



UNIVERSITI PUTRA MALAYSIA
EDUCATORS' VIEWS ON HUMAN GOVERNANCE

HASLINAH MUHAMMAD

GSM 2016 21



EDUCATORS' VIEWS ON HUMAN GOVERNANCE

By

HASLINAH MUHAMMAD

**Thesis Submitted to the Graduate School of Management, Universiti Putra
Malaysia, in Fulfillment of the Requirements for the Degree of Doctor of
Philosophy**

August 2016

All material contained within the thesis, including without limitation text, logos, icons, photographs and all other artwork, is copyright material of Universiti Putra Malaysia unless otherwise stated. Use may be made of any material contained within the thesis for non-commercial purposes from the copyright holder. Commercial use of material may only be made with the express, prior, written permission of Universiti Putra Malaysia.

Copyright © Universiti Putra Malaysia



Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment of the requirements for the degree of Doctor of Philosophy

EDUCATORS' VIEWS ON HUMAN GOVERNANCE

By

HASLINAH MUHAMAD

August 2016

Chairman : Professor Arfah Salleh, PhD

Faculty : Graduate School of Management, Universiti Putra Malaysia

Human governance has been accepted by Malaysian accounting regulatory body, yet, there is no documentation that stresses the necessity to incorporate human governance into the accounting curriculum. The objectives of this study are; (1) to provide an overview how ethics are currently embedded in accounting education curriculum by the institution, (2) to identify the current practice among accounting educators on the inclusion of ethics in the existing accounting curriculum and their recommendation for improvement and (3) to gauge accounting educators' understanding and interpretation of the principle of human governance and consequently propose an approach of integrating human governance as a means to inculcate ethics into the curriculum.

The main data sources to achieve the objectives are reviews of documents and webpages, conducts survey instrument and semi-structured interviews.

Despite of an encouragement by International Education Standard (IES) 4 as well as *Hala Tuju* 2 and 3 in local setting, the findings show that not all accounting programmes offered by universities have a stand-alone subjects of ethics. Respondents suggest that ethics education in accounting should revisit the meaning of ethics and consider the referring to an eastern philosophy instead of the current western philosophy framework. In terms of human governance, educators view this concept as a framework of good conduct of human being which gives emphasis to both the spiritual and physical of well beings. Some perceived human governance as a "rebranded" ethics from Islamic framework. Based on the original concept of human governance, which is about externalizing the innate nature of human, human governance is applicable to all who strive to BE human. To avoid the misunderstanding and misinterpretation, human governance need to be introduce in workshop for educators in all levels. This study becomes an additional evidence regarding the need of ethics education reformation in accounting, an empirical

evidence on the concept of human governance and provides implication on policy making in teaching innovation.



© COPYRIGHT UPM

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk Ijazah Doktor Falsafah

PANDANGAN PARA PENDIDIK TERHADAP TADBIR URUS INSAN

Oleh

HASLINAH MUHAMAD

Ogos 2016

Pengerusi : Profesor Arfah Salleh, PhD

Fakulti : Sekolah Pengajian Siswazah Pengurusan, Universiti Putra Malaysia

Tadbir urus insan telah diterima oleh badan kawal selia perakaunan Malaysia, namun, tidak terdapat dokumentasi yang menekankan keperluan untuk menggabungkan tadbir urus insan ke dalam kurikulum perakaunan. Objektif kajian ini ialah; (1) untuk memberikan gambaran bagaimana pendidikan etika diterapkan ke dalam kurikulum pendidikan perakaunan semasa oleh sesebuah institusi (2) untuk mengenalpasti amalan semasa pendidik perakaunan dalam menerapkan etika ke dalam kurikulum perakaunan yang sedia ada dan cadangan mereka bagi menambahbaik amalan tersebut, dan (3) untuk mengukur kefahaman dan tafsiran pendidik perakaunan terhadap prinsip tadbir urus insan dan seterusnya mencadangkan pendekatan untuk mengintegrasikan tadbir urus insan sebagai satu cara untuk memupuk etika ke dalam kurikulum

Sumber-sumber data utama untuk mencapai objektif adalah ulasan dokumen dan laman web, instrumen kajian soalselidik dan temubual separa berstruktur.

Walaupun terdapat galakan daripada Piawaian Pendidikan Antarabangsa (IES) 4 serta *Hala Tuju 2* dan *3* dalam persekitaran tempatan, dapatan kajian menunjukkan bahawa tidak semua program perakaunan yang ditawarkan oleh universiti-universiti mempunyai subjek etika yang berasingan. Responden mencadangkan bahawa etika pendidikan perakaunan perlu disemak semula terutamanya berkenaan makna etika dan pertimbangan perlu diberi untuk merujuk kepada falsafah timur dan bukannya kerangka falsafah barat. Dari segi tadbir urus insan, pendidik melihat konsep ini sebagai satu rangka kerja perlakuan manusia yang baik serta memberi penekanan kepada kedua-dua rohani dan fizikal manusia. Seseengah melihat tadbir urus insan sebagai "penjenamaan semula" etika dari segi kerangka Islam. Berdasarkan konsep asal tadbir urus insan, yang ingin menampilkan sifat semula jadi manusia, tadbir urus insan ini terpakai kepada semua yang berusaha untuk MENJADI manusia. Untuk mengelakkan salah faham dan salah tafsir, tadbir urus insan perlu diperkenalkan

melalui bengkel kepada warga pendidik di semua peringkat. Kajian ini menjadi satu bukti tambahan mengenai keperluan reformasi pendidikan etika dalam perakaunan, bukti empirikal terhadap konsep tadbir urus insan dan memberikan implikasi terhadap dasar inovasi pengajaran.



ACKNOWLEDGEMENTS

First and foremost, all praise be to Allah (S.W.T) for giving me the strength to pursue and complete this PhD program, His blessing has made this journey a success.

I also wish to express my heartiest gratitude to those whose assistance and support have enabled me to see the end of this eventful journey especially my supervisor, Professor Dr Arfah Salleh, chairman of my supervisory committee, for her constant supply of advice, and for her patience. My deep appreciation and sincere thanks go to all my supervisory committee members, Associate Professor Dr Nor Aziah Abu Kasim and Professor Dr. S. Susela Devi, for their invaluable ideas and consistent guidance in the preparation of this thesis.

My endless love goes to my husband, Hazlee Hafiz for his understanding, continues encouragement and constant prayers. My sweet love goes to my children; Muhammad Hadi Saifullah, Muhamad Hanis Ikhwan, Muhammad Habib Al'Ajmi, Hajidah Fatimah Azzahra, Muhammad and Hajidah Aisyah Umayrah for enlivening this arduous journey.

My deep and sincere thank go to the staff and students of the Department of Accounting and Finance, (Universiti Putra Malaysia) for their generous support; the staff of the Faculty of Economics and Management, (Universiti Kebangsaan Malaysia); Faculty of Accounting, (University of Malaya) and Kulliyah of Economics and Management Sciences (International Islamic University Malaysia), for their time and co-operation; fellow PhD students at the Department of Accounting and Finance for the friendship; and Putra Business School staff for their assistance.

I certify that a Thesis Examination Committee has met on 19 August 2016 to conduct the final examination of Haslinah Muhammad on her thesis entitled “Educators’ Views on Human Governance” in accordance with the Universities and University Colleges Act 1971 and the Constitution of the Universiti Putra Malaysia [P.U.(A) 106] 15 March 1998. The Committee recommends that the student be awarded the degree of Doctor of Philosophy.

Members of the Thesis Examination Committee were as follows:

Ahmed Razman Abdul Latiff, PhD

Senior Lecturer
Putra Business School
Selangor, Malaysia
(Chairman)

Normah Hj. Omar, PhD

Professor / Director
Accounting Research Institute
Universiti Teknologi MARA
Shah Alam, Selangor
(External Examiner)

Suhaiza Ismail, PhD

Associate Professor
Kulliyah of Sciences Management and Economics
International Islamic University of Malaysia
Jalan Gombak, Kuala Lumpur
(External Examiner)

Howard Davey, PhD

Professor
Department of Accounting, Waikato Management School,
University of Waikato
21, Ruakura Road, Hamilton, 3240
New Zealand
(External Examiner)

PROF. DR. M. IQBAL SARIPAN

Deputy Vice Chancellor
Universiti Putra Malaysia

Date:

On behalf of,
Graduate School of Management
Universiti Putra Malaysia

This thesis was submitted to the Senate of Universiti Putra Malaysia and has been accepted as fulfilment of the requirements for the degree of Doctor of Philosophy. The members of the Supervisory Committee were as follows:

Arfah Salleh, PhD

Professor
Putra Business School
Selangor, Malaysia
(Chairman)

Nor Aziah Abu Kasim, PhD

Associate Professor
Faculty of Economics and Management
Universiti Putra Malaysia
Selangor, Malaysia
(Member)

S. Susela Devi, PhD

Professor / Dean
Faculty of Business and Information Technology
UNITAR International University
Jalan SS 6/3, Kelana Jaya
47301 Petaling Jaya
Selangor
(Member)

PROF. DR. M. IQBAL SARIPAN

Deputy Vice Chancellor
Universiti Putra Malaysia

Date:

On behalf of,
Graduate School of Management
Universiti Putra Malaysia

Declaration by graduate student

I hereby confirm that:

- this thesis is my original work;
- quotations, illustrations and citations have been duly referenced;
- this thesis has not been submitted previously or concurrently for any other degree at any other institutions;
- intellectual property from the thesis and copyright of thesis are fully-owned by Universiti Putra Malaysia, as according to the Universiti Putra Malaysia (Research) Rules 2012;
- written permission must be obtained from supervisor and the office of Deputy Vice-Chancellor (Research and Innovation) before thesis is published (in the form of written, printed or in electronic form) including books, journals, modules, proceedings, popular writings, seminar papers, manuscripts, posters, reports, lecture notes, learning modules or any other materials as stated in the Universiti Putra Malaysia (Research) Rules 2012;
- there is no plagiarism or data falsification/fabrication in the thesis, and scholarly integrity is upheld as according to the Universiti Putra Malaysia (Graduate Studies) Rules 2003 (Revision 2012-2013) and the Universiti Putra Malaysia (Research) Rules 2012. The thesis has undergone plagiarism detection software.

Signature: _____ Date: _____

Name and Matric No.: Haslinah Muhammad, GM02909

Declaration by Members of Supervisory Committee

This is to confirm that:

- the research conducted and the writing of this thesis was under our supervision;
- supervision responsibilities as stated in the Universiti Putra Malaysia (Graduate Studies) Rules 2003 (Revision 2012-2013) are adhered to.

Chairman of Supervisory Committee

Signature : _____
Name : Prof. Dr. Arfah Salleh
Faculty : UNITAR, Kuala Lumpur

Members of Supervisory Committee

Signature : _____
Name : Assoc. Prof. Dr. Nor Aziah Abu Kasim
Faculty : Faculty of Economics and Management, UPM

Signature : _____
Name : Prof. Dr. S. Susela Devi
Faculty : UNITAR, Kuala Lumpur

TABLE OF CONTENTS

	Page
ABSTRACT	i
ABSTRAK	iii
ACKNOWLEDGEMENTS	v
APPROVAL	vi
DECLARATION	viii
LIST OF TABLES	xiii
LIST OF FIGURES	xv
LIST OF ABBREVIATIONS	xvi
CHAPTER	
1 INTRODUCTION	1
1.1 Overview	1
1.2 Background of Study	1
1.3 Motivation for the Study	3
1.4 Problem Statement	4
1.5 Objective of the Study, Research Questions and Overview of Method	6
1.6 Scope and Relevance of the Study	8
1.7 Organisation of Thesis	9
1.8 Summary	10
2 LITERATURE REVIEW	11
2.1 Overview of the Chapter	11
2.2 General Purpose of Education	11
2.3 Ethics in Accounting Education	12
2.4 Inadequacy of Accounting Ethics Education	14
2.4.1 The inability to change moral standards	16
2.4.2 Implications of inadequate training	17
2.4.3 Academic legitimacy of ethics instruction and research	18
2.4.4 Opportunity cost	18
2.4.5 Teaching resources	19
2.5 Accounting Scandal and Ethics in Accounting Education	19
2.6 Corporate Governance	20
2.7 New Directions for Accounting Education	21
2.7.1 Corporate Governance versus Human Governance	22
2.7.2 Factors that influence individual governance	32
2.8 Research Gap	33
2.9 Research Framework	34
2.9.1 Assessing the need for ethics in the curriculum	34
2.9.2 Articulate learning objectives	35
2.9.3 Nature of content	39
2.9.4 Mode of delivery	40
2.9.5 Outcomes assessment	42
2.10 Development of the Research Hypotheses towards Human Governance	45

2.11	Summary	47
3	RESEARCH METHODOLOGY	48
3.1	Overview of the Chapter	48
3.2	Research Objective and Method Approach	48
3.3	Choice of Research Strategy	48
3.4	Qualitative Method	50
3.4.1	Documents review	50
3.4.2	Respondents for the interviews	51
3.5	Quantitative Method	51
3.5.1	Questionnaire development	52
3.5.2	Sampling frame	54
3.6	Data Collection	55
3.7	Data Analysis	56
3.7.1	Quantitative data analysis	57
3.7.2	Transcribing interviews and qualitative data analysis	58
3.8	Quality of the Qualitative Data	59
3.9	Summary	60
4	ANALYSIS AND RESULTS - ETHICS IN THE EXISTING ACCOUNTING CURRICULUM	61
4.1	Overview of Chapter	61
4.2	Sampling Frame, Sampling Unit and Sample Selection	61
4.3	Profile of Respondents	63
4.4	Analysis and Results	64
4.4.1	Initiatives undertaken by Universities / Business Schools to embedding ethics in accounting curriculum	65
	European and African region	67
4.4.2	Contents of ethic course offer by universities	70
4.4.3	Embedded ethics through official pronouncements	88
4.4.4	Accounting educators' understanding of the meaning of 'holistic approach' in <i>Hala Tuju 2</i>	94
4.4.5	Implementation of embedded ethics in accounting education	97
4.4.6	Educators' suggestion for improvement in teaching ethics	99
4.5	Summary	102
5	ANALYSIS AND RESULTS - HUMAN GOVERNANCE, ETHICS AND ACCOUNTING EDUCATION	103
5.1	Overview of Chapter	103
5.2	Generation of Open Categories	103
5.3	Educators' Perception towards Human Governance	106
5.3.1	Educators' perceptions on the meaning of ethics and human governance	106
5.3.2	The importance of human governance for accounting education	110
5.3.3	The Influence of educators' definition of ethics, epistemological and ontological stance (world view) toward the acceptance of the human governance concept	111
5.3.4	The appropriate manner to integrate human governance	122

