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Gender and Belief Factors on Attitude Towards Social and Environmental Accounting (SEA)

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ABSTRACT

Research on social and environmental accounting (SEA) has mainly concentrated on disclosure of SEA by corporate bodies, where investigations on one's attitude towards SEA are rarely discussed. SEA is a medium that develops relationships between business and society, community and nature. In addition, SEA involves a concept of sustainability; where natural resources need to be sustained for the needs of future generations (Alhabshi et al., 2003). SEA also tries to recognise the role of accounting in sustainable development and the use of environmental resources. There are arguments that the young generations today are not fully aware of preserving these natural resources as well as handling social and environmental issues wisely. This perhaps link closely to their belief and cultural background. Hence, this paper examines the influence of gender and belief factors on the undergraduate students' attitude towards SEA. Four dimensions of belief (fixed ability, quick learning, simple knowledge and certain knowledge) proposed by Schommer (2005) were adapted to analyse how belief factors have influence on their attitude towards SEA. An independent sample t-test was used to examine the relationship between gender and students' attitude towards SEA. Spearman's correlation was employed to show the relationship between belief and attitude towards SEA. The results revealed that gender differences did not show influences on their attitude towards SEA. It was found that there is a significant relationship between belief and students' attitude towards SEA. Students who believe on the importance of SEA tend to report positive attitude towards SEA. Perhaps,
findings of this study may provide some information on the SEA education and further be incorporated in the syllabus.

Keywords: Gender, belief factors, social and environmental accounting

Introduction

Social and environmental accounting (SEA) has appeared to be an important strand of accounting that received a growing recognition locally and internationally (Munilla et al., 1998). SEA recognises the role of accounting in sustainable development and the use of environmental resources that develops relationships between business and society, community and nature. The traditional focus of accounting had shifted from maximising profit to serving public interest which involves employees, customers, suppliers, financial investors and society at large. SEA also involves a concept of sustainability that when natural resources are utilised to meet the present needs, it needs to ensure that these resources are sustained for the needs of future generations (Alhabshi et al., 2003).

SEA includes environmental issues, unsafe products and workplace, employee related activities, product safety and energy usage. The massive conversion of the world’s natural landscapes to agriculture and other human uses may soon begin to undermine the capacity of the planet’s ecosystems to sustain a burgeoning human population (Devitt, 2005). A group of leading scientists portrays that the escalating transformation of the world’s forests, wetland, savannahs, waterways and other native landscapes as the biggest potential threat to human health and global sustainability (Devitt, 2005). Lack of responsibility towards SEA may become the biggest threat to the world, however research found that corporate environmental reporting in Malaysia is still at its infancy stage (Thomson and Zakaria, 2004). Their findings had been supported by the study of Nik Ahmad and Sulaiman (2004). The latter found that the level of current environmental reporting and disclosure in Malaysia appears to be low and restricted to a very general, ad-hoc statement on environmental matters. In addition, information reported also lacks uniformity and has very little informational value. The sole reason that contributing to these was due to the absence of mandatory environmental reporting standards in Malaysia.

On contrary, a research conducted by ACCA (2004) on Bursa Malaysia Main Board Listing companies’ reveals that an increase number of listed companies were disclosing some forms of SEA in their annual
reports or stand-alone environmental reports and social reports. The findings of this research also revealed some internal and external factors that influenced the demand for greater disclosure in SEA. Among the internal factors are: to improve management relationship with suppliers, to meet customer interests and to enhance company’s image or reputation as employer of choice. External factors are those come from growing investor pressures, government encouragement and the need to access to foreign capital investment.

Hence, the purpose of this study is to examine the influence of gender and belief on students’ attitude towards SEA. Given that this study is based on a Malaysian environment, but given that SEA is a global phenomenon, the findings may well have relevance to other jurisdictions. This paper is presented in five parts. Part 1 reviews prior literature on the emergence of SEA and brief review on the effect of gender, belief theories and attitude; while part 2 lays out the objectives and hypotheses of the study. Part 3 describe the method used in the research and Part 4 reports on the results. Finally, the conclusion, limitation and implication of this study are discussed in Part 5.

