Preparing first-year students in higher education for ethical decision making: Identifying and understanding personal values in a South African *Ubuntu* context

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ABSTRACT

Orientation and purpose: Globally, business scandals and corruption are not new phenomena. Curriculum developers and professional bodies have re-visited the teaching of ethics in higher education, owing to repeated calls from the business world to increase the awareness of ethical behaviour. This study is a first large and across-university study at six universities in South Africa. The purpose of the study was to determine the personal values of students in their first year of study, that guide their ethical and professional behaviour, using an action-oriented teaching approach.

Methodology: The research method was quantitative, where a lecture exercise and online questionnaire were used to determine students' individual personal values. The sampling frame includes first-year accounting students (N=4120) at six South African universities, registered for accounting degrees.

Findings: The main findings indicated that, of the 51 value items, students selected their top ten values as family, authenticity, hardworking, integrity, balance, caring, economic security, faithfulness, successful and purpose. From the results, "family" was considered the most important value, which indicates a strong *Ubuntu* orientation.

Value: The study provides insights and evidence on first-year accounting students' personal values, that guide their ethical and professional behaviour. Insights into the personal values of students can assist ethics educators in relating these values to the business- and professional values addressed in accounting education. Furthermore, applying an action-oriented teaching approach with an increased focus on *Ubuntu*, as a moral theory, can contribute to developing students' ethics competence.

Key words

Accounting students; ethical decision-making; higher education; personal values; values

1 INTRODUCTION

The past decade has seen unprecedented displays of unethical corporate behaviour (Aras & Ingley 2016; Cole, Johan & Schweizer 2021; Hilton & Akorful 2021). In a South African context, this is evident from the numerous local ethics-related corporate scandals (Holtzblatt, Foltin & Tschakert 2020; Janse van Vuuren

2020; Motau 2018; Obagbuwa, Kwenda & Akinola 2021; Rossouw & Styan 2019). In such a global and local environment, it is increasingly challenging to teach ethics to students in a classroom context (Mintz 1995; Okougbo, Elewechi & Amos 2021). This is also true for accounting students, who are aspiring to become professional- and ethical leaders (Miller & Shawver 2018). Prior research highlights the need for effective ethics education in order to develop the necessary ethical reasoning and moral sensitivity amongst students (Okougbo *et al*. 2021). Whereas traditional ethics education approaches for accounting students focus on exposing students to the philosophical ethics theories underpinning ethical decision-making, professional codes of conduct, and cases exhibiting unethical behaviour by accounting professionals (Christensen, Cote & Latham 2018; Rossouw & Van Vuuren 2016), a need exists for a more action-oriented pedagogical approach in teaching ethics to students (Christensen *et al*. 2018), utilising, amongst others, ethics theories, values and decision-making.

There are many different methods that universities apply to attempt to "teach" ethics (Cooper, Leung, Dellaportas, Jackling & Wong 2008). A number of universities teach ethics using projects and group work, whilst others adopt a lecturing and tutorial style *via* traditional teaching methods (Cant & Kulik 2009). For example, several accounting programmes focus on teaching ethics as compliance-based, whilst other programmes concentrate on teaching ethics *via* a values-based programme (Christensen *et al*. 2018; Glass & Bonnici 1997). This study examined these disparate perspectives by utilising an action-oriented approach, based on students' personal values, and introduced first-year students to ethical decision-making.

The motivation for this research was the recent update of the South African Institute of Chartered Accountants' (SAICA) competency framework (SAICA 2021). One of the changes relates to including all spheres of ethics (personal, business and professional), in comparison to the prior framework that primarily addressed professional ethics - with little reference to personal- and business ethics (SAICA 2019; 2021). Accounting students are expected to acquire key learning outcomes relating to ethics, namely an understanding of the relative ethics theories, the ability to evaluate the significance of ethical behaviour, the ability to identify threats to ethical principles, the insight to be able to apply an ethical reasoning process, and lastly, to display honest and ethical behaviour in the spheres of personal-, business- and professional ethics (SAICA 2019; 2021). In addition, South Africa has recently experienced several local, ethics-related corporate scandals, such as the Steinhoff- (Rossouw & Styan 2019) and VBS Bank (Motau 2018) scandals. These ethics scandals, as well as SAICA updating the competency framework to include ethics at a more comprehensive level, indicate the significant role of ethics and ethics education in South Africa, at present.

The purpose of this study was to gain additional insight into students' personal values and codes of conduct, and how this can contribute to them behaving ethically and professionally. This study not only informs continuing ethics education but also provide insight into the current personal ethical values of students,

during a time when South Africa is recovering from contemporary ethics scandals (Holtzblatt *et al*. 2020; Janse van Vuuren 2020; Motau 2018; Obagbuwa *et al*. 2021; Rossouw & Styan 2019). In addition, remote learning owing to the COVID-19 pandemic (Matarirano, Gqokonqana & Yeboah 2021; Mbhiza 2021), could also have influenced students' personal ethical values, which were reported on. The following three research questions were explored to address the purpose of the study: (1) Which personal values are important to a first-year accounting student in order to behave ethically and act professionally?; (2) How do personal values apply to first-year accounting students?; and (3) How will individual, value-based codes of conduct, prepare students to manage the remainder of their studies and the future workplace?

