

ETHICS IN THE ROMANIAN ACCOUNTING PROFESSION. A GENDER AND RELIGION COMPARATIVE STUDY

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Abstract: *The goal of this paper is to better comprehend the importance of ethical behavior related to gender and religion in the Romanian accounting profession. In this regard we started by reviewing the scientific papers approaching the ethics topic of research. Then we conducted an empirical study that analyses students' behavior when dealing with ethics in accounting field, having as main objective the assessment of the students' perceptions regarding the importance of the ethical behavior, as potential or current employees in the field of accounting. The empirical research was carried out between May 2022 and June 2022, and the research method used was the survey, the instrument used being the questionnaire. This has been fulfilled by 100 master students in the accounting field from the Faculties of Economics, within the University of Oradea as well as the University of Arad. This paper is going to validate the different importance given to ethical behavior, by accounting professionals in Romania depending on gender. The research questions that this study aims to answer are: Does the accountants' gender influence the ethical behavior of the accounting profession? And Does the accountants' religious background influence their sense of ethics? Results obtained document a different level of given significance to ethical behavior depending on gender, but not on religious background. A significant part of those surveyed considers that under pressure or salary motivation from the management of the entity, they could decide to change an accounting policy that could affect the true image of the company.*

Keywords: students, accountants, ethical behavior, ethics, religion, gender

JEL Classification: M41, M14, Z12

1.Introduction

The concern regarding ethical issues has increased in higher education, especially in the accounting field of study. Despite of the significance that business ethics has lately generated in the academic community the current and relevant field has not been given the attention it really deserves.

By its very nature, the field of accounting is closely related to ethics, morality, and religion. There is a close connection between the concepts of ethics, religion, and morality, being able to identify in their case an association.

We asked ourselves rhetorically: how many financial scandals, bankruptcies and human dramas could have been avoided if there had been at least a shred of morality?

In our daily life all over the world, but perhaps especially in our country, we need to return to the healthy values that we consider to be found only in the moral and spiritual space.

Among the issues addressed in the education debate, the topic of effective teaching of ethics to accounting students stands out (Dellaportas et al., 2006; Williams & Elson, 2010; Boland, G., & Sugahara, S. 2011). Another concern is circumscribed to the following questions: What is the most suitable way of teaching ethics? Should it be taught in different accounting courses or rather in a stand-alone ethics course?

Which option could bring more advantages for students? Therefore, we consider it relevant to investigate whether the ethics course has long-term effects on moral reasoning or whether the advantages – if any – are just transitory.

2.Literature review

Ethical aspects of the accounting profession have already been scientifically studied over the years. Those studies assessed mostly the nature and extent of ethical problems. Table 1 summarizes the research that relates ethical items to the accounting profession, gender, and religion.

Table 1. Studies related to ethical items.

Issues	Authors, Year of publication	Findings
Ethical items related to accountant's profession	Casado-Belmonte, M.P., et al. (2019)	Spanish students regard ethical issues as relevant to be taught in higher education. What's more, they are prone to enroll in courses teaching ethics.
	Namazi, M. and Rajabdorri, H. (2019)	Ethics is underpinned by four major constructs: personal, social, economic-organizational, and environmental factors. According to the authors, all four above constructs are interconnected and affect professional ethics in accounting.
	Christensen, A., Cote, J. & Latham, C.K. (2018)	Taking into account the advantages of GVV, the members of the faculty should consider it to be usefull in accounting ethics education

