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## Article

# Religiosity, ethics education and incorruptibility of accounting students

Cogent Business & Management

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*Suggested Citation:* Kwarteng, Joseph Tufuor; Servoh, Maxmos Walasi Kobi; Betaken, Maclean Bajimpong (2024) : Religiosity, ethics education and incorruptibility of accounting students, Cogent Business & Management, ISSN 2331-1975, Taylor & Francis, Abingdon, Vol. 11, Iss. 1, pp. 1-13, <https://doi.org/10.1080/23311975.2023.2283935>

This Version is available at:

<https://hdl.handle.net/10419/325887>

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To cite this article: Joseph Tufuor Kwarteng, Maxmos Walasi Kobi Servoh & Maclean Bajimpong Betaken (2024) Religiosity, ethics education and incorruptibility of accounting students, Cogent Business & Management, 11:1, 2283935, DOI: [10.1080/23311975.2023.2283935](https://doi.org/10.1080/23311975.2023.2283935)

To link to this article: <https://doi.org/10.1080/23311975.2023.2283935>



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# Religiosity, ethics education and incorruptibility of accounting students

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## ABSTRACT

This study examined the influence of accounting students' religiosity on ethics education and anticorruption propensity. It also examined the relationship between ethics education and anticorruption disposition and the mediating role ethics education plays in the relationship between religiosity and incorruptibility of accounting students. A correlational research design was employed to study the population of MBA (Accounting) students in a university in Ghana, out of which a random sample of 447 was selected to participate in the survey. A questionnaire and vignette were used to gather data analysed using Partial Least Squared- Structural Equation Modelling (PLS-SEM) statistics. The study established that religiosity positively influences the internalisation of ethical values through ethics education but has no significant effect on accounting students' incorruptibility. The internalisation of ethical values through ethics education plays a crucial role, acting as a mediating mechanism, in the relationship between religiosity and incorruptibility of accounting students. It is recommended to integrate religious teachings and entrench ethics education to cultivate moral integrity, individual accountability, and an anticorruption culture among accounting professionals. By recognising the significance of ethical educational intervention, this study expands understanding of the factors influencing anticorruption behaviour among accounting practitioners. Beyond conventional analyses, this study sheds light on the transformative potential of ethical education.

## ARTICLE HISTORY

Received 12 October 2023  
Revised 5 November 2023  
Accepted 6 November 2023

## KEYWORDS

Religiosity; corruption; accounting; accounting education; accounting students

## REVIEWING EDITOR

Collins Ntim, University of Southampton, United Kingdom of Great Britain and Northern Ireland

## SUBJECTS



Corporate governance; Ethics; Accounting

## Introduction

Even though embezzlement and bribery are forbidden in Christianity and Islam, corruption continues to afflict highly religious countries like Ghana, where approximately 95% of the population claims religious adherence (Nderitu & Kipkemboi, 2022). Like other developing countries, Ghana grapples with alarmingly high levels of corruption among government officials, private businesses, and civilians who are even accounting practitioners (Oke & Offoha, 2021). The rampant corruption prevalent in less developed countries like Ghana is a significant contributor to underdevelopment (Oke & Offoha, 2021). This scourge undermines the effectiveness of good governance and policies, hindering economic growth. This pervasive corruption erodes public trust and confidence in public institutions, causing detrimental effects on the state, its institutions, and its people (Morris & Klesner, 2010).

Consequently, corruption reduces investment, resulting in low productivity, output, and income levels. Corruption curtails a nation's GDP by limiting investment opportunities (Osinubi et al., 2021). Given the adverse consequences of corruption, it is imperative to address this issue in Ghana without compromise, beginning with the accounting trainees and practitioners who would become the gatekeepers.

The literature has explored the multifaceted factors influencing the anticorruption practices of accounting practitioners, emphasising structural, and institutional reforms, such as robust internal controls (Addo, 2021) and well-defined legal frameworks (Torres, 2020). These factors have gained prominence due to

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their efficacy in deterring individuals and accounting practitioners from engaging in corrupt activities, underpinned by the threat of punitive measures, continuous oversight, and monitoring mechanisms. Nonetheless, loopholes in these control systems can perpetuate corrupt practices, necessitating a more sustainable strategy for combating corruption. A compelling and pragmatic approach involves implementing comprehensive educational programs (Hauser, 2019) designed to influence the behaviour of individuals and accounting professionals positively. Crucially, providing anticorruption and ethics training to accounting practitioners can significantly enhance their integrity. In addition, the broader society and religious bodies hold pivotal roles in shaping the ethical foundations of individuals who later embark on careers as accounting practitioners, instilling a strong ethos against corrupt practices (Larson, 2018). This holistic and multifaceted approach is expected to fortify the ethical fabric of accounting practitioners, contributing to their incorruptibility.