Literature Review

SEA is widely known as ‘corporate social reporting’, ‘social and environmental reporting’, ‘corporate social and environmental reporting’, ‘social accounting’ and ‘environmental accounting’ (Stevenson, 2002).

Social accounting can be defined as:

“…some combinations of (a) accounting for different things (i.e. other than accounting strictly for economic events); (b) accounting in different media (i.e. other than accounting in strictly financial terms); or (c) accounting to different individuals or groups (i.e. not necessarily only accounting to the providers of finance) and, (d) accounting for different purposes (i.e. not necessarily accounting only to enable the making of decisions whose success would be judged in financial or even only cash flow terms)” (Mathews, 2005: 4).

While environmental accounting is a management tool addressing all areas of accounting that may be affected by the response of business organisations to environmental issues, including the new area of eco accounting (Xiomei, 2004). Others defined environmental accounting as natural resource accounting (U.S. Environmental Protection Agency, quoted in Yakhou and Dorweiler, 2002) and a course (or subject) that investigates how environmental issues affect traditional accounting
subdisciplines (Sefcik et al., 1997). Further, in early 1970s, environmental accounting was a part of social accounting (Sefcik et al., 1997). A few years later, as a result of explicit economic and legal consequences associated with social accounting couple with the increase consent on environmental issues, SEA emerges.

SEA literature can be classified into several areas that include empirical studies, normative statements, philosophical discussion, non-accounting literature, teaching programmes and text books, regulatory frameworks, environmental aspects of cost and management accounting, environmental audit, social audit and sustainability (Mathews, 2005). However, most of these researches were focusing on social and responsibility issues as well as environmental issues (Parker 2005), and not on how gender and belief affect the attitude towards SEA.

**Gender**

The effect of gender on students’ attitude and the explanation on gender differences offered in the literature is wide-ranging and the findings are sometimes contradictory. Ameen et al. (1996) found that female accounting students were found to be more sensitive to and less tolerant of unethical behaviours, less cynical and less likely to engage in unethical academic activities than were the male accounting students. The result indicates, on average, newly-hired female accountants will enter the business community exhibiting higher levels of ethical sensitivity than the newly-hired male accountants. When questions involve reactions to a specific risk (hazardous waste sites and global warming), it is noted that women are more concerned than men (Bord & O’Connor, 1997). Similarly, there are differences in perception between males and females in relation to moral issues (Cohen et al., 1998) as male respondents perceived that some actions performed (such as personal gift) by female respondents are less ethical while these actions are perceived by the female respondents as ethical. This finding derived from Cohen et al. (1998) on the evaluation of the morality of an action using five constructs i.e. justice, deontology, relativism, utilitarianism and egoism among male and female students. However, there are no significant differences between males and females when health-risk perceptions were asked (Bord & O’Connor, 1997).

In terms of relationship between gender and ethics, literature exhibits mixed findings. Peppas and Peppas (2000) pointed out that findings concerning a relationship between gender and attitudes towards ethics are mixed; and Wimalasiri (2001) found conflicting theories concerning a
possible relationship between gender and ethics. The latter study focused on management students and practitioners in Sydney, Australia, found no significant relationship between male and female respondents in their moral reasoning scores.

**Belief**

With regards to belief, Philip (1998) identified three belief dimensions (*i.e.* certainty of knowledge, acquisition of knowledge and degree of abstraction of knowledge) and demonstrated that there are relationships between these belief dimensions and the performance in accounting tasks among accounting students. In addition, the overall dimension of belief was positively associated with the students’ performance on questions dealing with cases, but not on multiple-choice questions. Students who possessed all the three belief dimensions managed to identify the relevant facts in the case study. In short, students who believed that “multiple perspectives are possible” and “single truth does not exist” were more likely to evaluate the relevant facts correctly in certain case study questions.

