

## **A Study of the Influence of Field of the Study and Gender on Ethical Values: Iranian Scenario**

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### **Introduction**

The value is a social event that has an important role in the human life, since forming of firstly societies till now. In reality, the human life has been formed from set of selections that people set forth from that a system of values. The nature of value is selection and freely confirmation on one hand value is guidance and determiner of social trends and on the other hand determiner of social action and manner that are manifesting on rules and manners, regulations, holy principles and routine life methods (Schwartz and Anat 2004). Indeed values are mental judgment of people. In reality these are values that form special frameworks for social people-because they know which manner is suitable in each situation. The values are important determiner of the performance method, actions' route and how to prefer targets in cultural, educational, family, political and religious systems for each society.

In scope of considering for manner science, the values are one of the pivotal conceptions that has created the background of convergence amid different scopes of humanities and acted as a key conception for systematic studying in humanities (Schwartz, 1999). Understanding of the values of commercial students is useful for their guidance can be used for rising of education, reinforcement and their successive training. The commercial students will be coming professionals and nowadays people pay attention to the ethical in jobs and the members of profession are encouraged to follow the whole ethics, furthermore the understanding of values for commercial students is useful for their guidance. Determining of value differences between men and women with the remarkable presence of women in commercial jobs can be important for anticipating and controlling of coming manners that are related to job and managing of human recourses. Furthermore considering of ethical insight of commercial students and men and women seem essential. The aim of this article is comparison of ethical values and value systems between accounting and non accounting students and men and women.

### **Review of literature**

Many of foreign researchers have considered the values of commercial students, professionals and the professors with using of the patterns of values measurement. Herzberg, Mausner, and Snyderman (1959) considered the values between genders. They set forth that women in comparison of men feel much sin when they are involved in error and mistake and in lack of law are following of ethical methods more than the men. Thielens (1966) has resulted that there are the meaningful difference between account students and the others in two personal attribute of cooperation and moderation. Buckley (1972) has resulted that professional

accountants have different world opinions in action and affair in comparison with accounting masters. The global insight of the professionals is inclined to actionalism and realism while the global insight of masters is more thorium.

Baker (1976) has resulted that there is meaningful differences between the values of accounting and non-accounting (management and economy) students and also indicated that from 38 values in 8 cases including delightful life, the beauty of world, (nature and art), freedom, ambitious, neatness, family security and responsibility, there were differences between two groups. Miller (1983) has resulted that commercial students care for much to humanity and human-centered, while the professionals are worthy-centered. Swindel et al. (1983) noted that the official accountants have put the most importance on three values of family security, self-esteem and pleasure and the least importance on two values of the beauty of world(nature and art) and national security.

They reasoned that the values of official accountants are more personal and self-centered than social-centered.

Ponemon and Glazer (1990) found that ethical growing of accounting students increase within the time of university. They found that also the kind of training influence on ethical growing of students and the students who have compiled academic plans being involved in higher ethical growing than other students.

Stanga and Turpen (1991) showed that security is not effortful on ethical judgment of accounting students. Fagenson (1993) considers the difference in personal values between managers and the founders and between the sexualities. He resulted that security has little influence on their value systems. He showed also that the founders of company choice truthiness firstly between tool values and the mangers put truthiness' in second rank. The male founders and male or female mangers also choose family security higher than all, from 18 ultimate values, while the female founders in second rank selected family security.

Pinacward et al. (1995) resulted that the degree of value importance is alike between male and female masters. They found that personal values of masters are more inclining to individual targets than social ones.

Abdolmohamadi (1996) considered the personal and professional features of auditors, accounting students and accounting masters. He did not find meaningful differences between group values and resulted that for above groups the personal features of truthiness has the highest important rank from the forty features he suggested that American association of official accountants must expand the regulations of professional manner in auditing for determining of people's ethical features.

Pinacward et al. (1995) found that official accountants put the more importance to truthiness and responsibility from the 18 tool values and little importance on following and from the 18 ultimate values, they put self-esteemed and respect to parents in first and second ranks and social recognition ,the beauty of world and exciting life in the last rank.

Giacomino and Akers (1998) showed that there are considerable differences between accounting and non accounting courses for 13 values (internal equilibrium ,choice of targets personally, influence, enjoy of life ,distressed life, various life, curiosity, self-discipline, initiative ,influence and power, peace of mind, social recognition, bravery) and for five kind of values(success swinging, self-guidance, provoking). There are also considerable differences between answers of male and female to 9 values (ambitions, curiosity, open-minded, politeness, self-disipline, capability, the compensation of goodness for others, Pease and social power) and two kinds of values (traditionalism, power). Alport, Vernon, and Lindzey (1960) resulted that the

political and economic concerns of men are more than women and religious values attract women more than men.

Giacomino and Eaton (2003) considered that whether working experiences and gender differences influence on personal values or not. They resulted that experience had little effect on men and working experience and training have effect on women more than men. Their results showed that there are great difference between men and women in 9 ultimate values including global peace, equality, real friendship, delightful life, exciting life, healthy, deliverance, self -esteemed, knowledge from these tool values, there are much differences in 9 values including obedient, kindness, forgiveness, open minded, logistic, independence, erudite, self-controlled and initiatives. Helkama et al. (2003) resulted that the students have higher values put in higher rank of ethical growing ,they also reported that the values of some students has theory side in the first years and application form or practical side in the next years.

