Fourth year

5) Have you completed any course on ethics or moral at university level?
(e.g., professional ethics, business ethics, moral education, etc.)

☐ 1 Yes

☐ 2 No

6) Your religion

☐ 1 Muslim

☐ 3 Hindu

☐ 5 Other (please state)

☐ 2 Buddhist

☐ 4 Christian

☐ 6 No religion

APPENDIX C: ANCOVA OUTPUTS (By Year of Study)

Levene's Test of Equality of Error Variances^a

Dependent Variable: P-Score

Year of Study	F	df1	df2	Sig.
1st year	.237	1	244	.627
2nd year	2.622	1	156	.107
3rd year	.440	1	85	.509
4th year	1.775	1	77	.187

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept+Gender_d+Muslim_d+age+EthCrse_d+Univ_d

Tests of Between-Subjects Effects

Dependent Variable: P-Score

Year of Study	Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
1st year	Corrected Model	891.297 ^a	5	178.259	1.395	.227	.028
	Intercept	853.800	1	853.800	6.680	.010	.027
	Gender_d	3.651	1	3.651	.029	.866	.000
	Muslim_d	40.637	1	40.637	.318	.573	.001
	age	161.184	1	161.184	1.261	.263	.005
	EthCrse_d	61.122	1	61.122	.478	.490	.002
	Univ_d	456.813	1	456.813	3.574	.060	.015
	Error	30675.978	240	127.817			
	Total	143201.572	246				
2nd year	Corrected Total	31567.275	245				
	Corrected Model	3290.648 ^b	5	658.130	4.338	.001	.125
	Intercept	8.765	1	8.765	.058	.810	.000
	Gender_d	1479.309	1	1479.309	9.751	.002	.060
	Muslim_d	465.113	1	465.113	3.066	.082	.020
	age	298.379	1	298.379	1.967	.163	.013
	EthCrse_d	127.187	1	127.187	.838	.361	.005
	Univ_d	786.625	1	786.625	5.185	.024	.033
	Error	23059.677	152	151.708			
3rd year	Total	110561.723	158				
	Corrected Total	26350.325	157				
	Corrected Model	561.384 ^c	5	112.277	1.425	.224	.081
	Intercept	17.495	1	17.495	.222	.639	.003
	Gender_d	7.268	1	7.268	.092	.762	.001
	Muslim_d	449.991	1	449.991	5.711	.019	.066
	age	25.288	1	25.288	.321	.573	.004
	EthCrse_d	26.422	1	26.422	.335	.564	.004
	Univ_d	23.964	1	23.964	.304	.583	.004
4th year	Error	6382.781	81	78.800			
	Total	49249.184	87				
	Corrected Total	6944.165	86				
	Corrected Model	1575.027 ^d	5	315.005	1.504	.199	.093
	Intercept	233.554	1	233.554	1.115	.294	.015
	Gender_d	802.578	1	802.578	3.832	.054	.050
	Muslim_d	528.390	1	528.390	2.523	.117	.033
	age	1.162	1	1.162	.006	.941	.000
	EthCrse_d	.953	1	.953	.005	.946	.000
	Univ_d	70.602	1	70.602	.337	.563	.005
	Error	15291.089	73	209.467			
	Total	71277.758	79				
	Corrected Total	16866.117	78				

a. R Squared = .028 (Adjusted R Squared = .008)

b. R Squared = .125 (Adjusted R Squared = .096)

c. R Squared = .081 (Adjusted R Squared = .024)

d. R Squared = .093 (Adjusted R Squared = .031)

APPENDIX D: REGRESSION OUTPUTS

Descriptive Statistics

IIUM vs. MMU (1)		Mean	Std. Deviation	N
iium	P-Score	23.4806	12.01519	287
	Year of Study	2.02	1.089	287
	Female vs. Male (1)	.16	.364	287
	Age (in year)	21.00	1.279	287
	Ethic vs. NonEthic (1)	.37	.483	287
	Muslim vs. NonMuslim (1)	.00	.000	287
mmu	P-Score	21.4318	11.81325	280
	Year of Study	1.98	1.045	280
	Female vs. Male (1)	.33	.469	280
	Age (in year)	20.75	1.636	280
	Ethic vs. NonEthic (1)	.28	.451	280
	Muslim vs. NonMuslim (1)	.57	.496	280