5.4	Summary	125
6	DISCUSSION	126
6.1	Overview of Chapter	126
6.2	Ethics in Current Accounting Education Curriculum	126
6.3	The Current Practice among Accounting Educators on an Inclusion of Ethics	128
6.4	Accounting Educators' View on Ethics and Human Governance	130
6.4.1	Definition of ethics in Islamic Perspective	131
6.4.2	World view (ontological stance) in Islamic Perspective	135
6.4.3	View of knowledge (epistemological) in Islamic perspective	136
6.4.4	Appropriate approach to teach the concept of human governance	137
6.4.5	Experiential Learning approach	137
6.4.6	Educator as a role model	139
6.4.7	Prophet Muhammad (peace be upon him) as a prime role model	140
6.5	Summary	142
7	CONCLUSION AND IMPLICATIONS OF STUDY	143
7.1	Overview of Chapter	143
7.2	Research Questions and Summary of the Findings	143
7.2.1	An overview how ethics are currently embedded in accounting education	143
7.2.2	The current practice among accounting educators on the inclusion of ethics in the existing accounting curriculum	144
7.2.3	Accounting educators' understanding and interpretation towards the concept of human governance	145
7.3	Conclusion	147
7.4	Contributions	148
7.4.1	Theoretical contribution	148
7.4.2	Methodological contribution	149
7.4.3	Practical contribution	149
7.5	Limitation and Suggestion for Future Research	150
	REFERENCES	152
	APPENDICES	181
	BIODATA OF STUDENT	188
	LIST OF PUBLICATIONS	189

LIST OF TABLES

Table	Page	
1	Summary of objectives, research questions and research method	7
2	Human element	26
3	Corporate Governance versus Human Governance Approach	29
4	The Ethics Education Framework (adapted from Cooper, et al., (2008) and IFAC, (2006)	36
5	Rest's Four Components Model	37
6	Structure of Questionnaire	54
7	Selected Public Universities	55
8	The Distribution of Research Instruments and Response Rate	63
9	Response rate	63
10	Basic profile of respondents	64
11	Initiatives undertaken by universities/ business schools to embed ethics in the curriculum	66
12	Initiatives undertaken by Malaysian universities to embed ethics in the curriculum	69
13	Course Description	71
14	Summary of Course Description dimension	85
15	Vision and Mission of university, faculty and objective of accounting programme	90
16	Embedded of ethics in existing accounting curriculum	95
17	Current implementation of teaching ethics in accounting courses	97
18	Sample categorizing values should emphasis in accounting ethics education	104
19	Sample categorizing of Perceived barriers to human governance integration	105
20	The meaning of ethics: survey results	107
21	Reliability Analysis (Alpha)	112
22	Tests of Normality using the Kolmogorov-Smirnov statistic	115
23	Educators' ontological beliefs (world view)	117
24	Educators' epistemological beliefs	118
25	Educators' view on human governance	119
26	Spearman correlation (rho) value guideline (Cohen, 1988)	120
27	Correlation Result	121



LIST OF FIGURES

Figure		Page
1	A metaphor for the whole person	25
2	The concept of human governance	30
3	Rest's components and Ethics Education Framework	37
4	Objective of Ethics Education Extracted from Dellaportas et al., (2011)	38
5	The Theoretical Framework	44
6	Summary of Data Collection	56
7	Relationships between Ethical Values, Ontological Stance and Epistemological Beliefs to Good Governance	57
8	Results of normality test	114
9	The Islamic framework of ethics	133
10	The national philosophy of education (NPE) education framework	135
11	Kolb's Experiential Learning Cycle	138

LIST OF ABBREVIATIONS

AACSB	Association to Advance Collegiate Schools of Business
AICPA	American Institute of Certified Public Accountants
CPD	Continuous professional development
EEF	Ethics Education Framework
<i>Hala Tuju</i>	Reassessment Report on Accounting Programme at Public Universities of Malaysia
IAESB	International Accounting Education Standards Board
IEPS	International Education Practice Statement
IES	International Education Standard
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IIUM	International Islamic University of Malaysia
IMA	Institute of Management Accountant (US Based)
MASB	Malaysian Accounting Standard Board
MIA	Malaysian Institute of Accountants
MOHE	Ministry of Higher Education, Malaysia
MQA	Malaysian Qualifications Agency
MQF	Malaysian Qualification Framework
NPE	The national philosophy of education
QS	QS top universities
SIDC	Securities Industry Development Corporation
SQ	Schommer (1992)'s epistemological-belief questionnaire
UKM	Universiti Kebangsaan Malaysia
UM	University of Malaya
UPM	Universiti Putra Malaysia
USM	Universiti Sains Malaysia
UUM	Universiti Utara Malaysia

CHAPTER 1

INTRODUCTION

1.1 Overview

This chapter presents the background of the study. Based on the cases of corporate scandal and accounting and financial fraud, it brings to light the failure of accountants to discharge their role as custodians of public trust and the consequential effect on the overall image of accountants. Consequently, the accounting education curriculum is blamed as inadequate in shaping the mind-set of individuals to truly be ethical.

This thesis is at heart about researching into approaches to bring out sustainable ethical behaviour among future accountants through education. Apart from providing a discussion on issues relating to the continued concern on the existing method of inculcating values in accounting education, the chapter outlines the problem statement, general and specific objectives of the study, research questions, and scope of the study and contributions of the research as well as organisation of the thesis.

1.2 Background of Study

Accountants face pressures to show and demonstrate that accounting is a highly credible profession (Low, Davey, & Hooper, 2008). The infamous corporate scandals the likes of Enron, WorldCom and Tyco already highlighted the part of wider failure of accountants to safeguard societal welfare. The findings of the International Federation of Accountants (hereafter IFAC) 2008 Global Leadership Survey indicate that there has been a general concern among professional accountants globally for the deteriorating stakeholders' confidence in the integrity of the profession and its commitments to serve the public. To ensure that public confidence of the profession remains high, professional accounting bodies and regulators of the profession must be proactive in combating unethical behaviour among practitioners. As a result, ethics has naturally continued to generate a significant interest among practitioners and academics.

Given that professional conduct is steeped in human values and ethics is the core to accounting professionalism, it is not surprising that the focus of attention now has shifted back to the manner in which accountants are trained and educated. The argument is that if potential accountants are well-trained so that good values are internalised, they could bring along such values to their professional lives, hence, practise ethical behaviour. It is based on this premise that criticisms have been levelled at educators for contributing to the corporate reporting scandals by discharging poor quality of education for the profession (see Low *et al.*, 2008; Jackling *et al.*, 2007; Power, 1991; Lehman, 1988; Gray *et al.*, 1987). According to Amernic and Craig (2004, p.343), "one of the causes of the seemingly never-ending parade of accounting scandals and unexpected company collapses is the inadequacy of

university curricula and business education". The accounting programmes 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 attention given to instilling values, ethics, and a sense of integrity (Sikka *et al.*, 2007). Additionally, Glover and Aono (1995) highlight the defects in the education system probably responsible for the behavioural problem of lack of ethics which in turn, has led to accounting fraud. Haberman (2003) too, posits that because the detection of accounting fraud alone will not end the problem of misbehaviour, focus has to be geared towards finding mechanism to prevent further unethical practices. Given that ethical behavioural malfunction is a major social problem, it is argued that the issue of accounting fraud has to be tackled from the root of it, which is through education (Thomas, 2012). This thesis seeks to examine the manner in which ethics is addressed in the existing accounting curriculum with a view to identifying the recommendation from educators' perspective how the improvements can be made.

Scholars argued that there is a lack of human element in accounting ethics education (McPhail K. , 2001). As a result, a call to shift the rule based stratagem of corporate governance to principle based or human based governance has been made (IFAC, 2006c ; Anwar, 2007). In 2009, on the basis of the reception of principle based governance, Malaysian Institute of Accountants (MIA) introduced the concept of human governance. Consequently, initiatives to incorporate human governance in the continuing professional workshop sessions have begun. The benefit of bringing in human governance into Ethics courses in the Accounting curriculum at Malaysian universities has been recognised by MIA, through the President's speech at the National Accountants Conference 2009 when he challenged the Malaysian academe to introduce human governance into the accountancy curriculum (Accountants Today, 2009). MIA has even set up a dedicated website (such as <http://www.mia.org.my/at/at/200812/04.pdf> and <http://www.mia.org.my/at/at/2009/01/03.pdf>) solely for the purpose of disseminating the relevant conceptual papers and documentations on human governance. MIA also have an attention to engage the Ministry of Higher Education as the custodian of higher education in Malaysia in the agenda to bring human governance into academia. Human governance in ethics education is more concerned with building an ethical character which is about the development of the spiritual side of human being rather than the mere physical aspect (Salleh and Ahmad, 2012). This objective of accounting ethics education may require a different content, ways of delivery and assessment methods. However, there is no empirical study focus on human governance in accounting education. This thesis takes the first step in responding to the challenge. As such, this thesis is to explore the accounting educators' views towards the principle of human governance and consequently proposes an alternative approach to integrating human governance as a means to inculcate ethics into the accounting curriculum.

1.3 Motivation for the Study

While it is encouraging and heartening to learn that ethics remains a significant agenda in accounting education, the fact that financial reporting malpractices continue to feature in the professional accounting landscape gives credence to doubts on the effectiveness of the accounting teaching and learning methodology to-date. Accounting education has been said to have failed to develop students' intellectual and ethical maturity (Gray *et al.*, 1994; McPhail, 2003) and failed to produce accounting graduates with characteristics of ethical behaviour (Bunker and Casey, 2012; Salleh and Ahmad, 2012; Amlie, 2010; Gioia, 2003; Plimmer, 2002)

Blame for such failure used to be on a pedagogical approach which introduced ethics as a single stand-alone course instead of integrating it throughout the curriculum (Amernic and Craig, 2004; Jackling *et al.*, 2007). However, in view of the reports of corporate transgressions still taking place even with many accounting programmes having already integrated ethics throughout their curriculum (as in the case of Malaysia since 2006), it appears that the problem may not lie with the design of curriculum after all but perhaps the manner it is delivered, including the image of ethics as painted to students. Unfortunately, conclusion on this conjecture is difficult to construe given a dearth of literature that documents pedagogical experiences of actual ethics delivery in the classroom. The fact that ethics is claimed as being embedded throughout the curriculum exacerbates the issue of observation since only a longitudinal interpretive study could capture the ambience of the classroom where effort to instil ethics is made. What is available and in abundance is literature highlighting the failure of accounting education to inculcate ethical behaviour among accountants. Therefore, the acuteness in finding a solution to address ineffective ethics education in accounting remains pressing.

More recently, a call to shift the emphasis from a rule-based stratagem of corporate governance to the principle and human-based human governance in order to promote sustained ethical behaviour among accountant leaders has been made (Ahmad and Salleh, 2008; Salleh and Ahmad, 2009 and 2010). Briefly, human governance is the interior guide to good conduct. Human governance is founded upon the premise of human as being spiritual, embodied in a bio-body suit unlike earlier human-as-machine axiom upon which most educational, management and social theories are founded upon (Salleh and Ahmad, 2008). Accountants who embrace human governance accept their interconnectedness with other people and the planet. Hence, these accountants perform their duties and responsibilities governed by their high level of conscience and consciousness of societal well-being knowing that their actions will affect others. Externally imposed law, rules and regulation for ethical conduct become additional guidelines to their behaviour, which is already internally governed. With human governance in place, good governance ensues (Salleh and Ahmad, 2010). In Malaysia, on the basis of the reception accorded to human governance by MIA, it can be inferred that the importance of human governance as a strategy to achieve good governance has been established.

While the need to focus on human governance has been accepted by the country's accounting regulatory body, within accounting education, there is yet a documentation that stresses the necessity to incorporate human governance into the accounting curriculum. In fact the empirical work on this concept still limited. If accounting educators, like their counterpart in practice believe that no amount of rules can guarantee ethical behaviour among human, then accounting curriculum too would reflect such beliefs. A continued emphasis on corporate governance without reference to human governance will mean that the philosophy of accountants will remain rules-centric rather than principle and values-based.

The fundamentals of profit maximization or business survival and accountability to shareholders or clients disregarding the wellbeing of the community may continue to become the ideology in shaping future accountants. Platt (1989), McPhail (2001), Plimmer (2002) and Gioia (2003) all argue against such a curriculum for its failure to produce accounting graduates with characteristics of ethical behaviour. Therefore, embedding human governance in the curriculum of Institute of Higher Learning whether in Malaysia or abroad presents a prospect that should not be dismissed. Any excuse of not moving forward with the initiative on the ground that a formula to incorporate human governance is yet to be found is unacceptable, especially when more cases of fraudulent accounting practices kept surfacing.