The principal findings of the study revealed that students ranked the ten most important personal values as family, authenticity, hardworking, integrity, balance, caring, economic security, faithfulness, to be successful, and purpose. From the results, "family" was considered as the top value across each of the universities, and this result could be attributed to an *Ubuntu* orientation by a majority of students. This study provided insights and evidence on students' personal values. The study, on which this paper is based, contributes to creating an environment to guide first-year accounting students to act and behave ethically, by fostering students' personal values, early in their studies. The gap existed to explore first-year accounting students' personal values, as research by Sheehan and Schmidt (2015) and Christensen *et al*. (2018) explored 45 MBA students' and 62 mature (average age of 33) accounting students' personal values, respectively. These personal values may change over the period, since first-year students adapt from school to university and may hold different personal values compared to postgraduate students. The responses of this study (N=1477), with a larger population, may be more representative than a small group of MBA students (N=45) and mature accounting students (N=62).

The paper presents the study *via*, firstly, the the literature review and theoretical framework, followed by the research methodology, and thereafter, the results of the research. The paper provides the conclusion, followed by the limitations of the study, the value, and lastly, proposes future recommendations, based on the results of the study.

2 LITERATURE REVIEW AND THEORETICAL FRAMEWORK

The literature review discusses scholarly notions of values and ethics and ethics theories, including *Ubuntu*. Furthermore, ethical decision-making models are addressed. Finally, a South African perspective, relevant to ethics education, is provided.

2.1 Notions of values and ethics

"Values" can be considered as individual beliefs that motivate human action and that are associated with beliefs and ethics (Metz 2011; Rossouw & Van Vuuren 2016). Specifically, ethical decision-making positions values based on what is "right", weighing options and values against one another - which may result in a clash of preferences (Illies & Reiter-Palmon 2008). A

strong value system would, thus, encourage behaviour that is good for the majority, contribute to the well-being of society and build an ethical culture (Kretzchmar *et al*. 2014). "Culture" refers to those *common* values, assumptions and beliefs that individuals aspire to (Trevino 1986), whereas an "ethical culture" refers to those values that determine ethical behaviour (Kaptein 2011) within an organisation or society.

In South Africa, family is an important factor that shapes students' lives and guides them in ethical-, as well as unethical decision-making (Klimek & Wenell 2011; Suar & Khuntia 2010). Over and above the fostering of student values by family, other factors, such as culture, religion, personal experiences and social- and economic status, impact an individual's values (Rossouw 2019).

Despite the fact that different cultures and religions hold different value systems, values are still universally recognised as a principal driving factor in an ethical-, decision-making environment and -society (Suar & Khuntia 2010). "Personal values" are beliefs that influence a person's ethical decisions and behaviours (Sims & Felton 2006; Suar & Khuntia 2010). Considering the premise, a person's values provide a context to what is considered "good" and, thus, ethical (Rossouw & Van Vuuren 2016). A person's values can often be viewed and contextualised *via* their decision-making, and in business, a business decision can be viewed as ethical or unethical, when a person's values are clear in that decision-making process (Kant 1929; Williams & Dewett 2005).

Although personal values are inherent to an individual, these values can be observed and evaluated through a person's decision-making abilities (Hannah, Avolio & May 2011; Wessels & Louw 2016). An ethical dilemma occurs when an ethical evaluation of a situation produces two or more conflicting judgements (Sims & Felton 2006; Suar & Khuntia 2010). Studies have shown that, when an individual is confronted with an ethical dilemma that may produce conflicting judgements, an evaluation of that person's values has indicated that a person with an increased ethical value system renders more relevant decisions, when facing conflicting judgements (Cant & Kulik 2009; Mattison 2000; Ritter 2006).

The word "ethics" is a translation of the Greek word "*Ethikos*" (Gildenhuys 2004). Ethics has been defined as the ability to distinguish between right and wrong, and good and bad, in human interaction (Fong Ho 2011; Gray, Bebbington & McPhail 1994; Rossouw & Van Vuuren 2016). In addition, ethics is concerned with studying the conduct and character of people (Gildenhuys 2004). Rossouw and Van Vuuren (2016) further stated that ethics revolves around three concepts, namely "self", "good" and "other" - highlighting that for one's decision to be ethically sound, one must not only consider what is good for the self but also consider what is good for others. Ethics also refers to the rules of conduct recognised in respect of a particular class of human actions, or a particular group or culture (Hannah *et al*. 2011). Persons who only consider themselves in their action/s, without any regard for other people, are considered selfish and unethical (Gluchmanova 2015). However, it must be noted that, for an individual to act in the complete opposite manner of selfishness and to be selfless, would be unattainable and unlikely (Cant & Kulik 2009; Mintz 1995). Therefore, in order to act ethically, the golden rule of

ethics would apply, which would be, to do to others as we would like them to do to us (Ferris 1996; Kretzchmar *et al*. 2014). In order to be considered moral, a person must consider what is good for themselves and also, what is good for others (Falkenberg & Woiceshyn 2008; Sims & Felton 2006).