Regular religious practice has been shown to inoculate individuals against various social problems, including corruption, suicide, and drug abuse (Oyedokun & Emmanuel, 2016). However, the level of religiosity is more influential than the specific religious denomination. This is because religiosity reflects the depth of an individual's religious beliefs and experiences and religion's role in society (Roystonn et al., 2021). According to Gokcekus and Ekici (2020), religiosity, rather than religious affiliation, has a direct impact on the level of corruption. Besides, it is believed that anticorruption training becomes significantly more impactful when conducted and communicated through religious organisations or leaders, leveraging the moral standards of major religions. This is because religion is a guiding system of norms and values influencing individuals' behaviour (King, 2008). Also, all religious bodies in Ghana and beyond condemn corrupt activities (Anderson & Tayviah, 2019). Being religious connotes that one will uphold the anticorruption values of their religion and translate it to what is ethical and practice anticorruption.

Ethics also holds significant potential in combating corruption, as it helps individuals recognise a higher purpose in life beyond self-interest (Baud et al., 2021). The global focus on ethical behaviour has intensified recently (Malone, 2020; Okougbo et al., 2021; Rahmawati, 2022). This emphasis on ethics has extended to the field of accounting education, with ethics education interventions introduced by international accounting education standard boards. By incorporating ethics courses, accounting education aims to tackle corruption and promote ethical behaviour within the profession (Sambala et al., 2020). Including integrity and ethics courses in accounting education is supported by research emphasising the significance of the early formation of ethical decision-makers. Shneiderman's (2020) study demonstrates that instilling ethical decision-making skills at an early stage profoundly impacts individuals' ability to make conscientious choices.

Rothstein (2021) highlights the potential of internalising ethical values through accounting education intervention to reduce corruption and promote ethical behaviour, thereby aligning religiosity with ethical conduct. It is believed that by equipping accounting students with the necessary knowledge and skills to make ethical decisions, accounting ethical education promotes integrity and reduces corrupt practices within religious and non-religious contexts (Al-Ebel et al., 2020; Linando et al., 2023). Encouraging individuals to act ethically and nurturing a moral identity that prioritises the well-being of others over self-interest are essential components that help foster a culture of integrity (Albanese, 2022). The emphasis on individual moral education complements and enhances the effectiveness of social values built through one's commitment to religious values in curbing corruption. Moreover, ethics education through accounting education plays a crucial role in reducing corruption and bridging the gap between religiosity and corruption.

This study makes critical empirical contributions by acknowledging the vital role of ethics education through accounting education in the complex relationship between religiosity and individuals' anticorruption behaviour, particularly those undergoing training as accounting practitioners. Unlike previous studies that merely explored a linear connection, this research delves deeper into how ethical education is a potent mediator in this nexus. By recognising the significance of ethical educational intervention, this study expands our understanding of the factors influencing anticorruption behaviour among accounting practitioners. It moves beyond conventional analyses and sheds light on the phenomenon as the study seeks to;

- a. examines the influence of religiosity on ethics developed through educational intervention;

- b. determine the influence of religiosity on the anticorruption propensity of accounting students;
- c. examine the influence of ethics education on the anticorruption propensity of accounting students and
- d. explore the mediating effect of ethical educational intervention on the relationship between religiosity and anticorruption propensity.

The subsequent sections of the paper delve into essential components. Firstly, the literature review provided the theoretical basis for the study is expounded upon providing a solid foundation. Empirical review guided the formulation of the hypotheses, while the conceptual framework was elucidated to offer a comprehensive understanding of the proposed relationship between the variables under investigation. The methodology was then meticulously outlined, ensuring transparency and reproducibility. Subsequently, the study's results are presented, and the findings are thoroughly discussed, leading to conclusive insights and corresponding recommendations. Finally, the limitations associated with the study are acknowledged and addressed.