1.4 Problem Statement

Even though the debate on ethics education is perennial, the continued occurrence of accounting and financial fraud and corporate scandals despite efforts to introduce ethics education in the classrooms justifies a revisit to the manner in which ethics is currently addressed in the accounting curriculum. IFAC (2008) through its International Accounting Education Standards Board (IAESB) and International Education Practice Statement identifies the goal of accounting education as to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work. According to Apostolou, Dull, and Schleifer (2013), to incorporate ethics in accounting curriculum, motivation from external and internal pressure is needed. Since the need of ethics has been required by external pressure (example, accreditation bodies such as MIA and AACSB), the need of ethics should be expressed within the universities to show their commitment towards developing ethical behavior among students. As such, the first research objective is "to provide an overview how ethics are currently embedded in accounting education curriculum by the institution".

Within the Malaysian scene, a similar philosophy of ethics education in accounting is upheld. The Ministry of Higher Education of Malaysia in collaboration with MIA issued three Reassessment Report on Accounting Programme at Public Universities of Malaysia (*Hala Tuju 1, 2 and 3*) in 2001, 2006 and 2013 respectively. This report requires Public Universities (formerly known as Public Institutions of Higher Learning (ILH) in Malaysia to incorporate fourteen learning outcomes at their accounting degree level including a demonstration of ethical behaviour including intended to 'Demonstrate Behaviour Consistent with Professional Ethics and Social

Responsibility' as to meet the requirements of IFAC's International Education Standards, IES 4, on Professional Values, Ethics and Attitudes.

In the area of ethics education, *Hala Tuju 1* recommended that Business Ethics be included as a core subject to be taught at the public universities. *Hala Tuju 2*, however, approached the issue differently. It recommended that ethics be embedded in all courses taught in accounting programmes and also that a subject in Business Ethics and Corporate Governance is necessary in the accounting programmes of public universities. In *Hala Tuju 3*, there are no amended have been made compare to *Hala tuju 2*. There is a Malaysian study on educators perception on ethics education (see Win, Ismail, & Hamid, 2014), but it is not clear how accounting educators have substantially responded to any recommendations of *Hala Tuju 2* and *3* for enhanced coverage of ethics in accounting curriculum. As such, the second objectives is "to identify the current practice among accounting educators on the inclusion of ethics in the existing accounting curriculum and their recommendation for improvement".

Given the acceptance by MIA of human governance as a strategy towards enhancing ethical behaviour among future accountants, various initiatives have been adopted. There is a call to Malaysian accounting academics to embed human governance in the classrooms (the President's speech at the National Accountants Conference, 2009). Incorporation of human governance continue and recently the Securities Industry Development Corporation (SIDC), in partnership with Securities Commission and Putra Business School, present a breakfast talk title "Driving Performance through Human Governance" on 22 March 2016. Although the concept of human governance heavily propagated by MIA and the initiators, empirical studies to support this concept are still limited. The dearth literature that examines ethics education in accounting from the perspective of human governance contributes to the nobleness of this research. Therefore the third objective is to gauge accounting educators' understanding and interpretation of the principle of human governance and consequently propose an approach of integrating human governance as a means to inculcate ethics into the curriculum".

Given that human governance requires an acceptance to a new worldview of the notion of reality of interconnectedness or oneness, the necessity to examine the belief systems of accounting educators and the state of readiness to embrace human governance as a path to good governance is further exacerbated. An understanding of the ontological stance (which is concerned with the nature of reality) of accounting educators is vital to determine the action plan in preparing educators to imbue human governance into the curriculum.

Very much related to the ontological perspective of accountant educators is their understanding of epistemology (which is concerned with the way we acquire knowledge), deeply rooted in their worldview of science. As mentioned in Section 1.2.4, the *Hala Tuju 2* explicitly mentioned that the scientific approach is to be embedded throughout the curriculum albeit without an explanation of its meaning. This approach is continue in the *Hala Tuju 3*. Earlier too, it has been argued that the

worldview of science is instrumental in affecting ethical behaviour in an individual. Subscribing to the wrong worldview of science can result in the individual being less conscious of the implications of his behaviour on the community and the planet. In the absence of publicly available documented evidence on what Malaysian accounting educators understand as the scientific approach, the probability that ethics education may not be effective due to an inappropriate belief of science cannot be dismissed.

Therefore, by not engaging in this research, the potential to advance the frontier of knowledge on the manner to instil ethics and good values to potential accountants is not created. The risk facing accounting education in offering a curriculum that is irrelevant to tackle unethical conduct will remain. This is so since the perception that ethical behaviour can only be addressed through conformance to legislative measure becomes the cornerstone of ethics education. Such a mind-set needs to be replaced with one that upholds ethics as an internally generated trait of humans. Only with this standpoint that sustainable ethical practices are effectuated which, in turn, can bring back credibility to the accounting profession.

1.5 Objective of the Study, Research Questions and Overview of Method

Based on the above problems, there are three main objectives of this research. The first research objective is “to provide an overview how ethics are currently embedded in accounting education curriculum by the institution”. A reviews made of documents and webpages constitute the main data sources. The data inquiry is directed by one basic, exploratory question as follows:

1. How ethics are currently embedded in accounting education in internationally and locally?
2. What are the contents of ethics course offer by universities?
3. How Malaysia Public Universities embedded ethics through their official pronouncements?

The second research objective is to “to identify the current practice among accounting educators on the inclusion of ethics in the existing accounting curriculum and their recommendation for improvement”. A survey instrument and interviews with accounting educators in four Public Universities were carried out to obtain data to achieve this objective. Analysis of the data is focused on answering the following research questions:

1. In the educators’ view, how is the requirement by the *Hala Tuju 2 and Hala Tuju 3*, that ethics be embedded throughout the curriculum, interpreted and presently implemented by Public Universities in Malaysia?
2. In educators’ view, what is/are the suggestion for improvement in teaching ethics?

The third research objective is “to gauge accounting educators’ understanding and interpretation of the principle of human governance and consequently propose an

approach of integrating human governance as a means to inculcate ethics into the curriculum”. A survey instrument and interviews with accounting educators in four Public Universities will be carried out to obtain data to achieve this objective. Analysis of the data is focused on answering the following research questions:

1. In educators’ perception, what is the meaning of ethics and how it is different from the definition of human governance?
2. In educators’ perception, why human governance is important?
3. Are epistemological (worldview of knowledge) and ontological stance (nature of reality) of educators will influence the acceptance towards the concept of human governance?
4. What would be the most appropriate manner to integrate human governance as a means to inculcate ethics into the accounting curriculum of Public Universities?

The following table summarise the above objectives, research questions and research method that apply in this study

Table 1: Summary of objectives, research questions and research method

Research objective	Research questions	Research method
To provide an overview how ethics are currently embedded in accounting education curriculum by the institution	1. How ethics are currently embedded in accounting education in internationally and locally?	Documents review
	2. Is there any human element being embedded in ethics course offer by universities?	Documents review
	3. How Malaysia Public Universities embedded ethics through their vision and mission?	Documents review
To identify the current practice among accounting educators on the inclusion of ethics in the existing accounting curriculum and their recommendation for improvement	1. In the educators’ view, how is the requirement by the <i>Hala Tuju 2 and Hala Tuju 3</i> , that ethics be embedded throughout the curriculum, interpreted and presently implemented by Public Universities in Malaysia?	Survey and interview
	2. In educators’ view, what is/are the suggestion for improvement in teaching ethics?	Interview
To gauge accounting educators’ understanding and interpretation of the principle of human governance and consequently propose an approach of integrating human governance as a means to inculcate ethics into the curriculum	1. In educators’ perception, what is the meaning of ethics and how it is different from the definition of human governance?	Survey and Interview
	1. In educators’ perception, why human governance is important?	Interview
	2. Is epistemological (worldview of knowledge) and ontological stance (nature of reality) of educators will influence the acceptance towards the concept of human governance?	Survey and interview
	3. What would be the most appropriate manner to integrate human governance as a means to inculcate ethics into the accounting curriculum of Public Universities?	Interview

Clarification of terms

‘Corporate scandal’

The broadness of corporate misconduct and misreporting

‘Accounting and financial fraud’

Accounting and financial fraud is defined as deliberate misstatement or omission of amounts or disclosures in financial statements to deceive financial statement users, particularly investors and creditors. The concept of accounting fraud can also be expressed like manipulated earnings or accounting irregularities.

‘Values’

- Within the context of the exploratory questions, ‘values’ refer to a set of beliefs pertaining to the ‘desired’ goals or mode of behaviors, which serve as one’s guiding principles in life. These include, but not limited to, ‘moral/ethical’ values.

‘Accounting students’

- The definition of accounting students is limited to only those who are enrolled in 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 & Terenzini, 2005).

‘Public Universities’

Public Universities refer to those Malaysian Public Universities recognised by MIA under the First Schedule of The Accountants Act 1967 and subject to *Hala Tuju 2* and

Hala Tuju 3

‘*Hala Tuju 2*’ and ‘*Hala Tuju 3*’

Hala Tuju 2 is a document that consists of accounting education content in general for Malaysian Public Universities issued in 2006

‘*Hala Tuju 3*’

Hala Tuju 3 is a document that consists of accounting education content in general for Malaysian Public Universities issued in 2014

1.6 Scope and Relevance of the Study

Professional accountants indeed receive their ethical training formally and informally from multiple resources such as parents, school, friends, university, professional bodies and work place. This study however focus only on the ethical training that accountants received at tertiary education level. The scope of this study is limited to Malaysian Public Universities recognised by MIA under the First Schedule of The Accountants Act 1967 and subject to *Hala Tuju 2* and *Hala Tuju 3*. Therefore, more comprehensive approach in the future studies should also consider parental, professional bodies and workplace influences on the professional accountants. The limitation of this study involves the qualitative research part in which the findings will be obtained from a small number of research respondents. The respondents are accounting educators in Public Universities in Malaysia under the First Schedule of The Accountants Act 1967. As such, the results might not reflect the stance of accounting educators from other Higher Learning Institution in this country or abroad. However, the accounting curriculum of Public Universities in Malaysia has been

derived mainly from IFAC requirement, although the question of external validity remains untested in the research work reported here.

1.7 Organisation of Thesis

This thesis consists of six chapters, including this chapter as the introduction. The other five chapters of the thesis are a chapter of literature review, a chapter of methodology, two chapters of analysis, and the final chapter discuss on findings and the conclusion.

In chapter one, the background of the research will be introduced. The issue of accounting scandals and the failure of accountants to fulfil the public trust is forwarded as the foundation of the study. This issue is related to the ethical values of accountants and how accountants have been educated specifically the exposure to ethics. The introductory chapter also elaborates the problem statement and continues with the overall as well as the specific objectives of the study in order to achieve the aim of the research. This chapter then justifies the scope and limitation of the study, as well as the potential contribution of research in the area of ethics education in accounting.

Chapter two reviews the existing literature with the primary purpose of informing general issues or substantive area of focus. It primarily reviews the general purpose of education and ethics in the accounting curriculum. The empirical evidence on the inadequacy of existing accounting education is also included. The chapter further documents the new direction for accounting education. The theoretical framework is also included into this chapter.

Chapter three describes the research paradigms and methodology employed in this research. Although this study adopts the mixed method approach to investigate a process phenomenon of integrating ethics in accounting education, the nature of the inquiry also benefits from the interpretive approach, which allows further insights into research on ethics education. The study also aims to generate accounting educators' views on human governance as a foundation in teaching ethics. The chapter also briefly explains the technique of data collection, which includes a survey, and semi-structured interviews. Details about the respondents and the venue for this study are also included.

Chapters four reports the findings from the documents review, questionnaire sent and interview of educators of Malaysian public universities. A preliminary analysis using descriptive statistics is used to describe the background of accounting programme and how they embedded ethics in the curriculum. Subsequently, profile of respondents and the perceived extent of ethics being embedded in undergraduate accounting curriculum post *Hala Tuju 2* will be analyzed. Following this, a description will be made of the preliminary steps such as normality test and reliability test to indicate suitable analysis technique for the calculation of the questionnaire data. This will be followed by the descriptive statistics for the data of educators' views on embedding

ethics in accounting curriculum, implementation of ethics education in accounting and the meaning of ethical values. A qualitative analysis for data interviews and the result from questionnaire will be reported in the final section of this chapter.

Chapter five presents the focal research themes relating to the concept of human governance. This chapter will present the result from questionnaire/survey and interview to achieve the third research objective which is “to gauge accounting educators’ understanding and interpretation of the principle of human governance and consequently propose an approach of integrating human governance as a means to inculcate ethics into the curriculum”. To achieve the objective, a description will be made of the preliminary steps such as normality test and reliability test to indicate suitability of analysis technique for the calculation of the questionnaire data. The result of normality and reliability tests indicate that all of the relevant quantitative data fulfil the reliability cut off score but not all quantitative data fulfil the assumption of normality. Hence, this present study will choose non-parametric techniques for related quantitative data (i.e. Spearman’s rank order correlation) to achieve the particular objectives. The qualitative data collected and analyzed based on Strauss and Corbin (1998) grounded theory whereby emerging themes of human governance are identified from data transcribed from taped interviews with educators. The themes emerged as analysis of data progressed to open and axial coding and when the analysis reached the stage whereby a substantive theory evolved.

The aim of chapter 6 as a final chapter is to provide a closure for the present study by extending a general discussion on the research findings. The discussion will be based on the finding and literature in the area of ethics in accounting education and the potential of instilling the concept of human governance in accounting ethics education as a strategy to attaining good governance

Chapter 7 will begin with a brief reiteration of the research questions and the results that have been obtained. The conclusion sections will elucidate the implications and contributions to knowledge. Towards the end of the chapter, the limitations of the study will be discussed, and some suggestions will be offered for the benefit of future research endeavor.

1.8 Summary

This chapter describes the background of the study such as inadequacy of rule-based structure, the purpose of education and philosophy of accounting education. The issues leading to the need to conduct the present study are discussed in the problem statement. The present study is expected to meet the objective of identifying the manner in which ethics is addressed in the existing undergraduate accounting curriculum at Malaysian public universities and to propose an appropriate approach of integrating human governance as a means to inculcate ethics into the accounting curriculum. Limitations, contributions and organisation of the thesis are also presented in this chapter.