The teaching of ethics impacts how students make ethical decisions (Othman, Hamid & Melville 2017). The disconnect between ethics in South African society, business and government, and the need to instil ethical values in students, exacerbates the challenges in teaching students the importance of ethics and behaving ethically (Mintz 1995; Rossouw & Van Vuuren 2016). Teaching ethics, in a stand-alone course or embedded in the accounting curriculum, as prescribed by the accounting bodies, is vital, to create an awareness amongst students and to guide students to act and behave ethically.

In summary, students need to understand scholarly notions of ethics and values. Furthermore, students' personal values are important, especially to students entering higher education - for their own development and the way these values may change and/or mature in the future.

2.2   Ethics theories

Various ethics theories exist that can be applied to the field of accounting ethics. These theories have been documented (Rossouw & Van Vuuren 2016; Thompson 1999) and explain the rationale for ethical decision-making (Armstrong, Ketz & Owsen 2003:5). The classical ethics theories are the "utilitarian theory", the "deontological theory" and the "virtue theory" (Armstrong *et al*. 2003; Biagetti, Gedutis & Ma 2020; Snieder & Zhu 2020). The utilitarian theory of John Stuart Mill (Mill 2016) assesses the ethicality of a decision, based on the principle of "greatest happiness". Mill (2016) believed that for a decision to be ethically correct, it must result in happiness for the majority of those who will be affected by the decision (Dunn & Sainty 2020; Rossouw & Van Vuuren 2016). The deontological theory of Immanuel Kant (Benlahcene, Zainuddin, Syakiran & Ismail 2018) assesses the ethicality of a decision, based on a set of norms or rules, to assess how right or wrong the behaviour is (Dunn & Sainty 2020; Rossouw & Van Vuuren 2016). The virtue theory is linked to Aristotle and they believed that a decision is rendered based on morality - this theory considers the moral character of the individuals making the decision. Aristotle believed that morality is a pre-condition that allows society to live with human dignity (Dunn & Sainty 2020; Rossouw & Van Vuuren 2016).

These so-called classical- or Western ethics theories are discussed in ethics education courses (Naude 2019) and are used to develop ethical decision-making models (refer to section 2.4). Students need an understanding of these theories, which could inform their ethical decision-making. For purposes of this study, it was also important to explore *Ubuntu* as ethics theory, that could also impact students' behaviour and ethical decision-making processes.

2.3   *Ubuntu* as ethics theory

Prior literature on ethics theories have prioritised the mainstream classical ethics theories as the fundamental tools for ethical reasoning, failing to consider the less prominent, non-western ethics theories, such as

African ethics (Snieder & Zhu 2020) or *Ubuntu* ethics (Naude 2019). African ethics, in particular, is an important factor, that shapes students' lives and ideals (Kretzchmar *et al*. 2014). "African ethics", that is, the moral beliefs and presupposition of African people, highlight certain values, such as family, industry, truthfulness, harmony, respect for life, dignity, generosity, respect for elders and respect for communities (Gyekye 2010), and draw on the values of the rules and customs of African people, that have been developed over centuries (Kretzchmar *et al*. 2014).

The principle of "*Ubuntu*" was also explored, as this study is a South African based study, thus, it is important to include the principles of *Ubuntu* in the ethical reasoning process and this should not be overlooked (Snieder & Zhu 2020:2243). *Ubuntu* is derived from a South African language, isiZulu, meaning "A person is a person through other people" (Metz 2011:536). Persons who embody *Ubuntu* are considered "full" persons, as they care about the needs of others and fulfil their social obligations, and embody the development of personal morality through relationships in the context of the community (Kretzchmar *et al*. 2014; Metz 2011). *Ubuntu* is particularly important in South Africa, as it contributes to the holistic, hospitable and sharing environment that is so necessary to build a society that is ethical and moral (Kretzchmar *et al*. 2014). Nzimakwe (2014) suggested that *Ubuntu* holds personal values that are concerned with prioritising relationships with people over material things, responsibility, treating people with respect, humanness, compassion, empathy, contributing positively to the community, acceptance, caring, generosity, friendship, working with others, and including the ownership of opportunities. Naude (2019) identified empathy, care for others, respect and a community orientation, as values associated with *Ubuntu*. In addition, Kamwangamalu (1999) emphasised that family structure and communalism (being part of a community) are an integral part of *Ubuntu*. This is in contrast to the classical- or Western ethics theories, that focus on individualism (Naude 2019). Therefore, this study investigated whether students possessed the personal values embodied by *Ubuntu*.
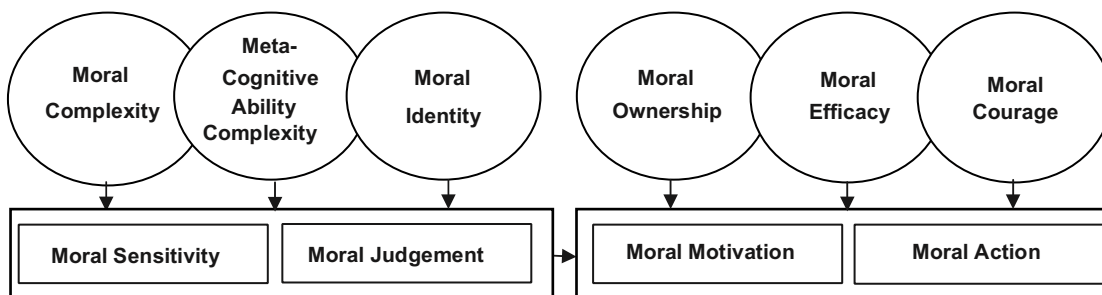
2.4   Ethical decision-making