## Literature review

### *Theoretical basis of the study*

The social control theory by Travis Hirschi examines the role of bonds between individuals and society in preventing deviant behaviour (Hirschi, 1969). The theory posits that while individuals possess the propensity to engage in deviant behaviour, their bonds with society provide a foundation that controls them to avoid such behaviour. It further asserts that the primary source of control is internal, originating from within the individual rather than being externally imposed by external forces. This perspective suggests that individuals are inclined to conform to and uphold their society's established rules and regulations (Hobbs, 2005). The control and bond experienced by individuals are typically influenced by various factors, including attachment (emotional connections), commitment (investment in conventional society), involvement (participation in conventional activities), and belief (acceptance and internalisation of society's norms, values, and moral codes) within the society to which they belong (Pratt, 2005). In other words, an individual's behaviour is influenced by internalising shared rules, values, and attitudes specific to their society (Bertoldo & Castro, 2016).

The social control theory assumes that strong social bonds automatically lead to conformity, ignoring the possibility of some intermediate variables that enhance or derail such an effect. For instance, research on organised crime and gangs demonstrates how individuals can form strong bonds within deviant subcultures, leading to increased criminal activity (Decker et al., 2020). Similarly, people's bond with their religion can be reoriented through education.

The theory underlying the relationship between individuals and society, which posits that social ties motivate individuals to conform to societal norms, aligns with the central argument put forth in this study. The study asserts that individuals belonging to religious groups are likely to commit to their respective religious communities firmly. Consequently, as their religious commitment intensifies, these individuals are more inclined to uphold the values of their religion, including adherence to anticorruption practices. Nevertheless, the study contends that intervening factors may influence this relationship. Specifically, it acknowledges that accounting practitioners, despite their religious affiliations, undergo training based on the accounting curriculum, and this training has the potential to mediate the influence of their religious ties on their anticorruption behaviour. This perspective emphasises the significance of examining the interplay between religious commitment and professional training in shaping individuals' attitudes and behaviours regarding corruption. While religious ties may initially foster a sense of moral responsibility and a commitment to ethical conduct, the study underscores the role of formal education in mediating the manifestation of these values in professional contexts. By exploring the complex interaction between religious influences and professional training, this study offers a nuanced understanding of how diverse factors contribute to individuals' anticorruption behaviours within an accounting practice.

### ***Hypothesis development and empirical review of literature***

Several studies have examined the relationship between religiosity and corruption, but the findings have been inconsistent. Some studies have found a positive relationship between religiosity and corruption (Samanta, 2011), indicating that higher levels of religiosity are associated with increased corruption. On the other hand, other studies have discovered a negative relationship between religiosity and corruption (Blackburn & Powell, 2011; Anokhin & Schulze, 2009), suggesting that higher levels of religiosity are associated with lower corruption. Interestingly, some studies have found no relationship between religion and corruption (Shabbir & Anwar, 2007; Shadabi, 2013). In the context of Ghana, Anderson and Tayviah (2019) argue that corruption remains high despite the high religiosity among the people. They suggest that this may be because many churches in Ghana focus on the prosperity and wealth of their members, which can contribute to corrupt practices.

Furthermore, poverty is widespread, and there is a moral failure among most Ghanaians when it comes to corrupt practices. Also, using structural equation modelling and a sample of 825 Indonesian Muslim students, Junaidi et al. (2023) found a positive correlation between religion and social capital, which is a desirable value. Linando et al. (2023) gave valuable insights into the complex relationship between religiosity and the Islamic work ethic, highlighting the evolving nature of this relationship. The findings underscore the importance of considering the influence of various societal and cultural factors, alongside individual religiosity, when examining work ethics within a religious context. It is suggestive from the empirical evidence that religiosity can play a role in the internalisation of ethical values and the anticorruption propensity of accounting students. The study, therefore, hypothesises that;

H<sub>1</sub>: Religiosity significantly influences the internalisation of ethical values through ethics education.

H<sub>2</sub>: Religiosity significantly influences the anticorruption propensity of accounting students.

According to Dewantara et al. (2021), the impact of ethical education on efforts to combat corruption is substantial. Ethics education plays a vital role in preventing corruption by providing educational materials on anticorruption to young individuals, thus fostering an anticorruption culture (Suryanto et al., 2018). Ethical education empowers students and individuals to enhance their potential to resist corruption (Dirwan, 2019). Promoting ethical behaviour is crucial to cultivating greater moral integrity as individuals face various pressures from different spheres, including corporate, governmental, medical, and educational contexts (Ahmad, 2021). Again, instilling higher ethical standards through teaching, training, and practice is essential, ultimately leading to increased individual accountability to counter corrupt influences (Holmes et al., 2022). The empirical literature on the role of ethical education as an intervention to deal with corruption has been revealing. In their study, Al-Ebel et al. (2020) examine the impact of religiosity and accounting expertise on audit report lag. They found that the religiosity of top leaders, such as CEOs and audit committee chairs, does not significantly affect audit report lag, while accounting expertise is linked to shorter lag.