Similarly, theory of epistemological belief proposed by Schommer et al. (2005) suggests that beliefs can be classified into four specific dimensions. These four dimensions are ‘fixed ability’, ‘certain knowledge’, ‘simple knowledge’ and ‘quick learning’. ‘Fixed ability’ describes the ability to learn along a continuum that ranges from genetically predetermined knowledge to knowledge acquire through experience where a naïve student would tend to believe that a person’s ability to learn is innate. ‘Certain knowledge’ tends to treat knowledge as absolute. This indicates that a student tends to believe that knowledge is fixed. While ‘simple knowledge’ describes knowledge as compartmentalised, ‘quick learning’ indicates that along a continuum, a student believes that learning is quick.

On the other hand, the expectancy value theory developed by Fishbein and Ajzen (1975) suggests that people orient themselves to the world according to their expectations (beliefs) and evaluations. This theory proposed that individuals’ behaviour, intentions or attitudes are seen as a function of expectancy (or belief) and evaluation. This theory defined belief as the perceived probabilities that an object possess a particular attribute or that behaviour will have a particular consequence; and evaluation as the degree of effect (positive or negative) towards an attribute or behavioural outcome.
Attitude Towards Accounting

Marriot and Marriot (2003) examined undergraduate accounting students’ attitudes towards accounting as a profession. The study used Accounting Attitude Scale consists of 15 items that measures the overall and global attitude of college students towards the accounting profession. The expressions of an individual’s positive or negative attitude towards accounting profession were reflected in the statements such as, “The accounting profession is well respected” or “Accountants are a number of crunchers; they seldom work with lots of people”. The study found that at the commencement of their course, the students had a reasonably positive attitude towards accounting as a profession. However, the overall average score fell significantly by the end of their course as students found that the accounting subject was less interesting and the prospect of being employed as an accountant is less enjoyable.

When impact of practitioners’ presentations is added as a factor that might influence the students’ attitudes on accounting, study indicated that carefully planned practitioners’ presentations in the first introductory accounting course can have a favourable impact on student’s perceptions of accountants, the accounting profession and careers in accounting (Fedoryshyn & Tyson, 2003). Similarly, students who were exposed to accounting professionals display a more positive attitudinal change towards accounting than students who were not exposed to professionals in the classroom.

Objectives and Hypotheses

In line with the increase awareness in SEA and reporting among companies, it is important to examine how students react to the SEA issues by examining students’ (particularly accounting students) attitude towards SEA. An understanding of the factors that are associated with students’ attitudes towards SEA, whether favourable or unfavourable, is most valuable. The attitudes of these students may also be affected by their gender and belief (Su, 2006); hence, this study attempts to gain further insights by identifying the differences between male and female students on their attitudes towards SEA. In addition, this study also aims to investigate the relationship between students’ beliefs and students’ attitudes towards SEA. As such, two testable hypotheses are set out below:
Gender and Belief Factors on Attitude Towards SEA

Hypothesis 1: There is significant difference between male and female on their attitude towards social and environmental accounting.

Hypothesis 2: There is a relationship between belief and attitude towards social and environmental accounting.

Methodology

A survey questionnaire was chosen to examine the attitude of the students’ towards SEA. A survey questionnaire is the most prevalent and widely-used method of gathering feedback (McClelland, 1994; Ahmad Mahdzan, 1997). Advantages of using survey questionnaires (McClelland, 1994) are firstly, surveys can be administered to a large population that covers different geographical locations, and thereby avoid considerable cost. Secondly, surveys are non-intrusive means for gathering feedback where respondents may respond at their own convenience and in an intimidation-free environment as opposed to individual interviews or on-site observations. Lastly, completing questionnaires could be relatively simple and straightforward and does not require an excessive amount of time. Simplicity will positively affect the rate of return and hence enhance the overall response accuracy (McClelland, 1994).

The survey instrument consisted of open-ended and closed ended questions in three major parts. Part I solicited information on the profile of respondents. Part II attempted to investigate four dimensions of the students’ belief proposed by Schommer et al., (2005). This part consisted of 9 statements in four dimensions namely ‘fixed ability’, ‘quick learning’, ‘simple knowledge’ and ‘certain knowledge’ that required responses based on a five-point Likert scale, ranging from strong agreement to strong disagreement.