Lan et al. (2009) found that four values with names of healthy, family security, self-esteemed, and respect to parents have the most importance for the professionals in accounting and accounting students. The vales of social power, delightful life, religion and admitting of destiny in life have the least importance for the professionals and in contrast religion, delightful life, withdrawal of worldly concerns and admitting of destiny in life are four values that have the least importance for students. Their results also showed that that both users of accounting and accounting students choose security–centered as the highest importance from kind of values and traditionalism as the least importance.

#### **The ethical values, value systems and the relations between value systems:**

Word of value has got from the infinitive noun “to cost” in Persian and has these meanings: worth, rank, merit ,capability, competence, elegance, grace, ability on the basis of encyclopedia in social science a desirable situation or state of one action is called value. The value may involve in: concerns, desirability, wants, tendencies, preferences, duties, ethical commitments, needs, attraction and other features. It has been used from the definition of Schwartz (1999) in this study. He recognized the value like as beyond–situation targets with different ranks of importance that serves as guidance principles to individual life or other social events. These targets have included:

1. They serve at least part of social events.
2. They can motivate or determine the side and rate of its feeling weight.
3. They have output like as criterion for judgment, explanation or confirmation of action.
4. They can be learned either from institutionalization of the values of prevailing group or personal unique experience.

The ethical values that are used in this study are the basis of round structure theory of Schwartz (1999) values and include 45 kind values that are shown in Table 1.

The value systems have formed from sorting of ethical values on the basis of three needs (living and physical needs, need to harmonious social interactions, vital and comfort needs of group) that all of people and society must react to them. 10 value systems include power–centered, success, enjoying, motivating, independence, global-centered, benevolence, traditionalism, similarity (like as society) and national –centering.

Each sort or kind of value has some ethical values that in each rank put along others in agreement line. As before said the motivational kinds of above values have derived from three global need (organists, mutual action, group) for example the value kind of similarity has derived from requisite condition of social action that is called temperate and group eternity that on the

basis of it, people is forced to avoid from intrigues or actions that may hurt to others, or value kind of independence that has derived from organist need for seizing and mutual action need of autonomy and independence. It has been included value kinds, their definitions, the example kinds of each case and their derived recourses in Table 1.

*Table1. The motivational kinds of values, definitions, example kinds and derived sources of each one*

<b>Type of value</b>	<b>definition</b>	<b>Example value</b>	<b>sources</b>
Power-centering	The social successes and base, control and dominate people and source	Social power, wealth, the leader right or priority	Mutual action, group(duty need or work)
success	Individual success from competence on basis of social criterions	Ambition, success, ability, having power and effect	Mutual action, group
enjoying	Feeling of consent, enjoying in life	Pleasure, and happiness, delightful life	Organist(physical needs of people)
motivation	Excitement, imitativeness, champion in life	Bravery, exciting life, various life	organist
independence	Thinking and selection, independence action, creating discovering	Self-esteem, self-confidence, selection right, personal aims initiatives curiosity, freedom	Organist, mutual action
Global-centering	Understanding ,gratitude, patience, supporting from welfare of all people and nature	The global beauty, protect of environment, global Pease social justice, equality, wisdom, open-minded, unity of nature	Group, organist
benevolence	Protect and intense welfare of people that person has direct contact with them	Loyalty, truth ,help to others, forgiveness, ,responsibility	Organist, group, mutating
traditionalism	Respect, commitment, admit of customs and thoughts that derive from cultural or traditional religion	Humility, admitting destiny in life, religion, respect to customs, moderation	group
similarity	Limiting of actions, trends and motivations that are probable hurt to others and are commitment from norms and social expectations	Politeness, obedience, self-leader, respect to parents	Mutual action, group
National-centering	Healthy, cooperation and social stability, relations and self	Family security, national security, neatness, healthy, compensating of goodness for others	Organist, mutual action, group

Schwartz (1992) hypothesized that five value kinds of power-centering, success, enjoying, motivation and independence serve to individual profits and three value kinds of benevolence ,traditionalism and similarity serve to group advantages, global centering and national-centered serve to both profits and it is assumed that they put in border of these areas. Schwartz and Anat (2004) also reasoned that simultaneous perusing of value kinds cause to appear social and psychological conflicts. In these ways ten kinds values have been organized in two dimensions. First dimension inclining t change against conservative and second one pay attention to self beyond against advancement of personal targets. These value dimensions are as follow:

1. Independence and motivation against similarity, tradition and security i.e. confirmation to independence thoughts and actions against humility, self-control, protecting old actions and protecting stability.

2. Global-centering and benevolence against success and power-centering i.e. admitting others as equal and put importance to others, welfare against pursuing of individual success and dominate to others.

3. Enjoy against similarity and tradition, excessiveness in meeting of aspirations and own wants in conflict for prevention of appearing of individual interests and externally admitting imposed limitations.

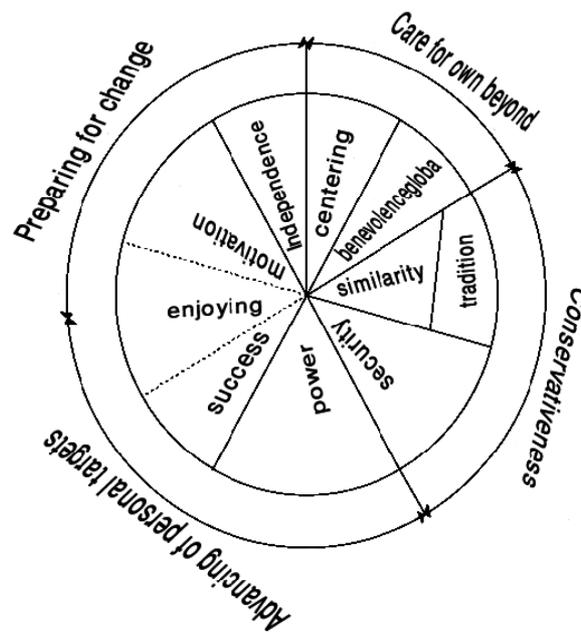


Figure 1. Relations of value kinds

**Research method**

This research is kind of kind of descriptive one that its target is description of condition or considerable phenomenon in said research has been used of measurement researching methods. Because of this reason that predominant way for collecting data in measurement research is often questionnaire, here it is also used of questionnaire foe gathering information.

