

**INTEGRATION OF ISLAMIC VALUES IN ACCOUNTING EDUCATION:  
ACCOUNTING ACADEMICIAN PERSPECTIVES**

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**ABSTRACT**

The demand for accounting graduates to fulfill the corporate needs is increasing from day to day. Education is a platform to prepare them to face challenging roles of the profession. It is believe that most accounting corporate scandals and crisis occurred due to lack of ethical values exercised by accounting talents in carrying their duties and responsibilities. This is crucial to ensure that the entity is continuously operating within the bounds of the Islamic Syariah while delivering on its socio-economic and religious objectives to the Muslim users and society at large. Therefore, this study discusses the findings of related literatures on ethical values in accounting education particularly from Islamic perspectives. Two scholars from accounting education, a local accreditation agency (A.A) and a local accounting institution (A.I) were interviewed to get feedbacks on rationalizing the integration of Islamic values in accounting education particularly for Malaysian accounting education systems. At the end of the study, a model will be proposed as a guide to holistic accounting curriculum particularly for accounting ethics course. It is hope that harmonization of accounting education through integration of Islamic values into the accounting education system, could enlighten the ethical conduct of these professional accounting talents while better serving the community.

**Keywords:** Ethics, Islamic values, accounting education, accounting talents.

## **1.0 INTRODUCTION**

### **1.1 An Overview**

The issues of ethics, governance and accountability are emerging issues in many businesses. The collapse of giant corporate businesses almost all over the world is claimed as a result of unethical, misconduct of professionals and misappropriation in reporting. It happens to Enron, Transmiles, PKFZ, Sime Darby, MAS due to unethical behaviour of accounting professionals. As claimed by many researchers, the fraudulent activities in accounting field indicate the failure of accounting education as the beginning stage of the practices. It is perceived that those happened due to deficiency of moral values inserted in the education level. Accounting education seeks for moral values to generate ethical accountants as part of society (Yunanda & Majid, 2011).

Institutions of higher learning are important players in producing professional talents in various fields in the economies. The graduates in accountancy or other relevant courses are the input into accountancy talents required by the industries. Therefore, the role of accounting education has risen in importance as a means to inculcate good behaviour among accountants to complement the regulatory measure (Salleh & Ahmad, 2012). Ethics in accounting education need to start with values, not codes of professional conduct and on responsibilities, not the rules (Rahman, 2003).

Currently, education and professional bodies including the government has taken various efforts to improve the ethical behaviour of accounting talents locally and internationally. This shows that ethical issues in corporate accounting and global business need an urgent attention either from accounting regulatory bodies or the education regulators. This study's intention is to explore ways how to improve the ethical and moral values of accounting talents beginning at the tertiary level of education to prepare themselves to serve the society as a responsibility here and hereafter.

The objectives of the study are to:

1. Find out the importance of integrating Islamic values to accounting education from the scholar in accounting education perspectives.

2. Identify the importance of integrating Islamic values to accounting education from the accounting institution and accreditation agency perspectives.

## **1.2 Education and Curriculum.**

Education is continuous effort in teaching, coaching, educating, instilling ethics, developing thinking potential and building skills of a student in a specified period of time, using related curriculum, which is integrated education (which comprise of cognitive , skills in the related field, religious and spiritual) was introduced to nurture the dignity of human being as an outcome of harmonized individuals.

According to Hasan (undated), curriculum is the ‘queen’ of education because it determines the ways how education processes should take place. Curriculum has four main aspects, firstly, the objectives (what kind of individual you want to produce from the curriculum); secondly, the contents (data, information, activities and experience which forming the curriculum); thirdly, the methodology (teaching methods and how teachers drive the students to fulfil the curriculum); and lastly, the evaluation (the methods used to measure and evaluate the curriculum through mid-test and final examination).

Sidek (2006), in his book “Pendidikan Rabbani” mentioned that there are five important components in developing a holistic curriculum; 1. Basic values, ethics and religious; 2. Proficiency in multi-languages; 3. Humanity knowledge like philosophy, history, business, geography, sociology, psychology and anthropology; 4. Technology and science related to knowledge; 5. Technical and vocational aspects.