Part III of the survey consisted of 11 statements in relation to attitude towards SEA. Similar to Part II, respondents are requested to responses based on a five-point Likert scale, ranging from strong agreement to strong disagreement. The 12 statements covered five different aspects of attitude as follows:

1. the importance of SEA in learning and education
2. reading material on SEA
3. discussion about SEA
4. the importance of SEA in job and
5. the importance of SEA in business
In order to avoid outlier, respondents were given positive and negative statements. Example of positive statement is “People should study social and environmental accounting” and negative statements such as “I don’t see the usefulness of studying social and environmental accounting”. Finally, the last section contained one open-ended question that provided opportunity for the respondents to comment on issues relevant to SEA. To enhance the validity and clarity of this questionnaire, pilot study was conducted on a small group of potential respondents and academician prior to the actual survey administered.

The respondents for this survey were the entire Diploma in Accountancy students of Universiti Teknologi MARA, Melaka campus who were taking the Accounting Theory course. The population of students taking this course consisted of six groups with a total number of 112 students where only 15 are males and the remainder 97 are females. The survey was administered to the respondents at the end of week thirteen of the semester; i.e. after the social and environmental issues being introduced in this course.

To ensure anonymity, respondents were instructed not to write their names, their identity card number or any other identifiable information that might be known. In addition, respondents were also given assurance that all information provided in the questionnaire is strictly confidential and their responses will not affect their grades in this course.

As this study consists of more than one variable (gender and belief), identifying an appropriate sample size is crucial. Hence, the sample size decision proposed by Sekaran (2000) is used where a total of 86 out of 112 students had been selected as a sample. As the number of males were far below than the females respondents, all (15) male respondents were selected while 71 female respondents were randomly selected to take part in this study.

Data collected were then analysed using Statistical Package for Social Science (SPSS). Prior to the data entry, negatively worded statements in Part II and Part III were recoded. Cronbach’s coefficient alpha was computed to test the reliability of the survey data. The reliability coefficient for Part II (belief) and Part III (attitude) were 0.72 and 0.78 respectively. This showed that the data were reasonably reliable and acceptable (Sekaran, 2000).
Gender and Belief Factors on Attitude Towards SEA

Data Analysis

The respondents consist of a total of 86 students, of which 15 (17.4%) are male and 71 (82.6%) are female. Slightly more than half (51.2%) of the respondents had a cumulative grade point average (CGPA) of more than 3.0 while taking the Accounting Theory course.

Belief

On average, respondents were more toward agreement ($\mu > 3.5$) with 5 out of 9 belief statements listed in Table 1, particularly the later two dimensions namely simple knowledge and certain knowledge. For the other two dimensions (i.e. fixed ability and quick learning), somehow responses were mixed. Detail analysis revealed that under the ‘fixed ability’ dimension, more than three quarter (75.6%) of the respondents agreed or strongly agreed that “an expert is someone who has a special gift in some area”. In contrast, more than 50 percent of the respondents disagreed or strongly disagreed with the other two statements listed under this dimension. Similar mixed findings were found for the quick learning dimension. This probably due to little exposure on SEA among the respondents as the majority of them might feel that they were still in the process to grasp and to understand the knowledge on SEA.

Attitude Towards Social and Environmental Accounting

With regards to attitude towards SEA, on average, respondents either strongly agreed or agreed ($\mu > 4.0$) with 5 out of 11 statements presented in Table 2. Further analysis revealed that the findings of this study showed contradict or mixed results on the respondents’ attitudes. While the majority of the respondents agreed that “people should study SEA” (94.1%) and SEA is “… important in understanding business reality” (86.1%), but it is “… not important in business world” (93.1%). It is interesting to note that majority (> 80%) of the respondents did not favour to study SEA as they agreed that they dislike hearing about SEA and does not see the usefulness of studying SEA. In addition, the results also revealed that only 39.6 percent of the respondents agreed that “there is little need for SEA in most jobs”. Perhaps, the perception of these respondents might change if more practical understandings of SEA are provided to them rather than the theoretical understanding currently taught under the Accounting Theory course.
Further analysis on the overall means for attitude based on gender was conducted. Due to the unequal numbers of male respondents ($n = 15, 17.4 \%$) and female respondents ($n = 71, 82.6 \%$), an adjustment for

