

FACTORS THAT INFLUENCE THE ETHICAL SENSITIVITY OF ACCOUNTING STUDENTS IN MALAYSIAN UNIVERSITIES

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ABSTRACT

The main objective of this study is to examine the factors that influence the ethical sensitivity of accounting students in Malaysian universities. The ethical issue becomes a serious matter when dealing with university's students. This study used survey questionnaire in collecting data from four selected Universities, namely IIUM, UiTM, MMU and UNITEN. Samples are the accounting students of these universities taking accounting degree course regardless of their years of study. Based on the 485 responses received, the study found that demographic factors such as age, race, gender, hometown, and current year of study have significant influence on the students' ethical sensitivity. Moreover, there is a significant relationship between students' academic performance and ethical sensitivity. The results of this study helps the university's management and accounting students to get a better understanding and awareness on the ethical sensitivity. This knowledge is importance as the accounting graduates are set to become competent and reliable professional accountants in the future. Universities management also would be able to come up with relevant syllabus in order to equip the students which display a high standing of ethical sensitivity. From the literature point of view, the findings from this research would add more knowledge about the factors that influence the students' ethical sensitivity.

Key words: Ethical sensitivity; Accounting graduates, Malaysia

Introduction

There were many arguments or feedbacks from employers mentioned about graduates nowadays, are lack of ethical sensitivity. This was perhaps due to the technological advances or lack of ethics among these students. A number of studies were conducted to find out the reasons but it is still unclear to many. This led us to conduct this research. Hence, the objective of this study is to explore the factors that influence the ethical sensitivity of accounting students in Malaysian universities.

Ethical sensitivity is a fundamental element of human moral conduct. Ethical sensitivity was coined for the first time by psychologist James Rest Chan (2006). Ethical sensitivity can be constructed into four-component frameworks in order to

examine the development of individual moral thought processes and behaviour. This framework consists of moral sensitivity, moral judgement, moral motivation and moral character (Chan, 2006).

In a general sense, ethical sensitivity is the identification of salient aspect of situation that involves the good and the bad of others. Ethical sensitivity is defined as “the capacity to decide with intelligence and compassion, given uncertainty in care situation with additional ability to anticipate consequences and courage to act (Sheehan and Schmidt, 2015). To illustrate the case of ethical sensitivity, there was situation in which a biology teacher decided to assign student’s failing grades for the science course after the students were caught cheating on a class project (Green, 2006). This is obvious that some individuals (student in case above) engage in unethical activities despite their knowledge of the unethical nature of their behaviors. Evidently however, some people choose to make an unethical decision, not because they choose to behave unethically, but because they do not have the capacity to recognize that a certain situation has a component of ethical nature (Sidani, 2008). University graduates, regardless of their disciplines, prone to engage in unethical behaviors in achieving their objectives. As for accounting graduates, Schmidt (2015) argues that instructing accounting students to behave ethically has a minimal effect on their future professional behavior. Thus, the main objective of this study is to explore the ethical sensitivity among accounting students’ in Malaysian universities.

This paper is structured as follows. Section 2 highlights the background of the study. The next section provides the relevant literature review concerning ethical sensitivity. This is followed by the research methodology used in carrying out this study. Section 5 provides the results and discussions of the findings. The conclusion, recommendations and limitations are provided in Sections 6 and 7 respectively.

Literature Review

This section presents a brief analysis of related literature reviews. These reviews provide a clear and concise explanation in order to deliver a better understanding on the purpose of undertaking this study.

Ethical Sensitivity – Definition and Components

Ethical Sensitivity is to identify ethical issue in situation from individual verbal and non-verbal behavior (Chan, 2006). In developing professional practices, Chan (2006) focuses in three main areas such as ethical development, ethical judgment and ethics education. Besides, James Rest (1983) works on the development of the Racial Ethical Sensitivity (REST), which is the extended Kohlberg Theory approach to researching on moral reasoning (Chan, 2006). Rest shows that to behave morally, an individual must have performed at least four basic psychological processes consist of moral sensitivity (MS), moral judgment (MJ), moral motivation (MM) and moral characteristic (MC) (Tirri, Nokelainen and Holm, 2003).