Correlations

IIUM vs. MMU (1)			P-Score	Year of Study	Female vs. Male (1)	Age (in year)	Ethic vs. NonEthic (1)	Muslim vs. Non Muslim (1)
iium	Pearson Correlation	P-Score	1.000	.028	-.047	.027	-.048	.
		Year of Study	.028	1.000	-.042	.819	-.445	.
		Female vs. Male (1)	-.047	-.042	1.000	.038	-.049	.
		Age (in year)	.027	.819	.038	1.000	-.368	.
		Ethic vs. NonEthic (1)	-.048	-.445	-.049	-.368	1.000	.
		Muslim vs. NonMuslim (1)	.	.	.	.	.	1.000
	Sig. (1-tailed)	P-Score	.	.318	.212	.323	.207	.000
		Year of Study	.318	.	.238	.000	.000	.000
		Female vs. Male (1)	.212	.238	.	.263	.204	.000
		Age (in year)	.323	.000	.263	.	.000	.000
		Ethic vs. NonEthic (1)	.207	.000	.204	.000	.	.000
		Muslim vs. NonMuslim (1)	.000	.000	.000	.000	.000	.
	N	P-Score	287	287	287	287	287	287
		Year of Study	287	287	287	287	287	287
		Female vs. Male (1)	287	287	287	287	287	287
		Age (in year)	287	287	287	287	287	287
		Ethic vs. NonEthic (1)	287	287	287	287	287	287
		Muslim vs. NonMuslim (1)	287	287	287	287	287	287
mmu	Pearson Correlation	P-Score	1.000	.189	-.233	.064	-.014	.177
		Year of Study	.189	1.000	-.071	.644	-.236	-.069
		Female vs. Male (1)	-.233	-.071	1.000	.047	.073	-.062
		Age (in year)	.064	.644	.047	1.000	.010	-.104
		Ethic vs. NonEthic (1)	-.014	-.236	.073	.010	1.000	-.050
		Muslim vs. NonMuslim (1)	.177	-.069	-.062	-.104	-.050	1.000
	Sig. (1-tailed)	P-Score	.	.001	.000	.143	.406	.001
		Year of Study	.001	.	.118	.000	.000	.124
		Female vs. Male (1)	.000	.118	.	.217	.111	.152
		Age (in year)	.143	.000	.217	.	.435	.042
		Ethic vs. NonEthic (1)	.406	.000	.111	.435	.	.200
		Muslim vs. NonMuslim (1)	.001	.124	.152	.042	.200	.
	N	P-Score	280	280	280	280	280	280
		Year of Study	280	280	280	280	280	280
		Female vs. Male (1)	280	280	280	280	280	280
		Age (in year)	280	280	280	280	280	280
		Ethic vs. NonEthic (1)	280	280	280	280	280	280
		Muslim vs. NonMuslim (1)	280	280	280	280	280	280

Model Summary^d

IIUM vs. MMU (1)	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
						R Square Change	F Change	df1	df2	Sig. F Change	
iiium	1	.028 ^a	.001	-.003	12.03150	.001	.225	1	285	.636	1.999
	2	.071 ^b	.005	-.009	12.06973	.004	.399	3	282	.754	
mmu	1	.189 ^a	.036	.032	11.62044	.036	10.335	1	278	.001	1.984
	2	.348 ^c	.121	.105	11.17701	.085	6.624	4	274	.000	

a. Predictors: (Constant), Year of Study

b. Predictors: (Constant), Year of Study, Female vs. Male (1), Ethic vs. NonEthic (1), Age (in year)

c. Predictors: (Constant), Year of Study, Muslim vs. NonMuslim (1), Female vs. Male (1), Ethic vs. NonEthic (1), Age (in year)

d. Dependent Variable: P-Score

ANOVA^d

IIUM vs. MMU (1)	Model		Sum of Squares	df	Mean Square	F	Sig.
iiium	1	Regression	32.532	1	32.532	.225	.636 ^a
		Residual	41255.764	285	144.757		
		Total	41288.296	286			
	2	Regression	207.020	4	51.755	.355	.840 ^b
		Residual	41081.275	282	145.678		
		Total	41288.296	286			
mmu	1	Regression	1395.615	1	1395.615	10.335	.001 ^a
		Residual	37539.605	278	135.035		
		Total	38935.221	279			
	2	Regression	4705.598	5	941.120	7.533	.000 ^c
		Residual	34229.622	274	124.926		
		Total	38935.221	279			