Issues	Authors, Year of publication	Findings
	Bobek, D. D. Et al. (2017)	The authors documented that ethical decision-making is environment-dependent. In this respect, accounting professionals working in public accounting firms regard their environment as being more ethical. The results of the study documents also that Big 4 firms Perceive their environment as being more ethical compared to non-Big 4 firms.
	Zhatkin, Y. et al. (2017)	Although accounting professionals in Ukraine seem to know the Code of Ethics very well, a study conducted both within public and private companies at this country, reveals the fact that the opinion of the respondents indicates a low level of ethics.
	Tormo, G. et al. (2014)	Spanish students are having different views regarding the importance of ethics goals in accounting education according to their attendance to ethics courses.
	Radtke, R. R. (2008).	A study representing the first survey on the ethics of roles in accounting, including survey data from three samples of professionals: accountants, doctors, and lawyers have documented that accountants generally do not agree that role morality is acceptable. Furthermore, compared to the group of doctors and lawyers, doctors agree the least on the morality of the role, whereas lawyers agree the most.
Ethical items related to gender	Khlif, H. and Achek, I. (2017)	The study shows that the presence of women on the board, audit committee, CFO or CEO has as a consequence a more conservative reporting as well as a higher level of social and environmental disclosure. In this sense, the quality of the audit is also influenced. Thus, an increased probability of issuing a negative audit opinion as well as a higher level of audit fees can be seen.

Issues	Authors, Year of publication	Findings
	Ismail,H. (2015)	The study shows that companies should develop their ethics training programs especially for men, taking into account the fact that they seem to pay more attention to masculinity to the detriment of ethical behavior.
	Ho, S.S.M., Li, A.Y., Tam, K. et al (2015)	The results of the study documented a positive association between the gender of the CEO and accounting conservatism. Also, the results documents that this association seems to be stronger in firms where the risk of litigation is higher compared to those with a lower risk of litigation.
	Krambia-Kapardis, M & Zopiatis, A (2011)	The study examined the character and personal values of accountants using the Maccoby Head/Heart instrument in Cyprus. According to their results no gender differences were found as accountants inclined more to "Head" compared to "Heart" traits.
	Venezia, C. C. (2008)	A USA-Taiwan comparative study reveals that there is a difference in ethical reasoning between male and female accounting students. More precisely, women are the ones who show a clearly superior ethical behavior to men in this field.
Ethical items related to religion	Al-Ebel, A., et al. (2020)	Religious and accounting expertise of top leaders are associated with abnormal decrease in audit report lag and that Big4 audit firms interact with the religiosity and accounting expertise of the AC chair more than the CEO.
	Montenegro, T.M., Rodrigues, L.L. (2020)	There is no significant relationship between religiosity and the professional judgment of professional accountants in Portugal regarding earnings management. Also, religious values seem to impact manipulative behavior in a weaker legal environment.
	Al-Ebel, A.et al.(2020)	REM practices can be negatively impacted by religious beliefs and the expertise of the manager.

Issues	Authors, Year of publication	Findings
	Bosinceanu,A. (2019)	In certain cultural and geographical settings religion might be bad for the bank account and less religion might mean more money, which can have an impact on consumption since more money is available for spending.
	Permatasari,Y& Surayya,Z.A. (2019)	A study carried out on a sample of 118 students demonstrates that religiosity has a moderating effect on the relationship between gender and ethical perception, which cannot be said about its effect on the love of money
	Helmy, H. (2018)	Ethical orientation idealism has a significant positive influence on ethical judgment. In the other hand, relativism and religiosity has no significant influence on ethical judgment. There is no significant difference in ethical judgments between students with high and low degree of religiosity.
	Montenegro, T.M. (2017)	Lower level of earnings management was documented in firms with headquarters in areas with a high influence of religion, documenting that religion can have an impact on ethical behaviors of firms.

Source: own elaboration based on literature review

3.Research methodology

The main objective of the research is to study the perception of the ethical behavior of accounting masters students, as current/potential employees. The target group consists of 50 master's students from the Faculty of Economic Sciences of the "Aurel Vlaicu" University from Arad and 50 master's students from the Faculty of Economic Sciences of the University of Oradea. Of these, 62 are women (group 1) and 38 are men (group 2). In order to achieve this objective, an exploratory study was carried out, based on a cross-sectional descriptive research, the research method used being the survey, the research tool being the questionnaire. Thus, a questionnaire was elaborated, that includes two categories of questions: general questions, their role being to provide a faithful image as possible regarding the personal profile of the target group, as well as questions regarding the perception of the target group vis-à-vis the aspects regarding ethics, following their differentiation according to gender, but also according to their religious background. The questionnaire was distributed between May and June 2022 and it constitutes the basis for substantiating the scientific approach.