It follows that, should ethics be concerned with the principles of right and wrong, ethical decision-making can be described as the process of applying these principles or morals - of right and wrong - to a situation, when one is required to make a decision (Fong Ho 2011). Having an understanding of how the various ethics theories function, is important, and can assist students in understanding the rationale of ethical behaviour, prior to applying this to the various ethical decision-making models (Armstrong *et al*. 2003), such as Thorne's integrated mode of ethical decision-making (Armstrong *et al*. 2003) and Hannah *et al*.'s (2011) model of ethical decision-making (Hannah *et al*. 2011). Both Thorne's and Hannah *et al*.'s models of ethical decision-making include moral sensitivity, moral judgement, moral motivation and moral character. Snieder and Zhu (2020) indicated that knowledge of the various ethics theories may be able to improve the student's moral judgement and moral sensitivity. "Moral sensitivity" refers to the individual's ability to interpret the situation (identify the ethics issue) and analyse how different actions can affect the parties concerned. "Moral judgement" is concerned with judging which action would make the most moral sense (Armstrong *et al*. 2003).

Hannah *et al*. (2011) built upon well-established theories and developed a framework that includes a comprehensive theory of moral cognition and action. The framework per Hannah *et al*. (2011) draws from the framework of ethical decision-making developed by Rest (1986) and Rest *et al*. (1999), and is applied in various ethics studies that broadly relate to various groups in the context of auditing (Jones 1991; Nawfel & QingXiang 2021) as well as accounting education (Armstrong *et al*. 2003; Gülcan 2015; Sheehan & Schmidt 2015).

The framework developed by Hannah *et al*. (2011) specifies the situational and psychological factors that influence moral behaviour, represented in Figure 1. The bottom four cubes of the model make specific reference to the Rest *et al*. (1999) framework of ethical decision-making. Rest *et al*.'s (1999) framework of ethical decision-making involves four steps. Firstly, the individual must be able to identify that the situation involves an ethics-related problem (moral sensitivity). Secondly, moral judgement refers to the solution or action to be taken in order to address the ethics-related problem identified. Thirdly, "moral motivation" refers to the intention or desire to act ethically and implement the solution. Finally, in the fourth instance, "moral action" refers to performing the solution.

(Hannah et al. 2011)

Figure 1: Model of ethical decision-making

Hannah *et al*. (2011) further proposed that the four steps in Rest *et al*.'s (1999) framework of ethical decision-making is influenced by moral complexity, metacognitive ability, moral identity, moral ownership, moral efficacy and moral courage, and are defined as follows: (1) Moral complexity refers to the ability

of an individual to identify ethical dilemmas; (2) Metacognitive ability relates to ethical reasoning skills; (3) Moral identity refers to the way in which an individual perceives themselves as an ethical being, applying certain beliefs and attitudes; (4) Moral ownership implies assuming responsibility for the specific situation; (5) Moral efficacy is the belief that one can make a difference; and (6) Moral courage relates to following through on an ethical action, even when confronted with threats or adversity (Aquino & Reed 2002; Hannah *et al*. 2011; Sheehan & Schmidt 2015). Hannah *et al*. (2011) claimed that these six factors can explain why some individuals respond ethically when faced with ethical dilemmas, while others do not.

The focus of this study was on students' moral sensitivity, moral judgement, moral complexity, metacognitive ability and moral identity, which is similar to the study by Sheehan and Schmidt (2015). "Morality" refers to principles or habits concerned with what is right and wrong - it is, ultimately, a personal compass of right and wrong (Glass & Bonnici 1997). Higher levels of moral complexity are associated with a greater comprehension of ethics issues, that leads to heightened moral sensitivity and moral judgement (Hannah *et al*. 2011; Sheehan & Schmidt 2015).

Furthermore, it is to be noted that the ability to choose between what is right and wrong, is based on a particular set of morals or personal values or an ethical code, that can be used by an individual to assist in the application of an ethical decision-making framework (Fong Ho 2011; Gildenhuys 2004; Gray *et al*. 1994; Snieder & Zhu 2020). Given the importance of an individual's ethical code or -framework when making ethical decisions, this study drew from the *Giving Voice to Values framework*, that is concerned with enabling people to voice and enact their values in an organisational context, more effectively, confidently, and hopefully, more successfully (Gentile 2010; Mintz 2016).