a. Predictors: (Constant), Year of Study

b. Predictors: (Constant), Year of Study, Female vs. Male (1), Ethic vs. NonEthic (1), Age (in year)

c. Predictors: (Constant), Year of Study, Muslim vs. NonMuslim (1), Female vs. Male (1), Ethic vs. NonEthic (1), Age (in year)

d. Dependent Variable: P-Score

Coefficients^a

IIUM vs. MMU (1)	Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B		Collinearity Statistics	
			B	Std. Error				Lower Bound	Upper Bound	Tolerance	VIF
iiium	1	(Constant)	22.856	1.498		15.262	.000	19.908	25.803		
		Year of Study	.310	.654	.028	.474	.636	-.977	1.596	1.000	1.000
	2	(Constant)	19.946	18.720		1.065	.288	-16.904	56.795		
		Year of Study	-.165	1.197	-.015	-.138	.891	-2.521	2.192	.300	3.334
		Female vs. Male (1)	-1.689	1.982	-.051	-.852	.395	-5.591	2.213	.977	1.024
		Age (in year)	.218	.979	.023	.223	.824	-1.709	2.145	.325	3.079
mmu	1	(Constant)	-1.223	1.656	-.049	-.738	.461	-4.483	2.038	.797	1.254
		Year of Study	17.206	1.487		11.573	.000	14.279	20.132		
	2	(Constant)	2.140	.666	.189	3.215	.001	.830	3.450	1.000	1.000
		Year of Study	24.752	10.366		2.388	.018	4.346	45.158		
		Year of Study	2.785	.888	.246	3.135	.002	1.036	4.534	.519	1.926
		Female vs. Male (1)	-5.192	1.443	-.206	-3.597	.000	-8.034	-2.350	.976	1.025
		Age (in year)	-.485	.552	-.067	-.879	.380	-1.572	.602	.549	1.822
		Ethic vs. NonEthic (1)	1.797	1.568	.069	1.146	.253	-1.289	4.884	.896	1.116
		Muslim vs. NonMuslim (1)	4.237	1.361	.178	3.113	.002	1.558	6.917	.983	1.017

a. Dependent Variable: P-Score

Excluded Variables^b

IIUM vs. MMU (1)	Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		
							Tolerance	VIF	Minimum Tolerance
iiium	1	Female vs. Male (1)	-.046 ^a	-.779	.437	-.046	.998	1.002	.998
		Age (in year)	.013 ^a	.122	.903	.007	.330	3.031	.330
		Ethic vs. NonEthic (1)	-.045 ^a	-.678	.498	-.040	.802	1.247	.802
mmu	1	Female vs. Male (1)	-.220 ^a	-3.825	.000	-.224	.995	1.005	.995
		Age (in year)	-.099 ^a	-1.285	.200	-.077	.585	1.708	.585
		Ethic vs. NonEthic (1)	.032 ^a	.530	.596	.032	.944	1.059	.944
		Muslim vs. NonMuslim (1)	.191 ^a	3.292	.001	.194	.995	1.005	.995

a. Predictors in the Model: (Constant), Year of Study

b. Dependent Variable: P-Score

Collinearity Diagnostics^a

IIUM vs. MMU (1)	Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
					(Constant)	Year of Study	Female vs. Male (1)	Age (in year)	Ethic vs. NonEthic (1)	Muslim vs. Non Muslim (1)
iium	1	1	1.880	1.000	.06	.06				
		2	.120	3.965	.94	.94				
	2	1	3.413	1.000	.00	.00	.02	.00	.02	
		2	.825	2.034	.00	.00	.84	.00	.09	
		3	.668	2.261	.00	.02	.10	.00	.50	
		4	.093	6.051	.00	.39	.03	.00	.40	
		5	.001	72.278	1.00	.59	.01	1.00	.00	
mmu	1	1	1.884	1.000	.06	.06				
		2	.116	4.034	.94	.94				
	2	1	4.149	1.000	.01	.01	.02	.00	.01	.02
		2	.729	2.385	.00	.01	.08	.00	.63	.05
		3	.635	2.556	.00	.00	.80	.00	.17	.03
		4	.382	3.297	.00	.07	.05	.00	.00	.75
		5	.103	6.337	.01	.53	.05	.01	.15	.15
		6	.002	47.125	.99	.39	.01	.99	.03	.01