Moral sensitivity refers to the awareness of how ones actions can affect others. It involves people who are ethically sensitive that are aware of different possible choices of action and how each phrase of action can affect the parties concerned (Tirri et al. 2003). Moral judgment means that by judging action, it is morally right or wrong. Once a person is aware of the different possible phrase of action and how other people would be affected by each one in moral sensitivity, the person judges which line of action is more morally justifiable in moral judgment (Chan, 2006). Before one individual can make responsible moral judgment, he or she needs to identify real life moral dilemmas. Real life moral dilemmas also required moral sensitivity and moral motivation (Tirri et al. 2003).

Moral motivation confesses the presence of human desires to determine the importance given to moral value when compared to other motives. Moreover, failures in ethical action due to lack of moral motivation occur when a person does not put moral values higher than other values as stated by REST (Chan, 2006). Lastly, moral character means having daring, remain, and overcoming distraction in order to carry out the moral action. Moral actions require a person to have a moral character, ego strength, perseverance, strength of assurance and courage (Chan, 2006).

In addition, demographic profile of the student also plays significant roles in shaping the ethical sensitivity of students (Chan, 2006). Examples of demographic factor are such as age, gender, race, hometown, current year of study, family income and academic performance. For the purpose of this study, these demographic factors were selected as the independent variables that influence the ethical sensitivity (dependent variable).

Kohlberg Theory

For ethical sensitivity the closest theory that can be applied is Kohlberg Theory (Chan, 2006). Kohlberg Theory is the theory of moral development. The theory was dependent on the thinking of the Swiss psychologist (McLeod, 2011). Kohlberg Theory states morality starts from the early childhood years and can be affected by several factors (Barger, 2000). The research that had been done by Kohlberg based on the analysis from the children with different ages to discover in which moral attitudes change as the people grow older (McLeod, 2011).

Kohlberg believed and was able to demonstrate through studies that people progressed in their moral reasoning or in their bases for ethical behavior through a series of stages (Barger, 2000). In Kohlberg Theory, there are three level of moral development that had been invented and each of the level consists of two stages (Barger, 2000).

The first level of morality ‘pre-conventional morality’ can be further divided into two stages, ‘obedience and punishment’, and ‘individualism and exchange’. ‘Obedience-Punishment Orientation’ is related to Skinner’s Operational Conditioning; this stage includes the use of punishment so that the person refrains from doing the action and continues to obey the rules. For example, we follow the law because we do not want to go to jail. Stage two ‘individual and exchange orientation’, the person is said to judge the morality of an action based on how it satisfies the individual needs of the doer. For instance, a person steals money from another person because he needs that money to buy food for his hungry children. In Kohlberg’s theory, the children tend to say that this action is morally right because of the serious need of the doer.

In level two is conventional morality. Conventional morality includes the society and societal roles in judging the morality of an action. This second level of morality involves the stages three ‘Good Boy-Nice Girl Orientation’ and four ‘Law and Order Orientation’. In stages three describe, a person judges an action based on the societal roles and social expectations before him. This is also known as the “interpersonal relationships” phase. For example, a child gives away her lunch to a street peasant because she thinks doing so means being nice. Stages four, includes respecting the authorities and following the rules, as well as doing a person’s duty. The society is the main consideration of a person at this stage. For instance, a policeman refuses the money offered to him under the table and arrests the offender because he believes this is his duty as an officer of peace and order.

Lastly in level three is post conventional morality, this is mainly concerned with the universal principles that relation to the action done. The post-conventional morality includes stage five and stage six. In stages five ‘Social Contract Orientation’, the person is look at various opinions and values of different people before coming up with the decision on the morality of the action. Stages six ‘Universal Ethical Principles Orientation’, a person considers universally accepted ethical principles. The judgment may become innate and may even violate the laws and rules as the person becomes attached to his own principles of justice.

In conclusion, Kohlberg Theory is about people behavior and his stages are not a method of the ranking moral behavior of someone. The Kohlberg theory can be used to measure accounting student’s perception on ethical sensitivity. For the purpose of this study, the Kohlberg theory would be used to measure accounting student’s perception on ethical sensitivity.