REFERENCES

- The new international Webster's comprehensive dictionary of the English language.* (1996). Naples, FL: Trident Press International.
- Accountants Today.* (2009). Retrieved January 2009, from Embracing Human Governance : Malaysian Institute of Accountants: <http://www.mia.org.my/at/at/2009/01/03.pdf>
- International Islamic University of Malaysia.* (2010). Retrieved May 12, 2014, from The IIUM Vision: <http://www.iium.edu.my/about-iium/iium-vision>
- Universiti Kebangsaan Malaysia.* (2010). Retrieved May 12, 2014, from Motto, Vision, Mission & Philosophy: <http://www.upm.edu.my/v6/motto-vision-mission-philosophy/>
- Universiti Putra Malaysia .* (2010). Retrieved May 12, 2014, from visi/misi/matlamatkami/dasar kualiti: http://www.upm.edu.my/tentang_kami/visimisimatlamat
- University of Malaya.* (2010). Retrieved May 12, 2014, from Our Vision & Mission: <http://www.um.edu.my/about-um/vision-mission>
- AACSB. (2004). *Report of the Ethics Education Task Force.* Retrieved September 24, 2009, from grme.org: <http://www.gfme.org/issues/pdfs/EthicsEducation.pdf>
- AACSB. (2006). *AACSB Eligibility Procedures and Accreditation Standards for Business Accreditation.* Retrieved September 21, 2009, from AACSB: <http://www.aacsb.edu/accreditation/standards.asp>.
- Abdalati, H. (1998). *Islam in focus.* Kuala Lumpur: Islamic Book Trust.
- Abdullah, A. (2011). The concept of Ethics Education for Accounting Students. *1st International Conference on Accounting, Business and Economics (ICABEC 2011)* (pp. 1-12). Kuala Terengganu, Terengganu, Malaysia : Faculty of Management and Economics, Universiti Malaysia Terengganu .
- Abod, S. G. (2002). In Salleh, & Hassan, *Corporate Governance from the Islamic Perspective.* Kuala Lumpur: IKIM.
- Adkins, N., & Radtke, R. (2004). Students' and Faculty Members' Perceptions of the Importance of Business Ethics and Accounting Ethics Education: is There an Expectations Gap? . *Journal of Business Ethics* 51, 279-300.
- Ahmad, K., & Sadeq, A. M. (2000). *Ethics in Business and Management : Islamic and Mainstream Approaches.* England, United Kingdom: Asean Academic Press Ltd.

- Al-Ahsan, A., & Young, S. B. (2008). *Guidance for Good Governance*. Kuala Lumpur: International Islamic University Malaysia and Caux Round Table.
- Al-Aidaros, A.-H., Shamsudin, F. M., & Idris, K. M. (2013). Ethics and Ethical Theories from Islamic Perspective. *International Journal Of Islamic Thought*, vol 4 page 1-13.
- al-Attas, S. M. (1990). *The Nature of Man and the Psychology of the Human Soul*. Kuala Lumpur: International Institute of Islamic Thought and Civilization (ISTAC).
- Alavi, H. R. (2009). Ethical views of Ibn miskawayh and Aquinas. *Philosophical Papers and Review May*, Vol. 1 (4), pp. 001-005.
- Albrecht, K. (2006). *Social intelligence: The new science of success*. . San Francisco: Jossey-Bass.
- Al-Ghazali. (2001). *Muslim's Morality (16th ed.)*. . Beirut : Darul Al-Qalam Publication.
- Alhabshi, S. O. (1987). The Role of Ethics in Economics and Business. *Journal of Islamic Economics*, Vol 1 (1).
- Alsop, R. (2003). *Right and Wrong: Can Business Schools Teach Students To be Virtuous? In the Wake of All the Corporate Scandals, They Have No Choice But To Try*. The Wall Street Journal (September 17).
- Al-Hudawi, S. H., Fong, R. L., Musah, M. B., & Lokman. (2014). The Actualization of the Malaysian National Education Philosophy in Secondary Schools: Student and Teacher Perspectives . *International Education Studies*;, Vol. 7, No. 4.
- Amernic, J., & Craig, R. (2004). Reform of the accounting education in the post-enron era: moving accounting 'out of the shadows. *Abacus*, 342-78.
- Amlie, T. T. (2010). Do as we say, not as we do: Teaching ethics in the modern college classroom. *American Journal of Business Education*, 95-103.
- Anwar, Z. (2007, January 30). *Speech by chairman of Securities Commission at Malaysian Institute of Accountant Launching of Financial Reporting Standard Implementation Committee*. Retrieved from Securities Commission of Malaysia: <http://www.sc.com.my>
- Anzeh, B. A., & Abed, S. (2015). The Extent of Accounting Ethics Education for Bachelor Students in Jordanian Universities. *Journal of Management Research*, Vol. 7, No. 2, 121-143.
- Apostolou, B., Dull, R., & Schleifer, L. F. (2013). A framework for the pedogogy of accounting ethics. *Accounting Education : an international journal* , Vol. 22, No. 1, 1-17.

- Arjoon, S. (2005). Corporate Governance: An Ethical Perspective. *Journal of Business Ethics*, 61, 343-352.
- Armstrong, M. B. (1993). Ethics and professionalism in accounting education: A sample course. . *Journal of Accounting Education* 11 (1), 77–92.
- Armstrong, M. B., & Mintz, S. (1989). Ethics education in accounting: present status and policy implications. *Association of Government Accountants Journal*, 38(2), pp. 70–76.
- Armstrong, M. B., Ketz, J., & Owsen, D. (2003). Ethics education in accounting: moving toward ethical motivation and ethical behaviour. *Journal of Accounting Education*, 21, pp. 1–16.
- Babbie, E. (2007). *The Practice of Social Research (11th Edition)*. Belmont, USA: Thomson Wadsworth.
- Baccarani, C. (2008). What does ethical behaviour mean in management activities? *The TQM Journal*, 20(2), pp 154-165.
- Bai, L. (1998). Monetary reward versus the national ideological agenda: career choice among Chinese university students. *Journal of Moral Education*, Vol. 27 No. 4, pp. 525-41 .
- Baird, J. E., & Zelin, R. C. (2007). Personal Values And Ethical Viewpoints Of Accounting Majors:How Do They Compare To Other Students'? *Journal of Legal, Ethical and Regulatory Issues* , 39-54
- Bakar, M. A., Saat, M. M., & Majid, A. H. (2002). Ethics And The Accounting Profession In Malaysia. *aaaa2002* (pp. 1-17). Nagoya: aaaa2002.
- Bakhtiar, A., & Nazli, M. (2004). *Islamic worldview and effective corporate governance*. Gombak, Malaysia: MBA thesis, International Islamic University of Malaysia.
- Bampton, R., & Cowton, C. J. (2013). Taking stock of accounting ethics scholarship: a review of the journal literature. *Journal of Business Ethics*, 114(1), pp. 549–563.
- Bandura, A. (1977). Self-efficacy: Toward a Unifying Theory of Behavioural Change. *Psychological Review*, Vol. 84, No. 2, 191-215.
- Bashir, A. H. (1998). Ethical Norms and Enforcement Mechanism in profit-sharing Arrangements. *The Mid- Atlantic Journal of Business*, Vol. 34 (3), 255-265.
- Battistich, V. A. (2008). Voices: A Practitioner's Perspective. Character Education, Prevention and Positive Youth Development. *Journal of Research in Character Education*, 6 (2), 81-90.

- Baydoun, N., Mamman, A., & Mohmand, A. (1999). The Religious Context of Management Practices: The Case of Islamic Religion. *Accounting, Commerce and Finance: The Islamic Perspective Journal*, vol. 3 (1&2), 59-79.
- Beaudin, B. P., & Quick, D. (1995). *Experiential Learning : Theoretical Underpinnings*. Colorado: Colorado State University.
- Becker, E. (2006). What does it mean to be human? *Common Ground Journal*, 3(2), 10-18.
- Bedford, N., Bartholomew, E. E., Bowsher, C. A., Brown, A. L., Davidson, S., & Horngren., C. T. (1986). Special Reprot Future Accounting Education: Preparing for the Expanding Profession. *Issues in Accounting Education 1*, 168–195
- Beets, S. (1993). Using Role-Playing Technique In Accounting Ethics Education. *The Accounting Educators' Journal*, 5(2): pp. 46.
- Beggs, J. M., & Dean, L. K. (2007). Legislated Ethics or Ethics Education?: Faculty Views in the Post-Enron Era. *Journal of Business Ethics*, 71:15–37.
- Bendixen, L., Schraw, G., & Dunkle, M. (1998). Epistemic Beliefs and Moral Reasoning. *Journal of Psychology*, 132(2), 187-200.
- Bernardi, R. (2004). Suggestions for providing legitimacy to ethics research . *Issues in Accounting Education*, 19(1), pp. 145–146.
- Bettignies, H. C. (2013). Can business school lead the way to a world worth living in? In S. Rothlin, & P. Haghirian, *Dimension of Teaching Business Ethics in Asia* (p. 169). New York: Springer Sciences & Business Media.
- Blanthorne, C., Kovar, S. E., & Fisher, D. G. (2007). Accounting Educators' Opinions about Ethics in the Curriculum: An Extensive View. *Issues in Accounting Education. vol 22. No. 3*, 355-390.
- Bohm, D., & Hiley, B. (1993). *The Undivided Universe*. Abingdon: Routledge.
- Bok, D. C. (1976). Can ethics be taught? . *Change*, , October, pp. 26–30.
- Bondy, K., Matten, D., & Moon, J. (2004). The Adoption of Voluntary Codes of Conduct in MNCs: A Three-Country Comparative Study. *Business and Society Review 109(4)*, 449–477.
- Bourner, T., Katz, T., & Watson, D. (2000). *New Directions in Professional Higher Education*. Philadelphia: SRHE and Open University Press.
- Boyce, G. (2008). The social relevance of ethics education in global(ising) era: From invidual dilemmas to systemic crises. *Critical Perspectives on Accounting 19*, 255-290.

- Braten, I., & Stromso, H. I. (2006). Effect of Personal Epistemology on the Understanding of Multiple Texts. *Reading Psychology, 27*:457–484
- Brooks, L. (1989). Corporate Codes of Ethic. *Journal of Business Ethics, 8*, 117–29.
- Bryman, A. (1988). *Quantity and quality in social research*. London: Unwin Hyman Ltd.
- Bunker, R. B., & Casey, K. (2012). Facilitating payment versus bribes: Are we sending conflicting ethical signals in accounting education? *International Journal of Business and Social Science, 47*-50.
- Burns, R. (1994). *Introduction to Research Methods*. Melbourne: Longman.
- Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organisational Analysis*, . London: Heinemann Educational Books.
- Burrell, G., & Morgan, G. (1998). *Sociological Paradigms and Organisational Analysis*. Aldershot: Ashgate Publishing Company.
- Callahan, D. (1980). Goals in the teaching of ethics. In D. C. Bok, *Ethics Teaching in Higher Education* (pp. pp. 61–80). New York: Plenum Press.
- Casebeer, A., & Verhoef, M. J. (1997). Combining qualitative and quantitative research methods : Considerang the possibilities for enhancing the study of chronic diseases. *Chronic Diseases in Canada, 18*, 130-135.
- Chan, Y., & Leung, P. (2006). The Effects of Accounting Students' Ethical Reasoning and Personal Factors on Their Sensitivity',. *Managerial Auditing Journal*,., 21:4, 436-457.
- Chapra, M. U. (1992). *Islam and the Economic Challenge*. Leicester, U.K.: The Islamic Foundation.
- Chown, A. (1996). Post 16 teacher education, national standards and staff development forum: time for openness and voice? *British Journal of In service Education, 22* (2), 133-150.
- Clark, M., & Leonard, S. (1998). Can Corporate Codes of Ethics Influence Behavior? *Journal of Business Ethics, 17*, 619–30.
- Clarke, P. (2009). Understanding the experience of stroke: A mixed method research agenda. *The Gerontologist, 3*, 293-302.
- Coakes, S. J., & Steed, L. (2007). *SPSS version 14 for Windows. Analysis Without Anguish*. Milton Qld: John Wiley & Son Australia, Ltd.
- Cohen, J. R., & Pant, L. W. (1989). Accounting Educators' Perceptions of Ethics in the Curriculum. *Issues in Accounting Education, vol. 4, no. 1*, 70-81.

- Commission, M. S. (2007). *Malaysian Code On Corporate Governance (Revised 2007)*. Kuala Lumpur: Securities Commission of Malaysia.
- Comte, A. (1976). *Auguste Comte: The Foundation of Sociology/ (Compiled and Edited) by Kenneth Thompson*. London: Nelson.
- Cooke, R. A., & Ryan, L. V. (1989). The relevance of ethics to management education. *Journal of Management Development*, 7(2), pp. 28–38.
- Cooper, B. J., P. L., Stevendellaportas, Jackling, B., & Wong, G. (2008). Ethics Education for Accounting Students—a Toolkit Approach. *Accounting Education: an International Journal Vol. 17, No. 4*, 405–430.
- Cooper, D., & Schindler, P. S. (2001). *Business research methods (7th Ed)*. New York: McGraw Hill.
- Cooper, B. J., P. L., Dellaportas, S., Jackling, B., & Wong, G. (2008). Ethics Education for Accounting Students—a Toolkit Approach. *Accounting Education: an International Journal Vol. 17, No. 4*, 405–430.
- Cooper, D., & Schindler, P. S. (2001). *Business research methods (7th Ed)*. New York: McGraw Hill.
- Council, A. C. (2003, March). *Principles of Good Corporate Governance and Best Practice Recommendations*. Retrieved January 12, 2009, from shareholder.com:
<http://www.shareholder.com/shared/dynamicdoc/ASX/364/ASXRecommendations.pdf>
- Council, F. R. (2005, October). *FINANCIAL REPORTING COUNCIL INTERNAL CONTROL REVISED GUIDANCE FOR DIRECTORS ON THE COMBINED CODE*. Retrieved January 15, 2009, from FRC Publishes Updated Turnbull Guidance :
<http://www.frc.org.uk/images/uploaded/documents/Revised%20Turnbull%20Guidance%20October%202005.pdf>
- Cowe, R. (2003). *Embracing companies' social roles: business education: the European academy of business in society wants social responsibility integrated into management teaching*. London: Financial Times July 15.
- Creswell, J. W. (1998). *Qualitative Inquiry and Research Design : Choosing Among Five Traditions*. California: Sage Publication.
- Creswell, J. W. (2003). *Research Design Qualitative, Quantitative, and Mixed Methods Approaches (2nd Edition)*. Thousand Oaks, California: Sage Publication.
- Crump, S. (1993). *School Centred Leadership*. Melbourne: Nelson.