a. Dependent Variable: P-Score

Casewise Diagnostics^a

IIUM vs. MMU (1)	Case Number	Std. Residual	P-Score	Predicted Value	Residual
iium	5	3.158	60.00	21.8849	38.11507
	53	2.830	56.67	22.5065	34.16013
	59	2.147	50.00	24.0839	25.91608
	65	2.147	50.00	24.0839	25.91608
	113	2.129	50.00	24.3020	25.69799
	117	2.958	60.00	24.3020	35.69799
	174	3.224	63.33	24.4137	38.91628
	192	2.985	60.00	23.9775	36.02246
	249	2.520	53.33	22.9198	30.41358
	252	2.796	56.67	22.9198	33.74691
	286	2.138	50.00	24.1956	25.80437
mmu	297	2.970	53.33	20.1348	33.19853
	354	2.491	40.00	12.1607	27.83932
	389	4.193	60.00	13.1305	46.86946
	404	2.732	60.00	29.4594	30.54061
	406	2.136	53.33	29.4594	23.87394
	411	2.732	60.00	29.4594	30.54061
	431	2.621	46.67	17.3678	29.29888
	485	3.013	53.33	19.6527	33.68067
	495	2.634	53.33	23.8899	29.44343
	515	2.157	46.67	22.5600	24.10671
	533	2.075	43.33	20.1376	23.19574
	542	2.044	50.00	27.1596	22.84042
	558	2.249	50.00	24.8598	25.14023
	559	2.846	56.67	24.8598	31.80690

a. Dependent Variable: P-Score

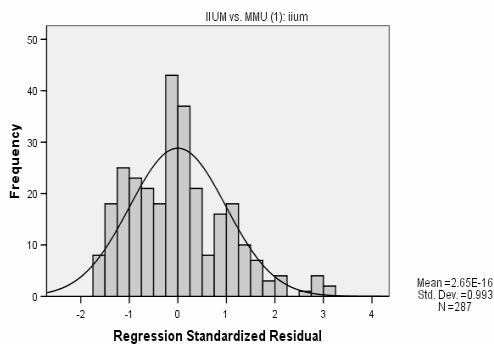
Residuals Statistics^a

IIUM vs. MMU (1)		Minimum	Maximum	Mean	Std. Deviation	N
iium	Predicted Value	21.2307	24.9563	23.4806	.85079	287
	Std. Predicted Value	-2.645	1.734	.000	1.000	287
	Standard Error of Predicted Value	1.005	3.412	1.536	.423	287
	Adjusted Predicted Value	18.5743	25.2744	23.4766	.91240	287
	Residual	-21.08039	38.91628	.00000	11.98502	287
	Std. Residual	-1.747	3.224	.000	.993	287
	Stud. Residual	-1.759	3.292	.000	1.003	287
	Deleted Residual	-21.38544	41.42570	.00396	12.22755	287
	Stud. Deleted Residual	-1.766	3.351	.001	1.007	287
	Mahal. Distance	.984	21.860	3.986	3.223	287
	Cook's Distance	.000	.188	.004	.012	287
	Centered Leverage Value	.003	.076	.014	.011	287
mmu	Predicted Value	12.1607	29.4594	21.4318	4.10682	280
	Std. Predicted Value	-2.258	1.955	.000	1.000	280
	Standard Error of Predicted Value	1.078	3.328	1.600	.342	280
	Adjusted Predicted Value	11.4373	29.7521	21.4326	4.11607	280
	Residual	-22.01137	46.86946	.00000	11.07641	280
	Std. Residual	-1.969	4.193	.000	.991	280
	Stud. Residual	-1.983	4.243	.000	1.002	280
	Deleted Residual	-22.32266	47.99372	-.00080	11.31669	280
	Stud. Deleted Residual	-1.994	4.382	.002	1.008	280
	Mahal. Distance	1.597	23.743	4.982	2.867	280
	Cook's Distance	.000	.080	.004	.008	280
	Centered Leverage Value	.006	.085	.018	.010	280

