

Gender Influence On The Ethics Of Nigerian Accounting Professionals

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Abstract

One of the most complex problems facing the accounting profession today is the issue of ethics in financial practice. Ethical decision making has been observed to be influenced by various individual and situational factors amongst which is gender. Nigeria has had its fair share of reported financial irregularities and breaches of ethical and professional accounting function thus, a need to examine what influences ethical sensitivity and judgement in Nigerian accountants. This study sought to examine ethical attitudes among Nigerian accountants to determine if a significant relationship with gender exists. The study also explored the structural approach theory to determine if gender difference in ethical perception was eroded by years of work experience. Eight hundred and four (804) accountants were surveyed to obtain their responses to scenarios which presented an accounting ethics dilemma. The data was analysed using chi-square statistic and a regression analysis. Covariance analysis was also used to investigate the likelihood of work experience moderating the ethical perception between male and female accountants at a 95% confidence interval. The results revealed that relative to male accountants, female accountants were significantly less likely to be unethical and the gender difference in ethical perception was not moderated by years of work experience. The study found no support for the structural approach theory and concludes that ethical perception in Nigerian accountants was significantly influenced by gender.

Keywords: Accounting, Ethics, Gender, Structural- Approach, Professional

1.0 INTRODUCTION

A widely debated topic in the global business community which assumed increased importance in the last two decades is the issue of ethics. Public interest especially in the ethics of accounting professionals became heightened following the Enron and other US corporate frauds debacle and the role which the accountants were thought to have played in the saga (Duarte, 2008). In Nigeria, the media is rife with the repeated instances of unethical practices at government level and also at the private level, providing evidence to the fact that the problem of corruption has escalated to staggering proportions. For instance, the failings of several banking institutions, the Cadbury scandal, the Halliburton saga, the pension scam, the African Petroleum and oil subsidy fraud are just a few of the pointers to the various expositions of corrupt and illegal practices in Nigeria in recent years. The huge reliance on the accounting function for financial considerations and business decisions highlights the importance of ethics as a fundamental principle required to ensure public trust in the duties which accountants perform. In view of the reliance placed on the

work of accountants, a high standard of ethical behaviour is expected of those engaged in the profession. Ethics deals with the ability to distinguish right from wrong and to make good decisions when faced with ethical dilemmas. Several researchers posit that the ethical decision making process is moderated by personal and situational factors among which is gender (Arnold, Bernadi, Neidermeyer & Schmee, 2007; Keller, Smith & Smith, 2007; Kracher, Chatteerjee & Lundquist, 2002; McGee, 2012; Morris, 2001; Peterson, Rhoads & Vaught, 2001; Robertson, Crittenden, Brady & Hoffman, 2002). Attempts have therefore been made to investigate these factors so as to determine if they can help in explaining and predicting the ethical decision making process. Of the personal factors which have been thought to influence ethical decision making process gender is the most researched (Miller, 2008) but, despite the enormous amount of research on the link between gender and ethics, findings have produced mixed results and there is no consensus amongst researchers on which gender is more ethical. Some studies have found women to be more ethical than males (Kennedy & Kray, 2013; Liu & Chen, 2012; Valentine, Godkin & Rittenburg, 2008) while other studies have found males to be more ethical than females (Bossuyt & Van Kenhove, 2016) or found no significant differences in the ethical orientation between the two gender groups. This unresolved situation has therefore continued to fuel the research on gender influence on ethics.

Gilligan (1982) and Ones & Viswesvaran (1998) are some of the early researchers that support the notion that females may be more ethical than males because of the apparent difference in the moral orientations between males and females which stems from childhood social contexts resulting in females taking stronger stances on ethical behaviour. In the business world, the gender issue is increasingly becoming important due to the upsurge in the participation of women in professional practice and business leadership positions (Glover, Bumpus, Sharp & Munchus, 2002). This has generated a lot of research interest in relation to the impact of women in professional practice and the management of business. Emerson, Conroy and Stanley (2007), reported that women were the whistle blowers in two of the greatest financial frauds which seriously dented the image of the accounting profession in modern history -Sherron Watkins was the whistle blower in the Enron saga and Cynthia Cooper reported on the WorldCom fraud. Such incidences provide support for the proposition that gender does have an influence on ethical sensitivity and that females may be more ethical than males. In the context of the accounting profession where numerous opportunities exist to facilitate fraudulent acts and where there is a huge requirement for integrity and ethical behaviour, the inference that can be drawn is that, the way in which an accountant engages with an ethical dilemma may or may not be influenced by gender. This assertion however requires in-depth research especially from the perspective of accounting practice due to the mixed findings from studies that have been conducted on the gender – ethics relationship.

