ENSURING SUSTAINABLE BUSINESS PRACTICES THROUGH INCORPORATING ETHICAL VALUES IN ACCOUNTING EDUCATION IN TERTIARY INSTITUTIONS IN KOGI STATE, NIGERIA

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Abstract

The study focused on ensuring sustainable business practices through incorporating ethical values in accounting education in tertiary institutions in Kogi State, Nigeria. Three research questions were posed to guide the study. The study adopted survey research design and was carried out in Kogi State. The population for the study was 62 respondents who were accounting education lecturers in tertiary institutions in the State. Due to the manageable size of the population, the entire population was studied, hence there was no sampling. The instrument for data collection was a structured questionnaire titled (IEVAEQ), which was validated by five experts. The inputs, corrections and comments by the experts guided the researcher in modifying the final copy of the instrument. Cronbach alpha reliability coefficient of 0.81 was obtained for the entire instrument by distributing the questionnaire to 15 accounting education lecturers outside the study area. Data were analyzed using mean and standard deviation. The result obtained revealed that there were eleven ways of integrating ethical values in accounting education; ten challenges in the integration of ethical values in accounting education; and nine ways of mitigating the challenges to the integration of ethical values in accounting education. The conclusion was that if future accountants are equipped with the knowledge, skills, and ethical mindset needed to address complex ethical dilemmas, they would be better positioned to contribute to responsible and sustainable business decision-making. The study therefore, recommended based on the findings that: tertiary educational institutions in Kogi State should establish development program for accounting educators, so as to enhance their competency in teaching ethics oriented accounting effectively; and academic institutions should undertake a comprehensive review of their accounting curricula regularly so as to include more relevant ethics oriented accounting courses in their programme.

Key Words: Accounting, education, ethics, values, sustainable business

Introduction

Accounting, often referred to as the "language of business," plays an unequivocal and indispensable role in shaping economic decision-making processes, facilitating resource allocation, and advancing financial stewardship within societies (Bebbington, Unerman & O'Dwyer, 2014). According to Bhasin (2017), accounting is a systematic process of collecting, recording, summarizing, analyzing, and reporting financial information about an entity's economic activities. Accounting is a vital discipline in business and finance that enables organizations to track and communicate their financial performance to various stakeholders, make informed decisions, and ensure compliance with relevant regulations (Scholtens & Kang, 2017). In this work, accounting is defined as the systematic process of recording, summarizing, analyzing, and reporting financial transactions and information within an organization. Due to how vital accounting is, it is one of the courses taught at the university level as accounting education.

Accounting education refers to the process by which individuals gain knowledge and skills in the theory and practice of accounting, leading to an understanding of the accounting discipline and the ability to apply that knowledge and those skills in performing professional roles in accounting (Parker, 2019). According to Knechel and Salterio (2016), accounting education encompasses the programs and processes for developing the knowledge, skills, and professional values needed to perform in various accounting roles, and includes lifelong learning opportunities to maintain competence. Contextually, accounting education emphasizes the acquisition of knowledge, skills, and professional values necessary for individuals to excel in various accounting roles, hence emphasizing the importance of ongoing learning to maintain competence in the field of accounting. In the dynamic nexus of globalization, technology proliferation, and environmental consciousness, the ethical dimensions of accounting assume even greater significance.

A concerted emphasis on ethical accounting is vital to ensure that financial statements truthfully reflect a company's economic reality, allowing stakeholders to make informed judgments and decisions (American Institute of Certified Public Accountants (AICPA), 2018). According to Gupta and Bhasin (2020), ethical accounting involves adhering to a code of professional conduct and moral principles while performing accounting duties. In this context, ethical values emerge as a beacon guiding the actions and decisions of accountants. Ethical values encompass an array of principles including integrity, objectivity, professional competence, confidentiality, and professional behaviour (American Institute of Certified Public Accountants, 2018). Upholding these values requires not only technical acumen but also a profound moral compass to navigate complex dilemmas and trade-offs that inevitably arise in the course of professional practice (Gupta & Bhasin, 2020). In the context of this study, ethical values encompass a set of principles, standards, and moral guidelines that guide the behaviour, decisions, and actions of accounting professionals. According to Hosseini, Rezaee and Tuo (2020), ethical values in accounting can be broadly categorized into several key principles including integrity, objectivity, professional competence and due care, confidentiality, professional behaviour as well as accountability and transparency

