

UNIVERSITI TEKNOLOGI MARA

**FUTURE ACCOUNTANTS'
ATTITUDES TOWARDS BUSINESS
ETHICS**

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Thesis submitted in partial fulfillment of the requirements
for the degree of

Master of Accountancy

Faculty of Accountancy

April 2011

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I declare that the work in this thesis was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the result of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any other degree qualification.

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FUTURE ACCOUNTANTS' ATTITUDE TOWARDS BUSINESS ETHICS

ABSTRACT

Business ethics is a form of professional ethics that dwells on ethical principles and moral or ethical issues that arise in a business environment. Business ethics has been in the limelight of late due to numerous unethical business conducts which finally led to business collapse and shareholder loss. This study examines the attitude of potential future accountants to predict their attitude towards business ethics. This study investigates the relationship of religiosity and attitude towards business ethics. Apart from that, this study also highlighted the differences in attitude among genders and also the range in attitude towards business ethics among the three main ethnics in Malaysia. This study indicated religiosity has a positive significant relationship with ethical attitude. In terms of gender, this study showed that there is significant difference between males and females. Surprisingly, this study indicates that males are more ethical than females. With regard to ethnics, the result showed that there is no significant difference among Malays, Chinese and Indians in their attitude towards business ethics. Overall, this study indicated that future business leaders display high levels of ethical attitude and also high levels of religiosity. This can help the university management and future employer in promoting these students in the students' career path.

Keywords: Business ethics, accounting students, religiosity, ethnic, gender

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