Interestingly, when a top leader possesses religious beliefs and accounting expertise, there is a more significant reduction in lag. Junaidi et al. (2023) also explored how religiosity impacts students' social capital and subsequently influences their entrepreneurship self-efficacy and motivation. The results showed that various dimensions of social capital partially mediate the link between religiosity and entrepreneurship outcomes. From the forgoing empirical works, it is presupposed that the internalisation of ethical values provided through ethical education as an intervention has the likelihood of influencing incorruptibility of accounting students and mediating the religiosity and incorruptibility nexus of accounting students. The study, therefore, hypothesises that

H<sub>3</sub>: Internalisation of ethical values through ethics education significantly influences the anticorruption propensity of accounting students.

H<sub>4</sub>: Internalisation of ethical values through ethics education moderates the relationship between religiosity and anticorruption propensity.

## Conceptual framework

The preceding argument and review of theoretical and empirical works culminate in developing a comprehensive framework that serves as a guiding principle for this study, visually represented in Figure 1. The framework posits that religiosity possesses the potential to impact the extent to which accounting practitioners can internalise ethical values through educational interventions. Furthermore, it is hypothesised that religiosity influences accounting students' inclination towards anticorruption behaviours. Moreover, it is believed that ethical values acquired via educational interventions can influence accounting practitioners' propensity for anticorruption behaviours. Lastly, the framework suggests that educational interventions can mediate between religiosity and accounting practitioners' anticorruption tendencies.

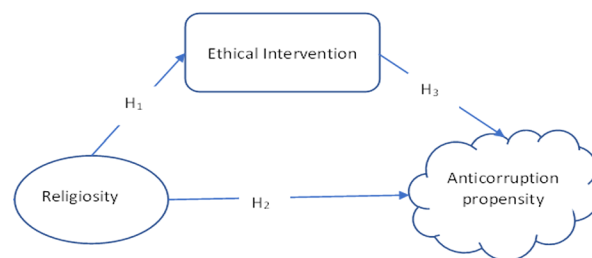
## Methodology

### Research design and sampling procedure and sample size

The correlational research design was employed to execute the study. The design was deemed appropriate because of the quest to establish relationships among the variables explored. The population for the study comprised Master of Business Administration (Accounting) students from various universities in Ghana. Almost all the students are gainfully employed and working and have signed up for distance MBA programmes to enhance their knowledge, improve their effectiveness and productivity or secure their jobs. A random sample of 447 MBA (Accounting) students was selected through simple random sampling to partake in the study. From the respondents' age distribution, 73 respondents (16.3%) were between the ages of 22 and 29. The majority of respondents (52.1%), who numbered 233, were in their thirties. About 28% (125) of the respondents engaged in the research were in their forties. In addition, just 16 (3.6%) respondents were 50 to 59 years old. The respondents comprised 266 males (50.6%) and 221 females (49.4%). The respondents belonged to either the Islamic religion (52 representing 11.6%) or the Christian Religion (394; 88.1%). There was only one traditionalist.

### Data collection instrument and procedure

Data was gathered with the use of a self-designed close-ended questionnaire. The questionnaire was used to collect respondents' religious beliefs and ethics education. A vignette was also used to gather data on the anticorruption intentions of the accounting officials. Religiosity was measured with a self-developed scale which was guided by the conceptual underpinning of religiosity (Holdcroft, 2006). The measures of religiosity emanated from the concept that religiosity is the individuals' immense commitment to their religious beliefs. Therefore, the items considered respondents' perception of the relevance and importance of their religion to them and their involvement in it. The items measuring the internalisation of ethics education were measured with a self-developed scale crafted based on the International Accounting Education Standard Board [IAESB] (2017) pronouncements. The pronouncements suggest learning outcomes of ethics to be exhibited in the internalisation and understanding of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. Ethical education variable was therefore measured considering these sub-variables as situated in the context of



**Figure 1.** Conceptual framework.



accounting ethics. All the variables were measured on the agreement to statements on a 5-point Likert-type scale with 1=Slightly Agree, 2=Moderately Agree, 3=Agree, 4=Highly Agree, and 5=Extremely Agree.