Integrity is the cornerstone of ethical behaviour in accounting. It involves being honest and truthful in all professional dealings, maintaining consistency between words and actions, and refusing to compromise ethical principles for personal gain or organizational advantage (Gupta & Bhasin, 2020). According to Hosseini, Rezaee and Tuo (2020), objectivity requires accountants to maintain impartiality and avoid conflicts of interest. According to Humphrey, Moizer, and Turley (2019), a key important value in ethical accounting is professional competence and due care. Ethical accountants are committed to continuous professional development and maintaining a high level of competence. They exercise due care, diligence, and professional skepticism in their work to ensure the accuracy and reliability of financial information. Ethical accountants take responsibility for their actions and decisions. They are transparent in their financial reporting and are willing to explain and justify their work when necessary (Mintz & Morris, 2014). These ethical values are expected to be incorporated into the accounting education curriculum so that the students can learn and embed them into their lives early enough.

Ethical accounting practices are critical for fostering an ecosystem of transparency, accountability, and good governance (Scholtens & Kang, 2017). The ethical fabric of accounting is essential not only for private enterprises seeking sustainable growth but also for public institutions entrusted with stewarding public funds and resources for collective welfare (Knechel & Salterio, 2016). Unethical accounting practices hamper sustainable business practices.

Sustainable business practices involve the integration of social, environmental, and economic considerations into an organization's strategies, operations, and decision-making processes (McPhail, 2022). According to Bédard, and Chi (2013), sustainable businesses aim to create long-term value for the company while simultaneously addressing the broader interests of society and the environment. In this study, sustainable business refers to an approach in which a company conducts its operations with a focus on long-term economic, social, and environmental viability, more so in Kogi State.

Kogi State stands at the crossroads of economic transformation and societal progress. Its diverse economic landscape encompasses sectors ranging from agriculture, trade, and manufacturing, to the burgeoning services sector (Albrecht & Sack, 2020). The accounting landscape in Kogi State is marked by a confluence of challenges that demand a robust ethical framework. These challenges reverberate through multiple dimensions, collectively contributing to an ethical deficit that necessitates critical examination and redressal (Hafiz, Hafisat & Amoto, 2018). Hence, the problem that this study grapples with. Graduates, though equipped with technical competencies, often confront ethical conundrums that necessitate an alignment of theoretical knowledge with real-world ethical predicaments. The result is practitioners who grapple with the application of ethical principles to diverse and complex scenarios (Eweje & Sakzewski, 2015).

In the pursuit of sustainable business practices, the ethical dimensions of accounting assume paramount importance. A siloed approach to financial metrics may yield immediate profits, but it is incongruent with the aspirations of sustainable business practices that integrate economic, social, and environmental dimensions (Mintz & Morris, 2014). Lack of ethical conduct corrodes investor confidence and erodes the economic vibrancy that hinges on transparent financial reporting (Fischer & Rosenzweig, 2015).

It is against this backdrop; that this work embarks on a journey to investigate ensuring sustainable business practices through incorporating ethical values in accounting education in tertiary institutions in Kogi State. The findings of this study would hence, enable students to know the ethical codes and standards needed in the accounting profession.

Statement of the Problem

Within the dynamic landscape of global commerce, the ethical dimensions of accounting emerge as pivotal factors shaping organizational behaviours, financial reporting integrity, and societal trust. In the context of Kogi State, Nigeria, where economic transformation intersects with societal progress, the ethical conduct of accountants bears significant implications for sustainable business practices and overall socioeconomic development. Despite the recognized importance of ethical values in accounting education, a palpable gap exists between the theoretical underpinnings of ethical principles espoused within academic curricula and their practical application within the professional realm. This disjuncture poses profound challenges to the cultivation of a cadre of accounting professionals equipped with the ethical acumen necessary to navigate complex dilemmas and uphold the integrity of financial information. Consequently, the prevalence of ethical lapses within the accounting profession undermines the credibility of financial reporting, erodes investor confidence, and engenders an atmosphere of mistrust detrimental to sustainable economic growth.