In Nigeria, the bulk of the studies on accounting ethics have concentrated on the role of accountants in unethical practices, the impact of the professional body's code of conduct, the impact of ethics on financial reporting practices and ethics and corporate governance (Adeyemi, 2004; Aguolu, 2006; Bakre, 2007; Dabor & Adeyemi, 2009; Ogbonna, 2010; Ogbonnam & Appah, 2011; Oladoyin, Elumilade & Asaolu, 2005). Ajibolade (2008) and Ajibolade, Ogunleye and Omorogbe (2014) only examined the ethical perception of accounting students and the effects of gender on the perception of ethical business behaviour among business managers. The

influence of gender on the ethical attitudes of accountants is yet to be empirically tested and recognized, hence this study.

This study is also necessary because some researchers have attributed the differences in findings to differences in the nature of ethical issue being examined as well as differences in methodology and surrounding context (Kennedy, Kray & Ku, 2017; McGee, 2012). The aim of this study therefore, is to fill the knowledge gap in literature on the relationship between Nigerian accountants' ethical practices and the demographic factor of gender. The study also aims to extend findings on gender studies by examining the interactive effect of work experience on gender and ethical perception. Evidence provided will be useful in understanding the differences in the ethical decision making processes between male and female accountants in Nigeria. To achieve this objective the study addresses two major research questions as follows: what role does gender play in determining the ethical perception of accountants in Nigeria, and how does work experience affect the ethical perception of male and female accountants in Nigeria.

This paper is structured as follows; the next section presents a review of studies on ethics as well as the theories developed to support the influence of gender on ethical decision making processes. The third section presents the research methodology as well as the hypothesis developed for the study. The analysis of data collected and results are presented in the fourth section while section five contains the discussion and implications of the study.

2.0 LITERATURE REVIEW

2.1 The Construct of Ethics

Carrol (2004) states that ethics is concerned with what is deemed acceptable or unacceptable, good or bad, fair or unfair, just or unjust, right or wrong actions in a field of human activity or in the realm of business action and decision making. Ethical behaviour is considered as one of the essential personal skills that accountants must possess because professional and ethical accounting conduct is not possible without personal ethics. Hubbard (2007) views ethical behaviour as that which seeks the best level of survival or the greatest benefits to the greatest number of dynamics and, unethical behaviour as that which offers the poorest solution and brings the greatest harm to the most number of dynamics.

Scholars have tried to provide an understanding of how different variables affect ethical judgements and consequently behaviour and, there is a general consensus amongst scholars and various regulatory institutions that ethical behaviour may reflect situational and individual attributes which may influence ethical judgements and different characteristics such as personal traits, reasoning, perceptions, awareness and learning, and the way that these characteristics inter-relate with different social, structural, educational and organizational factors can affect and determine the actions that are taken in situations that present an ethical dilemma (Douglas, Davidson and Schwartz, 2001; Karnes, Sterner, Welker and Wu, 1990; Kulik, O'Fallon and Salimath, 2008; Reiter, 1996; Rest, 1983; Sims and Brinkman, 2005; Trevino, 1992).

2.2 Carrol Gilligan's Theory of Care (1977, 1982)

The notion of a gender difference in ethical decision making was first put forth by Carrol Gilligan in 1977 in her theory of care. Gilligan's "theory of care" was developed as a critique of Kohlberg's multi-stage theory of moral development which proposed that people progressed in moral reasoning through a series of stages and he classified the process of moral developments into six stages at three levels of development. Gilligan argued that, Kohlberg's theory was flawed because only males were used in his studies. She emphasized that there are gender differences in moral development in individuals which can be associated with two distinct orientations; the morality of care and the morality of justice. She suggested that a "morality of care" can serve in the place of the "morality of justice" and "morality of rights" espoused by Kohlberg. In her view, the morality of caring and responsibility is premised on nonviolence while the morality of justice and rights is based on equality. This orientation of care is presumed to emerge to a greater degree in girls because of the early connection in identity formation with their mothers (Nucci, 2008) which causes them to approach ethical issues with a reasoning of empathy and identification with the negative consequences of an action on others. This is opposed to a perspective that believes that males consider moral issues from the viewpoint of justice based on the concept of rights, obligations, fairness and impartiality. Thus, the perceived difference in moral perception between males and females could be based on this difference in gender moral development.

