A Centroid Analysis on the Patterns of Ethical Sensitivity from the Social Interactions of Accountancy Students

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Abstract - **This study aimed to determine existing patterns in the ethical sensitivity of third year Accountancy students. Using the Ethical Sensitivity Scale Questionnaire, the respondents revealed how they perceive their ethical sensitivity in their interactions with peers and family members, as well as their reactions to societal issues and concerns. The researchers discovered that accounting students give great significance in maintaining excellent relationship with their environment but has low confidence in identifying ethical issues inherent in a situation. Through the plethora of studies concerning ethical sensitivity in various professions and Rest and Narvaez's theory on the dimensions of ethical sensitivity, the researchers concluded that empathy and discernment influenced the patterns of ethical sensitivity of accounting students.**

Keywords **- accounting education, accounting students, ethical sensitivity, Rest & Narvaez theory**

I. INTRODUCTION

According to Du Zhenji (2003), morality is a person's means to regulate and coordinate interpersonal relation and to develop and perfect himself. In addition, its construction is a factor in human survival (Boehm; 2012 and Krebs; 2011). The very purpose of morality is to provide the people the ability to perceive, judge, reason out, and act the difference between right and wrong or good and bad behavior. These two components of morality are the composition of a person's ethical sensitivity and are significant in making ethical decisions (Martinov-Bennie, 2013). In the Accountancy profession, ethical behavior is vital to its status and credibility (Chan, 2006). This is because the relationship between professional accountants and the general public is based on mutual trust and confidence. In fact, accountants are expected to put great significance on integrity, objectivity, and independence.

The years 2001 and 2002 brought about accounting scandals such as Enron and Worldcom that had tarnished the reputation of accountants. Since then, many efforts had been done to ensure that such ethics is upheld. For one, the Code of Ethics for Professional Accountants has adopted a more conceptual approach to ethical issues and has incorporated provisions that highlight threats to fundamental ethical requirements and the available safeguards to such. In addition, legislation has also stepped in such as, for example, the passage of the Sarbanes Oxley Act of 2002. Even educational preparation has been put in the spotlight with a call for academic institutions to emphasize the importance of ethics courses in recognition of its influence in the moral development of undergraduate and graduate accounting courses (Buell, 2009).

And yet, despite these many efforts, some accountants, auditors, and tax practitioners still find themselves in the clutches of unethical conduct. Dickerson (2009) observed that what auditors perceive to be significant issues trigger their ethical awareness. This is true to accountants and professionals in general. The problem with this observation is that "significance" is a very relative term while ethical awareness is a very subjective and complex matter to explain. While it is obvious that the correct identification of circumstances that create ethical conflicts is key, very little is known about the triggering mechanism of ethical decision making: ethical sensitivity (Yetmar, 1995).

Ethical decision-making, particularly in professions, is largely influenced by an individual's ethical sensitivity. In a study conducted by Weaver (2008), ethical sensitivity in all professions is divided into three main aspects: perception, affectivity and dividing loyalties. Similarly, in a study conducted by Rest (1986), he has summarized four psychological processes that serve as a foundation to an individual's decision-making namely moral sensitivity, moral judgment, moral motivation and moral character. These processes are embodied into the Four Component Model (FCM). According to Rest (1986), moral sensitivity or ethical sensitivity is the ability of an individual to identify ethical issues in a situation whereas moral judgment is the ability to carry out the appropriate action. Moral motivation is prioritizing morality over other values such as friendship,

respect etc. and the moral character refers to how an individual carries judgment. The FCM was adapted by Narvaez (2000) in her framework on the moral foundation. It presumes that the basic ethical skills are ethical sensitivity, ethical judgment, ethical focus, and ethical action and each is significant in developing moral character and making ethical decisions. Although the psychological processes are evidently existing in every person, an individual may be proficient in one component but may have an undermining performance in other components (Chan, 2006). With this knowledge, Tirri et al (2007) adapted both studies in creating the Ethical Sensitivity Scale Questionnaire (ESSQ). The ESSQ is grounded on seven (7) characteristics based on the FCM and Narvaez's theory on ethical sensitivity. Since, FCM is not a linear process but rather an interactive one (Bebeau, 2002), ESSQ aims to categorize individuals based on which aspect of ethical sensitivity do each of them respond strongly. Many researchers had used the ESSQ as an instrument in their studies on ethics in different professions. As confirmed in a study by Gholami (2012) involving ESSQ, the ESSQ is an appropriate model for measuring the seven dimensions of ethical sensitivity since it was developed from the original study.