Furthermore, the existing pedagogical approaches to accounting education in tertiary institutions in Kogi State often prioritize technical competencies over ethical considerations, perpetuating a culture that prioritizes short-term gains over long-term sustainability. This imbalance exacerbates ethical challenges such as fraudulent financial reporting, misappropriation of funds, and accounting irregularities, which not only undermine the stability of individual organizations but also jeopardize the broader economic ecosystem. Moreover, regulatory and oversight mechanisms, while essential components of the ethical infrastructure, face inherent limitations in deterring unethical behaviour effectively. The enforcement of ethical standards often falls short in addressing the root causes of ethical breaches, which stem from a lack of internalized ethical values and a culture of accountability within accounting practices. Consequently, the pursuit of sustainable business practices in Kogi State encounters formidable obstacles, impeding progress towards economic resilience, social equity, and environmental stewardship.

In light of these challenges, there is an urgent need to interrogate the prevailing paradigms of accounting education in tertiary institutions within Kogi State and to devise comprehensive strategies for integrating ethical values into curricular frameworks. By bridging the gap between theoretical knowledge and practical application, and by fostering a culture of ethical leadership and accountability, it becomes possible to nurture a generation of accounting professionals capable of promoting sustainable business practices and contributing to the socioeconomic advancement of Kogi State. Therefore, this study seeks to explore and address the multifaceted challenges hindering the incorporation of ethical values in accounting education in tertiary institutions in Kogi State.

Purpose of the Study

The general purpose of the study was focused on ensuring sustainable business practices through incorporating ethical values in accounting education in tertiary institutions in Kogi State, Nigeria. Specifically, the study sought to:

1. assess the methods of incorporating ethical values framework in accounting education for sustainable business practices in tertiary institutions in Kogi State.
2. identify the challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State
3. identify the methods of mitigating the challenges to the incorporation of ethical values in accounting education in tertiary institutions in Kogi State

Research Questions

The following research questions guided the study;

1. What are the methods of incorporating ethical values framework in accounting education for sustainable business practices in Kogi State?
2. What are the challenges in the incorporation of ethical values in accounting education in Kogi State?
3. What are the methods of mitigating the challenges to the incorporation of ethical values in accounting education in Kogi State?

Significance of the Study

This study holds significant implications for tertiary institutions, accounting education students, regulatory bodies, policymakers, and society at large. This study holds significant implications for tertiary institutions by providing insights into enhancing the relevance and efficacy of accounting education programmes. Tertiary institutions can benefit by gaining a deeper understanding of the challenges and opportunities associated with integrating ethical values into their curricula. By actively engaging with the findings of this study, institutions can revise their programs, prioritize ethical reasoning, and equip accounting education students with the skills necessary for ethical decision-making in professional practice. To benefit, tertiary institutions need to proactively reassess their curricular offerings, prioritize faculty development initiatives, and foster interdisciplinary collaborations to enrich the educational experience.

Accounting education students stand to benefit from this study by acquiring a comprehensive understanding of ethical principles and their application in real-world contexts. By integrating ethical values into accounting education, students can develop critical thinking skills, ethical reasoning abilities, and a strong foundation for ethical decision-making in professional practice. Additionally, students can enhance their employability and contribute positively to organizational cultures that prioritize integrity and accountability. To benefit, accounting education students need to actively engage with ethical education initiatives, participate in experiential learning opportunities, and seek mentorship from industry professionals to deepen their understanding of ethical issues in accounting.