- Dahlgaard-Park, S., & Dahlgaard, J. (2003). Toward a Holistic Understanding of Human Motivation: Core Values – the Entrance to People’s Commitment? *The International Journal of AI (Artificial Intelligence) and Society*, Vol. 17 No. 2., 150-80.
- Davies, M. (2005). A practical approach to establishing and maintaining a values-based conflicts of interest compliance system. In A. Salleh, & A. Ahmad, *Human Governance*. Petaling Jaya: MPH Publishing.
- Delaney, A. (1997). Quality Assessment of Professional Degree Programs. *Research in Higher Education*, 38, 241-264.
- Delaney, J., & Coe, M. J. (2008.). Does ethics instruction make a difference? *Advances in Accounting Education*, 9: 233–250.
- Dellaportas, S., Beverley Jackling, P. L., & Cooper, B. (2011). Developing an Ethics Education Framework for Accounting. *Journal of Business Ethics Education* 8, 63-82.
- Dellaportas, S., Gibson, K., Alagiah, R., Hutchinson, M., Leung, P., & Van, H. D. (2005). *ethics, governance & accountability*. Milton: John Wiley & Sons Australia, Ltd.
- Dellaportas, S., Kanapathippillah, S., Khan, A., & Leung, P. e. (2014). Ethics Education in the Australian Accounting Curriculum: A Longitudinal Study Exam ining Barriers and Enablers. *Accounting Education : an international journal*, 362-382.
- Denzin, N. K. (1978). *The research act: An introduction to sociological methods*. New York: McGraw Hill.
- Desplaces, D. E., Melchar, D. E., Beauvais, L. L., & S.M.Bosco. (2007). The Impact of Business Education on Moral Judgment Competence: An Empirical Study. *Journal of Business Ethics* 74, 73–87.
- Dewey, J. (1938). *Experience and Education*. New York: Collier and Kappa Delta Pi.
- Diamond, M. A. (2005). Accounting Education, Research and Practice: After Enron, Where Do We Go? *European Accounting Review*, , Vol. 14, No. 2.
- Dovre, P. (2007). From Aristotle to Angelou: Best Practice in Character Education. *Education Next*, 4, 38-45.
- Downie, R. (1990). Professions and professionalism. *Journal of the Philosophy of Education* 24(2), 147-159.
- Efrati, A. (2009, March 19). *Accountant Arrested for Sham Audit*. Retrieved May 12, 2010, from The Wall Street Journal: <http://online.wsj.com/article/SB123738779664971505.html>.

- Entwistle, N., Thompson, S., & Tait, H. (1992). *Guidelines for Promoting Effective Learning in Higher Education*. Edinburgh: Centre for Research on Learning and Instruction.
- Eraut, M. (1994). *Developing Professional Knowledge and Competence*. London: Falmer Press.
- Ergin, N. O., & Barks, C. (2009). *Tales of a Modern Sufi: The Invisible Fence of Reality and Other Stories*. Inner Traditions.
- Evans, F. J., & Leah, E. M. (2005). Educating for Ethics: Business Deans' Perspectives. *Business and Society Review*, 233 –248.
- Fallon, M. J., & Butterfield, K. D. (2005). A Review of The Empirical Ethical Decision Making Literature: 1996-2003. *Journal of Business Ethics*, 59, 375-413.
- Felton, E. L., & Sims, R. R. (2005). Teaching business ethics: targeted outputs. *Journal of Business Ethics*, 60, pp. 377-391.
- Feyerabend, P. K. (1975). *Against Method : Outline of An Anarchistic Theory of Knowledge* . London : NLB.
- Fisher, D. G., & Swanson, D. L. (2005). A Call to Strengthen Proposed NASBA Ethics Requirements: a Three Step Formula. *Compliance & Ethics*, 2(3), 36-38.
- Fisher, D. G., Swanson, D. L., & J.Schmidt, J. (2011). Accounting Education Lags CPE Ethics Requirements: Implications for the Profession and a Call to Action. *Accounting Education: an International Journal*, vol. 16, No. 4, 345-365.
- Fleming, A. I. (1996). Ethics and accounting education in the UK – a professional approach? . *Accounting Education*, 5(3), pp. 207–217.
- Fleming, D. M., Romanus, R. N., & Lightner, S. M. (2009.). The effect of professional context on accounting students' moral reasoning. *Issues in Accounting Education*, 24(1): 13–30.
- Fleishman, J., & Payne, B. (1980). *Ethical Dilemmas and the Education of Policymakers, Hasting on Hudson*. New York: Hasting Center.
- Fleming, D. M., Romanus, R. N., & Lightner, S. M. (Issues in Accounting Education,). The effect of professional context on accounting students' moral reasoning. . 2009., 24(1): 13–30.
- Gaa, J., & Thorne, L. (2004). An Introduction to the Special Issue on Professionalism and Ethics in Accounting Education. *Issues in Accounting Education*, Vol.19, no.1, 1-6.

- Gandz, J., & Hayes, N. (1988). Teaching business ethics. *Journal of Business Ethics*, 7, pp. 657–669.
- Geary, W. T., & Sims, R. R. (1994). Can ethics be learned? *Accounting education 3 (1)*, 3-18.
- Ghaffari, F., Kyriacou, O., & Brennan, R. (2008). Exploring the Implementation of Ethics in U.K. Accounting Programs. *Issues in Accounting Education*, vol.23, no. 2, 183-198.
- Ghoshal, S. (2003). “*Business Schools Share the Blame for Enron*”. Financial Times.
- Giacomino, D. E. (1992). Ethical Perceptions of Accounting Majors and Other Business Majors: an Empirical Study. *Accounting Educators' Journal*, Vol. 5, 1-26.
- Gioia, D. A. (2002). Business Education’s Role in the Crisis of Corporate Confidence. *Academy of Management Executive 16(3)* , 142–144.
- Glaser, B., & Strauss, A. (1967). *The Discovery of Grounded Theory*. Chicago: Aldine.
- Glover, H. a. (1995). Changing the Model for Prevention and Detection of Fraud. *Managerial Auditing Journal*, 10:5, 3-9.
- Governance, F. C. (2007). Malaysian Code on Corporate Governance. Securities Commission.
- Governance, B. C. (2009, March 12). *The 2009 Belgian Code On Corporate Governance*. Retrieved January 18, 2009, from Belgian Code On Corporate Governance:
<http://www.corporategovernancecommittee.be/library/documents/final%20code/CorporateGov%20UK%202009%205.pdf>
- Graham, A. (2012). The teaching of ethics in undergraduate accounting programmes: the students’ perspective. *Accounting Education: An International Journal*, 21(6), pp. 599–613.
- Grant, G. (2003). The Evolution of Corporate Governance and Its Impact on Modern Corporate America. *Management Decision*, 923-934.
- Gray, R. H., Owen, D., & Maunders, K. T. (1987). *Corporate Social Reporting : Accounting and Accountability*. Hemel Hempstead: Prentice Hall.
- Gray, R., Bebbington, J., & McPhail, K. (1994). Teaching Ethics in Accounting and the Ethics of Accounting Teaching: Educating for Immorality and a Possible Case for Social and Environmental Accounting Education. *Accounting Education 3 (1)*, 51-75.

- Greene, J. C., Caracelli, V. J., & Graham, W. F. (1989). Toward a conceptual framework for mixed method evaluation designs. *Educational Evaluation and Policy Analysis*, 11, 255-274.
- Guba, E., & Lincoln, Y. S. (1989). *Fourth generation evaluation*. Newbury Park, CA: Sage Publication.
- Guffey, D. M., & McCartney, M. W. (2008). The perceived importance of an ethical issue as a determinant of ethical decision-making for accounting students in an academic setting. . *Accounting Education: an international journal*, 17(3): 327–348.
- Gunz, S., & McCutcheon, J. (1998). Are academics committed to accounting ethics education? *Journal of Business Ethics*, 17(11), pp. 1145–1154.
- Haase, J. E., & Myers, S. T. (1988). Reconciling paradigm assumption of quantitative and quantitative research. *Western Journal of Nursing Research*, 10, 128-137.
- Haberman, L. (2003). Special Report: Sarbanes-Oxley Act Tops NASBA Meeting Agenda. *Journal of Accounting*, 22-23.
- Haines, J., Ockree, K., & Sollars, D. (2009). A framework for review of ethics instruction. *Journal of Business Ethics Education*, 6: 69-92.
- Hamid, A. H. (1999). *Islam the natural way*. Kuala Lumpur: A.S. Noordeen.
- Haneef, M. A. (1997). Islam, The Islamic Worldview and Islamic Economics. *IJUM Journal of Economics and Management*, vol. 5 (1). 39-65.
- Hansen, D. T. (2001). *Exploring the moral heart of teaching*. New York: Teachers College Press.
- Hansen, J. C. (2010.). Where were the auditors? Using AAERs in introductory or advanced auditing courses. *Journal of Accounting Education*, 28(2): 114–127.
- Hart, M. (1978). *The 100: A Ranking of the Most Influential Persons in History*. Citadel Press, Kensington Publishing Corp.
- Hasan, S. U. (1999). *Islamic (Rabbani) Growth and Development*. Retrieved February 5, 2015, from The Qur'an and Sunnah Society: <http://www.qss.org/articles/rabbaani.html>
- Haywood, M. E., & Wygal, D. A. (2009). Ethics and professionalism: bringing the topic to life in the classroom. . *Journal of Accounting Education*, 27(2): 71–84.
- Healy, M., & Iles, J. (2002). The Establishment and Enforcement of Codes. *Journal of Business Ethics*, 117–124.
- Heisenberg, W. (1958). *Physics and Philosophy*. New York: Harper.

- Helin, S., & Sandstrom, J. (2007). An Inquiry into the Study of Corporate Codes of Ethics. *Journal of Business Ethics* 75, 253–271.
- Herbart, J. F. (2000). *Prospects: the quarterly review of comparative education*. Retrieved Mar 24, 2009, from UNESCO: International Bureau of Education vol. XXIII, no. 3/4, 1993, p. 649-664: <http://www.ibe.unesco.org/publications/ThinkersPdf/herbarte.pdf>
- Herndon, N. (1996). A New Context for Ethics Education Objectives in a College Business: Ethical Decision-Making Models. *Journal of Business Ethics*, 15, 501-510.
- Higgs, N., & Kapelianis, D. (1999). The Role of Professional Codes In Regulating Ethical Conduct. *Journal of Business Ethics*.
- Hilgenheger, N. (1994). Johann Friedrich Herbart. *Prospects: the quarterly review of comparative education*, vol. XXIII, no. 3/4, p. 649-664.
- High Level Group on the Modernisation of Higher Education. (2013). *Improving the quality of teaching and learning in Europe's higher education institutions*. Luxembourg: Publications Office of the European Union.
- Hill, A. (2004). Ethics Education : Recommendations for an evolving discipline. *Counseling and Values*, 48, 183-203.
- Hoekstra, A., Belling, A., & Heide, E. v. (2008). A paradigmatic shift in ethics and integrity management within the Dutch public sector? Beyond compliance- a practitioners' view. In L. W. Hurberts, J. Maesschalck, & C. L. Jurkiewicz, *Ethics and Integrity of Governance* (pp. 143-158). Cheltenham, UK: Edward Elgar.
- Honey, J., & Wittmer, D. (1979). Teaching Ethics to Pre-Entry Level PublicAdministration Students. In G. Birkhead, & J. C. (Eds.), *Education for the Public Service* (pp. pp. 63-76). Syracuse, NY: Maxwell School.
- Hoover, J. D. (1974). Experiential Learning: Conceptualization and Definition. *The Proceedings of a National Conference on Business Gaming and Experiential Learning* (pp. 31-35). Oklahoma: The Association for Business Simulation and Experiential Learning
- Howe, K. (2009). Positivist dogmas, rhetoric and the education science question. *Educational Researcher*, 38(6), 428-440.
- Hudd, S. S. (2005). Character Education in a Consuming Society: The insights of Albert Schweitzer. *Encounter: Education for Meaning and Social Justice* 18 (4).
- Hurt, R. K., & Thomas, C. W. (2008.). Implementing a required ethics class for students in accounting: the Texas experience. *Issues in Accounting Education*, 23(1): 31–52.