## **1.3 Educational Efforts to Strengthen Ethical Values of Accounting Graduates**

The release of The Malaysian Education Blueprint 2013 by Ministry of Education Malaysia, shows that Malaysia is serious to improve the quality of graduates especially accountancy talents produced by institutes of higher education. It is expected that every student having knowledge, technical and leadership skills, bilingual proficiency, ethics, spirituality and international identity. In line with that, a new released of Malaysian Education Blueprint 2015 - 2025 (Higher Education) also

highlight ethics and spirituality as one of graduates attributes in order to balance the *akhlaq* (ethics) and *ilmu* (knowledge). The student is expected to have ethically and morally upright, spiritually grounded, compassionate and caring, appreciates sustainable development and healthy lifestyle (Ministry of Education, 2015).

Looking back on similar efforts, Malaysian Institute of Accountants (MIA) has established several collaborative efforts with the Ministry of Education formerly known as Ministry of Higher Education (MOHE), to ensure the quality of professional accounting education is maintained in institutions of higher education. Under Hala Tuju 3, MIA and MOHE are collaborating on ongoing monitoring and enforcement of the quality of accounting education in Malaysia. Hala Tuju 3, is the dedicated initiative to improve the quality of accountancy talent produced by institutes of higher education. Its aim was essentially to produce technically competent, ethical and well-rounded graduates, including accountancy graduates. Essentially Hala Tuju 3 had six objectives: improving unsatisfactory soft skills, communication, critical thinking, and application of knowledge, ethics and competitiveness (Gomes, 2013).

#### **1.4 Industrial Efforts on Ethics Education**

Both education and industrial sectors put a special attention on ethical issues. For instance, International Federation of Accountants previously known as International Accounting Education Standards Board (IAESB) has taken serious efforts in improving education landscape to their profession members in 2006. They have issued an Information Paper on “Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs” which prescribes the professional values, ethics and attitudes that professional accountants should acquire during the education program leading to member of an IFAC member body. There are few team research projects were conducted on identifying existing ethics education policies of IFAC member bodies, identifying issues relating to ethics education and semi structures interviews and focus group discussion with stakeholders (IFAC, 2006).

Based on the findings, member bodies and other individuals expressed a strong consensus relating to the importance of ethics education and agree the continuing

nature of ethics education as life-long learning. Ethics education is also seen to be important as a means to respond to the public calls for greater ethics awareness.

The Committee to Strengthen the Accountancy Profession (CSAP), is the country action plan to address issues raised in the Report on the Observance of Standards and Codes in Accounting and Auditing (ROSC AA) released by the World Bank in 2012. For them, it is an opportune juncture to identify ways to further strengthen the accountancy profession in Malaysia and enhance the contribution of the accountancy profession in nation building, given the changing economic landscape and the need for Malaysia to remain competitive as a nation (CSAP, 2014).

### **1.5 Islamic Values vs Ethical Values**

Values are a measure of people's standards to judge whether a particular item, action or words is good, helpful, harmful or reprehensible. Understanding of the value in Islam is not based on a valuation of reason alone or appreciation of cultural variation alone, rather a reflection of the human need to be guided by reasonable arguments derived from the Qur'an and al Sunnah (Shuhairimi, 2009).

In Islam ethics is being defined as *akhlaq* (plural of *khuluq*) which means character, nature, and dispositions. The word *akhlaq* has a very closed relationship with the word *khaliq* (the creator) and *makhluq* (the creature). Therefore, *akhlaq* assumes a good relationship between *khaliq* and *makhluq*, and between *makhluq* and *makhluq* themselves. *Akhlaq* from al Ghazali's point of view is rooted in the soul and manifested through man actions. Good soul will produce right action and vice versa. Al Ghazali defined Islamic ethics or *ilm al-akhlaq* as the way to acquire the well-being of the soul and to guide it against the vices (Fatimah, 2014).