The implication of this proposition in business practice is that, females may have the ability among men to have an encompassing view of a situation which considers the impact of actions on all stakeholders and which prioritizes welfare above self-interest. One of the expectations from this feminine trait is the ability to adopt a holistic approach to considering issues and concern for the public. This is a very crucial attribute that may result in a sharp difference in reasoning and which can consequently affect judgements in tackling ethical dilemmas.

2.3 The Gender Socialization Theory

The perspective in support of females being more ethical than males has also been summed up by the "gender socialization theory". The gender socialization approach supports gender differences in ethical judgements based on the explanation that there is a difference in behaviour between males and females in competitive situations and also in the way that they approach their jobs. Men were noted to be more concerned with the issues of money, power, advancement and preference for wealth accumulation; while women tended to emphasize harmonious relationships and helping people (Stanga & Turpen, 1991). Masculinity is believed to be characterized with aggressive behaviour, high value for material acquirement, money and assertiveness while feminism is believed to be characterized with passive goal behaviour, high value for social relevance, high standard and quality of life and great concern for welfare of others in the society (Ogbonna, 2010). All these attributes are expected to have a significant impact on the way that males and females approach ethical dilemmas.

2.4 Empirical Review of Gender Studies on Ethics

Several researchers have examined the effects of gender on ethical behaviour but the results of these studies have produced mixed findings just like other demographic studies on ethics (Dawson, 1997; Deshpande, 1997; Schminke, Ambrose & Miles, 2003), although a greater number of the studies support the proposition that females may be more ethical than males (Albaum & Peterson, 2006; Arlow, 1991; Becker & Ulstad, 2007; Beltramini, Robert & George, 1984; Borkowski & Ugras, 1992; David, Kantor & Greenberg, 1994; Gochhayat, 2016; Kennedy & Kray, 2013; Liu & Chen, 2012; Loo, 2003; Mason & Mudrack, 1996; Roxas & Stoneback, 2004; Valentine, Godkin & Rittenburg, 2008; Venezia, 2008).

Velasquez (2012) explain that women tended to focus more on caring and are thus more ethical than men. Kennedy and Kray (2014) also found that females were more ethical than men and concluded that the difference in ethical inclination exists because females were less ready to compromise on ethics in pursuit of money, success at work and social status. Dawson (1997) and Hoffman (1998) found women to be more ethical in relation to professional salesmanship and in relation to the promotion and selling of usage products. Among accounting professionals, the study by Arial, Abdolmohammadi and Smith (2012) revealed that the moral development of female accountants was significantly higher than their male counterparts. Also the study by Davidson, Douglas and Schwartz (2000) found that female accountants rated higher on ethical judgements than male accountants.

Studies that do not support the existence of a gender effect on ethical behaviour include Kidwell, Robert and Art (1987), Rest (1994), McNichols and Zimmerer (1985) and Tsalikis and Ortiz-Bonafina (1990). Other studies that found that the ethical perspectives of males was better, or that the ethical attitudes of males and females became similar with work experience include studies by Bossuyt and Van Kenhove (2016) and also Douglas and Schwartz (2000) who found that although female accountants rated higher on ethical judgements than male accountants, the differences in ethical decisions decreased with work experience. Findings from the research by Franke, Crown and Spake (1997) also lend credence to the assertion that although women are more likely than men to perceive some business practices as unethical, the gender difference declined as work experience increased. The explanation for this equivalent effect of work experience on ethical conduct is hinged on the “Structural approach theory” which is the opposing school of thought to the “gender socialization theory”.

