

The Impact of University Accounting Professional Moral Course Intervention on Students' Moral Cognition

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Abstract—The purpose of this paper is to analyze the influence of accounting professional moral course intervention on students' moral attitude, moral judgment and moral decision. The questionnaires survey was conducted among 266 students from Zhaoqing University, China. We divided the students into two groups. The results show that there is no significant difference in moral attitude between students who participate in the course and students who do not participate, but there is a significant difference between moral judgment and moral decision. Thus, we expect to be involved through intensive the accounting professional moral course will affect the students to become moral leaders in the future.

Index Terms—accounting professional moral course, moral cognition, moral judgment, moral decision

I. INTRODUCTION

The financial fraud scandals at Enron.com and World.com, professional moral has again become a hot topic. These events also demonstrate to instill in students the importance of ethical behavior in accounting [1]. Accounting is an important part of business, as an accountant, if there is no good moral guidance, it is difficult to make a reasonable moral judgment. Once the wrong moral judgment is made, the public interest may be damaged. A good work moral education helps people make correct moral judgment [2]. One of the goals of moral education is to encourage the moral advancement of students [3]. Kohlberg's theory of moral development shows that a person's morality changes with age [4]. Also, various colleges and universities have set up accounting professional moral courses.

The purpose of this study was to investigate the influence of moral intervention on the moral development of accounting students. Our samples are from students majoring in economics and management in Zhaoqing University of China. We divided the samples into two groups, one with and one without attending accounting professional moral courses. Then, we empirically verify the effectiveness of this educational method.

We took moral attitude, moral judgment and moral decision as the proxy variables of moral cognition, and

put forward three hypotheses. The structure of this paper is as follows: the first part is the introduction, including the research motivation and research issues; the second part is literature exploration and hypothesis derivation, and discusses the literature related to moral attitude, moral judgment and moral decision; the third part expounds the research methods and data sources of this paper; the fourth part is data analysis, including descriptive statistics and regression test; finally, conclusions and suggestions.

II. LITERATURE AND HYPOTHESIS DERIVATION

A. Moral Attitude and Moral Judgment

Professional moral refers to the "moral" that employees should follow in specific professional activities. In the subjective aspect, it refers to the "moral concept, moral sentiment and moral quality" that employees should follow in their professional activities [5]. Correct moral attitude can better understand moral dilemma and make moral judgment. Therefore, only by constantly improving the professional level and moral cultivation of accounting personnel can better promote the social development. Armstrong empirical evidence the moral course intervention has a positive effect on the moral development of accounting students [6]. Abdolmohammadi and Reeves concluded from the empirical study that there is a certain correlation between moral judgment and the establishment of moral courses [7]. The research of O'leary shows that accounting students have a stronger reaction to moral after participating in the intervention of moral courses [8]. This study proposes the following hypothesis:

H1: Moral attitude positively affects moral judgment.

B. Moral Attitude and Moral Decision

From an educator's perspective, accounting education should take moral education as its primary goal, followed by education in technology and professional knowledge. That is, a good graduate should be good physically and mentally and need good morals attitude in order to make ethical and emotional decisions in accounting positions. Shawver and Miller research support moral interventions. Because awareness of moral judgment, moral intention, and moral intensity can be enhanced through the

educational process [9]. Educators should consider not only how to improve students' cognitive moral, but also how to encourage students to use more principled considerations to address moral dilemmas in specific situations. Jones (1991) proposed that when individuals encounter moral in the workplace there is a moral dilemma, a moral and ethical decision will be made. This moral decision is based on legal and moral basis, that is, moral cognition and attitude will affect moral ethical decision [10]. This study proposes the following hypothesis:

H2: Moral attitude positively influence moral decision.

C. Moral Judgment and Moral Decision

Effective moral intervention can help students to make moral act that conforms to a moral emotion the both are related. Ponemon proposes that moral education is considered a key factor in restoring professional credibility; moral education can influence the moral behavior of future auditors [11]. Cheffers and Pakaluk pointed out that after accountants receive moral theory education, can also guide accountants to form moral judgments and influence moral decisions [12]. Cooper proposed that the focus of moral theory is to cultivate moral decision ability. In this case, the moral subject can play a good role in moral judgment, and can influence the implementation of moral decision [13]. This study proposes the following hypothesis:

H3: Moral judgment positively affects moral decision.