<table>
<thead>
<tr>
<th>Statements</th>
<th>D or SD (%)</th>
<th>N (%)</th>
<th>A or SA (%)</th>
<th>Mean (µ)</th>
<th>Std Dev.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Ability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. An expert is someone who has a special gift in some area</td>
<td>15.1</td>
<td>9.3</td>
<td>75.6</td>
<td>3.87</td>
<td>1.05</td>
</tr>
<tr>
<td>2. The really smart students don’t have to work hard to get A in this subject</td>
<td>68.6</td>
<td>5.8</td>
<td>25.6</td>
<td>2.33</td>
<td>1.29</td>
</tr>
<tr>
<td>3. I can learn almost all information on social and environmental accounting when I read the textbook for the first time</td>
<td>50.0</td>
<td>18.6</td>
<td>31.4</td>
<td>2.70</td>
<td>1.14</td>
</tr>
<tr>
<td>Quick Learning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Learning social and environmental accounting is quick</td>
<td>29.1</td>
<td>20.9</td>
<td>50.0</td>
<td>3.24</td>
<td>1.06</td>
</tr>
<tr>
<td>5. If a student tries hard to understand a problem in social and environmental accounting, they will most likely being more confused</td>
<td>57.9</td>
<td>16.3</td>
<td>25.6</td>
<td>2.57</td>
<td>1.15</td>
</tr>
<tr>
<td>Simple Knowledge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Most words in social and environmental accounting have one clear meaning</td>
<td>18.7</td>
<td>14.0</td>
<td>67.5</td>
<td>3.60</td>
<td>1.07</td>
</tr>
<tr>
<td>7. I don’t like the confuse terms being used in this social and environmental accounting</td>
<td>18.6</td>
<td>12.8</td>
<td>68.6</td>
<td>3.70</td>
<td>1.16</td>
</tr>
<tr>
<td>8. People who violate social and environmental accounting try to challenge authority</td>
<td>12.8</td>
<td>30.2</td>
<td>57.0</td>
<td>3.55</td>
<td>0.97</td>
</tr>
<tr>
<td>Certain Knowledge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Experts in social and environmental accounting area can ultimately get to the truth</td>
<td>9.3</td>
<td>20.9</td>
<td>69.8</td>
<td>3.69</td>
<td>0.80</td>
</tr>
</tbody>
</table>

*Note: SD = strongly disagree; D = disagree; N = neither agree nor disagree; A: agree; SA: strongly agree.*

Further analysis on the overall means for attitude based on gender was conducted. Due to the unequal numbers of male respondents ($n = 15, 17.4 \%$) and female respondents ($n = 71, 82.6 \%$), an adjustment for
gender bias was made before conducting a t-test to measure whether there is any significant difference between male and female respondents on their attitude towards SEA. Adjustment was made to male respondents by multiplying 1 (where 1 = male) with 4.747.6 It was found that overall means (See Table 3) before and after adjustment for gender bias for female respondents (before: \( \mu = 3.87, \ SD = 0.55 \); after: \( \mu = 3.73, \ SD = 0.41 \)) was slightly higher than male respondents (before: \( \mu = 3.87, \ SD = 0.55 \); after: \( \mu = 3.72, \ SD = 0.40 \)). This indicates that female respondents were more concerned with SEA issue as compared to the male respondents. This finding is consistent with the findings of Wimalasiri (2001) where female students have higher mean score in their morale reasoning as compared to the male students in Sydney Australia.