2.5 The Structural approach Theory

This theory suggests that although men and women may initially approach their jobs with different socialization perspectives and values, these differences disappear as they adjust to their occupational role leading to similarities in their behaviour in the work environment (Betz, O’Connel & Shepard, 1989). McNichols and Zimmerer (1985) also support this argument and base it on the possible effect of business managers training which they opine erodes the welfarist and caring instinct of women; and the entrenchment in the work place which leads to the exhibition of the same occupational attributes as men. Other studies that support the structural approach theory includes the study by Khalid, Syed and Khalid (2011) which showed that mature females tended to be more unethical in their reasoning than males and the study by

Kennedy, Kray and Ku (2017) who found that though there are gender differences in moral identity, ethical behaviour will depend on structural forces at play in each particular situation.

In Nigeria, the study by Ajibolade et. al. (2014) which examined the ethical perception of male and female business managers revealed a generally low perception of ethical issues among both groups with no significant difference in their perceptions and their study provided support for the structural theory explanation of gender effect; that as women become more entrenched in the work place, they will exhibit the same priorities on a wide range of occupational attributes as men.

3.0 METHODOLOGY

3.1 Research Hypotheses

This study is an explanatory research that aims to understand the phenomena of ethical decision making and ethical behaviour in accounting practice as well as the impact of work experience on ethical judgements. To achieve the objective of the study, two hypotheses have been formulated;

H₀₁: there is no significant difference in the level of ethical perception between male and female accountants in Nigeria;

H₀₂: work experience has no significant impact on the level of ethical perception between male and female accountants in Nigeria.

3.2 Research Design and Instrument

For this study the survey research design was adopted. The survey design is a method appropriate to be used for the quantitative analysis of data which is required to depict associations between variables in a sample (Gable, 1994). The survey method is considered superior as a field method because it may contribute to greater confidence in the generalization of results since it seeks to discover common relationships across subjects of study (Jick, 1983; Gable, 1994). The population of the study consists of accounting practitioners who have either, a professional accounting qualification or who possess a minimum of a University Degree or Higher National Diploma in the discipline of accounting from a recognized institution in Nigeria or abroad. There is no database of the subjects in the population therefore, the population is considered as infinite. The sample for this study was derived from the sample of a larger study that studied 17 dimensions of possible influence on ethical perception. Sample size sought to achieve a minimum number of 30 subjects per dimension and allowing for invalid or non-response, the study chose 40 subjects per category of dimension thus, eight hundred and fifty (850) accountants were sampled for the study and the survey instrument used to collect the data for this study was a questionnaire.

3.3 Test of Validity and Reliability

To ensure the content validity of the questionnaire used for the study a pilot study of six accountants made up of three doctoral accounting students and three professionally qualified accountants in practice were consulted to scrutinize the items in the questionnaire in relation to its ability to achieve the stated objectives as well as to determine if any ambiguities existed in the

questions. The pilot test helped to determine the comprehensibility, logicity and suitability of the questionnaire for the respondents which led to a modification of the questionnaire in terms of the number and length of the scenarios. To ensure objectivity and reliability the techniques to measure the concept and all research processes were properly documented. Also the adoption of a previously used instrument allowed for a more meaningful comparison. The study adopted the scenario method of measurement which is a widely accepted measure of ethical perception (Hunt & Vitell, 1986; Rest, 1982; Svanberg, 2012; Thorne, 2000). To explore the value system of respondents in a test, Fritzsche and Becker (1982) argued that, the use of scenarios will elicit a higher quality of data than simple questions for ethics research because it allows for an injection of greater amount of background and details into questionable ethical issues. Twelve scenarios were chosen for this study which considered ethical issues situated within an accounting context. The scenarios depicted situations which were familiar to the Nigerian business environment and which were comprehensive enough for anyone with a sufficient technical background in accounting to understand. Respondents were required to evaluate the scenarios from an ethical perspective and to exercise their judgement by rating the decision they would take in the scenario on a scale. Following the work of Svanberg (2012), the response format for all the scales consisted of a 5-point Likert scale type response ranging from “not unethical” on a scale of 1 to “very unethical” on a scale of 5.