In the same study, Gholami and Tirri (2012) claim that the seven dimensions of ethical sensitivity are somewhat interrelated. Like for example, "reading and expressing emotions" means being able to assess the emotional condition of others while "caring by connecting to others" means being able to care for others using the appropriate actions and measures. With both skills, an individual can provide an effective emotional relationship with others. In addition, "taking the perspective of others", "working with interpersonal and group differences" and "preventing social bias" pertain to social aspects. It is through these skills that an individual can work well with others regardless of gender, religion or culture. Finally, "generating interpretations and options" and "identifying the consequences of actions and options" refer to how sensitive an individual with the consequences of his actions particularly in situations that requires ethical considerations.

In a study conducted by Di You and M.J Bebeau (2013) on dental ethics, they concluded that competence in moral sensitivity does not predict competence in moral reasoning, or moral motivation, or moral implementation. In other words, deficiency in any one of the components, and competency in one component does not necessarily guarantee competency in any other components. It may be due to independent factors like age, gender, religion, cultural difference etc. This is proven in a study conducted by Ho (2007) on accounting students from the US and from Taiwan. Both students showcase different perspectives on ethical sensitivity, ethical judgment, orientation and intention and that cultural and personal variables play a part to it.

Although there are lots of research studies pertaining to the ethical sensitivity of students using Rest's Four Component Model which is later on improved by Narvaez and then becomes the basis of Tirri's (2008) ESSQ on

scaling students' orientation on ethical issues, most of these studies (Bebeau, Rest, & Yamoor,1985; Brabeck, Rogers, Handerson, Ting & Benvenuto, 2000; Kuusisto, Tirri, Rissanen, 2012) focus more specifically on ethical sensitivity and the different independent variables (e.g. age, gender, religion, etc.,) affecting them. The intention or design of these studies is not to hunt down the relationship among the four components through the seven dimensions as they tend to be culturally and contextually specific (Tirri, Nokelainen, & Holm, 2008). Although there are some that operate in a more general level, they do not incorporate the possibility of patterns that may exist among the seven dimensions. Through careful consideration of these components and the relativity of each to one another then creates the need to decipher if certain patterns occur on the development of each component through the seven dimensions.

The researchers posit that the seven ESSQ dimensions are not sequential nor straightforward but interactive. The interaction among the four components which lies in the seven dimensions assumes co-occurrence in all. However, the presence of external factors that influences how accounting students react ethically to certain circumstances can lead to a common ground. Theorizing that patterns of the seven dimensions of ethical sensitivity exist, the operational framework of this study commenced with the measurement of the previously mentioned ethical dimensions. Ethical sensitivity profiles were then drawn out with the use of pattern recognition.

II. RESEARCH METHOD

This research mainly follows an abductive approach and is, therefore, exploratory in nature. Utilizing quantitative methods, this study uses the ESSQ as its data gathering instrument and Cluster Analysis as its mode of analysis.

Respondents. The respondents of the study are 3rd year (n=103) students taking Bachelor of Science in Accountancy from a local university. All 103 respondents are enrolled in the summer curriculum, had similar admission criteria, program structure and had finished taking up the accounting ethics course.

Data Gathering Instrument. As previously mentioned, the Ethical Sensitivity Scale Questionnaire or ESSQ serves as the main data gathering instrument of this study. It is an instrument that tolerates different ethical perspectives because it operates generally around Narvaez's theory. In addition, it evaluates 28 statements on a Likert scale from 1 (totally disagree) to 5 (totally agree). Each statement represents issues and values that play a significant part in one's character and have a corresponding relation with the seven (7) characteristics of ethical sensitivity: (1) reading and expressing emotions; (2) taking the perspective of others; (3) caring by connecting with others; (4) working with interpersonal and group differences; (5) preventing social bias; (6) generating interpretations and options; and (7) identifying the consequences of actions and options.

Data Analysis. In analyzing the data, cluster analysis

was used. Cluster Analysis is a technique that categorizes the data according to the information extracted that describes the object. There are many major cluster approaches, but the study uses the hierarchical clustering approach. This type of clustering establishes a family tree diagram that groups clusters according to how similar they are on a larger scale to the smallest scope. In other words, the cluster is the union of its sub-clusters. The respondents' average scores were grouped together according to how similar they are to one another.