III. RESEARCH METHOD AND DATA COLLECTION

To test our hypotheses, we collected data from 266 students in full-time major economics and management classes, Zhaoqing University. We distributed 320 questionnaires for the students who had studied accounting subjects. We received 298 responses, after eliminating incomplete questionnaires; the final sample consisted of 266 students. The response rate was 89%. Questionnaire items refer to previous scholars' literature, and after experts and scholars modify the questionnaire items, confirm that their measurement items can effectively express their meaning, and then use semantic amended procedures to confirm the ease and accuracy of the questionnaire in this research. We measured all variables with a five-point Likert-type response scale, where 1=strongly disagree and 5=strongly agree. We used Spss22.0 to perform the hierarchical regression analysis.

IV. DATA ANALYSIS

A. Sample Description and Pearson Correlation Analysis

In our sample, 25.2% of the respondents were male and 74.8% were female. Approximately 49.2% had majored accounting, and 50.8% were other (including marketing, investment, international trade and human capital). The average and standard deviation of each question item are described in Table I.

TABLE I. MEANS AND STANDARD DEVIATIONS OF THE VARIABLES IN VARIABLE (N = 266)

Questionnaire Items	Ave.	S.D.
1. Morality often makes me behave ethically in an organizational environment.	4.06	.80
2. I will raise an objection immediately if I find an unethical incident.	3.54	.68
3. Ethical curriculum will influence related behaviors and decisions.	3.87	.73
4. I worry about condemnation when faced with unethical issues at work	4.03	.68
5. Ethical business is often considered a loss-making business.	3.70	.80
6. Business activities are regulated by law, so there is no need to discuss moral issues.	4.13	.76
7. When interests conflict with morality, interests must be considered.	3.57	.86
8. When public interests conflict with private interests, prioritize public interests.	3.36	.84
9. While the enterprise obtains profits, the business activities it engages in shall comply with ethical standards.	4.02	.85
10. When buying a product, I will consider the ethical standards of the company.	3.68	.88

The reliability coefficients of moral attitude, moral judgment and moral decision Cronbach's alpha is 0.63, 0.57 and 0.55 respectively, and the reliability of the scale is acceptable. The KMO value of the overall scale is 0.711, and the Bartlett test result $P < 0.001$, which reaches a significant level, indicating that each item has a good differential validity. The validity is mainly to examine the contribution of each item to its construct. Using the principal component method, the cumulative contribution rate of the three factors is 52.058%, which is more than 50%, and the first factor is 25.51%, which is less than 50%, indicating the scale. The structural validity is good. Table II is the Pearson correlation analysis among the various research variables. The results show that moral attitude is positively related to moral judgment ($r=0.300$, $p<0.01$) and moral decision ($r=0.254$, $p<0.01$). Moral judgment is positively related to moral decision ($r=0.142$, $p<0.05$). Overall, the correlation results initially support our hypotheses.

TABLE II. PEARSON CORRELATION ANALYSIS TABLE

Variable	Moral Attitude	Moral Judgment	Moral Decision
Moral Attitude	-		
Moral Judgment	0.300**	-	
Moral Decision	0.254**	0.142*	-

** Correlation is significant on the 0.01 level (two-tailed).

* Correlation is significant on the 0.05 level (two-tailed).

B. Hierarchical Regression Analysis of Moral Attitudes, Moral Judgments, and Moral Decisions

We use hierarchical regression analysis to test the relationship among moral attitude, moral judgment and moral decision. According to Table III shows the regression analysis of the relationship among moral attitude, moral judgment and moral decision.

In model 1 and model 2 were to test of the relationship between moral attitude and moral judgment. In model 1,

gender, professional and grade are the control variables, and moral judgment is the dependent variable. All control are non-significant for moral judgment, that is moral judgment are not influenced by gender, profession and grade. In addition to the control variable of the original model 1, the moral attitude variable is included. Model 2 regression analysis results showed that moral attitude is positively related to moral judgment ($t=0.296$, $P<0.001$), F value of the overall regression model was 7.883, which was significant level ($P<0.001$), hypothesis 1 is supported. Moral attitude is helpful in establishing students' moral judgment.