- Hooker, J. (2004). The Case Against Business Ethics Education: A Study in Bad Arguments. *Journal of Business Ethics Education*, 75-88.
- Hoover, J. D. (1974). Experiential Learning: Conceptualization and Definition. *The Proceedings of a National Conference on Business Gaming and Experiential Learning* (pp. 31-35). Oklahoma: The Association for Business Simulation and Experiential Learning.
- Hosmer, L. T. (1988). Adding ethics to the business curriculum. *Business Horizons*, 31(4), pp. 9–15.
- Howeison, B. (2003). Accounting practice in the new millennium: is accounting education ready to meet the challenge? *British Accounting Review*, 35, pp. 69–103.
- IFAC. (2006). *IES 4 Professional Values, Ethics and Attitudes*. Retrieved August 24, 2008, from IFAC: <http://www.ifac.org>
- IFAC. (2006, August,). *New paper on ethics education published by IFAC's International Accounting Education Standards Board*. Retrieved August 23, 2008, from IFAC Media Release: <http://www.ifac.org>
- IFAC. (2006c). *Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs*. New York: IFAC.
- IFAC. (2008). *2008 IFAC Global Leadership Survey on the accountancy profession – Summary of results*. IFAC.
- IFAC. (2008). *Introduction to International Education Standards*. Retrieved September 25, 2009, from IFAC: <http://www.ifac.org>.
- Ismail, H., & Hassan, A. (2009). Holistic Education in Malaysia. *European Journal of Social Sciences – Volume 9, Number 2*, 231-236.
- Ismail, H., Yunus, A. S., Ali, W. Z., Hamzah, R., Abu, R., & Nawawi, H. (2009). Belief in God Based on the National Philosophy of Education Amongst Malaysian Secondary School Teachers. *European Journal of Social Sciences – Volume 8, Number 1*, 160-170.
- Jackling, B., Leung, P., & Dellaportas, S. (2007). Professional accounting bodies' perceptions of ethical issues, causes of ethical failure and ethics education. *Managerial Auditing Journal*, 928-944.
- Jervis, K. J., & Hartley, C. (2005). Learning to design and teach an accounting capstone. *Issues in Accounting education*, Vol 20 (4)311-339.
- Johnson, R., & Onwuegbuzie, A. J. (2004). Mixed Method Research: A research paradigm whose time has come. *Educational Research*, vol. 33, no. 7, pp14-26.

- Jones, L. (2005). What Does Spirituality in Education Mean? Stumbling Toward Wholeness. *Journal of College & Character VOLUME VI, NO. 7*, 1-7.
- Jones, T. M. (1991). Ethical Decision Making by Individuals in Organisations: An Issue-Contingent Model. *Academy of Management Review, Vol. 16, No.2*, 366-395.
- Kant, I. (1949). *Critique for Pure Reason*. Chicago: University of Chicago Press.
- Kant, I. (1956). *Critique of Practical Reason*. New York: Liberal Arts Press.
- Kaplan, L. (2006). Moral reasoning of MSW social workers and the influence of education. *Journal of Social Work Education, 42*, 507-522.
- Kaptein, M., & Schwartz, M. S. (2008). The Effectiveness of Business Codes: A Critical Examination of Existing Studies and the Development of an Integrated Research Model. *Journal of Business Ethics, 77*:111–127.
- Karim, R. (1995). The Nature and Rationale of a Conceptual Framework for Financial Reporting by Islamic Banks. *Accounting and Business Research, Vol.25. no. 100*, 285-300.
- Kelly, P. (2004). *An Examination of the Moral Reasoning of Accounting Students*, . Doctor of Philosophy Thesis: University of Connecticut.
- Kelman, H. C., & Hamilton, V. L. (1989). *Crimes of obedience: Toward a social psychology of authority and responsibility*. New Haven, CT: Yale University Press.
- Kerr, D. S. (1995). Importance of and approaches to incorporating ethics into the accounting classroom. *Journal of Business Ethics, 14*, pp. 987–995.
- Kidwell, L. A., Fisher, D. G., Braun, R. L., & Swanson, D. L. (2013). Developing Learning Objectives for Accounting Ethics Using Bloom's Taxonomy. *Accounting Education: an international journal, Vol. 22, No. 1*, 44–65.
- Kincheloe, J. (1991). *Teachers as Researchers: Qualitative Inquiry as Path to Empowerment*. London: Falmer.
- King, P., & Kitchener, K. (1994). *Developing reflective judgment: Understanding and promoting intellectual growth and critical thinking in adolescents and adults*. . San Francisco: Jossey-Bass.
- Kitchener, K., P.A.King, Wood, P., & Davidson, M. (1989). Sequentiality and Consistency in Development of Reflective Judgement: A Six Year Longitudinal Study. *Journal of Applied Developmental Psychology, 10*, 73-95.
- Kofman, F. (2006). *Conscious Business: How to Build Value through Values*. Colorado: Sounds True, Boulder.

- Kohlberg, L. (1984). *The psychology of moral development (2nd ed.)*. San Francisco: Harper & Row. San Francisco: Harper & Row.
- Kolb, D. (1984). *Experiential Learning: Experience as The Source of Learning and Development*. Englewood Cliffs, NJ: Prentice Hall.
- KPMG. (2009). *KPMG Malaysia Fraud Survey Report 2009*. Petaling Jaya, Selangor: KPMG Corporation Services Sdn Bhd.
- Kretzmann, N., & Stump, E. (1998). *Aquinas, Thomas*. In *Routledge Encyclopedia of philosophy*. London and New York: Routledge.
- Kuhn, D. (1991). *The Skill of Argument*. New York: Cambridge University Press.
- Kuhn, D. (1992). Thinking as Argument. *Harvard Educational Review*, 62, 155-178.
- Kuhn, T. S. (1970). *The Structure of Scientific Revolutions Second Edition*. Chicago: University of Chicago Press.
- Lambrecht, P. (2009). *Belgian Code on Corporate Governance*. Brussels: Belgian Code on Corporate Governance.
- Lampe, J. (1996). The impact of ethics in accounting curricula. *Research on Accounting Ethics*, 2, pp. 187–220.
- Lane, M. S., Schaupp, D., & Parsons, B. (1988). Pygmalion effect: an issue for business education and ethics. *Journal of Business Ethics*, 7, pp. 223–229.
- Langenderfer, H. Q., & Rockness, J. W. (1989). Integrating ethics into the accounting curriculum: Issues, problems, and solutions. *Issues In Accounting Education (Spring)*, 58-69.
- Lee, B., & Padgett, G. (2000). Evaluating the effectiveness of a mass media ethics course. *Journalism and Mass Communication Educator*, 59, 27-39.
- Lee, D. (1990). The difficulty with Ethics Education in Public Administration. *International Journal of Public Administration*, 13, 181-205.
- Lehman, C. (1988). Accounting Ethics: Surviving Survival of the Fittest. In M. Neimark, *Advances in Public Interest in Accounting Vol. 2* (pp. 71-82.). Connecticut, USA: Jai Press.
- Leitsch, D., & Simmons, P. (2005.). An approach to teaching ethical decision-making in accounting: analysing the moral issue. *Advances in Accounting Education*, 7: 129–147.
- Leung, P., & Cooper, J. B. (1995). Ethical Dilemmas In Accountancy Practice. *Australian Accountant*, 28-33.

- Lewis, L., Humphrey, C., & Owen, D. (1992). Accounting and the Social; Pedagogic Perspective. *British Accounting Review* 24(3), 219-233.
- Lewis, L. H., & Williams, C. J. (1994). Experiential Learning: Past and Present. In L. Jackson, & R. Caffarella, *Experiential Learning: A New Approach* (pp. 5-16). San Francisco: Jossey-Bass.
- Lickona, T., Schaps, E., & Lewis, C. (2007). *CEP's Eleven Principles of Effective Character Education*. Retrieved August 25, 2010, from Character Education Partnership: http://www.character.org/uploads/PDFs/Eleven_Principles.pdf
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Beverly Hills, California: Sage Publication.
- Loeb, S. (1998). A separate course in accounting ethics: An example. *Advances in Accounting Education* (1), 235-250.
- Loeb, S. (1988). Teaching students accounting ethics: Some crucial issues. *Issues in Accounting Education* 3 (Fall), 316-329.
- Loeb, S. (1994). Ethics and accounting doctoral education. *Journal of Business Ethics* 13 (10), 817-828.
- Loeb, S. a. (1992). Accounting Ethics and Education: A Perspective. *Journal of Business Ethics* 11, 485-90.
- Loeb, S. E. (1988). Teaching students accounting ethics: Some crucial issues. *Issues in Accounting Education* 3 (2), 316-329.
- Lovat, T., & Clement, N. (2008). Quality Teaching and Values Education: Coalescing for Effective Learning. *Journal of Moral Education* 37(1), 1-16.
- Lovell, A. (1995). Moral reasoning and moral atmosphere in the domain of accounting. *Accounting, Auditing & Accountability Journal*, 60-90.
- Low, M., Davey, H., & Hooper, K. (2008). Accounting scandals, ethical dilemmas and educational challenges. *Critical Perspectives on Accounting* 19, 222-254.
- Luoma, G. A. (1989). Can ethics be taught? *Management Accounting*, November, pp. 14-16.
- Madison, R. L., & Schmidt, J. J. (2006). Survey of time devoted to ethics in accountancy programs in North American colleges and universities. *Issues in Accounting Education*, 21(2): 99-109.
- Mahfudzah, M., Noor Liza R., M., & Rohana, O. (1996). Teaching Ethics in Accounting Education. *Accounting Conference*.
- Malaysia. (1986). *Fifth Malaysian Plan, 1986-1990*. Kuala Lumpur: Government Printing .

- Malaysia. (2006). *Ninth Malaysia Plan, 2006-2010*. Kuala Lumpur: Government Printing.
- Malaysia. (n.d.). *The Malaysian Business Code of Ethics*. Retrieved November 20, 2009, from Ministry of Domestic Trade, Co-operative and Consumerism: http://www.kpdnkk.gov.my/index.php?option=com_content&task=view&id=220&Itemid=214
- Malaysia, S. C. (2007). *Malaysian Code On Corporate Governance (Revised 2007)*. Kuala Lumpur: Securities Commission of Malaysia.
- Mark, M., & Shotland, R. (1987). Alternative models for the use of multiple methods. In M. Mark, & R. Shotland, *Multiple methods in program evaluation: New directions for program evaluation 35* (pp. 95-100). San Francisco: Jossey-Bass.
- Marnburg, E. (2000). The Behavioral Effects of Corporate Ethical Codes: Empirical Findings and Discussion,. *Business Ethics: A European Review*, 9, 200–10.
- Marshall, V. W. (1999). Reasoning with case studies: Issues of an aging workforce. *Journal of Aging Studies*, 13, 377-389.
- Massey, D. W., & Van Hise, J. (2009). Walking the walk: integrating lessons from multiple perspectives in the development of an accounting ethics course. . *Issues in Accounting Education*, 24(4): 481–510.
- Mayes, C., Mayes, P., & Sagmiller, K. (2003). The sense of spiritual calling among teacher education program students. *Religion and Education 30* (2),, 84-109.
- Mayhew, B. W., & Murphy, P. R. (2009). The Impact of Ethics Education on Reporting Behavior. *Journal of Business Ethics*, 86, 397–416.
- McCann, D. P. (2013). Why and how to use case studies in teaching business ethics. In S. Rothlin, & P. Haghirian, *Dimension of Teaching Business Ethics in Asia* (pp. 153-167). New York: Springer Sciences & Business Media.
- McDonald, G. M., & Donleavy, G. D. (1995). Objective to the Teaching of Business Ethics. *Journal of Business Ethics 14*(10), 839-853.
- McEvoy, J. (2006). Ultimate Goods: Happiness, Friendship, and Bliss. In A. McGrade, *The Cambridge Companion to Madieval philosophy* (pp. 254-275). Cambridge:: Cambridge university Press.
- McNair, F., & Milam, E. E. (1993). Ethics in accounting education: what is really being done. *Journal of Business Ethics*, 12(10), pp. 797–807.
- McPhail, K. (2001). The Other Objective of Ethics Education: Re-humanising the Accounting Profession- A Study of Ethics Education in Law, Engineering, Medicine and Accountancy. *Journal of Business Ethics*, 279-298.

- McPhail, K. (2006). *Ethics and the Individual Professional Accountant: A Literature Review*. Retrieved March 13, 2012, from The Institute of Chartered Accountants of Scotland: <http://www.icas.org.uk/Researchpublications>
- Mele, D. (2005). Ethical Education in Accounting : Intergrating Rules, Values and Viryues. *Journal of Business Ethics*, 57, 97-109.
- Merriam, S. B. (1998). *Qualitative Research and Case Study Application in Education*. San Francisco: Jossey-Bass.
- Merritt, J. (2003, January). *Ethics is also a B-School Business*. BusinessWeek.
- MIA. (2007, January 1). *By-Laws (On Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants*. Retrieved Mac 10, 2009, from Malaysian Institute of Accountants: http://www.mia.org.my/handbook/bylaws_new/
- Miller, J. P. (2000). *Education and The Soul : Toward A Spiritual Curriculum*. New York: State University of New York Press.
- Ministry of Higher Education, Malaysia. (2006). *Reassessment Report on Accounting Programme at Public Universities in Malaysia 2006*. Shah Alam: Pusat Penerbitan Universiti (UPENA), Universiti Teknologi MARA.
- Ministry of Education, Malaysia. (2014). *Reassessment Report on Accounting Programme at Public Universities in Malaysia 2014*. Shah Alam: Pusat Penerbitan Universiti (UPENA), Universiti Teknologi MARA.
- Mintchik, N. M., & Farmer, T. A. (2009). Association Between Epistemological Beliefs and Moral Reasoning: Evidence from Accounting. *Journal of Business Ethics*; 84, 259-275.
- Mintz, S. M. (2006). Accounting ethics education: integrating reflective learning and virtue ethics. *Journal of Accounting Education*, 24(2-3): 97-117.
- Misiewicz, K. M. (2007). The Normative Impact of CPA Firms Professional Organizations, and State Boards on Accounting Ethics Education. *Journal of Business Ethics*, 70:15-21.
- Mohammad, A., Maisarah, M., & Ainun, A. (2002). Ethics and the Accounting Profession in Malaysia. *the Asian Academic Accounting Association Conference*. Nagoya Japan.
- MOHE. (2007). *Hala Tuju 2 -Reassessment Report on Accounting Programme at Public Universities of Malaysia 2006*. Shah Alam: Pusat Penerbitan Universiti (UPENA).
- Morgan, D. (1998). Practical strategies for combining qualitative and quantitative method: Application for health research. *Qualitative Health Research*, 8, 362-376.