Limitations of the Study. The sample size consists of 103 students only, but generally, a sample size of at least 400 respondents is needed for best results when using the ESSQ. In addition, similar to data gathered from self-rated surveys, the respondents' evaluation of the seven dimensions is mainly based on their personal judgment of their character and not necessarily as a result of actual experience. It must be noted that this study only explored the perceptions of the respondents. The validation of their perceptions with their actual interactions and experiences, as could have been revealed by the personalities to whom they interacted with, is not part of the scope of this study.

III. RESULTS AND DISCUSSION

Of the 103 respondents, 77 or about 74% are females. The age range is between 18 to 20 years old. It must be recalled that the average age range is reflective of the profile of the respondents; that is, they are all 3rd year BSA students enrolled during the summer term. A descriptive glance of the results of the survey revealed information regarding how the 28 ESSQ items were rated by the respondents. The weighted mean, as well as the corresponding standard deviation, are shown in Table 1.

Table 1. ESSQ Items and their Weighted Means

Item No.	ESSQ Item	Mean	StdDev
1	In conflict situations, I am able to identify other persons' feelings.	3.78	0.82
2	I am able to express my different feelings to other people.	3.10	0.98
3	I notice if someone working with me is offended by me.	3.49	1.01
4	I am able to express to other people if I am offended or hurt because of them.	2.76	0.98
5	I am concerned about the wellbeing of my partners.	4.21	0.77
6	I take care of wellbeing of others and try to improve it.	3.98	0.73
7	In the conflict situations, I do my best to take actions that aim at maintaining good personal relationships.	3.99	0.69
8	I try to have good contact with all the people I am working with.	4.00	0.83
9	I am able to cooperate with people who do not share my opinions on what is right and what is wrong.	3.56	0.80
10	I tolerate different ethical views in my surroundings.	3.71	0.89
11	I think it is good that my closest friends think in different ways.	3.96	0.92
12	I get along also with those people who are not agreeing with me.	3.34	0.85
13	I take other peoples' points of view into account before making any important decisions in my life.	3.94	0.77
14	I try to take other person's position when I face a conflict situation.	3.71	0.84
15	When I am working on ethical problems, I consider the impact of my decisions on other people.	3.99	0.65
16	I try to consider other peoples' needs even in situations concerning my own benefits.	3.82	0.67
17	I recognize my own bias when I take a stand on ethical issues.	3.56	0.81
18	I realize that I am tied to certain prejudices when I assess ethical issues.	3.69	0.75

Item No.	ESSQ Item	Mean	StdDev
19	I try to control my own prejudices when making ethical evaluations.	3.64	0.75
20	When I am resolving ethical problems, I try to take a position out of my own social status.	3.44	0.87
21	I contemplate on the consequences of my actions when making moral decisions.	4.09	0.81
22	I ponder on different alternatives when aiming at the best possible solution to an ethically problematic situation.	3.99	0.74
23	I am able to create many alternative ways to act when I face ethical problems in my life.	3.45	0.88
24	I believe there are several right solutions to ethical problems.	4.20	0.78
25	I notice that there are ethical issues involved in human interaction.	4.31	0.79
26	I see a lot of ethical problems around me.	4.11	0.86
27	I am aware of the ethical issues I face at school.	3.81	0.89
28	I am better than other people in recognizing new and current ethical problems.	2.83	0.78

It is remarkable to note that, of the 28 ESSQ items rated by the respondents, item number 25 which states that "I notice that there are ethical issues involved in human interaction" registered the highest weighted mean (4.31). This gives the impression that the respondents are conscious of the presence of ethical issues in their societal interactions. In principle, this gives the researchers the impression that this perceived level of awareness will equip the respondents with the sensitivity to not only identify situations involving ethical dilemmas but also the consequent actions of the varied options available. Incidentally, the ESSQ item that was rated the lowest (2.76) is item number 4 which states that "I am able to express to other people if I am offended or hurt because of them". This result revealed that the respondents appear to be non-confrontational and exhibit a difficulty in expressing themselves, particularly in difficult or sensitive situations such as when people have offended them. This is further supported by the relatively low weighted mean (3.10) of item number 2 which states that "I am able to express my different feelings to other people". The said item ranked the 3rd to the lowest weighted mean.