The scope of Islamic ethics is numerous, far reaching and comprehensive because Islamic ethics deals with the relationship between man and God, man and his fellowmen, men and other creatures of the universe, and man with his innermost self. Islamic ethics on the whole deals with the study of man's soul or man inward dimension, man's outward dimension, his characters, actions and responsibilities, promoting virtues, protecting from vices, and purification of man's soul, and the concept of happiness and misery. The characteristics of Islamic ethics distinguish

itself from others which gave it universal appeal in all ages and environment and under all circumstances.

## **1.6 Accounting Discipline and Islamic Perspectives**

Islamic accounting and business system have their own identity. The accountability aspect is very crucial; it is not only to the employer but to the God who is the real owner of the world and universe (Mervyn, 2001). Basically, the development of accounting discipline in Islam should be based on the provisions of Islamic law along with other necessary principles that comply with Shariah. Certain Islamic principles such as interest free, zakat and specific business method (Gambling & Karim, 1986) have direct impact on accounting policy and principles. To be specific, Maliah (2005) proposes that in order to understand how Islam influences managerial accounting, one need to appreciate the Islamic concepts of accountability and responsibility.

## **1.7 Ethics and Accounting Education**

The accounting scandals in the early 2000s have had an overwhelming effect on the reputation of the accounting profession. The public perceives the scandals as a lack of ethics in the profession. The main focus of these demises was pointed to the accounting education as the factor contributing to the issues (Rusell & Smith, 2003).

Due to the scandals, there have been many professional bodies took actions to incorporate ethics education in accounting professional certification. For instance, the American Institute of Certified Public Accountants (AICPA), the American Accounting Association (AAA), the Accounting Education Change Commission (AECC), and the National Commission on Fraudulent Financial Reporting (NCFRR) have all called for increased ethics coverage in the classroom. Yet, even subsequent to the accounting scandals in the early 2000s, meaningful changes have not been made to incorporate ethics into the accounting curriculum (Blanthorne, Fisher & Kovar, 2007).

However, there are many accountancy programs have continued to struggle with how to effectively include ethics into their curriculum. The effectiveness and efficiency are variant due to a few factors such as quantity of time devoted on teaching ethics in accounting program (Madison & Smith, 2006; William & Elson, 2010), the inclusion of ethics syllabus in accounting program whether ethics as a stand-alone course,

integration with other accounting-based courses or combination of both (Madison, 2001; Blanthorne et al., 2007; Klimek & Wenell, 2011) and the person(s) who teach(es) ethics course for accounting students (William & Elson, 2010).

Regardless of the above differences, a university ethics in accounting education appears to have a beneficial effect on deliberative reasoning. This is an important finding since deliberative reasoning describes the level of ethical consideration applied to resolving issues, as opposed to cognitive moral capability and prescriptive reasoning that describe the ethical consideration that an individual is capable of (Thomas, 2012). The result suggest the positive impact of a university education on ethical decision making and decisions and supports the reliance of accounting firms, on colleges to provide ethics training. This finding support O’Leary (2009) who found that ethical instruction improved moral reasoning among upper-level students.

As far as the pedagogy of accounting ethics is concerned, the accounting profession’s ethics are grounded in two areas: (i) its core values of integrity, competence and objectivity; and (ii) its commitment to conduct business in a way that will uphold the public’s trust (Apostolou et. al., 2013). In order to cover both areas, the learning objectives of accounting ethics must be set up clearly. Apostolou et. al. (2013) outlined some learning objectives that include among others to (i) attain ethical knowledge, (ii) increase ethical sensitivity, (iii) develop ethical awareness, (iv) develop ethical or moral reasoning, (v) improve ethical decision-making or judgment, (vi) improve ethical decision-making or judgment, (vii) insure students are able to identify ethical issues, (viii) apply ethical principles to make ethical business decisions, and (x) expose students to ethical theories, concepts, values, and rule-based frameworks to analyse and resolve ethical dilemmas.

Kidwell et. al., (2013) do agree that determining specific learning objectives for accounting ethics education is very important. They have developed learning objectives for accounting ethics education in six content areas. They are codes of ethical conduct, corporate governance, accounting profession, moral development, classical ethics theories and decision models. This core knowledge need to be defined clearly and should be imparted before higher-level classroom discussions begin. In addition to that, the achievement of learning objectives is crucial for the development of meaningful assessment tools.