**Requisite data and how to compute and extract them:**

A: Ethical values, the data that are related to 45 variables of ethical value have been gathered by questionnaire of value estimating .The score of each variable is on the basis of importance of each vale with range (-1) to (+7).The respondents must select the importance of 45 value kinds with using numbers (-1) to (+7) from least to most importance, then the descriptive indexes for variable has been given with using of statistical description methods such as abundance distribution table, descriptive graphs, center index and various as average, deviation..

B: Kind of value, the data of 10 variables of value kind has been collected by sorting of value in each kind. The score of value kind has been computed by getting average of summing related scores of values, then descriptive indexes for variable has been given with using of descriptive statistical methods.

### Hypotheses testing

In current study it has been used of correlation method for considering relation between independent variables (field of study and gender) with function variables (ethical values and value systems). For considering of this relation t- test has been used for two independent samples with error level 5%. This research is kind of sectional study.

1. Measurement is method in research that has been used beyond the special technique for collecting data and its aim is explanatory, descriptive and making clear and is based on grounding and library studies.
2. T-Test is two independent statistical that we can compare the average of two independent societies with each other.
3. The sectional method is used for collecting information about one or some attributes in special section of time by sampling society.

### The descriptive statistics

A: Ethical values, descriptive indexes of 45 ethical value variables and descriptive indexes for all ethical values has been given in Table 2.

*Table 2. Descriptive indexes of scores for independent variables and all of ethical values*

variable	number	average	mode	deviation	minimum	maximum
Equality	250	5.67	6	1.221	1	7
Social power	251	4.19	6	2.028	-1	7
Freedom	250	6.05	7	1.226	1	7
Social rank	251	3.62	5	1.940	-1	7
Exciting life	251	3.35	5	1.967	-1	7
Politeness	251	5.55	6	1.000	2	7
Wealth	251	4.51	6	2.011	-1	7
National security	251	5.24	6	1.286	0	7
Self-esteem	250	5.98	7	1.060	3	7
Compensate of goodness	251	5.56	6	1.193	2	7
Initiative	251	4.92	6	1.338	1	7
Global peace	251	5.02	5	1.359	1	7
Respect to customs	251	4.39	6	1.741	-1	7
Self- leader	251	3.44	5	2.207	-1	7
Family security	251	5.70	6	1.014	2	7
Unity of nature	251	4.73	5	1.458	-1	7
Various life	250	4.44	4	1.526	0	7
Knowledge	250	5.91	7	1.234	1	7
Right of leader	251	4.25	6	2.248	-1	7
Beauty of world	250	5.28	6	1.357	1	7
Social justice	251	4.10	6	2.094	-1	7
Self- confidence	251	3.87	6	2.101	-1	7
Moderate	250	4.41	5	1.423	1	7
loyalty	251	5.42	6	1.424	0	7
Ambition	251	4.18	6	2.139	-1	7
Open minded	251	5.43	6	1.034	2	7

Humility	250	5.76	6	1.163	0	7
Bravery	251	3.73	5	1.918	0	7
Protect of environment	249	5.05	5	1.412	0	7
Effect and power	251	4.09	5	2.014	-1	7
Respect to older	251	5.93	6	0.916	2	7
Select right of personal aims	251	4.55	6	2.004	-1	7
Healthy	251	6.36	7	0.824	3	7
Ability and talent	251	6.12	7	1.014	2	7
Admit destiny in life	251	2.39	1	2.067	-1	7
Honesty	251	6.33	7	0.848	3	7
Follow of rules	251	5.22	6	1.426	0	7
Help to others	251	5.87	6	0.955	2	7
Delightful life	251	5.70	6	1.285	1	7
Religion	251	5.71	7	1.285	1	7
Protect of grace	250	5.82	6	1.356	1	7
Curiosity	251	3.08	5	0.997	-1	7
Forgiveness	251	4.09	5	2.405	-1	7
Success	251	6.24	7	2.051	3	7
neatness	251	5.92	7	0.899	1	7
All of ethical values	251	4.9639	5.04	1.061	3.93	6.29

As it can see in table, the average of score in values such as healthy (6.36), honesty (6.33), success (6.24), ability and talent (6.12) and freedom (6.02) are higher than other values. In other word the above values are the most important values for students respectively and also have devoted most abundance for themselves. Those are included: freedom, self-esteem, knowledge, healthy, ability and talent, honesty, religion, success and neatness. In other word the maximum of importance (+7) has been reported for above values more than others. the least rate of importance for values is between (-1) and (+3) and the most rate of importance for all of values is (+7).

B) Value systems the descriptive indexes for variables of value kind also have been reported in Table 3.