Regulatory bodies can benefit from this study by gaining insights into refining regulatory frameworks and enhancing enforcement mechanisms to promote ethical conduct within the accounting profession. By leveraging the findings of this research, regulatory bodies can strengthen compliance with ethical standards, mitigate ethical risks, and safeguard the integrity of financial markets. To benefit, regulatory bodies need to actively collaborate with academic institutions, professional bodies, and industry stakeholders to implement recommendations aimed at enhancing regulatory oversight, fostering transparency, and promoting accountability within the profession.

Policymakers can benefit from this study by gaining insights into formulating policies and initiatives aimed at promoting ethical conduct and sustainable business practices. By leveraging the findings of this research, policymakers can develop regulatory frameworks, incentives, and support mechanisms to encourage the integration of ethical values into accounting education and professional practice. Additionally, policymakers can foster collaboration among stakeholders to address systemic issues and promote a culture of ethical governance within the accounting profession. To benefit, policymakers need to prioritize ethical education initiatives, engage with stakeholders to solicit feedback and input, and enact legislation that supports the implementation of ethical standards and practices.

Society at large can benefit from this study by fostering a culture of integrity, transparency, and accountability within the accounting profession, thereby enhancing public trust and confidence in financial reporting processes. By promoting ethical conduct and sustainable business practices, society can mitigate the risks of financial fraud, corruption, and economic instability, ultimately contributing to socioeconomic development and well-being. To benefit, society needs to actively support initiatives aimed at promoting ethical education, hold accounting professionals and organizations accountable for ethical lapses, and advocate for policies and practices that prioritize ethical governance and sustainability.

Methodology

The study adopted a descriptive survey research design and was carried out in Kogi State, with a population of 62 respondents who were accounting education lecturers in tertiary institutions in the State. Due to the manageable size of the population, the entire population was studied. The instrument for data collection was a structured questionnaire which was validated by five experts, whose opinion helped in modifying the final copy of the instrument. The instrument was distributed to accounting education lecturers in Kwara State which share similar characteristics with the population for the study, to test the reliability. Cronbach alpha reliability coefficient of 0.81 was obtained for the entire instrument. The questionnaire had four response options of: Strongly Agreed (SA) – 4; Agreed (A) – 3; Disagreed (D) – 2; and Strongly Disagreed (SD) – 1.

Data for the study was collected by the researcher with the help of three research assistants trained by the researcher. 62 copies of the instrument were administered, and 54 copies retrieved representing 87% return rate. The data collected were analyzed using mean and standard deviation to answer the research questions. Analysis was carried out using real limits of numbers. Items that had the following mean values: 3.50-4.00, 2.50-3.49, 2.50-3.49, 1.50-2.49, and 1.00-1.49 were respectively regarded as SA; A; D; and SD.

Results

Research Question 1: What are the methods of incorporating ethical values framework in accounting education for sustainable business practices in tertiary institutions in Kogi State?

Table 1: Mean ratings and standard deviation of respondents on the methods of incorporating ethical values framework in accounting education for sustainable business practices in tertiary institutions in Kogi State

N= 54

S/N	Item Statement	$\bar{X}$	SD	Remark
1	Teach students about ethical codes and standards relevant to the accounting profession.	3.30	1.00	A
2	Invite ethical accounting professionals to speak to students.	3.31	0.77	A
3	Teach students various ethical decision-making models	2.77	0.87	A
4	Discuss the role of ethical leadership in accounting and its impact on organizational culture.	2.63	0.94	A
5	Introduce sustainability concepts within accounting education.	2.93	0.94	A
6	Encourage students to engage in service-learning projects where they work with nonprofits or community organizations	2.96	0.91	A
7	Encourage students to discuss how accounting can contribute to sustainability reporting, carbon accounting, and the measurement of social and environmental impacts	2.69	0.97	A
8	Emphasize the importance of ethical auditing practices	3.00	0.92	A
9	Promote collaborative learning environments where students discuss ethical dilemmas and engage in group discussions to arrive at ethical solutions collectively	2.66	1.03	A
10	Require students to maintain ethical reflection journals so as to encourage self-awareness and critical thinking about ethical issues	2.60	0.98	A
11	Integrate technology-driven tools and simulations that expose students to ethical challenges they might face in a digital age	2.67	1.07	A
	Cluster Mean	**2.86**		**A**

The data presented in Table 1 revealed that all the items (items 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11) had their mean ($\bar{X}$) values ranged from 2.60 - 3.31 which falls within the category of Agreed. This indicated that all the items are the ways of incorporating ethical values framework in accounting education for sustainable business practices in Kogi State. The table also showed that the standard deviations (SD) of the items ranged between 0.77 - 1.07 and were all less than 1.96, which indicated that the responses of the respondents were close to each other and the mean.