## **2.0 RESEARCH METHODOLOGY**

This empirical study is based on related literatures reviews to find the gaps of ethics in accounting education. The literature reviews highlighted the international efforts and national efforts of accounting ethics education. Furthermore, to support the findings from the literatures, interviews with four scholars, two representing an accounting institution (A.I) and an accreditation agency (A.A) while two respondents from two local universities; a Professor (P.A) and a Doctor (D.A) of Accounting from public universities were conducted. A set of interview question were given to the respective respondents before the actual interviews were conducted. The interview questions were developed based on a study of previous authors related to this studies i.e Al-Aidaros et al (2011), Williams (2010) and Blanthorne, Kovar & Fisher (2007).

There are 12 questions which can be split into few constructs as follows:

<i>Ethics and Accounting Education</i>	- 4 questions
<i>Contents of Ethics in Education</i>	- 2 questions
<i>Techniques/Approach of Teaching Ethics</i>	- 2 questions
<i>Instructors to Teach Ethics</i>	-1 question
<i>Constraints in Teaching Ethics</i>	-1 question
<i>Other Issues</i>	- 2 questions

All the records from the interview sessions were transcribed and the findings of the transcription will be analysed in the next chapter.

## **3.0 THE RESULTS OF TRANSCRIPTIONS**

This section will emphasize the summary of transcription from all the respondents according the six constructs of the study namely ethics and accounting education, contents, approach, instructors, constraints and other issues (Al-Aidaros et. al., 2011; Williams, 2010; and Blanthorne, Kovar & Fisher, 2007). Ethics and accounting education highlighted the level of ethics course suggested by the respondents for accounting programs. The contents represent the inclusion of ethics course as a single course or embedded in other courses in the curriculum and the syllabus contents to be considered in teaching ethics course. The approach is the teaching techniques in

conducting ethics course (lectures, case studies, practical or so forth) and suggested teaching resources. The instructor is the ideal instructors or lecturers who will conduct the ethic course. The constraints are possible limitations or barriers in the process of delivery ethic course for a program. Meanwhile other issues discusses the impact of accounting education system towards current ethical issues of accountants and the expectations of respondents on the future of accounting talents after the integration of Islamic values in ethic courses.

### **3.1 Ethics and Accounting Education**

#### **P.A :**

Teaching ethics is about the methodology, like other courses. It should be case studies based. It is suggested to introduce ethics to final year students in order to give them exposure on ethical dilemma cases.

#### **D.A :**

According to D.A the teaching of ethics should be introduced at a very basic level up to higher level of tertiary education. At basic level, introduction should be on basic ethics whereas at higher level, to expose the students with reasonable unethical issues as a preparation for them to face working environment.

#### **A.A :**

A.A believes that ethics should not be started at tertiary and professional level only, it should start from school level with more emphasise at post-secondary level of education.

#### **A.I :**

A.I has set the minimum standard for domains on values, ethics and professionalism in each program/curriculum of a university starting from certificate level up to master level. This minimum standard is in line with the standard set for all accounting programs in Malaysia.

### **3.2 The Contents – Single / Integrated / Embedded**

#### **P.A :**

P.A proposed ethics to be taught as a single subject at the final stage of study.

#### **D.A :**

According to D.A, not all courses need ethical issues. Auditing is one of the subjects where issues on ethic can be exposed. Ethics course can also be introduced as a single subject however, if there is constraint in teaching hours it can be integrated into Islamic studies or university's core subjects (PPT). She believes that it is more effective to integrate ethics course with university core subjects as it is taken by all students (Muslims or non-Muslim). Of course ethics must be included in the curriculum of accounting education either as single subjects or integrated in other subjects like auditing and accounting theory. It is suitable to integrate Islamic values in ethic course. This is due to ethical values from Islamic perspectives is different from Conventional perspectives. Hence, this is to give the non-Muslim exposure on the practical aspects of it.

#### **A.I :**

Ethics should be taught and/or embedded in all programs as ethical value is integral to character development. For A.I, it is an essential component in the initial professional development of an accountant as detailed in IES 4 of IFAC.