A Kolmogorov-Smirnov normality test was also conducted to check the normality of the data. As presented in Table 4, at 5 % level of

Table 2: Attitude Towards SEA

<table>
<thead>
<tr>
<th>Statements</th>
<th>D or SD (%)</th>
<th>N (%)</th>
<th>A or SA (%)</th>
<th>Mean (( \mu ))</th>
<th>Std Dev.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. SEA is not important in business world</td>
<td>3.5</td>
<td>3.5</td>
<td>93.1</td>
<td>4.43</td>
<td>0.78</td>
</tr>
<tr>
<td>2. People should study SEA</td>
<td>5.8</td>
<td>0.0</td>
<td>94.2</td>
<td>4.24</td>
<td>0.83</td>
</tr>
<tr>
<td>3. When I hear the word SEA, I feel dislike</td>
<td>10.4</td>
<td>5.8</td>
<td>83.7</td>
<td>4.19</td>
<td>1.02</td>
</tr>
<tr>
<td>4. I don’t see the usefulness of studying SEA</td>
<td>9.3</td>
<td>7.0</td>
<td>83.8</td>
<td>4.19</td>
<td>1.13</td>
</tr>
<tr>
<td>5. SEA is important in understanding business reality</td>
<td>9.4</td>
<td>4.7</td>
<td>86.1</td>
<td>4.07</td>
<td>1.00</td>
</tr>
<tr>
<td>6. I like to learn SEA</td>
<td>10.5</td>
<td>3.5</td>
<td>86.0</td>
<td>3.93</td>
<td>0.92</td>
</tr>
<tr>
<td>7. I usually understand what we are talking about on SEA</td>
<td>15.1</td>
<td>8.1</td>
<td>76.8</td>
<td>3.71</td>
<td>0.96</td>
</tr>
<tr>
<td>8. I would like to spend less time in SEA class</td>
<td>18.6</td>
<td>17.4</td>
<td>64.0</td>
<td>3.63</td>
<td>1.05</td>
</tr>
<tr>
<td>9. I feel uneasy when someone talks to me about SEA</td>
<td>24.3</td>
<td>10.5</td>
<td>65.1</td>
<td>3.60</td>
<td>1.13</td>
</tr>
<tr>
<td>10. I enjoy talking to other people about SEA</td>
<td>25.6</td>
<td>18.6</td>
<td>55.8</td>
<td>3.36</td>
<td>1.10</td>
</tr>
<tr>
<td>11. There is little need for SEA in most jobs</td>
<td>44.2</td>
<td>16.3</td>
<td>39.6</td>
<td>2.99</td>
<td>1.26</td>
</tr>
</tbody>
</table>

Note: 1 = strongly disagree; 2 = disagree; 3 = neither agree nor disagree; 4: agree; 5: strongly agree.
Table 3: Overall Means for Attitudes Based on Gender

<table>
<thead>
<tr>
<th>Gender</th>
<th>Before adjustment</th>
<th>After Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mean</td>
<td>Std. Deviation</td>
</tr>
<tr>
<td>Overall</td>
<td>Male</td>
<td>3.73</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>3.87</td>
</tr>
</tbody>
</table>

significance, there is enough evidence that belief statement was not normally distributed since the p-value is less than 0.05 ($p = 0.008$). In contrast, at 5 % level of significance, attitude statements were normally distributed ($p = 0.537, > 0.05$).

Table 4: Kolmogorov-Smirnov Test

<table>
<thead>
<tr>
<th>Normal Parameters (a,b)</th>
<th>Overall means for belief</th>
<th>Overall means for attitude</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean</td>
<td>3.5558</td>
<td>3.8488</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>.65036</td>
<td>.53239</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Absolute .178</td>
<td>.087</td>
</tr>
<tr>
<td></td>
<td>Positive .121</td>
<td>.057</td>
</tr>
<tr>
<td></td>
<td>Negative -.178</td>
<td>-.087</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>1.653</td>
<td>.804</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.008</td>
<td>.537</td>
</tr>
</tbody>
</table>

Notes: a. Test distribution is normal, b. Calculated from data

Subsequently, a t-test was conducted to measure whether there is any significant difference between male and female respondents on their attitude towards SEA. At 5 % level of significance, there is enough evidence to indicate that there is no significant difference ($p = 0.333$, see Table 5) between male and female respondents on their attitude towards SEA. When gender bias is adjusted, Table 6 showed that, at 5 % level of significance, there is no significant difference between male and female respondents on their attitude towards SEA. Hence, for both findings (either before or after adjustment of gender bias), hypothesis 1 that there is significant difference between male and female on their attitude towards social and environmental accounting is rejected.