Theoretical Framework and Hypotheses Development

This study attempts to investigate the factors that influence the ethical sensitivity of accounting students in selected Malaysian universities. Dependent variable of this study is ethical sensitivity. Meanwhile, the independent variables of this study are factors that influence the accounting students’ ethical sensitivity based on their demographic factors such as the age, gender, hometown, current year of study, family income and the academic performance.

Based on the review of the literature, related theory on ethical sensitivity and the theoretical framework discussed above, this study offers the following hypotheses development:

Age

Age is the period for the person growing up to until they are a matured. Previous studies show there is linkages between one age and ethics. Kohlberg suggested that age positively affects moral development where adults continue to develop up the different stages of moral development. Prior studies also found that younger respondent is more ethical person compared to older ones (Sidani, 2008). In short, different age has a different stage on their ethical sensitivity. It may be influenced by their knowledgeable, learning skill and the way they are brought up by their families and surroundings. This study examines the relationship between the age levels with the ethical sensitivity among accounting students. Thus, the hypothesis is constructed as follows:

H1: There is a significant relationship between age and ethical sensitivity of accounting students.

Gender

Students’ gender may also influence their ethical sensitivity. Even though students should know the consequences of unethical behavior in academic integrity, there were many cases involving cheating among the students. Prior researches have produced various results in term of academic cheating. Miles (2009), for example, found that female students are generally shown to be more ethical than male students. His findings exposed that gender has significant contributions towards students’ ethical behaviours. In another case, female students are considered to be less ethical as compare to men (D’Arcy, 2007). In conclusion, gender can become a factor that influences the ethical sensitivity of university students. Thus, the next hypothesis is developed as:

H2: There is significant relationship between gender and ethical sensitivity among accounting students in Malaysian Universities.

Hometown

Hometown is where a location in which an individual is grew up. Students who came from different hometown may influence their ethical sensitivity. For this study, hometown is referring to the urban (city) and rural (village). Furthermore, this factor (hometown) may influence the emotional intelligence of students which influence the attitude of accounting students and hence will be one of the factors that influence the ethical sensitivity. Thus, the next hypothesis is:

H3: There is significant relationship between hometown and ethical sensitivity among accounting students in Malaysian Universities

Current Year of Study

This study is to investigate the significant relationship between current year of study and ethical sensitivity among accounting students in Malaysian University. Prior studies show that junior accounting students had a negative perception of accounting profession and hence less ethical (Schmidt, 2015). However, Yuen (2011) found that the higher level of students undertaking the (accounting) course, the greater the likelihood that student's would hold the intention to become an accountant and hence are more ethical. These findings indicate that there is different ethical sensitivity among the accounting students based on their years of study. Thus, the next hypothesis is:

H4: There is a significant relationship between current year of study and ethical sensitivity among accounting students in Malaysian Universities.

Family Income

Nowadays, students typically depend on their family income in pursuing their studies. They sometimes become too dependent on their parents because they feel that their parents are able to provide all facilities for their study. Family income or parents' occupations have the significant effects on the ethical sensitivity of the university students.

Generally, students who come from less wealthy are normally more likely to have unfavorable home environment or have higher chance of facing other difficulties in their course of studies. This unfavourable situation will affect students' development and hence influence their ethical sensitivity (Lochner, 2012). According to Lochner (2012), these groups of students are more sensitive with the ethical issue because they will try to avoid any an unethical behavior. On the other hand, Farag (2008) found that students that come from a high family income would be more expose to unethical behavior as compared to other students that come from a lower family income. Students with 'love money' attitude will likely to cheat (Farag, 2008). Thus, the hypothesis is developed as follow:

H5: There is a significant relationship between family income and ethical sensitivity among accounting students in Malaysian Universities.