a. Dependent Variable: P-Score

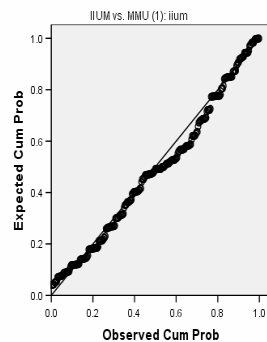
Histogram

Dependent Variable: P-Score



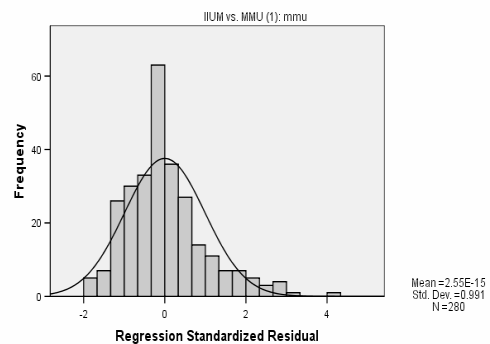
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: P-Score



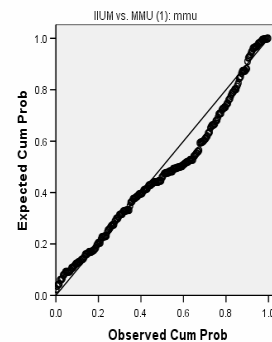
Histogram

Dependent Variable: P-Score

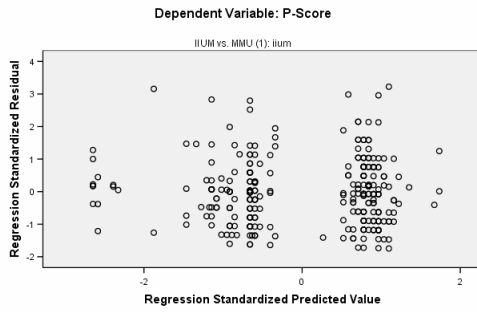


Normal P-P Plot of Regression Standardized Residual

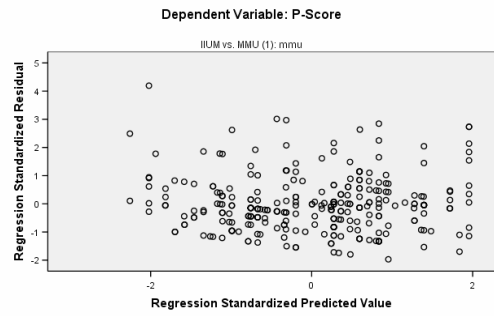
Dependent Variable: P-Score



Scatterplot



Scatterplot



APPENDIX E: REGRESSION OUTPUTS (Supplementary)

Descriptive Statistics

Muslim vs. NonMuslim (1)		Mean	Std. Deviation	N
muslim	P-Score	19.0219	10.22167	120
	Year of Study	2.06	.981	120
	Female vs. Male (1)	.36	.482	120
	Age (in year)	20.94	1.741	120
	Ethic vs. NonEthic (1)	.31	.464	120
nonmuslim	P-Score	23.2392	12.60982	160
	Year of Study	1.91	1.090	160
	Female vs. Male (1)	.30	.460	160
	Age (in year)	20.59	1.580	160
	Ethic vs. NonEthic (1)	.26	.441	160