The syllabus contents of ethics course should consider the following:

- MIA By-Laws on professional ethics can be used as the ethics course for accountancy students.
- Also recommended to refer to the International Education Standards (IES) 4 – as guidelines to develop the syllabus contents of the course. They opined that it may not be suitable to integrate Islamic values in ethics course due to probable differences between the two subjects.

#### **A.A :**

A.A proposed that ethics course can be treated as an individual course or embedded in other courses, it depends on the university.

The content of ethics can be integrated into MQA core courses (U2 or U4) or into accounting courses that are relevant to the topics in the syllabus i.e. business ethics, accounting ethics, MIA-By-Law, Code of Professional Ethics and Conduct.

### **3.3 The Approach**

#### **P.A :**

Ethics can be taught in two ways, theoretical and practical through case studies. Teaching ethic is about the methodology not like be other courses it should be case study based. Effective way of teaching ethics is through real life case study, preferably Malaysian cases because the students can easily internalize real case in their own country. In addition, he suggested the lecturers to make use of the new media to get updates on ethical cases.

#### **D.A :**

Ethics can be taught in two ways, theoretical (shorter) and practical using case studies or real life cases or video shows. For video shows, at the end of the show the students are required to answer questions related to ethical perspectives related to the video. Besides, she suggested that practitioners from every level in the industry should be invited for a talk to share their thought and experience with the students. We can invite university's adjunct professor or visiting professor (with industrial experience) to come and talk about ethic in real life. D.A suggested to use case study, reading from journals, code of ethics or material from professional bodies.in teaching of ethics course.

#### **A.I :**

P.E2 opined that combination of classroom-based teaching with case studies would be an effective teaching approach.

#### **A.A :**

Various approaches can be implemented in teaching ethics. It can be either through lectures on theory, problem-based learning, discussions, interactive lectures using gadgets and technology, role plays or case study which relates theory with reality or academic visits depending on the programs and

institutions. Suggested resources could include business ethics, accounting ethics, MIA-By-Laws and Code of Professional Ethics and Conduct.

### **3.4 Instructors**

#### **P.A :**

Accounting ethics should be taught by accounting lecturers. In literatures, few researchers said that philosopher should teach ethics. However, it is only suitable for the West since it is their nature to learn ethics based on philosophy, but not for us in Islam.

#### **D.A :**

D.A believes that ethics should be taught by accounting lecturers, invited outsiders, practitioners or philosophers.

#### **A.A :**

Accounting lecturers with industrial / practical experiences would be the best person to teach ethics. Accounting lecturers, who are also MIA members, are expected to understand and have the ethical values aligned to the MIA By-Laws.

#### **A.I :**

Lecturers with industrial experiences and accounting lecturers would be the best instructor for teaching ethics. It is not an issue as long as he/she can deliver the component of learning outcomes on values, ethics and professionalism very well.

### **3.5 The Constraints**

#### **P.A :**

Depending on how the lecturers handle the ethics class and ability to make students understand and relate ethics on the cases discussed.

Not all courses need ethical issues. Auditing is one of the subject where issues on ethics can be exposed. Ethics course can be introduced as a subject also. However, if there is constraint in hours it can be integrated in Islamic studies

or university core subjects (PPT). It is more effective to integrate with university core subjects as it is taken by all students (Muslims or non-Muslim).

**A.I :**

The main constraints on ethics course are the resource which is artikulative resources, the delivery of the instructors and student's acceptance on the cases discussed.

**A.A :**

According to A.A, curriculum contents, delivery techniques and materials are the main constraints of the ethics course.

### **3.6 Other Issues**

This part highlighted two main issues in ethics course which are; weaknesses in education systems and the expected future of accounting talents after the integration of Islamic values into ethics course.

#### **3.6.1 Do ethical problems has to do with the education system?**

Some literatures found that ethical problem of accountants has to do with weaknesses in accounting education system. However, P.A and D.A opined that, it does not root from accounting education or education in general. The more important contributor to the problems is due to working pressure, pressure from the top people, working condition and working environment, not to totally blame the curriculum. This is supported by A.I who believes that current ethical problem of accountants is not completely caused by weaknesses in current accounting education system. However, A.A believes that ethics is necessary to be introduced at a basic level to comprehend the students with the ethical issues, so that they are more aware on this issue when they facing the working environment.