The material proposes two dynamically transposed objectives by testing some research hypotheses presented in detail in the following paragraph.

Objective 1. Identifying the ethical behavior of master's students according to gender

Objective 2. Identifying the ethical behavior of master's students according to their religious background

In order to test the research hypotheses, Karl Pearson's chi-squared test was used as well as the rank-ordering method

4.Data analysis

In order to achieve the first objective, we proposed to analyze the following aspects:

Identifying the opinions of the respondents from the two target groups regarding the ways to solve the ethical problems that future professional accountants might face during their professional activity.

Within this analyzed aspect, we propose to test the following hypothesis:

Hypothesis H1: There is a difference in perception between the two target groups regarding the aspect presented above.

The target group was asked to rank the four ways of solving ethical problems. In order to achieve this goal, we will use the rank-ordering method in a qualitative research, with the objective of evaluating the four ways of solving problems from the point of view of the importance attributed to them, as well as processing the answers of a sample of 100 master's students, of which 62 are women and 38 are men.

Hypothesis H0: There is no difference in perception between the two target groups regarding the aspect presented above.

The ranking of these methods will be carried out by the investigated subjects from the point of view of the importance they give. Tables 2 and 3 show the number of interviewed students who place each method according to the importance given to them. Each survey subject was asked to rate the four modalities with qualifiers on a scale from 1-most important to 4-least important, depending on where he placed them in terms of preferences.

Table 2. The ordering of the preferences of master's students belonging to group 1

Modalities/scoring	Place 1 4 points	Place 2 3 points	Place 3 2 points	Place 4 1 point
M1	47	11	3	1
M2	10	45	6	1
M3	4	5	52	1
M4	1	1	1	59

Source: own elaboration based on answers from questionnaires

Legenda:

M1- consultation with the employer

M2- consultation with colleagues

M3- consultation with family and friends

M4- total lack of communication on this topic

The hierarchy of each method will be determined by weighting the number of assessments of each skill with the score given to the place where it was assessed, as follows:

$$M1=47 \times 4+11 \times 3+3 \times 2+1 \times 1=228$$

$$M2=10 \times 4+45 \times 3+6 \times 2+1 \times 1=188$$

$$M3=4 \times 4+5 \times 3+52 \times 2+1 \times 1=136$$

$$M4=1 \times 4+1 \times 3+1 \times 1+59 \times 1=67$$

The final hierarchy of the four modalities in terms of preferences of the 62 investigated subjects is:

$$M1(228)>M2(188)>M3(136)>M4(67)$$

Table 3:The ordering of the preferences of master's students belonging to group 2

Modalities/scoring	Place 1 4 points	Place 2 3 points	Place 3 2 points	Place 4 1 point
M1	7	28	2	1
M2	26	8	3	1
M3	4	1	31	2
M4	1	1	2	34

Source: own elaboration based on answers from questionnaires

$$M1=7 \times 4+28 \times 3+2 \times 2+1 \times 1=120$$

$$M2=26 \times 4+8 \times 3+3 \times 2+1 \times 1=135$$

$$M3=4 \times 4+1 \times 3+31 \times 2+2 \times 1=83$$

$$M4=1 \times 4+1 \times 3+2 \times 1+34 \times 1=43$$

The final hierarchy of the four modalities in terms of preferences of the 62 investigated subjects is:

$$M2(135)>M1(120)>M3(83)>M4(43)$$

The null hypothesis is rejected, and as a result, the alternative hypothesis is accepted. As a result, there is a difference in perception between the two groups regarding the ways of solving ethical problems that future professional accountants might face during their professional activity .

Identifying the opinion of the two groups (group 1 and 2) regarding the use of an accounting policy in the course of professional activity that is contrary to the true image but favourable to the image of the company

Within this analyzed aspect, we propose to test the following hypothesis:

Hypothesis H1: There is a difference in perception between the two target groups regarding the aspect presented above. The two target groups were asked to answer the question: "Under pressure from the manager, would you apply an

accounting policy contrary to the faithful image, but favorable to the image of the enterprise?"