Academic performance

Academic performance is one of the factors that influence the ethical sensitivity among the students. Academic performance is measured through the attainment of CGPA of the accounting students. Based on the prior study, it was found that the students with different CGPA provide a different attitude on the ethical sensitivity and their ethical behavior (Ion, 2013). This study, thus, investigates the relationship between the academic performance and the ethical sensitivity of accounting students in Unineries. The next hypothesis is:

H6: There is a significant relationship between academic performance and ethical sensitivity among accounting students in Malaysian Universities.

Research Methods

Population and sample

The population of this study consists of students from both public and private universities in Malaysia. The universities that were selected are International Islamic University Malaysia (IIUM) and Universiti Teknologi MARA (UiTM) for Public Institutions of Higher Education (PIHE) and Multimedia University (MMU) and Universiti Tenaga Nasional (UNITEN) for Private Institutions of Higher Education (PVIHE). The main reasons for selecting these universities as samples for this study were due to their convenient location and easily assessable. Besides, these universities offer accounting courses, thus similar comparison can be made. Table 1 shows the population and sample size of the selected universities as at 30th May, 2015.

Table 1: Estimated Population and Sample Size

University	Estimated population (based on registrar's record 2015)	Sample size
UiTM (Puncak Alam)	1942	139
UIA (Gombak)	514	105
UNITEN (Muadzam Shah)	1411	129
MMU (Cyberjaya)	724	112
Total	4591	485

In determining the sample size, this study used the general method guidelines as suggested by Sekaran and Bougie (2013). For the population size of 4591, the suggested number of sample size is 354. However, this study managed to get a total of 485 sample sizes which is more than suggested by Sekaran and Bougie (2013).

Data Collection Procedure

This study collected data via questionnaire survey. A questionnaire is a formulated, written set of question to which the respondent records his answers, usually within rather closely defined alternatives. The advantage of collecting data using questionnaires is that the completed responses can be collected within a short time period (Bougie, 2010). Moreover, the researchers were around if the respondents have any problem in answering the questionnaire and able to guide the respondents on how to answer the questionnaire correctly. At the same time the researcher were able to motivate the respondents (Bougie, 2010).

This research employed personally administered questionnaires since the survey was confine to the local areas only. The questionnaires were distributed to the accounting students in the identified universities who undertake the Bachelor of Accounting degree in the first year, second year, third year, and the final year. The questionnaire was adapted from Shakeel (2010). The questionnaire is divided into two sections. The first section details on the respondent's demographic information such as age, gender, hometown, current year of study, family income and academic performance. The second part focuses on the scenario of the accounting student to decide whether the student is more concern on the ethical sensitivity or not.

Measurement of Variables

The study attempts to investigate possible factors that influence the ethical sensitivity of accounting students in Malaysian universities. The dependent variable of this study is students' ethical sensitivity. To examine this variable, 20 items were adapted from Shakeel (2010). The independent variables of this study are factors that influence the accounting students' ethical sensitivity such as the age, gender, hometown, current year of study, family income and the academic performance

Five-Point Scale was used to measure dependent variables, ranging from number one to number five. The indication of the number which are: 1 =Always; 2 =Usually 3 =Sometimes; 4 =Rarely; 5 = Never.

These are 20 items that were used to measure Ethical Sensitivity among accounting students:

1. Being late to class
2. Sleeping during class
3. Talking in class
4. Not always wearing formal or proper attire during class
5. Wearing a formal attire when ask to do so
6. Bring unauthorized item during exam
7. Copy answer scheme from others during exam
8. Help others to copy your exam paper
9. Helping others on project paper or assignment when being paid
10. Receiving others help on project paper or assignment.
11. Ask other friends to sign attendance on your behalf
12. Arranging with other students to give or receive answer
13. Do not do tutorial that have been given by lecturer
14. Plagiarism of internet sources
15. Submit other assignment or project as your own
16. More easily influenced by other on unethical behavior
17. Feel unsatisfied when helping other's on studies
18. Working in groups when instructed to work independently
19. Handle the conflict arise between group members in an unprofessional way

Not informing the examiner when other candidates try to cheat during exam

Statistical Analysis

For statistical analysis, statistical software program, namely Statistical Package for Social Sciences (SPSS) version 22.0 was used in this study. This statistical software program can analyze the data easily without memorizing or using statistical formulas. Statistical techniques that were used in this study are Descriptive Statistics, Reliability Test, Normality Test, Test of difference and Correlation Test.

