

عنوان مقاله:

The Relationship Between Moral Reasoning in Accounting and the Ethical Decision Making Process of Accounting Students

محل انتشار:

دومین کنفرانس بین المللی پژوهش های نوین در مدیریت، اقتصاد و حسابداری (سال: 1394)

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خلاصه مقاله:

The present research aims at studying the relationship between ethical reasoning in accounting and the decision-making process of accounting students. It has studied the ethical reasoning level of accounting students through using the ethical dilemma test and the ethical reasoning relationship with perception, intentions and the ethical orientation variables which are considered important in ethical decision making through the specialized multidimensional ethics scale questionnaire. In addition gender, education level, and age variables are considered as control variables in the present study. The under- study sample consists of 176 students of master's and PhD students of accounting major from different universities. The findings of the study indicate that the accounting students have high levels of ethical reasoning. Generally speaking the results indicate the fact that the capability of the students in resolving ethical difficulties and their ability to identify ethical and unethical issues is great. But since the students may have various reactions under different conditions we cannot claim for sure that they use a rational reasoning and an organized behavior in the process of ethical decision making when they encounter ethical difficulties.

کلمات کلیدی:

ethical reasoning in accounting, ethical decision- making process, ethical perception, ethical intention, ethical orientation

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