TABLE III. HIERARCHICAL REGRESSION ANALYSIS OF MORAL ATTITUDE, MORAL JUDGMENT AND MORAL DECISION

Dependent variable	Moral Judgment		Moral Decision			
	Mode 1	Mode 2	Mode 3	Mode 4	Mode 5	Mode 6
Predictive variables						
Step 1						
gender	0.064	0.007	0.192**	0.148**	0.192**	0.181**
profession	-0.114	-0.118	0.215***	0.211***	0.215***	0.234***
grade	0.034	0.051	-0.211***	-0.198***	-0.211***	0.217***
Step 2						
Moral Attitude		0.296***				
Adj.R ²	0.012	0.094				
F	2.075	7.883***				
Step 2						
Moral Attitude				0.230***		
Adj.R ²			0.086	0.134		
F			9.294***	11.267***		
Step 2						
Moral Judgment						0.166**
Adj.R ²					0.086	0.110
F					9.294***	9.167***

Note: *** is $p < 0.001$, ** is $p < 0.01$, * is $p < 0.05$

In model 3 and model 4 were the regression analysis of the moral attitude and moral decision. In model 3, the same gender, professional and grade are the control variables, and moral decision is the dependent variable. All control variables are significant for moral decision and F value of the overall regression model was 9.294, which was significant level ($P<0.001$), that is moral decision are influenced by gender, profession and grade. In addition to the control variable of the original model 3, the moral attitude variable is included in model 4. Model 4 regression analysis results showed that moral attitude is positively related to moral decision ($t=0.230$, $P<0.001$), F value of the overall regression model was 11.267, which was significant level ($P<0.001$), hypothesis 2 is supported. Moral attitude positively influence moral decision.

In model 5 and model 6 were the regression analysis of the moral judgment and moral decision. In model 5,

gender, professional and grade are the control variables, and moral decision is the dependent variable. All control variables are significant for moral decision and F value of the overall regression model was 9.294, which was significant level ($P<0.001$), that is moral decision are influenced by gender, profession and grade. In addition to the control variable of the original model 5, the moral attitude variable is included in model 6. Model 6 regression analysis results showed that moral judgment is positively related to moral decision ($t=0.166$, $P<0.001$), F value of the overall regression model was 9.167, which was significant level ($P<0.001$), hypothesis 3 is supported. Moral judgment positively affects moral decision.

In conclusion, the hypothesis of H1, H2 and H3 is true. There is a significant positive relationship between moral attitude and moral judgment; there is a significant positive relationship between moral attitude and moral decision and also there is a significant positive relationship between moral judgment and moral decision.

C. Moral Cognitive Differences Between Accounting Majors and Non-Accounting Majors—T test

Accounting students play an important role in the future market. They are also the gatekeepers of financial information in the capital market. The accounting professional moral course of Zhaoqing University is listed as the compulsory course of accounting majors. How is it different from other students who are not taking part in the course? Table IV using the t-test shows the differences in moral cognition between accounting majors and non-accounting majors. There was no significant difference in moral attitude between the two groups; however, there were significant differences between the two groups in moral judgment and moral decision. The difference was statistically significant, respectively $t = 2.175$, $p < 0.05$ and $t = 2.898$, $p < 0.001$.

TABLE IV. ANALYSIS OF THE DIFFERENCES IN MORAL COGNITION BETWEEN ACCOUNTING AND NON-ACCOUNTING MAJORS

	t	Significant(two-tailed)
Moral Attitude	.520	.603
Moral Judgment	2.175	.031*
Moral Decision	2.898	.004***

Note (two-tailed) *** is $p < 0.001$, * is $p < 0.05$

V. CONCLUSION

A. Research Conclusions

The purpose of this study is to explore the influence of accounting professional moral courses on students' moral attitude, moral judgment and moral decision. The conclusions are as follows: i) moral attitude has a positive influence on moral judgment. Strengthening the moral education of students is conducive to forming a good moral attitude; ii) moral attitudes have a positive impact on moral decisions. The cultivation of correct moral attitude can play a positive role in educating people and guiding students, so as to make adequate preparation for students to make correct moral decisions in their future employment; iii) moral judgment has a positive impact on

moral decision. To improve students' moral cognitive ability, the moral judgment made in the face of moral dilemma will help students to make moral decisions; iv) accounting majors students have a stronger moral response after participating in the moral course. Strengthening the cultivation of accounting moral education is conducive to the establishment of students' moral values. Thus, this research suggests that should continue to promote accounting moral education in colleges.

B. Future Research

The follow-up researcher can extend the research time and expand the sample to the company's accountants, compare whether there are any difference in the moral perception between students in school and staff with actual work experience.

CONFLICT OF INTEREST

The author declares no conflict of interest.

AUTHOR CONTRIBUTIONS

This is a single author contributor conducted research, analyzed the data and wrote the paper.

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