Correlations

Muslim vs. NonMuslim (1)			P-Score	Year of Study	Female vs. Male (1)	Age (in year)	Ethic vs. NonEthic (1)
muslim	Pearson Correlation	P-Score	1.000	.063	-.116	.107	.037
		Year of Study	.063	1.000	.044	.607	-.040
		Female vs. Male (1)	-.116	.044	1.000	.105	.028
		Age (in year)	.107	.607	.105	1.000	.189
		Ethic vs. NonEthic (1)	.037	-.040	.028	.189	1.000
	Sig. (1-tailed)	P-Score	.	.248	.104	.123	.342
		Year of Study	.248	.	.315	.000	.333
		Female vs. Male (1)	.104	.315	.	.126	.381
		Age (in year)	.123	.000	.126	.	.019
		Ethic vs. NonEthic (1)	.342	.333	.381	.019	.
	N	P-Score	120	120	120	120	120
		Year of Study	120	120	120	120	120
		Female vs. Male (1)	120	120	120	120	120
		Age (in year)	120	120	120	120	120
		Ethic vs. NonEthic (1)	120	120	120	120	120
nonmuslim	Pearson Correlation	P-Score	1.000	.284	-.299	.050	-.033
		Year of Study	.284	1.000	-.161	.666	-.383
		Female vs. Male (1)	-.299	-.161	1.000	-.028	.105
		Age (in year)	.050	.666	-.028	1.000	-.168
		Ethic vs. NonEthic (1)	-.033	-.383	.105	-.168	1.000
	Sig. (1-tailed)	P-Score	.	.000	.000	.266	.340
		Year of Study	.000	.	.021	.000	.000
		Female vs. Male (1)	.000	.021	.	.364	.092
		Age (in year)	.266	.000	.364	.	.017
		Ethic vs. NonEthic (1)	.340	.000	.092	.017	.
	N	P-Score	160	160	160	160	160
		Year of Study	160	160	160	160	160
		Female vs. Male (1)	160	160	160	160	160
		Age (in year)	160	160	160	160	160
		Ethic vs. NonEthic (1)	160	160	160	160	160

Model Summary^d

Muslim vs. NonMuslim (1)	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
muslim	1	.063 ^a	.004	-.005	10.24475	
	2	.167 ^b	.028	-.006	10.25117	1.834
nonmuslim	1	.284 ^a	.080	.075	12.13010	
	2	.430 ^c	.185	.164	11.52976	2.049

a. Predictors: (Constant), Year of Study

b. Predictors: (Constant), Year of Study, Ethic vs. NonEthic (1), Female vs. Male (1), Age (in year)

c. Predictors: (Constant), Year of Study, Female vs. Male (1), Ethic vs. NonEthic (1), Age (in year)

d. Dependent Variable: P-Score

ANOVA^d

Muslim vs. NonMuslim (1)	Model		Sum of Squares	df	Mean Square	F	Sig.
muslim	1	Regression	48.742	1	48.742	.464	.497 ^a
		Residual	12384.690	118	104.955		
		Total	12433.431	119			
	2	Regression	348.487	4	87.122	.829	.509 ^b
		Residual	12084.944	115	105.086		
		Total	12433.431	119			
nonmuslim	1	Regression	2034.179	1	2034.179	13.825	.000 ^a
		Residual	23248.009	158	147.139		
		Total	25282.188	159			
	2	Regression	4677.213	4	1169.303	8.796	.000 ^c
		Residual	20604.975	155	132.935		
		Total	25282.188	159			

a. Predictors: (Constant), Year of Study

b. Predictors: (Constant), Year of Study, Ethic vs. NonEthic (1), Female vs. Male (1), Age (in year)

c. Predictors: (Constant), Year of Study, Female vs. Male (1), Ethic vs. NonEthic (1), Age (in year)

d. Dependent Variable: P-Score

Coefficients^a

Muslim vs. NonMuslim (1)	Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B		Collinearity Statistics	
			B	Std. Error				Lower Bound	Upper Bound	Tolerance	VIF
muslim	1	(Constant)	17.679	2.181		8.108	.000	13.361	21.998		
		Year of Study	.652	.957	.063	.681	.497	-1.243	2.547	1.000	1.000
	2	(Constant)	5.351	13.226		.405	.687	-20.847	31.548		
		Year of Study	-.031	1.230	-.003	-.025	.980	-2.467	2.405	.606	1.649
		Female vs. Male (1)	-2.728	1.963	-.129	-1.390	.167	-6.616	1.161	.988	1.012
		Age (in year)	.697	.708	.119	.983	.328	-.707	2.100	.581	1.722
nonmuslim	1	(Constant)	16.961	1.942		8.735	.000	13.126	20.796		
		Year of Study	3.283	.883	.284	3.718	.000	1.539	5.026	1.000	1.000
	2	(Constant)	52.894	14.684		3.602	.000	23.888	81.900		
		Year of Study	5.185	1.227	.448	4.226	.000	2.761	7.609	.468	2.138
		Female vs. Male (1)	-6.764	2.028	-.247	-3.335	.001	-10.771	-2.758	.962	1.040
		Age (in year)	-1.869	.786	-.234	-2.378	.019	-3.422	-.316	.542	1.845
		Ethic vs. NonEthic (1)	3.585	2.263	.125	1.585	.115	-.884	8.055	.838	1.193