- Morgan, D. L. (2006). Connected contributions as a motivation for combining qualitative and quantitative methods. In I. Curry, R. Shield, & T. Wetle, *Improving aging and public health research: Qualitative and mixed methods* (pp. 53-63). Washington, DC: American Public Health Association.
- Morgan, D. L. (2007). Paradigms lost and pragmatism regained: Methodological implications of combining qualitative and quantitative methods. *Journal of Mixed Method Research 1*, 48-76.
- Morse, J. M., Wolfe, R., & Niehaus, L. (2006). Principles and procedures of maintaining validity for mixed-method design. In L. Curry, R. Sheild, & T. Wetle, *Improving aging and public health research: Qualitative and mixed methods* (pp. 65-78). Washington, DC: American Public Health Association.
- Mujahid, H. Y. (1998). *Ethical Issues in Training Program: Perception, Ethical Judgement and Values held by Trainers in Telekom Trainning Center (TTC)*.
- Munid, D. S. (2007). Corporate Governance in Islamic Perspectives. *5th International Islamic Finance Conferences*. Kuala Lumpur: Malaysian Institute of Corporate Governance.
- Narayanasamy, K., & M.V.Shetty. (2008). Study of Ethical Values and Practices in Academic Programmes at a Higher Learning Institution. *Journal of Applied Sciences 8* (8), 1354-1370.
- Nash, R. J. (2002). *Spirituality, ethics, religions, and teaching: A professor's journey*. New York: Peter Lang Publishing, Inc.
- (1987). *National Commission on Fraudulent Financial Reporting (Treadway Commission)*. Report of the National Commission on Fraudulent Financial Reporting.
- Nikias, A. D., Schwartz, S. T., & Young, R. A. (2009). A note on bundling budgets to achieve management control. *Journal of Accounting Education*, 27(3), 168–184.
- Nisbett, A. V., & Sheikh, A. (2007). Accounting Scandals: Does “Rules vs. Principles” Matter? *Tennessee CPA Journal*, Nov,10-12.
- NZ, B. (2002, October 16). *Discussion Document on Corporate Transparency: Making Markets Work Better*. Retrieved January 12, 2009, from Businessnz.org.nz:
<http://www.businessnz.org.nz/file/408/021016CorporateTransparency.pdf>
- Nucci, L. P., & Narvaez, D. (2008). *Handbook of Moral and Character Education*. New York: Routledge.

- O'Brien, R. (2013). Implementing business and professional ethics in an Asian context: Three steps to integration. In S. Rothlin, & P. Haghirian, *Dimension of Teaching Business Ethics in Asia* (pp. 147-152). New York: Springer Sciences & Business Media
- O'Donoghue, T. (2007). *Planning Your Qualitative Research Project. An Introduction to Interpretivist Research in Education*. New York: Routledge.
- Online, T. (2008, December 12). *Wall Street legend Bernard Madoff arrested over '\$50 billion Ponzi scheme'*. Retrieved April 23, 2010, from London :Times Newspaper Ltd: http://www.timesonline.co.uk/tol/nes/world/us_and_americas/article5331997.ece
- O'Leary, C. (2009). An Empirical Analysis of the Positive Impact of Ethics Teaching on Accounting Students Accounting Education. *An International Journal*, 18(4-5): pp. 505-520.
- Oddo, A. R. (1997). A framework for teaching business ethics, . *Journal of Business Ethics*, 16, pp. 293–297.
- Omar, M. N. (2003). *Miskawayh's Ethical Thought and Its Sources*. Bangi: Fakulti Pengajian Islam, Universiti Kebangsaan Malaysia.
- Orlikowski, W., & Baroudi, J. (1991). Studying Information Technology in Organizations: Research . *Approaches and Assumptions, Information Systems Research*, 2(1):1-8.
- Owens, J. (1983). Business ethics in the college classroom. *Journal of Business Ethics*, April, pp. 258–262.
- Ozmon, H. A., & Craver, S. M. (2008). *Philosophical Foundation of Education*. New Jersey: Pearson Merrill/Prentice Hall.
- Pallant, J. (2001). *SPSS Survival Manual, Step by Step Guide to Data Analysis using SPSS for Windows*. New South Wales: Allen & Unwin.
- Palma-Angeles, A. (2013). Teaching Business Ethics: Challenges and responses. In S. Rothlin, & P. Haghirian, *Dimension of Teaching Business Ethics in Asia* (pp. 121-132). New York: Springer Sciences & Business Media
- Palmer, P. J. (2007). *The Courage to Teach: Exploring the Inner Landscape of a Teacher's Life*. San Francisco: John Wiley & Sons.
- Pamental, G. L. (1989). The course of business ethics: can it work? . *Journal of Business Ethics*, 8, pp. 547–551.
- Patsuris, P. (2002, August 26). *Accounting The Corporate Scandal Sheet* . Retrieved August 4, 2009, from Forbes.com: <http://www.forbes.com/2002/07/25/accountingtracker.html>

- Peppas, S. C., & Diskin, B. A. (2001). College courses in ethics: do they really make a difference? *The International Journal of Education Management*, 15/7, 347-353.
- Pascarella, E., & Terenzini, P. (2005). *How College Effects Students, Volume 2, a Third Decade of Research*. San Francisco, CA: Jossey-Bass.
- Phillips, F. (1998). Accounting Students Beliefs About Knowledge: Association Performance with Underlying Belief Dimensions. *Issues in Accounting Education*, 13(1), 113-126.
- Phillips, F. (2001). A Research Note on Accounting Students' Epistemological Beliefs, Study Strategies and Unstructured Problem Solving Performance. *Issues in Accounting Education*, 16 (1) 21-39.
- Piper, T. R., Gentile, M. C., & Parks, S. D. (1993). *Can Ethics be Taught? Perspectives, Challenges, and Approaches at Harvard Business School*. Harvard Business School.
- Pitt. (2004, April Fall). *Corporate governance and demanding accountability, Address at Molloy College*. Retrieved Feb 24, 2009, from Transcript reproduced in Business Ethics Journal published by Molloy College: <http://www.molloy.edu/ethics/digest.htm>
- Plato, Sigler, J. A., Tiller, T. C., & Huston, A. M. (1999). *Education: Ends and Means*. Boston: University Press of America.
- Platt, S. (1989). *Respectfully quoted: a dictionary of quotations*. Retrieved September 21, 2009, from The Congressional Research Service, Library of Congress, Washington: <http://www.xreferplus.com>
- Plimmer, G. (2002). *Can schools teach morality? The lessons of Enron*. London (UK): Financial Times.
- Pomeranz, F. (2006). *The Internalization of Islamic Ethics*. Retrieved February 25, 2014, from IBFnet: <http://islamic-finance.net/islamic-ethics/article-3.html>
- Popper, K. R. (1982). *Quantum Theory and The Schism in Physics*. London: Hutchinson.
- Power, M. (1991). Educating Accountants: Towards a Critical Ethnography. *Accounting, Organizations and Society* (16), 333-53.
- Powers, C. W., & Vogel, D. (1980). *Ethics in the Education of Business Managers. The Teaching of Ethics V Hastings on Hudson*. New York: The Hastings Center, Institute of Society, Ethics and Life Sciences.

- PricewaterhouseCoopers. (2003). *Educating for the public trust: the PricewaterhouseCoopers position on accounting education*. Retrieved May 12, 2009, from PricewaterhouseCoopers LLP: <http://www.pwc.com/images/us/eng/careers/car-inexp/>
- Putnam, H. (2004). *Ethics without Ontology*. United State of America: First Harvard University Press.
- Puxty, A., Sikka, P., & Willmott, H. (1994). Re(forming) the Circle: Education, Ethics and Accountancy Practices. *Accounting Education* 3(1), 77-92.
- Raba, A. M. (2001). *Major Personalities in the Qur'an*. Kuala Lumpur: A.S. Noordeen.
- Rachels, J., & Rachels, S. (1993.). *The Elements of Moral Philosophy*. New York: McGraw-Hill.
- Ragin, C. C. (1987). *The comparative method: Moving beyond qualitative and quantitative strategies*. Berkeley: University of California Press.
- Rahman, A. R. (2003). Ethics in Accounting Education : Contribution of the Islamic Principle of Ma'alaiah. *IIUM Journal of Economics & Management* 11, no. 1, 1-18.
- Rahman, A. R. (2003). Ethics In Accounting Education: Contribution Of The Islamic Principle Of Ma'alaiah. *IIUM Journal of Economics and Management* , 11, no.1 .
- Reinhold, R. (2005). *The nature of man*. Retrieved Mac 23, 2009, from tripartite man versus the dualistic view: <http://ad2004.com/prophecytruths/indexB.html>.
- Rest, J. R. (1986). *Moral Development Advance in Research and Theory*. New York: Praeger.
- Reuters. (2009, January 8). *Satyam scandal rattles confidence in accounting Big Four*. Retrieved April 23, 2010, from Reuters: <http://in.reuters.com/article/companyNews/idINHKG30879120090108>
- Ritscher, J. A. (1985). Spirituality In Business: Actually practiced, it can increase fun, productivity, and resiliency. *Living Business*, 43.
- Rice, G. (1999). Islamic Ethics and The Implications for Business. *Journal of Business Ethics* 18, 345-358.
- Rizal, H. H. (2010). *Top 18 local universities last year named*. Putrajaya: The Malay Mail.
- Robison, J. C., Armstrong, M. B., & Carr, J. (. 2004.). Incorporating ethics into tax classes: a theoretical framework. . *Advances in Accounting Education*, 6: 1–17.

- Roger, C. (1969). *Freedom to Learn*. Columbus, OH: Charles E. Merrill.
- Rossmann, G., & Wilson, B. (1985). Numbers and words: Combining quantitative and qualitative methods in a single large-scale evaluation study. *Evaluation Review*, 9, 627-643.
- Rothlin, S., & Haghirian, P. (2013). *Dimension of Teaching Business Ethics in Asia*. New York: Springer Sciences & Business Media
- Roybark, H. M. (2008). Educational interventions for teaching the new auditor independence rules. *Journal of Accounting Education*, 26(1): 1-29.
- Ryack, K. N., Mastilak, M. C., Hodgdon, C. D., & Allen, J. S. (2015). Concept-Based Education in Rules-Based World: A Challenge for Accounting Educators. *Issues in Accounting Education*, 251.
- Ryan, B., Scapens, R. W., & Theobald, M. (2003). *Research Method & Methodology in Finance & Accounting (2nd Edition)*. Bedford Row, London: Thomson Learning.
- Ryan, K., & Lickona, T. (1992). Character Development in Schools and Beyond. *The Council for Research in Values and Philosophy*. Washington, DC .
- Sale, J. E., Lohfeld, L. H., & Brazil, K. (2002). Revisiting the quantitative-qualitative debate: Implication for mixed methods research. *Quality and Quantity*, 36,43-53.
- Salkind, N. (2000). *Exploring research (4th Ed)*. New Jersey: Prentice Hall.
- Salleh, A., & Ahmad, A. (2008). *Human Governance*. Petaling Jaya: MPH Publishing.
- Salleh, A., & Ahmad, A. (2009). *Re-actualizing the Leadership of Professional Accountants in Business: The New Sciences and Human Governance Way*. Kuala Lumpur: MIA.
- Salleh, A., & Ahmad, A. (2010). *Human Governance: Bringing the Meaning of Integrity in life of Professional Accountants*. Malaysia: Malaysia Institute of Accountant (MIA).
- Salleh, A., & Ahmad, A. (2012). A Scientific Worldview of Accounting Ethics and Governance Education: The right footing of International Education Standard 4, but... *Asian Academy of Management Journal*, 131-150.
- Sanchini, A. (1992). The Ethics, the Profession and Related Social Responsibilities. *XIV World Congress of Accountants*. The Accountant's Role in a Global Economy.
- Saunders, G., & Wenzel, L. (2008). Ethics Principles, Personal Values and Ethical Judgement. *Journal of Business & Economics Research*. vol 6 No. 5, 25-38.

- Saunders, M., Lewis, P., & Thornhill, A. (2007). *Research Method for Business Students (Fourth Edition)*. Harlow, England: Prentice Hall.
- Savage, A. N., & Lancaster, K. A. (2008). Using a movie to study the COSO internal control framework: an instructional case. *Journal of Information Systems*, 22(1): 63–76.
- Schommer, M. A. (1998). The influence of age and schooling on epistemological beliefs. *British Journal of Educational Psychology*, 68, 551-562.
- Schommer, M., Crouse, A., & Rhodes, N. (1992). Epistemological Beliefs and Mathematical Text Comprehension: Believing It is Simple Does Not Make It So. *Journal of Educational Psychology*, 84, 435-443.
- Schommer-Aikins, M., Duell, O., & R.Hutter. (2005). Epistemological Beliefs, Mathematical Problem-Solving Beliefs and Academic Performance of Middle School Students. *Elementary School Journal*, 105(3), 289-304.
- Schwartz, M., Beatty, A., & Dachnowicz, E. (2006). Character education: Frill or Foundation? *Principal Leadership*, 7 (4), 25-30.
- Schraw, G. J., & Olafson, L. J. (2008). Assessing Teachers' Epistemological and Ontological Worldviews. In M. S. Khine, *Knowing, Knowledge and Beliefs: Epistemological Studies across Diverse Cultures* (pp. 25-44). Las Vegas, USA: University of Nevada.
- Schweikart, J. A. (1992). Cognitive-contingency theory and the study of ethics in accounting. *Journal of Business Ethics*, 11, pp. 471–478.
- Sedaghat, A. M., Mintz, S. M., & Wright, G. M. (2011). Using video-based instruction to integrate ethics into the curriculum. *American Journal of Business Education*, 4(9): 57–76.
- Sekaran, U. (2003). *Research Methods for Business*. United States of America: John Wiley & Sons.
- Shaikh, W. B. (1999). *Education Based on The Teaching of Holy Quran*. Delhi, India: Adam Publishers & Distributors.
- Sharp, A. (2010, March 15th). *Lehman Brothers' 'Repo 105' Accounting Scandal :Accounting Gimmicks or Outright Fraud?* Retrieved April 21, 2010, from Wealthdaily: <http://www.wealthdaily.com/articles/lehman-brothers-enron-accounting-gimmicks/2375>
- Sharrock, D. (2008, December 20). *Anglo Irish bosses quit after hiding loans of 87m*. Retrieved April 23, 2010, from The Times (London): http://business.timesonline.co.uk/tol/business/industry_sectors/banking_and_finance/article5372566.ece.