Research Question 2: What are the challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State?

The answer to research question 2 are presented in Table 2

Table 2: Mean ratings and standard deviations of respondents on the challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State

N=54

S/N	Item statement	$\bar{X}$	SD	Remark
1	Limited awareness among educators, students, and stakeholders about the importance of ethical values in accounting education	2.91	1.03	A
2	Outdated curriculum structures does not accommodate the inclusion of ethics-related coursework	3.36	0.72	A
3	Accounting education lecturers lack training or expertise in teaching ethics, making it difficult to effectively incorporate ethical content into accounting programs.	3.53	0.63	SA
4	Resistance to change within educational institutions impedes efforts to revise curriculum and teaching methods that include ethics	3.34	0.72	A
5	Limited resources, including funding and access to relevant teaching materials and technologies hinder the development of robust ethics programs	3.09	0.81	A
6	Cultural norms and values influence the perception of ethics and ethical behaviour, creating challenges in aligning education with global ethical standards	3.17	0.88	A
7	Assessing students' understanding of, and commitment to ethical values are challenging, when traditional evaluation methods are insufficient	3.13	0.83	A
8	Ethical education is treated as a separate module rather than integrated across the accounting curriculum, thereby limiting its effectiveness	3.11	0.77	A
9	Absence of ethical role models within the accounting profession makes it harder for students to appreciate the practical relevance of ethical values	3.49	0.76	A
10	Weak regulatory mechanisms within the education system fails to mandate the inclusion of ethics in accounting programmes	3.62	0.66	SA
	Cluster Mean	3.27		A

The data presented in Table 2 revealed that two items (items 3 and 10) had mean ($\bar{X}$) values of 3.53 and 3.62 respectively which falls within the category of Strongly Agree. This indicated that the respondents strongly agreed that the two items are the challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State. Furthermore, 8 items, (items 1, 2, 4, 5, 6, 7, 8 and 9) had their mean ($\bar{X}$) values ranged from 2.91 - 3.49, which belongs to the category of Agreed. This indicated that items 1, 2, 4, 5, 6, 7, 8 and 9 are also challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State. The table also showed that the standard deviations (SD) of the items ranged between 0.63 - 1.03 and were all less than 1.96 which indicates that the responses of the respondents were close to each other and the mean.

Research Question 3: What are the methods of mitigating the challenges to the incorporation of ethical values in accounting education in tertiary institutions in Kogi State? The answer to research question 3 are presented in Table 3

Table 3: Mean ratings and standard deviations of respondents on the methods of mitigating the challenges to the incorporation of ethical values in accounting education in tertiary institutions in Kogi State

N= 54

S/N	Item Statement	$\bar{X}$	SD	Remarks
1	Providing training and resources for accounting educators to enhance their competency in teaching ethics effectively.	3.86	0.98	SA
2	There is the need to revise the accounting curriculum to include dedicated ethics courses and integrate ethical content into existing courses.	2.81	1.08	A
3	Encourage practicing accountants with strong ethical values to engage with students as guest speakers, mentors, or instructors	3.71	1.05	SA
4	Partner with professional accounting organizations to align educational content with industry ethical standards and practices	3.25	0.87	A
5	Conduct awareness campaigns to educate students, faculty, and stakeholders about the importance of ethics in accounting education	3.49	0.80	A
6	Implement peer review processes to ensure the quality and ethical focus of accounting education programs	1.43	0.76	SD
7	Promote the inclusion of sustainability concepts in accounting education, emphasizing the ethical aspects of sustainable business practices	2.54	0.91	A
8	Develop and use real-world ethical case studies to engage students in ethical decision-making and critical thinking	3.30	0.96	A
9	Implement ongoing assessment methods that evaluate students' ethical reasoning and behaviour throughout their education	2.98	0.80	A
10	Forge partnerships with local businesses and accounting firms to provide students with practical exposure to ethical challenges in real work settings	3.10	0.86	A
	Cluster Mean	**3.05**		**A**