a. Dependent Variable: P-Score

Excluded Variables^b

Muslim vs. NonMuslim (1)	Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		
							Tolerance	VIF	Minimum Tolerance
muslim	1	Female vs. Male (1)	-.119 ^a	-1.294	.198	-.119	.998	1.002	.998
		Age (in year)	.109 ^a	.941	.348	.087	.631	1.584	.631
		Ethic vs. NonEthic (1)	.040 ^a	.433	.666	.040	.998	1.002	.998
nonmuslim	1	Female vs. Male (1)	-.260 ^a	-3.480	.001	-.268	.974	1.027	.974
		Age (in year)	-.250 ^a	-2.482	.014	-.194	.557	1.796	.557
		Ethic vs. NonEthic (1)	.089 ^a	1.078	.283	.086	.853	1.172	.853

a. Predictors in the Model: (Constant), Year of Study

b. Dependent Variable: P-Score

Collinearity Diagnostics^c

Muslim vs. NonMuslim (1)	Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
					(Constant)	Year of Study	Female vs. Male (1)	Age (in year)	Ethic vs. NonEthic (1)
muslim	1	1	1.903	1.000	.05	.05			
		2	.097	4.438	.95	.95			
	2	1	3.692	1.000	.00	.01	.02	.00	.02
		2	.658	2.369	.00	.00	.25	.00	.71
		3	.537	2.622	.00	.02	.71	.00	.18
nonmuslim	1	1	1.870	1.000	.07	.07			
		2	.130	3.786	.93	.93			
	2	1	3.468	1.000	.00	.01	.02	.00	.02
		2	.794	2.090	.00	.03	.09	.00	.50
		3	.627	2.352	.00	.00	.81	.00	.21
		4	.110	5.617	.01	.57	.07	.00	.27
		5	.002	44.703	.99	.39	.01	1.00	.01

a. Dependent Variable: P-Score

Casewise Diagnostics^a

Muslim vs. NonMuslim (1)	Case Number	Std. Residual	P-Score	Predicted Value	Residual
muslim	299	4.309	60.00	15.8263	44.17369
	321	2.222	40.00	17.2194	22.78059
	354	3.192	53.33	20.6128	32.72055
	374	2.284	43.33	19.9162	23.41710
	378	2.053	40.00	18.9579	21.04214
nonmuslim	440	2.296	53.33	26.8612	26.47211
	441	2.091	46.67	22.5633	24.10336
	444	2.677	46.67	15.7989	30.86773
	468	2.296	36.67	10.1911	26.47555
	516	2.705	53.33	22.1408	31.19252
	523	-2.118	3.33	27.7486	-24.41530
	536	2.670	56.67	25.8794	30.78731
	537	2.092	50.00	25.8794	24.12064
	559	2.384	60.00	32.5115	27.48855
	567	2.384	60.00	32.5115	27.48855