*Table3. The scores descriptive indexes of value systems*

Variable	Number	Average	Mode	Deviation	Minimum	Maximum
Enjoying	251	4.9442	6	1.24293	0.50	7
Success	251	5.1574	5	0.91139	2.75	7
Benevolence	251	5.5048	5.40	0.69850	3.40	7
Similarity	251	5.0349	5	0.71381	2.50	7
Power-inclining	251	4.8088	5	1.08308	1.33	7
Security inclining	251	5.7554	6	0.57903	3.80	7
Independence	251	4.7418	4.33	0.75198	2	6.83
Motivation	251	3.8393	5.33	1.34572	0.67	7
Traditionalism	251	3.839323	4.80	0.86859	2.20	6.40
Global inclining	251	4.575	A3.88	0.85150	2.50	7

As it shown upper table, the average scores of value kind security inclining (5.7554), benevolence (5.5048), success (5.1574) and similarity (5.0341) is more than average of the value kinds. In other words the above value kinds are the most important value kinds for students

respectively and the value kinds that have devoted the most abundance with own are included security inclining and enjoying. The least rate of importance for value kinds is between 0.5 and 3.8. And the most rate of importance is between 6.4 and 7.

**H<sub>1</sub>**: There are meaningful differences between ethical values of accounting students and non accounting ones.

The result of first hypothesis has been reported in Table 4.

*Table 4. The results of statistical test for effect of study branch to ethical values*

Variables	Branch of study	No.	Average	S.D	S.E	T-Test	Sig.
Social power	Accounting	109	4.61	1.774	0.170	2.972	0.003
	Non-accounting	141	3.87	2.154			
Social rank	Accounting	109	4.59	1.511	0.145	7.940	0.001
	Non-accounting	141	2.87	16.9			
Politeness	Accounting	109	5.77	0.857	0.082	3.150	0.002
	Non-accounting	141	5.39	1.071			
Exciting life	Accounting	109	1.97	1.708	0.164	-12.365	0.001
	Non-accounting	141	4.42	1.420			
Wealth	Accounting	109	5.30	1.549	0.148	6.059	0.001
	Non-accounting	141	3.90	2.115			
National security	Accounting	109	5.01	1.228	0.118	-2.646	0.014
	Non-accounting	141	5.41	1.305			
Leading right	Accounting	109	4.62	2.063	0.198	2.362	0.019
	Non-accounting	141	3.96	2.347			
Self-confidence	Accounting	109	2.72	2.081	0.199	8.364	0.001
	Non-accounting	141	4.75	1.647			
Loyalty	Accounting	109	5.68	1.268	0.121	2.568	0.011
	Non-accounting	141	5.22	1.507			
Humility	Accounting	109	5.94	1.141	0.111	2.178	0.030
	Non-accounting	141	5.62	1.150			
Bravery	Accounting	109	2.50	1.687	0.162	-10.680	0.001
	Non-accounting	141	4.67	1.515			
Effect and power	Accounting	109	4.54	1.798	0.172	3.250	0.001
	Non-accounting	141	3.74	2.106			
Selection right of personal aims	Accounting	109	3.53	2.197	0.210	-7.477	0.001
	Non-accounting	141	5.34	1.414			
Healthy	Accounting	109	6.49	0.777	0.074	2.167	0.031
	Non-accounting	141	6.24	0.848			
Follow of law	Accounting	109	5.50	1.244	0.119	2.858	0.005
	Non-accounting	141	4.99	1.518			
Protect of grace	Accounting	109	6.09	0.764	0.073	4.138	0.001
	Non-accounting	141	5.60	1.101			
curiosity	Accounting	109	4.68	1.135	0.176	11.550	0.001
	Non-accounting	141	1.85	2.040			

As it shown in above table the number of p for 17 values is less than 0.5 as a result the equality hypothesis of the average is refused in meaningful level between accounting and non accounting students. Furthermore it is resulted that average of ethical values between accounting and non accounting students is not equal. As a result the hypothesis of H<sub>1</sub> refused and first hypothesis is confirmed. There are differences between ethical values of accounting and non-

accounting students. In other words, there are enough differences for 17 values (social power, asocial rank, politeness, exciting life, wealth, national security, leading right, self-confidence, loyalty, humility, bravery, effect and power, selection right of personal aims, healthy, follow of law, protect of grace and curiosity) between accounting and non accounting students. From those values accounting students make more importance the social power, social rank, politeness, leading right, loyalty, humility, effect and power, healthy, follow of law, protect of grace and curiosity than non accounting ones and non accounting students make more importance for exciting life, wealth ,national security, self- confidence, bravery, and selection right of personal aims.

**H<sub>2</sub>:** There is meaningful difference between value systems of accounting students and non accounting students.

The result of the second hypothesis is shown in Table 5.

*Table 5. The result of statistical test that is related to the effect of study branch on value systems*

Variables	Field of study	Number	Average	Deviation	S.E	T-test amount	Sig.
Enjoying	Accounting	109	5.1606	1.20930	0.11583	2.440	0.015
	Non- accounting	142	4.7782	1.24702	0.10465		
Success	Accounting	109	5.3028	0.84168	0.08062	2.232	0.027
	Non- accounting	142	50.458	0.94935	0.07967		
Benevolence	Accounting	109	5.6073	0.70234	0.06727	2.051	0.041
	Non -accounting	142	5.4261	0.68765	0.05771		
Power inclining	Accounting	109	5.2294	0.94901	0.09090	5.722	0.001
	Non -accounting	142	4.4859	1.07161	0.08993		
Motivation	Accounting	109	2.9297	1.18293	0.011330	-11.633	0.001
	Non -accounting	142	4.5376	1.00421	0.08427		

There are enough differences for five values (enjoying, success, benevolence, power inclining, and motivation) between accounting and non-accounting students, and then the second hypothesis is confirmed. From above values accounting students make more importance for enjoying, success, benevolence and power inclining than non accounting ones and non accounting students make more importance for motivation.