This study presented students with an ethical dilemma in an accounting context and provided them the opportunity to consider a variety of personal values, by applying an ethical reasoning process in selecting their own personal values (Sheehan & Schmidt 2015; Thomas 2012). The ethical dilemmas presented to students in this study was adapted from Sheehan and Schmidt (2015). This study also provided students with an opportunity to learn more about their moral identities, as they were afforded the opportunity to contemplate their core values and to better understand their current belief system (Sheehan & Schmidt 2015). Moral identity (beliefs and attitudes) has been found to impact moral judgement and ethical decision-making (Nawfel & QingXiang 2021). By pondering their core values and having to select their top ten values, students were exposed to an action-oriented teaching approach, versus a mere transfer of knowledge (such as an explanation of the ethics theories). Moreover, this study was conducted in South Africa and the uniqueness of the South African context provides another perspective to the existing literature.

2.5   South African context

South Africa is a developing country, facing many challenges, such as racial tension, domestic violence, gender-based violence, government corruption and broken families (Glass & Bonnici 1997; Makube 2019; Musavengane & Leonard 2019; Nduna & Tshona 2021; Shai 2017; Sims & Felton 2006). Furthermore, a great number of South African students are still grappling with the effects of the Apartheid legacy on their families, and the huge income inequality in South Africa, faced, particularly, by previously disadvantaged students and their families (Hundenborn, Woolard & Jellema 2019). The ever-increasing Gini-coefficient (measure of income distribution and indication of inequality) and increasing inequality, may also create an unexpected consequence and justification of unethical behaviour and -practices (Hundenborn *et al*. 2019), which rendered it even more relevant and interesting to conduct studies relating to ethics education in South Africa.

Furthermore, seemingly endless power struggles appear to prevail in government, whilst South Africa is emerging, as a country, from a decade of state capture, that saw politicians run the state for self-gain as opposed to the betterment of the country and its citizens (Shai 2017). The advent of state capture and other scandals have truly demolished the notion that political leaders are selfless public servants, sacrificing themselves for the greater good of society (Martin & Solomon 2016; Shai 2017). This has created a great deal of anxiety and doubt for students regarding the real value of ethics in society and business (Kretzchmar *et al*. 2014; Shai 2017).

Further to this, this study was conducted during the COVID-19 pandemic, that compelled several higher education institutions to operate remotely and increased the use of online learning in 60% of universities (Marinoni, Van't Land & Jensen 2020). Students were required to transition to remote learning and online learning platforms, which presented issues. Anderson (2020) claimed that the challenges faced by higher education institutions are equivalent to having to achieve a ten-year digital learning strategy in a few months. In South Africa, some of the challenges that students encountered included insufficient internet data, unstable network connections, and unconducive home environments, stemming from deep social inequalities (Matarirano *et al*. 2021). It is also claimed that the transition to online curriculum delivery in higher education has changed how students and lecturers relate to educational knowledge, disrupting traditional pedagogics, and the forced transition to online learning driving a paradigm shift in education (Mbhiza 2021). One of the key insights of this study was the incorporation of the impact of the South African context, as well as the impact of confronting challenges related to remote learning regarding students' ethics awareness.

It was, thus, evident, from the literature, that the scholarly and societal notions of values and ethics needed to be understood. Furthermore, ethics theories play an important role in the individual's ethical decision-making. Various ethical decision-making models are available, however, these models are primarily based on the classical- or Western ethics theories and eschew the principles of *Ubuntu*. In South Africa, specifically, the concept of *Ubuntu*, as a moral theory, is relevant and, therefore, ethics education should embrace both Western- and African ethics theories, that can influence students' ethical behaviour and decision-making.

3   RESEARCH METHODOLOGY

The research method was quantitative, employing an online questionnaire (Bryman & Bell 2015) to collect data, in order to test the research questions.

3.1   Participants and background

The sampling frame included first-year accounting students (N=4120) at six South African universities, registered for accounting degrees that are accredited by SAICA. These universities all agreed to participate in the study. The majority of the students aspired to become professional accountants. Only first-year accounting students, enrolled for an undergraduate degree, received an invitation *via* the universities' student portals to complete an online questionnaire.

3.2   Data collection

Data was collected *via* an online questionnaire, immediately following a lecture exercise. The internet links to the questionnaires were posted on the student portals of the participating universities. All identifiers, such as student numbers, were removed from the data prior to its consolidation for statistical analysis. Ethics clearance to conduct the study was obtained from the six universities' research ethics committees.

3.3   Research process

The research comprised two stages, firstly, a lecture exercise and, secondly, an online questionnaire following the lecture exercise. The lecture exercise and online questionnaire were conducted as follows, per university:

Lecture exercise: A set of slides on the research topic was prepared by one of the researchers and circulated to accounting staff for comments and approval. The slides comprised, *inter alia*, the purpose of the research; and an explanation of the values, beliefs, characteristics and behaviours that are most important in guiding students' thoughts and actions, that influence decision-making that could be ethical or unethical, and be applicable to personal, business or professional values. The 51 values and definitions included in the slides and the questionnaire were derived from Sheehan and Schmidt (2015) and reflect values of the current generation of students across most cultures. Thereafter, the slides were distributed to each participating university and lectured to first-year accounting students during two lecture periods (45 minutes each), or *via* an online live lecture, or it was posted on the student portal as pre-recorded slides, at the end of the first semester of the academic year. Students were notified of the dates and times of these ethics lectures, in their course packs or *via* the online platforms.

