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The 8th Southeast Asia International Philanthropy Conference 2023 (SEAIPC2023)

**Future of Philanthropy and Sustainable Development:
Holistic Approach towards Innovative Fundraising
and Strategic Entrepreneurial Partnership
for Societal Well-Being**

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ACCOUNTING ETHICS COURSES, TEACHING PEDAGOGIES AND VALUES ON ETHICAL BEHAVIOUR OF ACCOUNTING GRADUATES IN MALAYSIA

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Abstract

This study aims to assess the impact of accounting ethics courses and teaching pedagogies on the values/fundamental principles and ethical behavior of accounting graduates in Malaysia. Additionally, this research explores the role of values/fundamental principles as a mediating variable in this context. The data for this study was collected through an e-survey, yielding 344 usable responses from accounting graduates accredited by the Malaysian Institute of Accountants (MIA). The data was then analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings of this study suggest that teaching pedagogies have a significant influence on both the values/fundamental principles and ethical behavior of accounting graduates. However, it is worth noting that accounting ethics courses only influence the values/fundamental principles. Furthermore, the values/fundamental principles play a positive and significant mediating role in the relationship between accounting ethics courses and teaching pedagogies on the ethical behavior of accounting graduates in Malaysia. This study focuses on the perception of accounting graduates from MIA-accredited universities in Malaysia. This study also only used quantitative method, which is e-survey. Future study may adopt qualitative method to get in-depth views from the academicians, practitioners and accounting regulatory bodies. The findings of this study relevant to the Ministry of Education, Ministry of Higher Education and the Malaysian Institute of Accountants to develop the ethics accounting modules that can enhance the ethical behavior of future accountants in Malaysia. This study also relevant to the academicians/educators in delivering the most effective ethics courses to the accounting graduates in Malaysia. By confirming the mediator (values/fundamental principles), this study offers important and noteworthy insight in explaining the relationship between accounting ethics courses, teaching pedagogies and ethical behavior.

Keywords: Accounting Ethics Courses, Teaching Pedagogies, Values, Ethical Behavior