#### **3.6.2 Expectation on future of accounting talents**

A.A believes that the integration of Islamic values into ethic course will strengthen the student's internal morale and thus it will support the ethical product of a university.

The previous opinion contradict with A.I, who felt that the integration of Islamic values into ethics course may not be suitable to accounting education due to probable differences between the two subjects.

### **3.7 Summary of Findings**

Majority of the respondents (3 out of 4) agreed that ethics course should be introduced at a basic level of education. In fact, 3 out of 4 respondents agreed that the approach for ethics course could be either as a single course or it can be integrated or embedded into other courses of the programs, depending on the universities while only one respondent agreed that ethics should be taught as a single course of accounting programs.

Table 1: The contents of ethics course may consist of:

integration of accounting acts or standards and values in accounting courses
acts and values to be integrated into the identified courses.
topic of ‘Profesionalisme in Accounting’
a report in their industrial training report how they relate ethics with their training experiences at the end of the program.
introduction to Islamic values.
supreme values for Muslim students - focusing on the verses in the Quran which related to accountability, responsibility ( <i>amanah</i> ), integrity, transparency, sincerity, justice and so forth and interactive values for non Muslims students.
MIA By-Laws on professional ethics.
International Education Standards (IES) 4.
Business ethics, accounting ethics and Code of Professional Ethics and Conduct.

The source of references for ethics course suggested by all the respondents varies. It could be from related books, case studies (from books and new medias – i.e social medias). For case studies it can be a PBL (Program-based learning) it is a created cases which relate the teaching of the Quran and Sunnah, or a APBL (Authentic program-based learning) which is from the real scenarios or cases happen with the implications of the scenario or cases (solved or ongoing). Other resources could be from the journals, code of ethics, material from professional bodies, stories from the

Quran and Hadith (humanistic and religious), MIA-By-Laws, Code of Professional Ethics and Conduct and other related resources.

Majority of the respondents (3 out of 4) believe that accounting lecturer would be the most suitable instructors for teaching ethics course especially those with industrial / practical experiences. Whereas one respondent proposed that Philosophers or religious teachers with general understanding on accounting, followed by accounting lecturers with ethical understanding, or Human Sciences lecturers suitable as instructor of the ethics course.

On the other hand, majority of the respondents (3 out of 4) said that the main constraint of ethics course is the challenge to make the ethics subject lively in class due to lack of talented educators / instructors. The effectiveness of ethics course is much dependent on the delivery of the instructors and student's acceptance on the cases discussed. Besides, curriculum contents, timing (allocated hours and week of teaching), delivery techniques and source of materials which is articulative resources also are the contributing factors to the constraints.

All of the respondents agreed current ethical problems does not rooted totally from accounting education or education in general. The more important contributor to the problems is due to working pressure, pressure from the top people, working condition and working environment. That is why ethics course need to be introduced at a very basic level of education to provide understanding to the the students with the ethical issues, so that they are more aware on this issue when they facing the working environment.

Three out of four respondents agreed that the integration of Islamic values into ethics course would be able to strengthen the student's internal morale and thus it will support the ethical product of a university to prepare them to serve the industries. However for A.I., the integration of Islamic values into ethics course may not be suitable to accounting education due to probable differences between the two subjects.

#### **4.0 CONCLUSIONS AND RECOMMENDATIONS**

This section concluded all the findings as discussed in the previous section. The conclusion will be supported by the conclusion of previous literature reviewed.

##### **4.1 Ethics and Accounting Education**

It is agreed that ethic course should be introduced at a basic level of education. Education institution could start introducing the course at foundation level or first year of diploma, degree or professional level.

##### **4.2 Contents of Ethics in Education**

The contents of the ethics course in this study, inclusive of the syllabus contents and the source of references.