Hypothesis H0: There is no difference in perception between the two target groups regarding the aspect presented above.

In order to test the hypothesis, we will use the chi-square test (Karl Pearson).

Decision criteria:

Significance threshold: $\alpha=0.05$

Number of degrees of freedom:

$df=(\text{no. columns}-1) \times (\text{no. rows}-1)=(5-1) \times (2-1)=4$

Table 4. Observed and theoretical frequencies

Observed/ Theoretical	Totally disagree	Disagree	Indifferent	Agree	Totally agree	Total
Group 1	40/33	10/10	7/6	3/9	2/4	62/62
Group 2	25/20	6/6	3/4	2/5	2/3	38/38
Total	65	16	10	5	4	100/100

Source: own elaboration based on the answers from the questionnaires

Calculation of the observed value of the parameter:

$\chi^2_{\text{calculating}}=(40-40)^2/40+(10-10)^2/10+(7-6)^2/6+(3-3)^2/3+(2-3)^2/3+(25-25)^2/25+(6-6)^2/6+(3-4)^2/4+(2-2)^2/2+(2-1)^2/1=1,16$

$\chi^2_{\text{critical}}=9,488$ Luarea deciziei: $\chi^2_{\text{calculating}} < \chi^2_{\text{critical}}$.

The null hypothesis is accepted, and as a result, the alternative hypothesis is not accepted. As a result, there is no difference in perception between the two groups regarding the use by accountants during their professional activity of an accounting policy contrary to the faithful image but favorable to the image of the company.

Identifying the opinion of the two groups (group 1 and 2), regarding the placement of the discipline of ethics within the university curriculum.

Within this analyzed aspect, we propose to test the following hypothesis:

Hypothesis H1: There is a difference in perception between the two target groups regarding the aspect presented above. The two target groups were asked to answer the question: "Do you consider it necessary that it would be better for the discipline of ethics to be incorporated into within accounting courses, rather than being placed as distinct in the curriculum?"

Hypothesis H0: There is no difference in perception between the two target groups regarding the aspect presented above.

In order to test the hypothesis, we will use the chi-square test (Karl Pearson).

Decision criteria:

Significance threshold: $\alpha=0.05$

Number of degrees of freedom:

$df=(\text{no. columns}-1) \times (\text{no. rows}-1)=(5-1) \times (2-1)=4$

Table 5. Observed and theoretical frequencies

Observed/ Theoretical	Totally disagree	Disagree	Indifferent	Agree	Totally agree	Total
Group 1	3/3	4/4	5/5	10/13	40/37	62/62
Group 2	2/2	3/3	3/3	11/8	19/22	38/38
Total	5/5	7/7	8/8	21/21	59/59	100/100

Source: own elaboration based on the answers from the questionnaires

Calculation of the observed value of the parameter:

$$\chi^2_{\text{calculating}} = (3-3)^2/3 + (4-4)^2/4 + (5-5)^2/5 + (10-13)^2/13 + (40-37)^2/37 + (2-2)^2/2 + (3-3)^2/3 + (3-3)^2/3 + (11-8)^2/8 + (19-22)^2/22 = 2,46$$

$$\chi^2_{\text{critical}} = 9,488 \text{ Making the decision: } \chi^2_{\text{calculating}} < \chi^2_{\text{critical}}$$

The null hypothesis is accepted, and as a result, the alternative hypothesis is rejected. As a result, there is no difference in perception between the two groups regarding the placement of the discipline of ethics within the university curriculum, in the sense that it should be incorporated within the disciplines of accounting and not as a distinct subject in the university curriculum.

In order to achieve the second objective, we proposed to analyze the following aspect:

Identifying the opinions of the two groups (group 1 and 2) regarding the existence of the religious background on the ethical behavior of current/potential accounting professionals.