To ensure reliability a Cronbach’s Alpha estimate of internal consistency of the 12 measures of ethical perception was calculated as a test of reliability. A Cronbach’s Alpha test with a relatively high co-efficient will be indicative of a high degree of intensity and direction of the relationship which suggests that the scale items belong to the same domain of content (Drost, 2011). The Cronbach’s Alpha co-efficient of the questionnaire items was 0.864. This indicates a high reliability of the questionnaire in measuring ethical perception.

Table 3: Reliability Test of Measures of Ethical Perception

Cronbach's Alpha	No of Items
0.864	12

A possible limitation of the questionnaire is the danger of the social desirability bias where respondents give an answer that they perceive as being good or desirable rather than the correct/accurate answer (Zikmund, 2003). To promote candid participation, the respondents were not required to provide their names or information about their place of work and respondents were also assured that their responses will be used strictly for the purpose of research. A Chi Square statistic was used to determine if a significant difference existed between the level of ethical perception between male and female accountants. The Chi Square statistic is appropriate to measure if the observed data fits the expected distribution of data, to determine if the variables of gender and ethical perception are independent or not.

4.0 DATA ANALYSIS

4.1: Distribution of Questionnaire

Eight hundred and fifty copies of the questionnaire were distributed in a wait and collect back method giving a 100% response rate. Only 804 out of the 850 copies of the questionnaire distributed were useable, 46 copies of the questionnaire were rejected due to incomplete or double ticking of the responses. An analysis of the distribution of the respondents according to demography and work experience is presented in Tables 2.

Table 2: Distribution of the Accountants used for the study

Characteristics	Frequency N=804	Percentage
Sex		
Male	443	55.1
Female	361	44.9
Work Experience		
1-5	195	24.3
6-10	271	33.7
11-15	175	21.8
16-20	71	8.8
21-25	46	5.7
Above 25	46	5.7

4.2 Descriptive Analysis of Respondents

An analysis of the ethical score of the respondents by gender showed that the female accountants had a higher mean ethical score at 3.58 relative to the male accountants with a mean score of 3.30 (See Table 3). The ethical score by gender across the various years of work experience also shows that for work years 20 years and below, female had a significantly higher ethical score than their male counterparts but this trend was discontinued for work years above 20 years (See Table 4)

Table 3: Descriptive Statistics of Ethical Perception of Respondents by Gender

Gender	N	Range	Minimum	Maximum	Mean	Std. Error	Std. Deviation	Variance
Male	443	3.50	1.50	5.00	3.30	0.03	0.73	0.53
Female	361	3.50	1.50	5.00	3.58	0.04	0.73	0.53

Table 4: Descriptive Statistics of Ethical Perception of Respondents by Gender and Work Experience

Work experience	Female		Male		Total	
	N	Mean±SD	N	Mean±SD	N	Mean±SD
1-5	76	3.68±0.73	119	3.40±0.62	195	3.51±0.68
6-10	157	3.53±0.73	114	3.21±0.77	271	3.40±0.76
11-15	77	3.62±0.81	98	3.24±0.73	175	3.41±0.79
16-20	30	3.76±0.54	41	3.18±0.86	71	3.43±0.79
21-25	10	3.05±0.74	36	3.36±0.71	46	3.29±0.72
Above 25	11	3.39±0.30	35	3.48±0.73	46	3.46±0.65
Total	361	3.58±0.73	443	3.30±0.73	804	3.43±0.74

4.3 Test of Hypotheses I

In order to achieve the objective of determining if the level of ethical perception among Nigerian accountants was significantly affected by gender, a cut-off point of mean ethical score was set at 2.5 which is the median score on the measurement scale of 5.0. Respondents having an ethical score lower than 2.5 were categorized as having a low ethical perception while those who had a mean ethical score of 2.5 and above were categorized as having a high ethical perception. The percentage of accountants categorized as having low ethical perception among female accountants was 8.3% and among males it was 16.5%. To test the hypothesis of a significant relationship between the variables of gender and level of ethical perception the Chi-square test was used to calculate the p – value which was 0.001. This indicates that the null hypothesis should be rejected and the alternate hypotheses that there exist a significant relationship between gender and the level of ethical perception among Nigerian accountants should be accepted (See Table 5).