##### **4.3 The Syllabus Contents**

An education institution may consider the contents in ethics course syllabus on the 9 topics as line out. The holism of Islamic ethics incorporated in education and professional training programs will gradually imbuing the good ethical mentality of professional accountants, hence providing them a foundation to deal with ethical dilemma. Enforcing ethics upon accounting students is crucial to prepare graduates for the ethical challenges awaiting them upon graduation. (Yunanda & Abd. Majid, 2011).

##### **4.4 The Source of References**

The source of references for ethics course suggested by all the respondents varies. It could be from related books, case studies (from books and new media – i.e social media). Other resources could be from the journals, code of ethics, material from professional bodies, stories from the Quran and Hadith (humanistic and religious), MIA-By-Laws, Code of Professional Ethics and Conduct and other related resources.

Codes of ethics are not sufficient as there are no guarantee those members of the professions to comply with the code. It is not well implemented in the practice. Ethics in accounting education need to start with values, not on the codes of

professional conduct, and on responsibilities, not on rules (Abdul Rahim, 2003). Many cases proved that codes failed to prevent unethical behavior in organizations. The standards and rules in accounting still can be manipulated when accountants do not have values and responsibilities in their selves (Yunanda & Abd. Majid, 2011).

#### **4.5 The Approach of Teaching Ethics**

The teaching ethics approach covers the ethics curriculum as a single course or integrated into other courses and the delivery mechanism.

##### **a. Ethics Curriculum**

Ethics course can be carried out as either a single curriculum or integrated or embedded into other courses of the programs, depending on the universities.

##### **b. The Delivery**

The delivery of ethics course can be done as **classroom activities** (theoretical lectures) and **practical based**. Besides class based approach, few forums or seminars on ethics can also be conducted by inviting experience people from the industry to share inputs on the real scenario from the real environment of the field. Video shows would be another approach to make the ethics course interesting. However, at the end of the show the students are required to answer questions related to ethical perspectives from the video shows. Discussions, interactive lectures using gadgets and technology; and role plays would be another alternative to make ethics course lively.

##### **c. Instructors to Teach Ethics**

Accounting lecturers would be the most suitable instructors for teaching ethics course especially those with industrial / practical experiences. However, accounting lecturers with ethical understanding, a philosophers or religious teachers with general understanding on accounting, or human sciences lecturers would also be able to be the instructor of ethics course.

#### **4.6 Constraints in Teaching Ethics**

The main constraint of ethics course is the challenge to make the ethics subject lively in class due to lack of talented educators / instructors. The effectiveness of ethics course is much dependent on the delivery of the instructors and student's acceptance on the cases discussed. Besides, curriculum contents, timing (allocated hours and week of teaching), delivery techniques and source of materials which is artikulative resources also contributing factors to the constraints.