The research methodology undertaken by this study takes into consideration several specific requirements of the study. Choice of sample and size of analysis were guided by the earlier research as well as the relevant theories. Thus, the design of the questionnaire items and their measurements relied much on past literatures related to factors that influence ethical sensitivity of accounting students in Malaysian universities. A series of relevant statistical data analysis technique were applied to the test hypotheses. The results from the test are discussed next.

Findings and Discussion

Demographic Profile

Descriptive analysis was performed on the demographic profile of the respondents. The results of the descriptive analysis showed that most of the respondents are from the age of 22 to 23 with a frequency of 203 students. In term of respondents'

gender, the result showed that most of the respondents are female students with a frequency of 345 students. This is because majority of the students in both IPTA and IPTS are female. Majority of the respondents are Malay with a frequency of 386 students, followed by Indian, Chinese and others. The high numbers of Malay students were contributed by the accounting students from UiTM since the Institution mainly catered for the Malays and Bumiputra students.

In term of the students' hometown, most of the respondents are from urban area with a frequency of 323 as compare to rural area with a frequency of 162. As for the year of study, most of the respondents are in second year with a frequency of 137 students, followed by third year, final year and first year accounting students. As for the family income, the result showed that most of the respondents' family income is around RM2, 001 to RM4, 000 with a frequency of 148 students. In terms of academic performance, most of the respondents' current CGPA falls under the range of 3.00 to 3.49 with a frequency of 216 students. It seemed that majority of respondents perform rather well in their study.

Descriptive Analysis

Descriptive analysis is done on each independent variable as well as dependent variable which analyzes each item in the variables in terms of maximum and minimum value, mean score and standard deviation.

Ethical Sensitivity of Respondents

Under the moral character, it shows that on the character of students that being late to class is only 12 students that is 'always' while the majority is 'rarely' with the highest score is 194. On the other hand, 9 students are "always" sleeping during the classes but other 177 is 'rarely'. There have 17 student's which are not or 'never' talking during the classes but the highest is 'sometimes'. During the classes, only 16 students "always" are not wearing the proper attire but 162 students are 'never' to not wearing the proper attire. Lastly for the moral character, the item of wearing the formal attire when ask to do so, it record 86 students is 'rarely' to wear and the student usually become 'always' to wear it (108).

Under the moral sensitivity, this research shows that bring unauthorized item during exam only 2 students is "always" while the majority 391 is "never". Besides, 3 students' is "usually" copy answer scheme from others during exam but the other 400 is "never". Students who help others to copy your exam only 2 is "always" while the majority 353 is "never". Then, helping other on project paper or assignment being paid 3 student's is "usually" but other than that 418 is "never". Lastly, for moral sensitivity, students who receiving other help on project paper or assignment only 10 is "always" while 167 is "sometimes".

Under moral judgment shows that asks other friend to sign attendance on your behalf only 9 is "always" while 259 is "never". Moreover, arranging with other students to receive or giving answer which only 5 is "usually" while 192 is "never". Next, do not do tutorial that had been given by lecturer only 18 is "usually" and 173 is "rarely". Student who plagiarism internet sources only 10 is "usually" while the other 178 is "rarely". Finally, submit other's assignment or project paper as your own only 5 is "usually" and 385 are "never".

Lastly, under moral motivation student more easily influence by other on unethical behavior only 4 is "always" and 239 is "never". Moreover, feel unsatisfied when helping others in their studies only 9 is "always" while the other 298 is "never". Then, working in group when instructed to work independently only is 18 is "always" while the other 166 is "sometimes". Besides, handle the conflict among the group members in unprofessional way only 6 is "always" while the other 229 is "never". Lastly, not informing the examiner when other candidates try to cheat during exam is only 41 "usually" but the other is 206 is "never".

Moral Characteristic

Moral characteristic refers to those personalities such as ego strength, perseverance, backbone, toughness, strength of conviction, and courage that are necessary to carry out the right action Chan (2006). The result of the descriptive statistic for the moral characteristic is illustrated in Table 3.