**H<sub>3</sub>:** There is meaningful deference between ethical values of men and women.

Table 6 illustrates the results of third hypothesis.

*Table 6. The results of statistical test that is related for effect of sexuality on ethical values*

Variable	Gender	No.	Average	Deviation	S.E	T-test amount	Sig.
Social power	Male	147	5.16	1.403	0.116	10314	0.000
	female	104	2.82	1.989	0.195		
Social rank	Male	147	3.34	1.967	0.162	-2.727	0.007
	female	104	4.01	1.841	0.180		
Politeness	Male	147	5.42	0.999	0.082	-2.513	0.013
	female	104	5.74	0.975	0.096		
initiatives	Male	147	4.62	0.1316	0.109	-4.456	0.000
	female	104	5.36	1.253	0.123		
Protect to customs	Male	147	4.76	1.963	0.140	40147	0.000
	female	104	3.87	1.678	0.165		
Self leading	Male	147	2.37	1.595	0.162	-11.616	0.000
	female	104	4.95	1.560	0.153		

Family security	Male	147	5.59	1.109	0.091	-2.061	0.040
	female	104	5.85	0.845	0.083		
Various life	Male	147	4.68	1.414	0.117	2.971	0.003
	female	104	4.11	1.620	0.160		
Leading right	Male	147	5.26	1.748	0.144	9.654	0.000
	female	104	2.83	2.106	0.207		
Beauty of world	Male	147	5.53	1.289	0.106	3.570	0.000
	female	104	4.92	1.377	0.136		
Global justice	Male	147	3.11	1.829	0.151	-11.027	0.000
	female	104	5.50	1.589	0.156		
Ambitious	Male	147	4.46	2.181	0.180	2.557	0.011
	female	104	3.77	2.020	0.198		
humility	Male	147	5.95	1.119	0.093	2.963	0.003
	female	104	5.51	1.182	0.116		
Protect of environment	Male	147	5.40	1.249	0.104	4.654	0.000
	female	104	4.57	1.486	0.146		
Effect and power	Male	147	4.57	1.763	0.145	4.556	0.000
	female	104	3.40	2.152	0.211		
Admit destiny in life	Male	147	2.63	2.236	0.184	2.318	0.021
	female	104	2.05	1.754	0.172		
Follow of law	Male	147	5.54	1.262	0.104	4.272	0.000
	female	104	4.76	1.523	0.149		
Curiosity	Male	147	2.82	2.532	0.209	-2.099	0.037
	female	104	3.44	2.171	0.213		
forgiveness	Male	147	3.16	1.926	0.159	-10.692	0.000
	female	104	5.40	1.404	0.138		

There are enough differences between female and male students for 19 values (social power, social rank, politeness, respect to customs, self-leading, family security, various life, leading right, global beauty, social justice, ambitious, humility, protect of environment, effect and power, admitting destiny in life, follow of law, curiosity, forgiveness). The third hypothesis is confirmed. From above values female students make more importance than male ones to social rank, politeness, initiatives, self-leading .family security, social justice, curiosity and forgiveness and male students make more importance for social power, respect to customs, various life, leading right, beauty of world, ambitious ,humility, protect to environment, effect and power, admitting destiny in life and follow of law.

**H<sub>4</sub>:** There is meaningful difference between value systems of men and women.

Table 7 shows the results of testing of hypothesis 4.

*Table 7. The result of statistical test that is related to effect of sexuality on value systems*

Variable	Gender	No.	Average	Deviation	S.R	T-test amount	Sig.
Enjoying	Male	147	5.3912	0.99917	0.082414	7.171	0.000
	female	104	4.3125	1.28318	0.12583		
Success	Male	147	5.3673	0.83906	0.06920	4.504	0.000
	female	104	4.8606	0.93075	0.09127		
Benevolence	Male	147	5.2830	0.66036	0.05447	-6.448	0.000
	female	104	5.8183	0.62980	0.06176		
Similarity	Male	147	4.8350	0.68340	0.05637	-5.582	0.000
	female	104	5.3173	0.66119	0.06484		
Power inclining	Male	147	5.0930	1.03939	0.08573	5.193	0.000
	female	104	4.4071	1.01866	0.09989		

Security inclining	Male	147	5.6735	0.59361	0.04896	-2.698	0.007
	female	104	5.8712	0.53963	0.05291		
Independence	Male	147	4.5989	0.76264	0.06290	-3.669	0.000
	female	104	4.9439	0.69114	0.06777		
Traditionalism	Male	147	4.7184	0.87062	0.07181	4.165	0.000
	female	104	4.2692	0.79843	0.07829		
Global inclined	Male	147	4.7666	0.89098	0.07349	3.842	0.000
	female	104	4.3585	0.73216	0.07179		

There are enough differences between male and female students for 9 values (enjoying, success, benevolence, similarity, power inclining, independence, traditionalism, global inclining) then fourth hypothesis is confirmed. From above values female students make more importance than male ones for benevolence, similarity, independence and male ones make more importance to enjoying, success, traditionalism and global inclining.

In following table this final result of hypotheses has been reported.

*Table 8. The results of testing hypotheses*

Hypothesis	p-values	Result in error level of %5	Results
1	For 17 from 45 ethical values that are less than alpha.	Refuse of hypothesis H	Confirm of hypothesis
2	For 5 from 10 values those are less than alpha	Refuse of hypothesis H	Confirm of hypothesis
3	For 19 from 45 values that are less than alpha.	Refuse of hypothesis H	Confirm of hypothesis
4	For 9 from 10 values that are less than alpha.	Refuse of hypothesis H	Confirm of hypothesis

### Other findings of the study:

#### A) Considering mutual effect of gender and field of the study

For considering mutual effect of gender and field of the study, it has been used the comparison of value systems between female accounting students and female non accounting students, male accounting students and male non accounting ones, female accounting students and male accounting and female non accounting students with male non accounting ones.