#### **4.7 Other Issues (education systems / ethical accounting talents)**

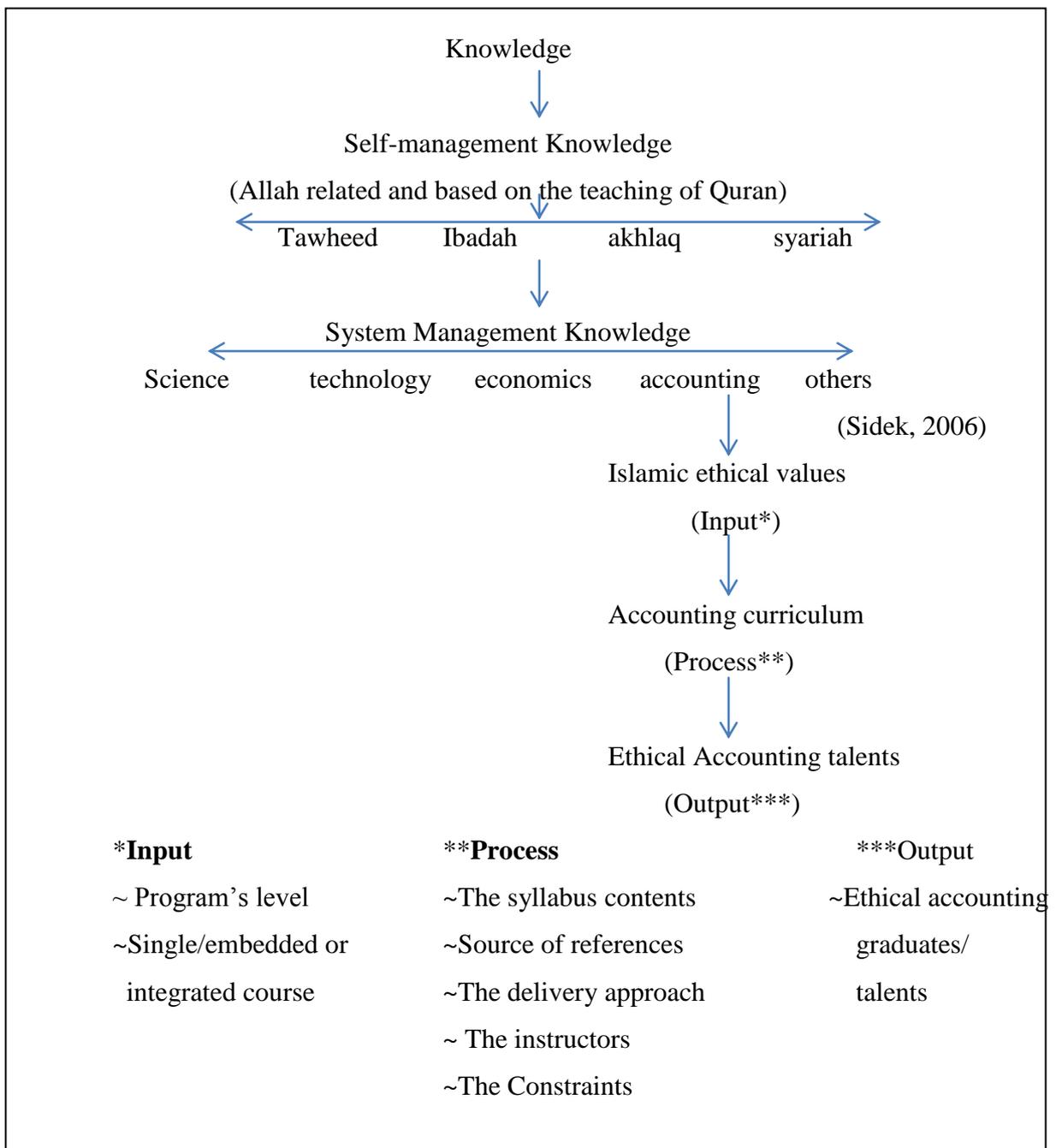
Current ethical problems do not rooted totally from accounting education or education in general. The more important contributor to the ethical problems are due to working pressure, pressure from the top people, working condition and working environment. That is why ethics course need to be introduced at a very basic level of education to comprehend the students with the ethical issues, so that they are more aware when they facing the real working environment.

The integration of Islamic values into ethic course would be able to strengthen the student's internal morale and thus, it will support the ethical product of a university to prepare them to serve the industries. This is inline with (Yunanda & Abd. Majid, 2011; Abdul Rahim, 2003; Mahdi & Mohsen, 2012) which concluded that the importance role played by professional accountants as a moral agent necessitates that being ethical and moral in the accounting practices should be the rule especially through the integration of Islamic values in the accounting curriculum. Faith represent as a core factor in the religion to provide a strong foundation for the behavior, particularly in the case where ethical judgment is required (Yunanda & Abd. Majid, 2011). However, A.I was not agreed with this. For them, it is not suitable to integrate Islamic values into accounting education due to probable differences between the two subjects.

#### 4.7 Recommendations

The following framework is the proposed model of ethics course for accounting programs. The model is adopted from Sidek Baba (2006), from his book on Pendidikan Rabbani: Mengenal Allah Melalui Ilmu Dunia. The framework is shown in Figure 1 below:

**Figure 1: Proposed framework for inclusive of Islamic ethical values in accounting education.**



## **5.0 CONCLUSION**

Islamic values need to be integrated into accounting education as either in single ethics course or integrated or embedded into other course in the program. This integration would be able to strengthen the student's internal morale and Islamic values to be seft-rooted in them. Thus, it will support the ethical product of a university to prepare them to better serve the industry according syariah.

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