Table 3: Moral Characteristic

Moral Characteristic	Minimum	Mean	Maximum
Being late to class	1	3.62	5
Sleeping during class	1	4.01	5
Talking in the class	1	2.94	5
Not wearing formal or proper attire during class	1	3.83	5
Wearing formal attire when ask to do so only	1	2.97	5
Total Moral Characteristic	5	17.38	25

As for the moral characteristics, the total mean is 17.38 (out of 25) which indicate that the most of the respondents' were 'rarely' behaving unethically. As for the individual statement (respondents behavior), the highest mean was sleeping during class with the mean of 4.01. The result indicates that majority of the student 'rarely' sleep in the class. Meanwhile, the lowest mean was talking in the class with the mean of 2.94. It show that most of the students 'sometimes' talking in the class

Moral Sensitivity

Moral sensitivity is the awareness of how one's actions affect others. It involves an awareness of different possible actions and how such actions could affect the parties concerned Chan (2006). Table 4 show the result of the descriptive statistic for the moral sensitivity

Table 4: Moral Sensitivity

Moral Sensitivity	Minimum	Mean	Maximum
Bring unauthorized item during exam	1	4.72	5
Copy answer scheme from others during exam	1	4.74	5
Help others to copy your exam paper	1	4.61	5
Helping others on project paper or assignment when paid	1	4.78	5
Receiving others' help on project paper or assignments when being paid	1	3.60	5
Total Moral Sensitivity	5	22.46	25

In term of the moral sensitivity, the total mean is 22.46 which indicate that the most of the respondents' were 'rarely' sensitivity unethically. As for the individual statement (sensitivity), majority of the student 'never' helping others on project paper or assignment when paid scored the highest mean (4.78). This means that even though they are being paid they would never help others on project paper or assignment. Meanwhile, with the mean of 3.60, most of the students 'rarely' receiving others' help on the project paper or assignments. It means that most of the respondent rarely receiving others help in completing their project paper or assignment.

Moral Judgment

According Chan (2006), moral judgment is a kind of the ethical that is more concern on judging which action is morally right or wrong Table 5 shows the results of the descriptive statistic for the moral judgment.

Table 5: Moral Judgment

Moral Judgment	Minimum	Mean	Maximum
Ask other friends to sign attendance on your behalf	1	4.24	5
Arranging with other students to receive or giving answer	1	4.04	5
Do not do tutorial that have been given by lecturers	1	3.62	5
Plagiarism of internet sources	1	3.76	5
Submit others' assignment or project as your own	1	4.65	5
Total Moral Judgment	5	20.32	25

As for the moral judgments, the total mean is 20.32 (out of 25) which indicate that the most of the respondents were 'rarely' concern toward right or wrong. As the individual statement, (respondents judgment) the highest mean was submit others assignment as your own with the mean 4.65. The results indicate majority of students 'never' submit others assignment or project as your own. However, the lowest mean was do not do tutorial that has been given by lecturers with the mean of 3.62. It shows that the most of the students 'rarely' do not do tutorial that has been given by the lecturers.

Moral Motivation

Moral motivation deals with the importance given to moral values versus other values. Deficiencies in this component occur when other values such as self-actualization or protection of one's organization are considered more important than doing what is right (Chan, 2006). Table 6 shows the results of the descriptive statistic for the moral motivation.

Table 6: Moral Motivation

Moral Motivation	Minimum	Mean	Maximum
More easily influence by others on unethical behavior	1	4.24	5
Feel unsatisfied when helping others in their studies	1	4.39	5
Working in group when instructed to work independently	1	3.56	5
Handle the conflict among the group members in unprofessional way	1	4.18	5
Not assuming the examiner when other candidates try to cheat during exam.	1	3.68	5
Total Moral Motivation	5	20.04	25

Lastly, the total mean for moral motivation is 20.04 which indicate that the most respondent were in 'sometimes' moral motivation. As for the individual statement (respondents' motivation), the highest mean was "feel unsatisfied when helping others in their studies" with the mean of 4.39. This indicates that respondents were 'never' feeling unsatisfied when helping others in their studies. Furthermore, the lowest mean was "working in the group when instructed to work independently" with the mean of 3.56. This shows that most of students 'rarely' working in the group when instructed to work independently.