Online questionnaire: An internet link was posted on the university student portal, inviting students to complete the questionnaire. The questionnaire consisted of three sections. Section one focused on students' biographical data in relation to gender and race, and enquired whether students had accounting as a subject in school, to identify whether there was any correlation between the personal values selected and subjects at school. Section two, consisted of nine questions relating to individual codes of conduct, based on personal values, and students had to indicate which

statement best corresponds to their opinion, on a 7-point Likert scale - ranging from 1 = strongly disagree to 7 = strongly agree - in respect of each statement. In section three, students had to select their top ten "values cards" based on the study by Sheehan and Schmidt (2015), and rank these from one (as the most valuable value) to ten (as the least valuable value), by indicating a number adjacent to each value. Students were requested to verify that no repetition occurred when ranking their values, i.e., duplicating the same ranking to different values.

The exercise provided first-year accounting students with an introduction to the importance of values guiding ethical behaviour and was used as a preface to applying the Giving Voice to Values framework (Gentile 2010). The "Giving Voice to Values" framework focuses on the normative questions of "What is the right thing to do?" and the behavioural question "How do we get the right thing done?" (Mintz 2016:37).

Regarding the ranking of the values, each student had to indicate their preference by ranking their values from 1 to 10. Hence, the response for each value was a number from 1 to 10, or a "missing" value if the value was excluded from the 10 top ranked values. Based on these responses, a ranking score was calculated for each value, per student, as follows: If the value was ranked #1, then a score of 10 was assigned to the value, if ranked #2, a score of 9 was assigned, etc., up to a value ranked #10, which was assigned a score of 1. If there was no rank number given, i.e., the value fell outside the top 10 ranked values, a score of 0 was assigned to the value. This implied that the higher (closer to 10) the score was, the more important the value, and the closer to 0, the less important. Mixed model ANOVA's were conducted with respondents as random effect, and values and demographic variables as fixed effects. The least squares (LS) means from these analyses were used to rank the values. The R packages "lmer" was used to perform the mixed model ANOVA's. The statistical analysis was performed by a statistician from the statistical consultation centre at one of the universities.

4   RESULTS AND DISCUSSION

The descriptive statistics of the six South African universities were analysed and reported as follows. The response rate of the first-year accounting students at the six universities was 1477/4120 = 36%, and the analysis consisted of 12% of University (Uni) 1, 24% of Uni 2, 21% of Uni 3, 5% of Uni 4, 10% of Uni 5 and 28% of Uni 6. Of the 1477 students, 60% were female, 39% male and 1% other. The ethnic groups were categorised as 64% Black, 20% White, 7% Coloured, 6% Indian and 3% Other. 20% of the students who participated in the study did not have accounting as a school subject or grade 12 subject, prior to entering higher education, and 80% of the students had accounting as a grade 12 school subject.

Table 1 indicates the top ten values selected by the students and how these were dispersed and ranked across the six universities and over the entire sample. From the results, "family" was considered as the top value, across each of the universities. Differences were identified in the selection of the top ten values for

the remainder of the value items. While "authenticity" was selected as the second top value item of four universities, Uni 4 and Uni 5 did not select the value as its second top priority. "Authenticity" was defined as "being true to myself and who I am". Remarkably, the value item "integrity", which was defined as "to act in an honest way", was selected as one of the top ten values for five universities, and only selected as number 28 for Uni 4.

As previously discussed, in the literature review, the personal values associated with *Ubuntu* include acceptance, caring, prioritising relationships with people over material things, responsibility, treating people with respect, humanness, compassion, empathy, contributing positively to the community, acceptance, generosity, friendship, working with others and including the ownership of opportunities, being sympathetic, sensitive to the needs of others, and being respectful, considerate, patient and kind. It is interesting to note that some of the top ten values selected by the students included *Ubuntu* values, such as family, caring, integrity, faithfulness, success and purpose. Thus, the students considered these values that are associated with *Ubuntu*, important, and this, therefore, displays the principle of *Ubuntu*.

Table 1: Top ten values selected by students at each of the six universities

Number	Value item	All universities (100%)	Uni 1 (12%)	Uni 2 (24%)	Uni 3 (21%)	Uni 4 (5%)	Uni 5 (10%)	Uni 6 (28%)
1	Family	1	1	1	1	1	1	1
2	Authenticity	2	2	2	2	10	5	2
3	Hardworking	3	4	8	3	9	2	4
4	Integrity	4	3	3	4	28	3	8
5	Balance	5	5	8	11	4	6	6
6	Caring	6	9	8	5	3	6	15
7	Economic security	6	5	4	9	10	17	3
8	Faithfulness	8	7	6	6	6	8	12
9	Purpose	9	12	5	12	5	12	8
10	Successful	9	11	6	15	8	9	5

(Source: Own)

The results of the genders are presented in Table 2. The value item "purpose" was replaced with "justice", when determining the top ten values according to gender. Whilst the value items were similar for the students who selected male and female as gender, the value item "justice" was not included in the top ten values of the female participants. They selected "purpose", instead. "Purpose" was defined as "having meaning and direction in life". The results of those students who selected "other" as gender, was omitted from the table, as only 1% of the sample were presented. The value items, for those students who selected "other", were different than for the rest of the group, and these students selected independence, wealth, knowledge, self-acceptance and spirituality, as part of their top ten values, however, "family" remained the top value.