- Shafaat, A. (2001). *Building Muslim Strength*. Retrieved January 31, 2015, from Reflections on the State of the Muslim Ummah in the Light of Islam: <http://www.islamicperspective.com/BuildingMuslimStrength.htm>
- Shaftel, J., & Shaftel, T. L. (2007.). Educational assessment and the AACSB. *Issues in Accounting Education*, 22(2): 215–232.
- Shahul, H. M. (2001). Islamic Accounting- Accounting for the New Mellennium? *Asia Pacific Conference 1*. Kota Bharu, Malaysia.
- Shenkir, W. G. (1990). A perspective from education: business ethics, . *Management Accounting*, 71(12), pp. 30–33.
- Sikka, P., Haslam, C., Kyriacou, O., & Agrizzi, D. (2007). Professionalizing claims and the state of UK professional accounting education: some evidence. *Accounting Education: an International Journal*, 3-21.
- Sims, R. R. (1991). Increasing applied business ethics courses in business school curricula. *Journalof Business Ethics* , 10, pp. 211–219.
- Sinatra, G. M., & Kardash, C. M. (2004). Teacher candidates' epistemological beliefs, dispositions, and views on teaching as persuasion. *Contemporary-Educational-Psychology*, 483-498.
- Singh, J., & Poduval, M. (2009). Teaching of Accounting Ethics and an Exploratory Study on Accounting Lecturers in Instituesof Higher Learning in Malaysia. *Proceedings of the 2nd International Conference of Teaching and Learning (ICTL 2009)*. Kuala Lumpur: INTI University College.
- Smith, L. M., Smith, K. T., & Mulig, E. V. (2005). Application and Assessment of an Ethics Presentation for Accounting and Business Classes. *Journal of Business Ethics*, 61(2): pp.153-164.
- Smyth, M., & Davis, J. (2004). Perceptions of Dishonesty Among Two-Year College Students: Academic Versus Business Situations. *Journal of Business Ethics*; 51, 63–73.
- Sommers, C. H. (1992, February). *Teaching the Virtues*. Retrieved August 25, 2010, from The Forerunner: http://www.forerunner.com/forerunner/X0116_Teaching_the_Virtues.html
- Stapp, H. .. (2008). Values and the quantum conception of man. *Lawrence Berkeley Laboratory* , 37313.
- Stapp, H. (1985). Consciousness and values in the quantum universe. . *Foundation of Physics* , , vol 15 (1). Pp 35 - 47.
- Stapp, H. (1995). Why classical mechanics cannot naturally accommodate consciousness but quantum mechanics can. . *Psyche*, 5(2).

- Stapp, H. (2004). *Mind, Matter and Quantum Mechanism (2nd ed)*. Berlin: Springer-Verlag.
- Stapp, H. (2007). Whitehead, James, and the ontology of quantum theory. *Mind and Matter*, Vol 5(1) pp 83-109.
- Steward, M., Makwarimba, E. B., & Neufeld, A. (2008). Research reducing health disparities: Mixed method approaches. *Social Science and Medicine*, 66, 1406-1417.
- Stewart, N. (2009). *Ethics : An Introduction to Moral Philosophy*. Cambridge: Polity Press.
- Stoddart, W. (1985). The Role of Culture in Education. *Studies in Comparative Religion*, Vol. 11, No. 1 & 2 .
- Strauss, A., & Corbin, J. (2008). *Basics of Qualitative Reserach 3e: Techniques and Procedures for Developing Grounded Theory*. Los Angeles: Sage Publication.
- Strauss, A., & Corbin, J. (1998). *Grounded Theory Methodology: An Overview"* In Merriam, S. B., *Qualitative Research and Case Study Applications in Education*. San Francisco: Jossey-Bass.
- Subramaniam, N., McManus, L., & Cameron, R. (2013). Using a Web-Based, Longitudinal Approach for Teaching Accounting Ethics Education. *Journal of Business Ethics Education*, 10, 143-167.
- Sue, S., & Okazaki, S. (1990). Asian-American educational achievements: A phenomenon in search of an explanation. *American Psychologist*, (45) 913-220.
- Sulaiman, M., & Willet, R. (2001). Islam, Economics Rationalism and Accounting. *American Journal of Islamic Social Sciences*, Vol. 18 (2). 61-93.
- Swanson, D. L. (2011). *Got Ethics: Toward Assessing Business Ethics Education*, Edited by: Swanson, D. L. and Fisher, D. G. Greenwich, CT: IAP Information Age Publishing.
- Sullivan, K. (2006, February 16). *Corporate Accounting Scandals*. Retrieved February 22, 2009, from OLR Research Report: <http://www.cga.ct.gov/2006/rpt/2006-R-0122.htm>
- Sullivan, K. (2007). Character Education: Models of Imperfection. *SchoolArts: The Art Education Magazine for Teachers*, 106(8), 1.
- Sullivan, W. M., & S.Rosin, M. (2008). *A New Agenda For Higher Education: Shaping a Life of the Mind for Practice*. San Francisco: Jossey-Bass.

- Swanson, D. L. (2011). *Got Ethics: Toward Assessing Business Ethics Education*, Edited by: Swanson, D. L. and Fisher, D. G. Greenwich, CT: IAP Information Age Publishing.
- Swanson, D., & Frederick, W. (2003). Are Business Schools Silent Partners in Corporate Crime? *Journal of Corporate Citizenship* 9, 24-27.
- Tan, K., & Choo, F. (1990). A Note on the Academic Performance of Deep Elaborative versus Shallow-Reiterative Information Processing Students. *Accounting and Finance*, 67-79.
- Tabachnick, B., & Fidell, L. (1996). *Using Multivariate Statistics (3rd Edition)*. New York: HarperCollins.
- Tashakkori, A., & Teddlie, C. (1998). *Mixed Methodology: Combining Qualitative and Quantitative Approaches*. Thousand Oaks, California: Sage Publication.
- Tashakkori, A., & Teddlie, C. (2010a). Putting the human back in "Human Research Methodology": The researcher in Mixed methods research. *Journal of Mixed Methods Research*, 4(4), 271-277.
- Tashakkori, A., & Teddlie, C. (2010b). *Sage handbook of mixed methods in social & behavioural research (2nd ed.)*. Thousand Oaks, CA: SAGE.
- Taylor, D. (2000). Facts, Myths and Monsters : Understanding the Principles of Good Governance. *The International Journal of Public Sector Management*, 108-124.
- Taylor, P. W. (1975). *Principles of Ethics: An Introduction*. Encino: Dickenson Publishing Company, Inc.
- Tehie, J. B. (2007). *Historical Foundations of Education. Bridges From The Ancient World to The Present*. New Jersey: Pearson Education.
- Thanasegaran, G. (2009). Reliability and validity issues in research. *Research bulletin of the Faculty of Economics and Management*, 4, 35-40.
- The International Ethics Standards Board for Accountants, I. (2016, January 1). *The International Ethics Standards Board for Accountants Fact Sheet*. Retrieved February 3, 2016, from IESBA: <https://www.ifac.org/system/files/uploads/IESBA/IESBA-Fact-Sheet.pdf>
- The new international Webster's comprehensive dictionary of the English language*. . (1996). Naples, FL: Trident Press International.
- Thomas, C. W. (2004). An inventory of support materials for teaching ethics in the post-Enron era. *Issues in Accounting Education*, 19(1), pp. 27-52.
- Thomas, S. (2012). Ethics and accounting education. *Issues in accounting education*, 399-418.

- Thompson, A., Fernandez, M., Budnik, S., & Boston, A. (2008.). APLG panel on academia and the accounting profession: the Big 4 respond. *Issues in Accounting Education*, 23(2): 199–210.
- Thompson, M. J. (2013). Reframing business ethics in the management education curriculum. In S. R. Haghirian, *Dimension of Teaching Business Ethics in Asia* (pp. 133-146). New York: Springer Sciences & Business Media .
- Tiller, W. A. (2009). *It Is Time for a Consciousness-Inclusive Science*. The William A. Tiller Foundation.
- Tisdell, E. (1993). Feminism and adult learning: Power, pedagogy and praxis. In S. Merriam, *An update on adult learning theory* (pp. 91-103). San Francisco: Jossey-Bass.
- Tomkins, C., & Groves, R. (1983). The Everyday Accountant and Researching His Reality. *Accounting, Organisations and Society* 8(4), 361-74.
- Tucker, M. (1998). Religious Dimensions of Confucianism: Cosmology and Cultivation. . *Philosophy East & West*, Vol. 48 (1).p 5-45.
- Tucker, M. E., & Berthrong., J. (1998). *Confucianism and Ecology - the Interrelation of Heaven, Earth and Humans*. Cambridge, Massachusetts: Harvard University Press.
- Tweedie, D., Dyball, M. C., Hazelton, J., & Wright, S. (2013). Teaching global ethical standards: a case and strategy for broadening the accounting curriculum . *Journal of Business Ethics*, 115, pp. 1–15.
- Umaruddin, M. (2003). *The ethical Philosophy of Al-Ghazzali*. Kuala Lumpur: A.S. Noordeen.
- UNESCAP. (2010). *Economics and Social Commission for Asia and the Pasific (ESCAP)*. Retrieved August 10, 2010, from What is a good governance?: <http://www.unescap.org/pdd/prs/ProjectActivities/Ongoing/gg/governance.asp>
- USA Today*. (2003). Retrieved Feb 28, 2009, from Collegiate Case Study: <http://www.usatoday.com/educate/college/business/casestudies/20030128-accountingfraud2.pdf>
- Van Hise, J., & Massey, D. (2010). Applying the Ignatian pedagogical paradigm to the creation of an accounting ethics course. *Journal of Business Ethics*, 96(3), p.453-465.
- Vidaver-Cohen, D. (2004). Fish starts to rot from head: the role of business school deans in curriculum planning for ethics. *Journal of business ethics education*, 213-238.

- Vinten, G. (2003). Enronitis-Dispelling the Disease. *Managerial Auditing Journal*, 448-455.
- Visher, G. S. (1997). *Human Values*. New York: Nova Science Publishers.
- Waldmann, E. (2000). Teaching ethics in accounting: a discussion of cross-cultural factors with a focus on Confucian and Western philosophy. . *Accounting Education: an international journal*, 9(1): 23–35.
- Walker, H., Rowland, G., & Boyce, M. (1991). Personality, Personal Epistemology and Moral Judgement. *Psychological Reports*, 68, 767-772.
- Watson, D. (2000). Lifelong Learning and Professional Higher Education. In T. Bourner, T. Kartz, & D. Watson, *New Directions in Professional Higher Education* (pp. 3-10). Ballmoor, Buckingham: SRHE and Open University Press.
- Watters, N. (2003). *Character Education: Does it Work?* Retrieved August 25, 2010, from Activate Noble Qualities--The Virtues : <http://www.nancywatters.com/virtuesconsulting/character.html>
- Weber, J., Green, S., & Gladstone, J. (2013). Responding to the call: Changes in graduate management curriculum's attention to social and environmental issue. *Teaching Ethics*, 137-157.
- Weiming, T. (1998). Beyond the enlightenment mentality. Confucianism and Ecology . In M. E. Berthrong, *The Interrelation of Heaven, Earth and Humans* (pp. 3-21). Harvard University Press:
- West, J. G. (1999). George Washington and the Religious Impulse. In G. Gregg, & M. Spalding, *Patriot Sage: George Washington and the American Political Tradition* (pp. 1-21). Washington: ISI Books.
- Wiley, L. (1998). *Comprehensive Character Building Classroom: A Handbook For Teachers*. Longwood Communications.
- Williams, M. (2000). Models of Character Education: Perspectives and Developmental Issues. *Journal of Humanistic Counseling, Education and Development*, 39(1) , 32-40.
- Williams, S. D., & Dewett, T. (2005). Yes, You Can Teach Business Ethics: a Review and Research Agenda. *Journa lof Leadership and Organizational Studies* 12(2), 109–120.
- Win, Y. Y., Ismail, S., & Hamid, F. A. (2014). Malaysian Accounting Educators' Perceptions on Ethics Education in the Accounting Curriculum. *Malaysian Accounting Review* , 1-25, Volume 13, No 1.

- Winston, M. D., & Bahnaman, S. (2008). Preparation for ethical decision making: An analysis of research in professional education. *Library & Information Science Research*, 222-230
- Winston, M. D., & Stephen, B. (2008). Preparation for ethical decision-making: An analysis of research in professional education. *Library & Information Science Research*, 222-230.
- Wolcott, H. F. (1990). *Writing Up Qualitative Research*. Newbury Park, California: Sage Publication
- Wolfe, D. E., & Byrne, E. T. (1975). Research on Experiential Learning: Enhancing the Process. In R. H. Buskirk, *Simulation Games and Experiential Learning in Action* (pp. 325-336).
- Woo, C. (2003, May-June 03). *Personally responsible*. Retrieved December 21, 2012, from BizEd : <http://www.aacsb.edu/publication/archives/mayjune03/p22-27.pdf>
- Yero, J. L. (2002). *The Meaning of Education*. Retrieved November 23, 2009, from Teacher's Mind Resources: <http://www.TeachersMind.com>