After inspecting the 28 item ESSQ responses, the researchers then proceeded to look into the seven ethical sensitivity dimensions. The 28 statements are equally distributed across the seven dimensions, with the first four statements belonging to the first ethical dimension, the second four statements to the second ethical dimension, and so on. Results are shown in Table 2.

Table 2. Weighted mean of Ethical Sensitivity Dimensions

Ethical Sensitivity Dimension	Weighted Mean
(ES1) Reading and expressing emotions	3.28
(ES2) Taking the perspective of others	4.05
(ES3) Caring by connecting with others	3.66
(ES4) Working with interpersonal and group differences	3.87
(ES5) Preventing social bias	3.58
(ES6) Generating interpretations and options	3.94
(ES7) Identifying the consequences of actions and options	3.78

It is very interesting to point out that ES2: taking the perspective of others is rated as the highest of the seven dimensions, followed closely by ES6: generating interpretations and options. A closer inspection of the ESSQ revealed that questions pertaining to ES2 mainly solicited the respondents' sensitivity in maintaining good

personal relations with others. The researchers find this very interesting most especially when considered in light of the fundamental ethical requirement of objectivity for all professional accountants, as well as the requirement of independence for accountants in public practice. As both necessarily involve evaluations of relationships maintained by employers and/or clients with their accountants and/or auditors, the prominence of this dimension among accountancy students can give us an insight about what future professional accountants value most. It is also worthy to point out that ES1: reading and expressing emotions ranked the lowest of the seven. It is quite ironic that while the respondents are very conscious about keeping good relations with others, they exhibit less sensitivity when it comes to identifying and expressing emotions in conflict situations.

Considering that the main objective of this study is to look into possible patterns of ethical sensitivity, the researchers then proceeded to perform cluster analysis. Figure 1 shows the dendrogram, which is a graphical representation of the clustering of the respondents.
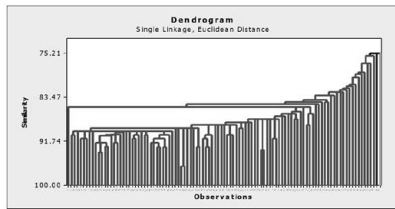

Figure 1. Dendrogram

As can be gleaned from Figure 1, 101 out of the 103 respondents belong to Cluster 1 as designated by the red lines. Cluster 2 and Cluster 3, each composed of one respondent each, are represented by blue and green, respectively. Quite remarkably, the dendrogram shows almost similar levels of ethical sensitivity for all respondents. While there are clusters within Cluster 1, the relatively small deviations in their points of similarity indicate that it is best treated as one cluster.

In order to make better sense of the groupings of respondents as shown by Figure 1, the researchers examined the cluster centroids. Results are shown in Table 3.

Table 3. Cluster Centroids

Variables	Cluster One	Cluster Two	Cluster Three	Grand Centroid
ES1: Reading and expressing emotions	3.28	3.50	2.50	3.28
ES2: Taking the perspective of others	4.04	4.75	4.00	4.05
ES3: Caring by connecting to others	3.66	4.25	2.50	3.66
ES4: Working with interpersonal and group differences	3.87	3.00	4.25	3.87
ES5: Preventing social bias	3.58	3.25	4.00	3.58
ES6: Generating interpretations and options	3.95	2.50	4.25	3.94
ES7: Identifying the consequences of actions and options	3.82	2.00	1.75	3.78

Table 3 describes three (3) differing patterns of ethical sensitivity among accountancy students. It is worthy to point out that Cluster 2 represents the profile of accountancy students that rank the highest among the three clusters in terms of ES1, ES2, and ES3, but the lowest in terms of ES4, ES5, and ES6. It is also the group that shows a middling rating for ES7. These are the students who exhibit high levels of empathy and connection but are not able to translate it to action. While these students appear to identify and acknowledge conflict situations, the recognition appears to only exist at a seemingly superficial and theoretical level.

Cluster 3, on the other hand, describes the ethical profile of students whose actions in conflict situations appear to be more pronounced than their theoretical understanding of such. This is evidenced by how this cluster ranked highest in terms of ES4, ES5, and ES6 but lowest in terms of the other four dimensions. Almost the exact opposite of Cluster 2, students that belong to this group appears to naturally incorporate ethical considerations in their actions.