**H<sub>5</sub>:** The branch of study has effect on value systems.

The result of consideration test of value systems has been reported between accounting female students and non accounting female ones in Table 9.

*Table 9. The result of statistical test for the mutual effect of female end study branch on value systems*

Variable	Field of the study	Number	Average	Deviation	S.E	T-test amount	Sig.
Benevolence	Accounting	45	6.0267	0.50919	0.07591	3.065	0.003
	Non-accounting	59	5.6593	0.66956	0.08717		
Similarity	Accounting	45	5.6556	0.52302	0.07797	5.074	0.000
	Non-accounting	59	5.0593	0.64216	0.08360		
Power inclining	Accounting	45	4.7778	0.92932	0.13853	3.404	0.001
	Non-accounting	59	4.1243	0.99981	0.13016		
Independence	Accounting	45	4.7556	0.71209	0.10615	-2.488	0.014
	Non-accounting	59	5.0876	0.64428	0.08388		
Motivation	Accounting	45	2.9259	1.26509	0.18859	-5.928	0.000
	Non-accounting	59	4.2938	1.08470	0.14122		

There are enough difference between female accounting students and female non-accounting ones for five values (benevolence, similarity, power inclining, independence and motivation) it is resulted that the differences of study branch influence on the kinds of values from above kinds of values, female accounting students make more importance than male accounting ones for benevolence, similarity, power-inclining and non accounting students make more importance for independence and motivation.

**H<sub>6</sub>:** field of the study influences on male value systems.

The result of considering value systems has been reported between accounting male students and non- accounting in Table 10.

*Table 10. The results of statistical test for mutual effect of men and study branch on value systems*

Variables	Branch of study	Number	Average	Deviation	S.E	T-test amount	Sig.
Enjoying	Accounting	64	5.6016	0.85995	0.10749	2.339	0.021
	Non- accounting	83	5.2289	1.07153	0.11762		
Power inkling	Accounting	64	5.5469	0.83226	0.1403	5.020	0.000
	Non-accounting	83	4.7430	1.05194	0.11547		
motivation	Accounting	64	2.9323	1.13184	0.14148	-6.728	0.000
	Non-accounting	83	4.9157	2.13745	0.23462		

There are enough differences between male accounting students and male non accounting ones for three value kinds (enjoying, power inclining, and motivation). It is resulted that the differences of study branch affect on males value kinds. From above values the male accounting students make more importance for enjoying and power inclining than male non accounting and male non- accounting ones for motivation.

**H<sub>7</sub>:** gender affects on value systems of accounting students.

The result of consideration test of value systems between female and male accounting students has been reported in Table 11.

*Table 11. The result of statistical test for mutual effect of sexuality and branch of study (accounting) on value systems*

Variable	sexuality	Number	Average	Deviation	S.E	t-test amount	Sig.
Enjoying	Male	64	5.6016	0.85995	0.10749	4.659	0.000
	female	45	4.5333	1.35848	0.20251		
Success	Male	64	5.4727	0.74418	0.09302	2.585	0.011
	female	45	5.0611	0.91880	0.13697		
benevolence	Male	64	5.3125	0.67129	0.08391	-6.019	0.000
	female	45	6.0267	0.50919	0.07591		
Similarity	Male	64	4.7695	0.61931	0.07741	-7.830	0.000
	female	45	5.6556	0.52302	0.07797		
Power inclining	Male	64	5.5469	0.83226	0.10403	4.526	0.000
	female	45	4.7778	0.92932	0.13853		
Security inclining	Male	64	5.5719	0.53104	0.07263	-3.555	0.001
	female	45	5.9422	0.46245	0.06894		

There are enough difference between male accounting students and female accounting ones for 6 values (enjoying, success, benevolence, similarity, power inclining, and security

inclining). It is resulted that the sexuality difference influences on the value kinds accounting students. From above values female accounting students make more importance than male accounting ones for benevolence, similarity; security inclining and male accounting students make more importance for enjoying, success and power inclining.

**H<sub>8</sub>:** gender influences on value systems of non accounting students.

The result consideration test for value systems has been reported between female non-accounting and male non accounting ones in Table 12.

*Table 12. The results of test for mutual effect of gender and file of the study (non- accounting) on value systems*

Variable	sexuality	Number	Average	Deviation	Standard error average	T-test amount	Sig.
Enjoying	Male	83	5.2289	1.07153	0.11762	5.639	0.000
	female	59	4.1441	1.20720	0.15716		
Success	Male	83	5.2861	0.90150	0.09895	3.740	0.000
	female	59	4.7076	0.91815	0.11953		
Benevolence	Male	83	5.2602	0.65499	0.07189	-3.545	0.001
	female	59	5.6593	0.66956	0.08717		
Power inclining	Male	83	4.7430	1.05194	0.11547	3.525	0.001
	female	59	4.1243	0.99981	0.13016		
Independence	Male	83	4.6088	0.70283	0.07710	4.141	0.000
	female	59	5.0876	0.64428	0.08388		
Motivation	Male	83	4.9157	2.13745	0.23462	2.053	0.042
	female	59	4.2938	1.08470	0.14122		
traditionalism	Male	83	4.7855	0.93253	0.10263	4.017	0.000
	female	59	4.1864	0.78859	0.10267		

There are enough differences between female non accounting students and male non accounting ones for 7 value kinds (enjoying, success, benevolence, power inclining, independence, motivation, traditionalism, and global inclining). It is resulted that sexuality differences influence on value kinds of non accounting students. From above values female non accounting students make more importance than male non accounting ones for benevolence and independence and male non accounting students make more importance on enjoying, success, power inclining, motivation, traditionalism and global inclining.