Reliability Analysis

The reliability of a scale shows how free it is from random error. It is measuring the items in a set and decides how well the items positively correlated to one another. The higher internal reliability (consistency) is when the Cronbach's alpha estimates are close to 1 (Bougie, 2010). In this study, reliability test was conducted on the 20 ethical sensitivity statements. The ethical sensitivity statements were categorized into psychological processes namely moral characteristic, moral sensitivity, moral judgment, and moral motivation. The result is depicted in Table 7 below.

Table 7: Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	Number of Items
0.823	0.838	20

Based on the result in Table 7, Cronbach's Alpha test showed that the reliability is 0.838 which indicates that the ethical sensitivity statements are in acceptable range (Pallant, 2007).

Correlation Analysis

Correlation test was used to find the relationship between the dependent and independent variables. This study used Spearman correlation analysis in order to determine the relationship between ethical sensitivity and demographic factor such as age, family income and current CGPA. This study is using Pallant's rules of thumb in explaining the correlation results (Pallant, 2007).

- i. 0.7 and Above - very strong relationships
- ii. 0.50 to 0.69 - strong relationships
- iii. 0.30 to 0.49 - moderate relationship
- iv. 0.10 to 0.29 – low relationships
- v. 0.01 to 0.09 - very low relationship

Table 8: Results of Spearman's Rho Correlation

		AGE	INCOME	CGPA	Ethical Sensitivity
Spearman's rho	AGE	Correlation Coefficient	1.000	.023	-.249**
		Sig. (2-tailed)		.618	.000
		N	485	485	485
	INCOME	Correlation Coefficient	.023	1.000	-.008
		Sig. (2-tailed)	.618	.	.852
		N	485	485	485
	CGPA	Correlation Coefficient	-.249**	-.008	1.000
		Sig. (2-tailed)	.000	.852	.
		N	485	485	485
	Ethical Sensitivity	Correlation Coefficient	-.102*	-.023	.125**
		Sig. (2-tailed)	.025	.610	.006
		N	485	485	485

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 8 shows the results of the relationship between ethical sensitivity and selected demographic factors. Analysis of the results showed that there is significant relationship between ethical sensitivity and age of respondent (p-value is less than 0.05) and coefficient value of -0.102. The result indicated that the relationship is rather low (Pallant, 2007) and the relationship is inverse (negative). This means that as the age of the respondent increases, ethical sensitivity becomes lesser. The result is consistent with the previous study that was conducted by Yusuf Sidani (2008). Therefore, the result supports the first hypothesis. Hence, H1 is supported.

In term of respondent family income, the result showed that there is no significant relationship between the family income and the ethical sensitivity (p-value is more than 0.05) and the coefficient value of -0.023. The result indicated that there is no relationship between respondents' family income and ethical sensitivity. This study is inconsistent with the previous studies conducted by Dahl (2005) and Farag (2008). They found that the lower the parents' income, the more likely the students cheat in exams. Therefore, the result failed to support the H6. Hence, H6 is not supported.

Lastly, the study also reveals that there is a significant relationship between ethical sensitivity and the current CGPA of the respondents (p-value is less than 0.05) with coefficient value of -0.125. According to Pallant's rules of thumbs, the relationship is rather low. The negative relationship indicated that as the current CGPA of the respondents increases, their level of ethical sensitivity decreases. This study is consistent with the previous studies conducted by Ion (2013). His study found that there is significant relationship between current GPA and ethical sensitivity and found that students with lower GPA are more likely to participate in unethical attitude. Therefore, the result supports the seventh hypothesis. Hence, H7 is supported.

In summary, from the total of seven hypotheses, only two hypotheses are not supported. Others five hypotheses are supported.