The second hypothesis stated that there is a relationship between respondents’ belief and their attitude towards SEA. As presented in Table 7, at 5 % level of significance, it is found that respondents’ belief...
has significant relationship \((p = 0.017)\) with their attitude towards SEA. This finding is consistent with Fishbein and Ajzen’s theory that attitude is seen as a function of belief. Hence, hypothesis 2 that there is a relationship between belief and attitude towards social and environmental accounting is accepted.

Only two respondents provided their valuable comments in Part III on issue related to SEA education. One mentioned that by having SEA education, it enable relevant knowledge on SEA to be delivered to the students while the other respondent hoped that through SEA education, it can increase awareness on the importance of SEA in order to ‘produce’ a generations that will appreciate social and environmental issues. These responses and the findings of this study indirectly showed that SEA is well accepted by some respondents and thus shed some lights as how accountants should be more responsible in dealing with the SEA issues in the future.

**Conclusions**

The first objective of the study was to identify the difference between male and female respondents on their attitudes towards SEA. Results of
this study revealed no significant difference between male and female on their attitude towards SEA which is consistent with the study conducted by Wimalasiri (2001) where the latter found no significant relationship between respondent’s gender and their morale reasoning.

The second objective investigates the relationship between beliefs and attitude towards SEA. It was found that there is a significant relationship between belief and attitude towards SEA. This result is in line with the expectancy value theory developed by Fishbein and Ajzen, which suggests that people orient themselves to the world according to their expectations (beliefs) and evaluations; and behaviour or attitudes are seen as a function of belief.

As such, it can be concluded that, gender have no significant relationship with attitude towards SEA. Belief, on the other hand, has a significant relationship with attitude towards SEA. This study implied that when one held the belief that one can easily understand a subject (simple knowledge), one will react positively (favourable attitude) towards that subject. In addition, if one manage to understand SEA in a short period (quick learning) and manage to understand the concepts and issues in relation SEA (certain knowledge), one will hold a positive attitude towards SEA.

**Implication and Limitations of the Study**

The findings demonstrate the need to render education on SEA to all students from various fields. Education focuses on SEA is needed to shape current undergraduates to be more prepared to face the challenges of SEA in the future. As for those in the accounting field, incorporating
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SEA in the syllabus enable future accountants to be more aware of the ethical, social and environmental issues and hence, encourage deeper and critical long-life learning that might differ from traditional accounting. In addition, students’ belief should be of concern to educators because to some extent, belief influences students’ attitudes. As such, belief may also be part of the educational objectives in accounting education. The ability to emphasise a strong belief on the importance of certain subjects may encourage a positive attitude among the students to that particular subject.

It is acknowledged that one of the limitations of this study is its focus on limited variables i.e. gender, belief and attitudes, as there could be other existing variables that were not identified in the study. Secondly, survey with its self-report methods of determining attitudes is less reliable as the respondents may provide socially desirable responses which may not truly reflect their attitude towards SEA. Thirdly, the sample size consisted of unequal numbers of male (15) and female (71) respondents that result in gender bias. However, an adjustment by using weightage has been made to reduce the gender bias. Fourthly, the respondents for this study are mainly students located at the Universiti Teknologi MARA (UiTM) Kampus Melaka, hence, the findings cannot be generalised to the whole UiTM community or the whole community.

Future Research

This study differs from previous research as there is no prominent research done to examine the students’ attitude towards SEA in Malaysian universities. Hence, this study has contributed new empirical evidence on attitude towards SEA.

As for future research, other factors such as religiosity, moral judgement (Gbadamosi, 2004) and teaching methods can be included as additional variables to investigate how these factors influence students’ attitude towards SEA. This study employed a cross-sectional design; perhaps future research can use a longitudinal study to examine the change in attitude of students over a period of time i.e. before and after SEA was taught. This might provide a better understand of the importance of SEA and the benefit for studying SEA. In addition, it would be interesting to conduct a comparative empirical study between universities or countries, either having similar or different cultural backgrounds, in order to identify common factors that are likely to be affecting students’ attitudes.
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References


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Two more dumpsites found. (2006, January 20). The Star.

