A longitudinal study of accounting students’ ethical judgement making ability

Abstract

This paper reports the effect of a moral education programme on the ethical judgement making ability of university students. The programme comprises two forms of intervention: a dedicated ethics course and subsequent practical training. A total of 113 accounting students from six Malaysian universities participated in a longitudinal study including three points of data collection, prior to an ethics course, after an ethics course, and following six-months’ practical training. James Rest’s short version of the Defining Issues Test (DIT) instrument (Rest, 1986, Moral development: Advances in research and theory, Praeger, NY) was employed and P-scores calculated at each data collection point. General Linear Model Repeated Measure analysis was employed to examine the within-subjects effect of the accounting programme on ethical judgement making ability. The findings highlight that the accounting programme is able to elevate levels of ethical judgement making ability and that practical training contributed significantly to the observed improvement. Results of this study appear to indicate that socialisation and interaction with the work environment are significant determinants of improvements in principled reasoning processes.