Conclusion

This study attempts to investigate the factors that influence the Ethical Sensitivity of accounting students in Malaysian Universities. Various analyses were performed on the data collected. The methods that were used are such as descriptive analysis, reliability test and normality test. Because the data are not normally distributed, Spearman rho's correlations tests, Mann-Whitney test and Kruskal-Wallis test were used in this study to find the correlation and mean difference of the variable respectively. Findings for this study are summarized in Table 9.

Table 9: Summary the findings for this study.

NO.	HYPOTHESES	RESULT	PREVIOUS STUDIES
H1	There is a significant relationship between age and ethical sensitivity of accounting students	Age is significant, thus are supported.	(Yusuf Sidani, 2008) <i>Gender, age, and ethical sensitivity: case of Lebanese workers</i>
H2	There is significant correlation between gender and ethical sensitivity among accounting students in Malaysian Universities.	Gender is significant, thus supported.	(Miles, 2009) & (D'Arcy A, 2007) <i>Gender Difference in Student Ethics: Are Females Really More Ethical</i>
H3	H3: There is no significant relationship between race and ethical sensitivity among accounting students in Malaysian Universities.	Race is not significant, thus are supported.	(Melissa S, 2013) <i>Ethical Reasoning of Accounting Students: Does Religiosity Matter?</i>
H4	There is significant relationship between hometown and ethical sensitivity among accounting students in Malaysian University.	Hometown is significant, thus are supported.	(McAndrew, 1998) & (Abdul Rauf, 2013) <i>Personal, Family and Academic Factors towards Emotional Intelligence: A Case Study</i>
H5	There is a significant relationship between current year of study and ethical sensitivity among accounting students in Malaysian Universities.	Current year of study is significant, thus are supported.	(Lochner, 2012) <i>Impact of Family Income on Children Achievement.</i>
H6	H6: There is a significant relationship between Family income and ethical sensitivity among accounting students in Malaysian Universities.	Family income is not significant, thus not supported.	(Lochner, 2012) <i>The Impact of Family Income on Children Achievement.</i>
H7	There is a significant relationship between Academic performance and ethical sensitivity among accounting students in Malaysian Universities.	Academic performance is significant, thus are supported.	(Ion, 2013) <i>Predictors of Academic Performance. The Relation between the Big Five Factors and Academic Performance</i>

Limitations and Recommendations

This research had used questionnaire in getting the data. There were several limitations due to this method of data collection. The researchers encountered several limitations in conducting this research. This research relies on the respondents answers and there could be a high chance of them was bias in answering the questions. Some of the respondents might simply answer the questionnaire wrongly because they did not understand the research topic. Besides, some of the respondents were bored or tired to read the questions. However, the way of respondents answered the survey was beyond researcher control.

There are certain policies and procedures of certain universities that may cause the limitation toward this research as well. Some universities urge researchers to get permission before distributing the questionnaire. The universities would review the questionnaire whether the questions stated could lead to any confidential issues, which would prevent them from revealing the information. Therefore, the researchers need to get the permission from the higher authority before the questionnaire can be distributed. This was simply time consuming.

Unbalances among gender and race became another limitation in conducting this research. Majority (71.1%) of the respondents were female students. In terms of race, majority of respondents were Malays (79.6%) which is more than the other two main races in Malaysia, Chinese (8.5%) and Indians (9.5 %.). Since, this study was conducted in the four selected universities (IIUM, UiTM, MMU and UNITEN), the results might not represent the true situation for all universities in Malaysia.

In response to the limitations discussed above, there are some recommendations for the improvement for future research. Firstly, future researcher need to finds ways to attract the respondent in answering the questionnaire. For example, a researcher may provide the present (gift) as incentive to answer the survey. Another suggestion is that they can keep the questionnaire in short

and easier to understand. This will increase the quality and the quantity of respondents to answer the survey. Secondly, future researcher also should get a confirmation letter from the selected institutions or organizations prior to distributing the survey. In addition, future researchers should study or find out the policies and procedures of the target institutions in order not to be ‘caught by surprise’ of unexpected regulations. This would save a lot of researchers’ time. Lastly, future studies can be conducted on a more institutions of higher learnings in Malaysia, both for public and private universities in Malaysia. The wider sample size and population enables more acceptable results and generalization of the findings could be made.

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