

The Effect of Hidden Curriculum on Research Ethics in Accounting Students¹

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Research Paper

INTRODUCTION

Plagiarism in the field of accounting is increasing and has caused a lot of concern in the higher education sector in the past few years, especially with the increase of internet networks and databases and the easy and cheap access to these resources. Although accounting student plagiarism is not a big deal compared to corporate scandals, it should not be ignored. Plagiarism among students indicates the behavior of accountants, which points to a parallel relationship between dishonesty and dishonesty at the university level and unethical behavior in the future. Honesty is one of the foundations of the accounting profession, and as a result, professionals must show ethical behavior.

MATERIALS AND METHODS

Since accounting programs have an imminent economic position regarding the fate of companies and even countries, the examples of scientific inaccuracy of accounting students are the cause of this concern. Investors, creditors, and the general public expect accountants to act with integrity. If universities fail to promote ethical behavior among future accountants, society will suffer dire consequences. The argument presented here is that accounting professors are responsible for teaching accountants virtue and ethics by identifying and addressing the issue of research ethics, regardless of the manner and quality of teaching, which shows the importance of research.

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One of the methods of teaching ethics that is done indirectly includes model-oriented through hidden curriculum. The concept of a hidden curriculum is one of the most valuable concepts in the thinking and practice of curriculum planning. In other words, the hidden curriculum refers to a set of learning in the higher education system that is achieved in the context of the culture that dominates the educational environment (universities and institutes of higher education) and without the knowledge of faculty members and students, with emphasis on a central model for students.

Hidden curriculum is also a pattern-based teaching method. This means that the central model and the exemplary role of professors make the hidden curriculum come true. The central pattern and the hidden and obvious curriculum are going on in all life, including teaching and learning as an unwritten law. However, the central model is not well known as a practical educational strategy.

MATERIALS AND METHODS

In this research, a questionnaire was used to examine the variables. To control other variables that are effective in the findings of this research, but investigating their impact is not one of the primary motivations of this study, according to the study of the research literature, the variables of age and gender (to investigate this issue, men were represented by 1 and women by 0) And religious beliefs were examined as a control variable.

Questionnaires were distributed in two virtual and face-to-face ways. 44 questionnaires were completed in person (students of Fars and Hormozgan universities) and 99 questionnaires were completed in virtual mode using the capacity of virtual space. In total, 143 questionnaires (84% of the sample) were completed. To control whether the results of unreceived questionnaires could affect the research findings, the mean of the two methods (face-to-face and virtual) was compared by performing the T-test. Considering the significance value of this test (0.00) which is less than 5%, it can be said that if other people answered, the findings would not change.

RESULTS AND DISCUSSION

The analysis of the findings showed that among the respondents, 61 were studying at the doctoral level and 82 were studying at the master's level. Also, 89 respondents were female and 54 were male. The average age of the respondents was 35.67 years with a standard deviation of 9.34.

Since Cronbach's alpha of all variables is greater than 0.7; Therefore, all variables are confirmed in terms of reliability. The average value of the extracted variance is also greater than 0.5; Therefore, convergent validity

is also confirmed. The value of composite validity is also at the optimal level. The findings showed that the R2 of the research is 0.595. The higher the value of R2 related to the endogenous structures of a model, the better the fit of the research model. The general result of this section will be that the investigated factors will be 59% effective in research ethics in accounting students.

CONCLUSION

Scientific immorality in the research environment has made the future of the accounting profession, which is based on honesty and public trust, uncertain. Therefore, paying attention to educational approaches related to research ethics has become doubly important. One of the methods that can indirectly teach ethics, especially research ethics is the hidden curriculum.

It is recommended that the relevant academic institutions and planners pay more attention to increasing the rules and training related to research ethics in the accounting and auditing academic community. Institutions and professional associations are also suggested to plan to expand research ethics in the professional society of the country. Considering that so far not much research has been conducted about research ethics in the field of accounting, it is suggested that the relationship between personality dimensions, job satisfaction, social responsibility, employee commitment, job stress, motivation, organizational health, organizational climate, and other issues with research ethics is also in Future researches should be investigated.

The current research, like other research, faces limitations. The main limitation of this research is the lack of access to different students in all parts of the country and the limited number of respondents. In addition, the novelty of the hidden curriculum concept is another limitation that made answering difficult for some respondents and should be taken into account in the generalizations.

Keywords: Hidden Curriculum, Research Ethics, Accounting Students.

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