**B) Consideration of effect of educational level on ethical values and value systems:**

For assessing the effect of educational level on ethical values and value systems, it has been used the comparison of ethical values and value systems between Bachelor of Arts student (BA) and Master of Arts (MA) ones. In other words the results are as follow:

**H<sub>9</sub>:** Educational level influences on ethical values.

The result of consideration test for ethical values has been reported between BA students and MA ones in Table 13.

*Table 13. The results of statistical test for effect of educational level on ethical values*

Variable	Educational level	Number	Average	Deviation	S.E	t-test amount	Sig.
Compensation of	MA	134	5.74	1.018	0.088	2.498	0.013

pothers	BA	117	5.36	1.342	0.124		
Global peace	MA	134	5.27	1.304	0.113	3.105	0.002
	BA	117	4.74	1.372	0.127		
Healthy	MA	134	4.98	0.762	0.066	2.158	0.032
	BA	117	5.62	0.877	0.081		
Ability talent	MA	134	6.28	0.888	0.077	2.580	0.010
	BA	117	5.95	1.121	0.104		
Followed law	MA	134	5.40	1.327	0.115	2.252	0.025
	BA	117	5.00	1.509	0.139		
World beauty	MA	134	4.98	1.403	0.122	-3.761	0.000
	BA	117	5.62	1.224	0.113		
Open minded	MA	134	5.55	1.023	0.088	2.011	0.045
	BA	117	5.29	1.034	0.096		
curiosity	MA	134	3.36	2.411	0.208	2.004	0.046
	BA	117	2.75	2.367	0.219		

For 8 values from 45 ones the number of p is less than alpha in other words for 8 values (compensation of goodness of others, global peace, healthy, ability and talent, following of law, beauty of world, open-minded and curiosity), there are enough differences between MA and BA students. From above values them A students make more importance than BA ones for compensation of goodness of others, global peace, healthy, ability and talent, follow of law, open-minded and curiosity and BA students make more importance to the beauty of world.

**H<sub>10</sub>:** Educational level influences on value systems.

The result of considering value systems has been reported between MA and BA ones in Table 14.

*Table 14. The result of statistical test for effect of educational level on value systems*

Variable	Educational level	Number	Average	Deviation	S.E	T-test	Sig.
independence	MA	134	4.8396	0.68958	0.05957	2.221	0.027
	BA	117	4.6299	0.80611	0.07453		

For one value kind “independence” the number of p is less than alpha. MA students make more importance for it and as a result the educational level influence on above value kind.

**C)** Considering effect of educational place on ethical values and kinds

For consider the effect of educational place on ethical values and value systems, it has been used the comparison of ethical values and value systems between the students in governmental universities and private ones. In other words the results are as follow:

**H<sub>11</sub>:** educational place influences on ethical values.

The result of consideration test for ethical values has been reported in table 15 between students of state and private universities.

*Table 15. The results of statistical test for effect of educational place on ethical values*

Variables	Educational place	Number	Average	Deviation	S.E	T-test amount	Sig.
Self-esteem	State	88	6.22	0.988	0.105	2.578	0.011
	private	162	5.86	1.080	0.085		
Compensation	State	88	8.82	0.965	0.103	2.747	0.006
	private	162	5.42	1.281	0.100		

Follow of law	State	88	4.95	1.477	0.157	-2.142	0.033
	private	162	5.36	1.382	0.108		
Exciting life	State	88	5.45	1.430	0.152	-2.130	0.035
	private	162	5.83	1.183	0.093		
curiosity	State	88	3.59	2.267	0.242	2.521	0.012
	private	162	2.80	2.437	0.191		

For five values from 45 ones, number of p is less than Alpha. In other words there are enough differences for five values (self-esteem, compensation of goodness for others, follow of law, exciting life, and curiosity) between state and private universities 'students. The educational place influences on the kinds of value. From above values governmental student make more importance than private ones for self-esteem, compensation of goodness for others and curiosity and private ones for following of law and exciting life.

**H<sub>12</sub>:** Educational place influences on value systems.

The result of considering test for value systems has been reported in Table 16 between state universities students and private ones.

*Table 16. The results of statistical test for the effect of educational place on value systems*

Variable	Educational place	Number	Average	Deviation	S.E	T-test amount	Sig.
Enjoying	state	88	4.6989	1.32296	0.14103	-2.318	0.021
	private	163	5.0767	1.18058	0.09274		
independence	state	88	4.8951	0.74875	0.07982	2.395	0.017
	private	163	4.6591	0.74292	0.05819		

For two values (enjoying and independence), the number of Sig. is less than alpha. The governmental students make more importance for independences and private ones for enjoying then the educational place influence on above values kinds.

