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# ETHICAL JUDGEMENT AMONG UNIVERSITY ACCOUNTING STUDENTS: THE CASE OF PRESCRIPTIVE AND DELIBERATIVE MORAL REASONING BEHAVIOUR

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## Abstract

*The purpose of this paper is to investigate moral reasoning behaviour of final semester Universiti Utara Malaysia (UUM) Accounting students. This research was motivated by a recent development of accounting specific measures of accountants' moral reasoning (i.e. prescriptive and deliberative reasoning) by Thorne (2000). Furthermore, the paper seeks to explore the cultural influence on the ethical judgement of UUM accounting students. To the authors' knowledge, this is the first paper that examines the moral reasoning behaviour in the context of prescriptive and deliberative reasoning in the Malaysian environment. A total of 594 final semester accounting students were chosen as participants. The findings revealed that students' prescriptive moral reasoning scores are significantly higher than students' deliberative moral reasoning as expected. With respect to the cultural influence, there is no significant difference in prescriptive and deliberative moral reasoning between Malay and Chinese students. This research would be useful to the regulators and the academicians in understanding moral reasoning behaviour in professional judgement. The findings also shed some light on the influence of culture on moral reasoning behaviour.*

## Introduction

Professional judgement is highly utilised in accounting especially in the auditing profession. For that reason, the understanding of moral judgement is essential for the regulator in formulating standards or guidelines. Obviously, students too need to understand theoretical foundation in ethics and its application in practice. According to Kohlberg (1958), moral judgement development involves a process of cognitive adaptation. The cognitive concept in decision-making involves moral reasoning, which prescribes the ethical judgement in respond to an inquiry of the right and wrong involving moral standard.

Moral reasoning consists of two concepts of human act namely prescriptive moral reasoning and deliberative moral reasoning (Thorne, 2000). According to Gonsalves (1989), prescriptive moral reasoning (also called adverse possession) concerns with the act or judgement that is based on natural law or ideal solution. On the other hand, deliberative moral reasoning deals with the act or judgement that is voluntary in nature and based on reasoning in consciousness, intellectual, volitional and emotional.