It appeared that the values of purpose and justice could also be associated with *Ubuntu*. As discussed in the literature review, *Ubuntu* includes values, such as purpose and integrity (which is related to justice) and it, therefore, appeared that both genders reflected on their values from an *Ubuntu* perspective.

Table 2: Top ten values selected by students and how this is reflected for gender

Number	Value item	All (100%)	Female (60%)	Male (39%)
1	Family	1	1	1
2	Economic security	2	7	3
3	Authenticity	3	2	2
4	Justice	4	14	9
5	Hardworking	5	3	4
6	Integrity	6	4	5
7	Caring	7	7	9
8	Faithfulness	7	9	6
9	Successful	7	9	6
10	Balance	10	5	8

(Source: Own)

The top ten value items were dispersed nearly identically amongst the students who did accounting at school and those who did not take accounting as a school subject. A significant difference between the two groups were, however, found in respect of the value item "purpose", that was selected as the third top value for those without accounting as school subject. Based on the results, it did not appear that involvement with accounting as a school subject had a significant impact on the personal values selected by the first-year students. The results are illustrated in Table 3.

Table 3: Top ten values selected by students with accounting as school subject and those without accounting at school

Number	Value item	All students (100%)	No accounting at school (20%)	Accounting at school (80%)
1	Family	1	1	1
2	Authenticity	2	2	2
3	Hardworking	3	4	3
4	Economic security	4	4	5
5	Integrity	4	7	3
6	Balance	6	7	6
7	Faithfulness	6	4	9
8	Purpose	6	3	10
9	Caring	9	7	7
10	Successful	9	7	7

(Source: Own)

Table 4 indicates that, irrespective of the race groups, "family" was selected as the top value item. Based on the results, it appeared that family influenced the moral identity of the first year student group. This was expected, as the students were mainly exposed to their family during their school years, and the values taught by their families. Small differences occurred between race groups. The value item "purpose" fell away and "devout" ("holding to religious faith and beliefs") made an appearance in the top ten values. This could indicate that all race groups followed an *Ubuntu* perspective when reflecting on their personal values, not only black students.

Table 4: Top ten values selected by students and how these are dispersed amongst the different race groups

Number	Value item	All (100%)	Black (64%)	Coloured (7%)	Indian (6%)	White (20%)	Other (3%)
1	Family	1	1	1	1	1	1
2	Authenticity	2	2	2	2	3	3
3	Integrity	3	5	3	3	2	7
4	Balance	4	10	10	4	5	2
5	Hardworking	4	3	5	7	4	5
6	Economic security	6	3	5	5	9	13
7	Devout	7	17	7	7	7	4
8	Faithfulness	8	11	10	9	6	8
9	Successful	9	5	4	10	15	8
10	Caring	10	5	12	15	7	11

(Source: Own)

Students were requested to complete nine questions as part of the value questionnaire. These questions were from the study by Sheenan and Schmidt (2015), that was adapted from the study by Trocchia, Swanson and Orlitzky (2007). For this study, the word "school" was replaced with the word "university", a more accepted word used in respect of higher education institutions in South Africa. The nine questions (Sheenan & Schmidt 2015) were divided into two subscales. The first subscale consisted of three questions, measuring students' understanding of their own values, and the second subscale consisted of six questions, measuring perceptions concerning the importance of factoring personal values into decision-making. A 7-point Likert scale was used, where 1 = "strongly disagree", ranging to 7 = "strongly agree", and students indicated the options that best corresponded to their opinion regarding each of the questions. The responses to the nine questions were evaluated and are presented in Table 5.

The responses to the three questions measuring students' understanding of their own values, indicated that most students were amenable to the notion of factoring their personal values into their decisions concerning university work. Also, students had a good idea of their own values and had developed their own professional codes of conduct. The responses to the remaining six questions measuring students' perceptions concerning the importance of factoring personal values into decision-making indicated that most students were in favour of factoring their personal values into decision-making. Two of these questions, namely "Outcomes are usually more important than values in decisions I make about my university work" and "If managers factored their own personal values into their decisions, chaos would result", indicated that a number of students favoured a neutral position, 18.3% and 21.8%, respectively. This response could be attributed to students not being in the workplace and not acting as managers. Another question, i.e.,"I have a better grasp of what my own personal values are than most people do", also indicated a relatively high neutral of 20.0%, compared to the other questions, that was regarded as indicative of students' uncertainty of their personal

values, as they were first-year students who may develop their confidence and personal values during the remainder of their studies. However, a majority of students (30.9%) indicated that they agreed, and 20.2% strongly agreed. In contrast, the question "My personal

values help guide my decision-making" indicated a 4.1% neutral response, compared to the previous question's 20.0%, with the highest score of 44.1% indicating that students had already determined their personal values to assist them with decision-making.