**D) Consideration of the most important and the least important of values and value systems between researched groups:**

For accounting students the most important values from 45 ones are three values healthy, success and honesty respectively and the least important ones are exciting life, admitting destiny in life and bravery and for non accounting students the most important of values are respectively honesty, healthy and success and the least ones are curiosity, admitting of destiny in life and social rank. For women the most important values are healthy , honesty and ability and talent and the least important ones are admitting destiny in life ,social power and leading right .For men the most important of values are honesty, success and healthy and the least ones are self-leading, admitting destiny in life and curiosity. The most important value systems from 10 values are security inclining, benevolence, success and power inclining respectively for accounting students. Regarding to the relations between above value kinds by Schwartz (1992). It is stated that accounting students are conservative, because security inclining has the most important for them. And next three value show that accounting students following the advancement of personal aims not caring for self beyond. For non accounting students the most important of values systems are security inclining, benevolence, success and similarity respectively that show non accounting students are also conservatives and the least important of value systems for women are security inclining, benevolence and similarity that show women are conservative and care for own beyond. For men the most important of value systems are security inclining, enjoying,

success, benevolence and power inclining that show men are following advancement of personal aims not caring for own beyond.

### **Conclusion**

The result of administration of value estimating questionnaire after analyzing show that there are meaningful differences between ethical values of accounting students and non accounting ones. Giacomino and Akers (1998) also resulted like this and reasoned by using of Schwartz (1992) questionnaire that there are differences between ethical values of accounting and non accounting students. Of course, their results show that there is difference 1 value, while the findings of this study show those 17 differences. The same cases from 17 values of this research with 10 values of Giacomino and Akers (1998) are five values (exciting life, bravery, influence and power, leading right of personal aims, curiosity) but Tailenz (1996) resulted that the attributes of accounting and non accounting students are the same. And there are differences only in two attributes of cooperation and moderation. Baker (1976) resulted that there are differences for 8 variables of 36 ones and said like this study that there are differences between tool values and ultimate ones of accounting and non accounting students. But Fulmer and Cargile (1987) resulted that the ethical insights of accounting and non accounting students are not different. However his results show that in general accounting students have more ethical insights than others.

Further, the results showed that there are meaningful differences between accounting students and non-accounting ones. Giacomino and Akers (1998) showed that that there were meaningful differences between value kinds of accounting and non accounting students. They resulted that from 10 value kinds there are 5 differences between accounting students and non accounting ones. In this research also observed five differences that including wanting happiness, success, benevolence, power and motivation. It is exciting that in Giacomino and Akers (1998) study there are five different value kinds like above ones. Only there is self- leading (independence) for benevolence. Baker (1976) also shows like this research that accounting students have different value systems in comparison of non accounting ones.

Furthermore, value estimating questionnaire after analyzing show that there are meaningful differences between ethical values of men and women. Giacomino and Akers (1998) also resulted that there are differences between ethical values of accounting and non accounting students. Of course their results show that from 45 values between male and female students there are 9 differences, but in this study it is obtained 19 differences. The same cases from 19 values in the research are the same as 9 values of Giacomino and Akers (1998) and 5 values (social power, politeness, self-leading, leading right, ambitious). Fagneson (1993) also show in contrarily with this research that there are not difference between sexualities in personal values. Pinacward et.al (1995) resulted that the degree of value importance is same between male and female masters. Giacomino and Eaton (2003) showed like this research that there are differences between sexualities from 18 ultimate values. As result he stated there are differences between male and female in tool and ultimate values, resulted that there are differences between personal values of men and women.

Moreover, the results showed that there are differences between value kinds of men and women. Giacomino and Akers (1998) also resulted that there are differences between value kinds of men and women. Also they show that from 10 value kinds between male and female students, there are two differences about this research show that 9 differences and two values in research of Giacomino and Akers (1998) (wanting joy and power) observed in 9 value kinds of this study. But Fagneson (1993) stated that gender has little effect on personal value systems. Giacomino

and Eaton (2003) showed that like the result of this research and by using of Moser and Ark patterns that many of men are in independence intensifier groups and many of women are in un sinful defender group.

It has reported the results of comparison between these studies with other findings in Table 17.

*Table 17. Comparison of this study results' with other studies*

Researches	Hypothesis1	Hypothesis2	Hypothesis3	Hypothesis4
Tailanze1966	○disagree	-	-	-
Baker1976	Agree	Agree	-	-
Fulmer and Cargile, 1987	Disagree	-	-	-
Fagneson1993	-	-	Disagree	disagree
Pinc et al.1995	-	-	Disagree	-
Jiacomino1998	Agree	Agree	Agree	Agree
Jiacomino2001	-	-	Agree	Agree
Lan et al. 2009	-	-	Agree	Agree

### **Suggestions and remarks**

The findings of this research showed that there are differences between ethical values and value systems of accounting students and non accounting also there are differences between ethical values and value systems of men and women and it is appeared with consideration of mutual effect between sexuality and branch of study that there are differences between value systems of female accounting students and non accounting ones more than male accounting and non accounting students. There are also differences between value systems of ,male and female non accounting more than male and female accounting ones. Regarding to studying of values between students, by using of questionnaire, it has been collected the information of students values. The limitation for this study is some people try to hide their negative personal features. There is some possible that students would answer with self-censoring and this problem in circular methods and using of questionnaire is known concern assessment. Of course, there are some explanations in the first of questionnaire that somehow decrease these concerns. Furthermore this research has limited in our country and we cannot compare it with other internal studies. It is resulted that about ethical values and value systems of commercial students in Iran, there are little research .Furthermore for coming study it is suggested that:

1. Comparison of ethical values between professionals and commercial students for consideration the effect of working place on ethical values of students and professionals.
2. Consideration of ethical values and value systems of official accountants (comparison of features and personal attributes of auditors.)
3. Consideration of ethical values and value kinds between funders of company and managers.
4. Consideration of ethical values and value kinds between managers of private and public companies.
5. Consideration of ethical values and value systems between masters, professionals and accounting students.
6. Comparison of values between Iranian and foreigner accounting students.
7. Administration of this study in some coming years (for example 10 years) and comparison with this research.

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