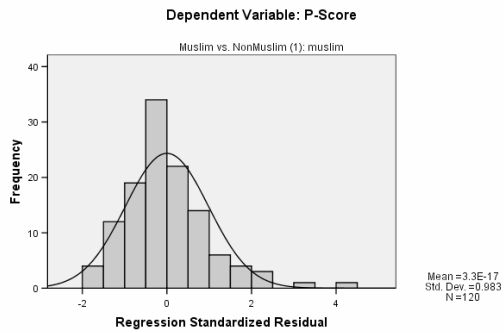
a. Dependent Variable: P-Score

Residuals Statistics^a

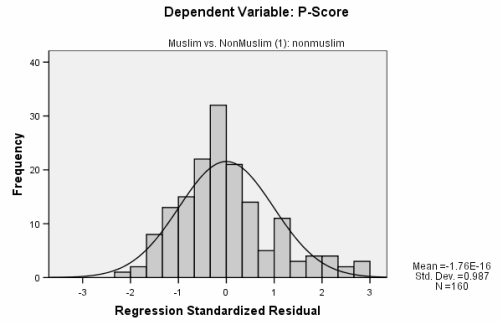
Muslim vs. NonMuslim (1)		Minimum	Maximum	Mean	Std. Deviation	N
muslim	Predicted Value	15.7953	23.3370	19.0219	1.71127	120
	Std. Predicted Value	-1.885	2.522	.000	1.000	120
	Standard Error of Predicted Value	1.357	3.807	2.046	.443	120
	Adjusted Predicted Value	13.9224	22.5857	19.0324	1.77767	120
	Residual	-17.31042	44.17369	.00000	10.07741	120
	Std. Residual	-1.689	4.309	.000	.983	120
	Stud. Residual	-1.739	4.401	.000	1.003	120
	Deleted Residual	-18.35933	46.07756	-.01052	10.48566	120
	Stud. Deleted Residual	-1.755	4.805	.005	1.026	120
	Mahal. Distance	1.092	15.419	3.967	2.305	120
	Cook's Distance	.000	.167	.008	.018	120
	Centered Leverage Value	.009	.130	.033	.019	120
nonmuslim	Predicted Value	4.5833	33.0708	23.2392	5.42369	160
	Std. Predicted Value	-3.440	1.813	.000	1.000	160
	Standard Error of Predicted Value	1.272	4.599	1.963	.552	160
	Adjusted Predicted Value	4.8198	33.5641	23.2192	5.43381	160
	Residual	-24.41530	31.19252	.00000	11.38381	160
	Std. Residual	-2.118	2.705	.000	.987	160
	Stud. Residual	-2.141	2.735	.001	1.004	160
	Deleted Residual	-24.95451	31.91050	.02002	11.77596	160
	Stud. Deleted Residual	-2.166	2.794	.003	1.012	160
	Mahal. Distance	.943	24.306	3.975	3.366	160
	Cook's Distance	.000	.230	.007	.020	160
	Centered Leverage Value	.006	.153	.025	.021	160

a. Dependent Variable: P-Score

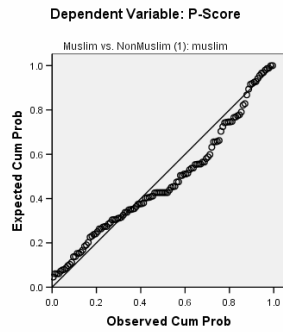
Histogram



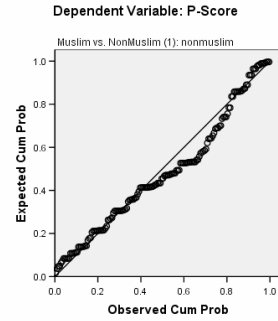
Histogram



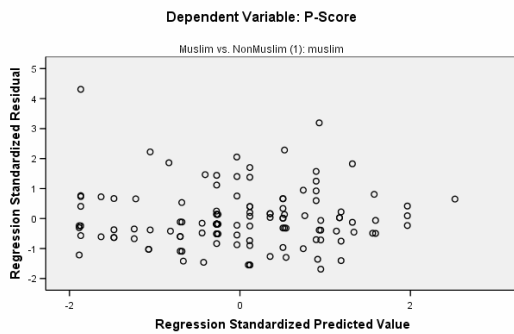
Normal P-P Plot of Regression Standardized Residual



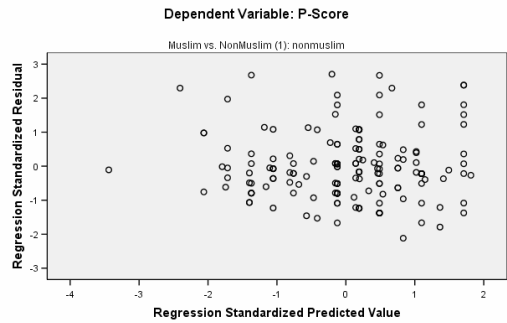
Normal P-P Plot of Regression Standardized Residual



Scatterplot



Scatterplot



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