Table 5: Chi Square Statistic of the Relationship between Gender and Level of Ethical Perception

Gender	Low	High	χ^2	df	P
Male	73(16.5)	370(83.5)	11.882	1	0.001
Female	30(8.3)	331(91.7)			

To further illuminate on the inter-relatedness between the demographic variable of gender and ethical perception among accountants in Nigeria, a Logistics Regression Model was used to

analyse the ethical score of the respondents. Table 6 below shows the result of the binary logistic regression of the likelihood of low ethical perception of the respondents at 95% Confidence Interval (C.I). As shown in Table 6, relative to male respondents (reference category), female respondents were significantly less likely to be unethical (OR = 0.49; $p < 0.05$; C.I = 0.30 – 0.83).

Table 6: Regression Analysis of Gender as a Predictor of Accountants' Ethical Perception

Sex	B	S.E.	Adjusted OR (95% Confidence Interval)	P
Male ^{RC}				
Female	-0.706	0.263	0.49** (0.30 - 0.83)	0.007

4.4 Test of Hypotheses 2

To achieve the second objective of determining if years of work experience significantly impacted on the ethical perception between males and female accountants in Nigeria, an analysis of covariance to show the interactive relationship between work experience and gender was carried out. The results showed that there is no significant interaction effect of gender and work experience on the ethical perception of accountants in the study (See Table 7). This means that the covariate of work experience cannot significantly be used to predict ethical perceptions between male and female accountants in Nigeria.

Table 7: Analysis of Covariance of the Interactive Effect of Gender and Work Experience

Tests of Between-Subjects Effects						
Source	Type III Sum (F=2.198, p=0.053)of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	24.928 ^a	11	2.266	4.297	.000	.056
Intercept	4584.629	1	4584.629	8694.079	.000	.917
Gender	3.495	1	3.495	6.628	.010	.008
Work experience	4.866	5	.973	1.846	.102	.012
gender1 * work experience	5.796	5	1.159	2.198	.053	.014
Error	417.644	792	.527			
Total	9881.188	804				
Corrected Total	442.571	803				

a. R Squared = .056 (Adjusted R Squared = .043)

The results of the analysis above further shows that gender has a significant effect on ethical perception of the respondents (F=6.628, $p = 0.010$). On the other hand work experience has no significant effect on ethical perception (F=1.846, $p = 0.102$) which implies that the level of ethical perception across various work experiences does not vary significantly.

5.0 Discussion and Implication

The findings of this study confirm the results of many studies which support the existence of a gender effect on ethical behaviour. In this study, significant gender differences were found in favour of females having a higher level of ethical perception than males. The findings of the

study which shows higher ethical scores among females provides support for the theory first put forth by Gilligan (1977) that women were socialized to be more ethical than men. The result also provides justification for theories which uphold a higher level of aggressiveness among males than females which has been suggested as a possible reason for lower ethical conduct by males. This positive ethical finding towards females is the basis for the position taken by Arlow, 1991, Dawson (1997) and Radtke (2008) who proposed that by employing more female accountants the ethical problems in the profession will be reduced. No support was found for the structural approach theory that proposed that work experience would moderate the effect of gender on ethical perception. The mean ethical scores of females consistently rated higher than the mean scores of males at years of work experience up to 20 years but, only at above 20 years work experience did female accountants rate lower than males. Overall the interaction term was not statistically significant at a p-value = 0.053 which means that there is not enough evidence to conclude that work experience significantly impacts on ethical perception between male and female accountants in Nigeria. This finding is interpreted with caution because of the small sample size at the higher years of work experience. The small sample size at the higher work years relative to the large sample at lower work years may not be enough to resolve what may nonetheless be a real difference in ethical perception between males and females due to work experience. There is therefore a need for further studies to clarify the relationship and effect of work experience on gender differences in ethics.

The findings of this study which showed that female accountants are more ethical than male accountants is at variance with the earlier study by Ajibolade et. al. (2014) that found no significant difference in ethical perception between male and female managers in Nigeria. This variance follows the established pattern of mixed findings in research on gender and ethics. Nevertheless, the results may have implications for the composition of leadership positions for professional functions within the accounting profession in Nigeria. The study calls for gender diversity in leadership through a deliberate gender inclusive strategy which may be useful in achieving consistency in ethical behaviour among business executives and especially among accounting professionals.

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