Table 5: Students' perceptions of own values and factoring into decision-making

Student perceptions	Missing	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Strongly agree
1. Personal_Values	26 (1.8%)	37 (2.5%)	21 (1.4%)	34 (2.3%)	127 (8.6%)	159 (10.8%)	649 (43.9%)	424 (28.7%)
2. Own_Values	12 (0.8%)	34 (2.3%)	16 (1.1%)	14 (0.9%)	63 (4.3%)	169 (11.4%)	596 (40.4%)	573 (38.8%)
3. Professional_Code_of_Conduct	17 (1.2%)	33 (2.2%)	69 (4.7%)	61 (4.1%)	248 (16.8%)	318 (21.5%)	476 (32.2%)	255 (17.3%)
4. University_Work	42 (2.8%)	107 (7.2%)	170 (11.5%)	188 (12.7%)	270 (18.3%)	191 (12.9%)	316 (21.4%)	193 (13.1%)
5. Business_Decisions	30 (2.0%)	58 (3.9%)	58 (3.9%)	53 (3.6%)	205 (13.9%)	223 (15.1%)	486 (32.9%)	364 (24.6%)
6. Grasp_Own_Personal_Values	28 (1.9%)	35 (2.4%)	38 (2.6%)	50 (3.4%)	296 (20.0%)	276 (18.7%)	456 (30.9%)	298 (20.2%)
7. Managers_Own_Values	27 (1.8%)	77 (5.2%)	157 (10.6%)	180 (12.2%)	322 (21.8%)	256 (17.3%)	257 (17.4%)	201 (13.6%)
8. Decision_Making	17 (1.2%)	37 (2.5%)	43 (2.9%)	43 (2.9%)	88 (6.0%)	189 (12.8%)	454 (30.7%)	606 (41.0%)
9. Guide_Decision-_Making	18 (1.2%)	30 (2.0%)	12 (0.8%)	20 (1.4%)	61 (4.1%)	190 (12.9%)	495 (33.5%)	651 (44.1%)

(Source: Own)

5 CONCLUSION, LIMITATIONS, VALUE AND RECOMMENDATIONS

The purpose of the study was to determine accounting students' personal values and this was addressed by the following three research questions:

(1) *Which personal values were important to a first-year accounting course, in order to behave ethically and act professionally?* The main findings indicated the top ten value items, selected by the students, as family, authenticity, hardworking, integrity, balance, caring, economic security, faithfulness, successful and purpose. From the results, "family" was considered the top value, across each of the universities. This was the case, regardless of the gender and race, and whether the students had accounting as a school subject. The findings were consistent with prior literature, indicating that family is an important factor in South Africa that shapes students' lives and guides them in terms of ethical-, as well as unethical decision-making.

(2) *How do personal values apply to first-year accounting students?* It was evident that, from the sample of students, those identifying as female considered "purpose" as important, whilst the students identifying as male considered "justice" as important. The results of the association of race with the value items, and the association between accounting as school subject versus students who had no accounting at school and the value items, were similar, with negligible differences

in the ratings. Of all 51 value items, the results indicated that family, authenticity, hardworking, integrity, balance, caring, economic security, faithfulness, successful and purpose, were the top ten values selected by the students. Students scored highly on values associated with *Ubuntu*, such as family, caring, integrity, faithfulness, success, and purpose. This leads one to conclude that Ubuntu played a vital role in this study and should be considered together with the classical ethics theories in the study of ethics and values.

(3) *How will individual value-based codes of conduct prepare students for the remainder of their studies and the future workplace?* The results further indicated that, although students might not have been confident in their personal values at first-year level, they were already using their values to guide them in decision-making, specifically from an *Ubuntu* perspective. The identification of specific values during the first year of study could be a first step to developing ethics competence, i.e., having the necessary ethics knowledge and -skills to render ethical decisions. Also, researched concerning subsequent study years could guide educators on how to facilitate continuous ethics education during tertiary studies, to further develop ethics competence. Furthermore, practitioners can use the results of these studies to inform continuing professional ethics education.

A limitation of the study is that the study was deployed to first-year accounting students at only six of the

twenty-six South African universities. Moreover, the study was conducted for the first time during the COVID-19 pandemic, when remote learning was necessitated, and this may have excluded students lacking internet data, internet connectivity or computer access, during the time the research data was collected. The values selected by the students may have been influenced by their experiences during the said pandemic. Another limitation is that, while this study provides students with an opportunity to understand their moral sensitivity (identifying an ethics issue), moral judgement (deciding between right and wrong) and moral identities (applying certain beliefs and attitudes), and develop their ethical reasoning skills, it does not enhance their ability to assume responsibility for ethical problems or to act ethically when confronted with adversity (moral motivation and moral action).

This study provides insights and evidence concerning the ethical behaviour of accounting students. Insights into the personal values of students can assist ethics educators in relating these values to the business- and professional values addressed in accounting education. Applying an action-oriented teaching approach (and not only transferring ethics theory), such as the teaching method used in this study, assisted students to "give a voice to their values".

Future research recommendations include collaborating with the remainder of the South African universities, to determine whether personal values differ amongst the universities. The study can also be repeated over progressive years of study, to identify whether these values change over time, as students progress towards graduation. The study can also be repeated when the impact of remote learning has subsided and students experience less limitations relating to their internet connectivity and computer access.

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