Within this analyzed aspect, we propose to test the following hypothesis:

Hypothesis H1: There is a difference in perception between the two target groups, regarding the aspect presented above. The two target groups were asked to answer the question: "Do you consider the ethical behavior of the current/potential employee to be influenced by religious values?"

Null hypothesis H0: There is no difference in perception between the two target groups regarding the aspect presented above.

In order to test the hypothesis, we will use the chi-square test (Karl Pearson).

Decision criteria:

Significance threshold: $\alpha = 0.05$

Number of degrees of freedom:

$$df = (\text{no. columns} - 1) \times (\text{no. rows} - 1) = (5 - 1) \times (2 - 1) = 4$$

Table 6. Observed and theoretical frequencies

Observed/ Theoretical	Totally disagree	Disagree	Indifferent	Agree	Totally agree	Total
Group 1	2/2	4/4	5/17	10/10	41/29	62/62
Group 2	2/2	3/3	22/10	6/6	5/17	38/38

Observed/ Theoretical	Totally disagree	Disagree	Indifferent	Agree	Totally agree	Total
Total	4/4	7/7	27/27	16/16	46/46	100/100

Source: own elaboration based on the answers from the questionnaires

Calculation of the observed value of the parameter:

$$\chi^2_{\text{calculating}} = (2-2)^2/2 + (4-4)^2/4 + (5-17)^2/17 + (10-10)^2/10 + (41-29)^2/29 + (2-2)^2/2 + (3-3)^2/3 + (22-27)^2/27 + (6-6)^2/6 + (5-17)^2/17 = 21,90$$

$$\chi^2_{\text{critical}} = 9,488 \text{ Luarea deciziei: } \chi^2_{\text{calculating}} > \chi^2_{\text{critical}}$$

The null hypothesis is rejected, and as a result the alternative hypothesis is accepted. As a result, there is a difference in perception between the two groups regarding the influence of religious background on the ethical behavior of current/potential accounting professionals.

5. Conclusions

In the situation where we analyze an ethical problem, we need a compass with the help of which to orient ourselves in finding an answer to a series of questions: What should we do? What are we allowed to do? Of course there are more solutions that we use in our everyday life. We usually appeal to our own intuition, approving or disapproving of behaviors, or to the authority of the rules that we have learned since childhood from parents, grandparents, priests, teachers, etc. But what happens when a professional accountant is in this situation at work? What is his compass? Are there differences in perception regarding the resolution of these dilemmas between women and men? To what extent is their ethical behavior influenced by religious values? These are some of the questions we tried to answer in this work through the study undertaken in the Romanian academic environment. In this sense, the main results of our study start from the testing of the first research hypothesis that is validated, which means that among the accounting students interviewed there is a difference in perception according to gender regarding the ways of solving ethical problems that would be possible to face the future professional accountants during the course of their professional activity. Therefore, we mention that in the top of the preferences for solving ethical problems by the students in the sample we find consultation with the employer (women place it in the first place while men in the second place) and consultation with colleagues (men place it in the first place and women in the second place) 2). In conclusion, there is a difference in perception between women and men regarding this subject.

Starting from a research carried out in the Japanese academic environment by Boland, G., & Sugahara, S. (2011), another aspect that we addressed in the paper refers to the importance of teaching ethics within the university curriculum. The results of our study reveal the fact that around 80% of the interviewed students believe that this should be achieved by including ethical aspects in accounting courses, while the others consider it appropriate that they be treated in a separate course.

A final aspect that we considered in this study refers to the differentiation of opinion according to gender on the foundation of the ethical behavior of students as current/potential employees on religious issues. The results of the study show that 82.25% of the women interviewed consider that aspects of religiosity are the basis of their ethical behavior, and 57.89% of the men respond indifferently to the question. As a result there is a difference in perception between the two groups regarding the influence of religious background on the ethical behavior of current/potential accounting professionals.

The main limitation of our research is the size of the sample, which does not allow us to extrapolate the results to the level of our country, but the possible studies that will follow on this topic will certainly be welcome in this sense.

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