Of the three clusters, only the first cluster exhibits mid-ratings on the first six out of the seven dimensions. It must be noted from the dendrogram that almost all respondents belong to this cluster. Gleaning from the results of the cluster centroids, this group seems to exhibit a balanced mix between theoretical appreciation of conflict situations, as well as translation of the said appreciation into action. More interesting to note is the fact that this cluster exhibited the highest in terms of ES7: identifying consequences of actions and options. When viewed from this particular dimension, it can be inferred that the apparent balance between theory and practice is being bridged by the awareness of the many possible varied outcomes of ethical decisions.

Interpretation within Clusters. After understanding the different profiles of accountancy students according to their ethical sensitivity dimensions, the researchers then proceeded to looking into the distinct personalities of each cluster according to their individual ethical sensitivity dimensions. For example, it can be recalled that Cluster 1 is the well-balanced group --- across clusters it shows mid-ratings for all six dimensions and the highest for the last dimension. However, after an examination of how the dimensions rated within the said cluster, students in this group faired highly in terms of taking the perspective of others (ES2) but lowest in terms of reading and expressing emotions (ES1). This characteristic appears to be very similar to the findings presented in Table 2, where the students appear to put a premium on maintaining good personal relations but have trouble identifying and expressing what they feel about themselves and/or about others.

Cluster 2, or the cluster who exhibits a more theoretical appreciation of conflict situations, also exhibit a high rating for taking the perspective of others (ES2). Similar to Cluster 1, they, too, consider maintaining good personal relations as important. However, this group is not adept in identifying the possible consequences of their actions (ES7). One can infer that these are the types of students

who think about the welfare of others first, but are not able to appropriately foresee the possible magnitude of effects of varying choices of action.

Cluster 3, or the cluster that exhibits more of translatable appreciation rather than theoretical, behaves in a manner where working with interpersonal and group differences (ES5) and generating interpretations and options (ES6) are more dominant than the others. On the opposite side, however, they rate lowly in terms of identifying the consequences of their actions and options (ES7).

It also noticeable that the same dimension (i.e. ES7) is rated the lowest for both Clusters 2 and 3. Considering that accountants often have to make and answer to decisions that involve monetary penalties, the seemingly lacking ability to identify possible consequences to courses of action may be considered a tad alarming.

IV. CONCLUSIONS AND RECOMMENDATIONS

The seemingly abstract and complex nature of what drives a person's ethical decisions has been the subject of scholarly investigation. Ethics, and ethical sensitivity, is by itself a multi-faceted subject matter that has earned the attention of society in general and professions in particular. The philosophical and psychological underpinnings of the ethical requirements of professionals, such as Certified Public Accountants, have put forward the immense need for an understanding of what influences ethical behaviors and decisions.

This study, for one, theorized that patterns of ethical sensitivity can be identified among the seven ethical dimensions. Considering the notional and ideational factors that influence many aspects of ethics, a view formed from an articulation of individuals' views with regards their ethical sensitivity was sought. This study is able to conclude that there appeared to be three distinct patterns of ethical sensitivity that were manifested from the perceptions of the respondents. The predominant pattern of behavior seems to be a balance between empathy and action as driven by discernment. However, there appears to be a behavior profile that speaks of empathy failing to be translated into action. In addition, there is also another ethical profile of discernment that does not necessarily stem strongly out of empathy. Translated into situations, the former may be true of people who acknowledge and identify themselves with another's plight, but could not find it in themselves take action on it owing to other pressures or motives that subordinate the initial empathic connection. The latter behavior may be expected of someone in a position to discern decisions quite well in light of what society thinks is the more acceptable option and not necessarily out of his/her own personal convictions. Quite interestingly it must be pointed out that, similar to other facets of human psychology, these empathic and discerning tendencies may be expected to shift owing to personal and professional experiences.

It must be noted that the above-identified patterns were all products of the respondents' perceptions. The

scope of this study did not include the manifestation of these ethical sensitivities in actual scenarios that call for ethical decision making. As such, further studies that look into the interaction between perceived ethical sensitivities and actual ethical decisions may be conducted. In addition, an investigation on how ethical sensitivities are translated into actions, especially in the context of the renewed call for integrity among professions, may be undertaken.

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