Data in Table 3 revealed that two out of the ten items had mean values of 3.86 and 3.71. The values were within the real limit of 3.50 - 4.00 indicating that the two items were in the category of Strongly AgreeD. Seven out of the ten items had their mean values ranging from 2.54 - 3.49. Each of the values of the seven items was within the real limit of 2.50-3.49 indicating that the five items were in the category of Agree. The remaining item had a mean value of 1.43 which was within the real limit of 1.00 – 1.49, indicating that the item was in the category of Strongly DisagreeD. Generally, nine out of the ten items were the methods of mitigating the challenges to the integration of ethical values in accounting education in tertiary institutions in Kogi State. The standard deviation of all the eight items ranged from 0.76 - 1.08. Each of the values was below 1.96 indicating that the respondents were near to the mean and each other in their responses.

Discussion of the Findings

The findings of the study revealed that the methods of incorporating ethical values framework in accounting education for sustainable business practices in Kogi State include: Teaching students about ethical codes and standards relevant to the accounting profession; and inviting ethical accounting professionals to speak to students.

The findings of the study on incorporating an ethical values framework in accounting education for sustainable business practices align closely with existing literature on ethics in accounting education. The findings agree with Bebbington, Unerman, and O'Dwyer (2014) who posited that teaching students about ethical codes and standards relevant to the accounting profession, such as the AICPA Code of Professional Conduct, is consistent with best practices in accounting education.

The findings of the study on the challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State revealed that the challenges include: Limited awareness among educators, students, and stakeholders about the importance of ethical values in accounting education

The findings of the study on the challenges in the incorporation of ethical values in accounting education in tertiary institutions in Kogi State closely align with the existing literature on ethics in accounting education. The findings are in agreement with the findings of Akinlo and Ibidunni, (2016) who found that the challenge of limited awareness among educators, students, and stakeholders, about the importance of ethical values in accounting education hinders the integration of ethical values in accounting education. The findings also align with the findings by Scholtens and Kang (2017), who found out that the presence of outdated curriculum structures, that do not accommodate ethics-related coursework, is a common challenge in accounting education. The findings revealed that the methods of mitigating the challenges to the incorporation of ethical values in accounting education in Kogi State include among others: Providing training and resources for accounting educators to enhance their competency in teaching ethics effectively.

The findings on mitigating challenges to the integration of ethical values in accounting education in tertiary institutions in Kogi State align with existing literature on strategies for promoting ethics in accounting education. The findings support that of Hosseini, Rezaee, and Tuo (2020) who found that providing training and resources for accounting educators to enhance their competency in teaching ethics is a way of mitigating the challenge to the incorporation of ethical values. The findings are also in line with Ponemon and Gabhart (2013) who found that the revision of the accounting curriculum to include dedicated ethics courses or incorporating ethical content into existing courses is essential to reflect changing ethical expectations. Hence, the findings of this study resonate with established best practices in accounting education and ethics.

Conclusion

This study underscores the pivotal role of ethical values in accounting education. The study therefore, concluded that if future accountants are equipped with the knowledge, skills, and ethical mindset needed to address complex ethical dilemmas, they would be better positioned to contribute to responsible and sustainable business decision-making.

Recommendations

Based on the findings of the study, the following recommendations were made.

1. Educational institutions in Kogi State should establish a development programme for accounting educators to enhance their competency in teaching ethics-based accounting effectively.
2. Academic institutions should undertake a comprehensive review of their accounting curricula so as to include dedicated ethics courses or incorporate ethical content into existing accounting courses.

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