The design of the vignette was guided by the concept of corruption and anticorruption, as explained by Wahyuni et al. (2015) and Doig and Riley (1998). They conceptualised corruption as decisions and practices that are not consistent with the accounting ethical values and do not inure to the general good of the organisation or country of the accounting student or practitioner. Therefore, the vignette gave three practical scenarios requiring their decision on issues challenging integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. The possible decisions were provided on a 5-point Likert-type scale, with 1 being the most corrupt decision and 5 being the most incorrupt decision.

Permission was obtained from the respondents following ethical principles of consent, confidentiality, and anonymity of the respondents before data collection began. With the aid of a research assistant, questionnaires were distributed to respondents. Respondents were advised to be honest in their responses to the survey's questions.

### **Measurement validation and reliability**

To validate the model, it required that the measures of the data collection instrument were both reliable and valid, hence assessing the model with several diagnostics (Indicators reliability, internal consistency reliability, convergent validity, discriminant validity, and common method bias test) prescribed for partial least squared structural equation modelling (Hair et al., 2019).

The results in Table 1 show the diagnostic outcome of the outer model. The outer loadings range from 0.628 to 0.986, with most measuring above 0.7, indicating that the indicators are reliable measures of their respective variables (Hair et al., 2019). Also, Cronbach's alpha and composite reliability measures (rho\_A and rho\_C) exceeded the minimum threshold of 0.7. This proved the presence of internal consistency reliability among the measures of each latent variable. The average variance extracted (AVE) was above the minimum threshold of 0.5 and indicated convergent validity.

The results in Table 2 provide the HTMT ratios that indicate the presence of discriminant validity among the variables in the model. The ratios were below the upper limit of 0.8, and all the ratios' estimates were significantly valid as all the estimated values fell within a positive confidence interval range.

### **Common method bias**

It was imperative to test for common method bias (CMB), given the study's tendency to elicit socially desirable responses from the respondent (Siemens et al., 2010). Hence, Herman's one-factor test was

**Table 1.** Outer model specifications.

Latent variable	Indicators	Outer loadings	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Ethics education (EI)	EI1	0.678	0.874	0.889	0.902	0.571
	EI2	0.755				
	EI3	0.803				
	EI4	0.813				
	EI5	0.831				
	EI6	0.770				
	EI7	0.617				
Religious belief (RB)	Rel1	0.827	0.847	0.896	0.884	0.565
	Rel2	0.817				
	Rel3	0.859				
	Rel4	0.666				
	Rel5	0.744				
	Rel6	0.552				
Anticorruption propensity (ACP)	AP1	0.804	0.852	0.871	0.912	0.777
	AP2	0.844				
	AP3	0.986				



**Table 2.** HTMT ratios.

	HTMT ratios	Confidence Interval	
		Lower Limit 2.5%	Upper Limit 97.5%
Religiosity -> Ethics education	0.467	0.329	0.590
Age -> Ethics education	0.070	0.052	0.139
Age -> Religiosity	0.076	0.053	0.154
Anticorrupt propensity -> Ethics education	0.346	0.236	0.456
Anticorrupt propensity -> Religiosity	0.151	0.063	0.281
Anticorrupt propensity -> age	0.019	0.010	0.119
Gender -> Ethics education	0.041	0.030	0.132
Gender -> Religiosity	0.055	0.035	0.140
Gender -> age	0.050	0.002	0.143
Gender -> anticorrupt propensity	0.038	0.014	0.122

conducted to test for the absence of common method bias in the model. There is no problem with common method bias in this data as the total variance extracted by one factor is 32.782%, less than the recommended threshold of 50%.

### ***Data processing and analysis***

The data was screened using the commercial SPSS version 26 to check for data entry errors using frequency and percentage. The demographic characteristics of the respondents were analysed using frequencies and percentages. The commercial SmartPLS version 4.1 software was used to analyse and obtain results for the study's objectives. Specifically, the Partial Least Squared- Structural Equation Modelling (PLS-SEM) statistic was used to test the hypothesised relationships. The PLS-SEM, a rigorous nonparametric statistical tool, provides a concurrent assessment of constructs and measures validity, reliability, and relationships among unobservable latent variables (Hair et al., 2019).

### **Results**

The study results are presented in tables and figures to help appreciate the findings. The findings of the research questions were obtained and discussed from the results. Age and gender were control variables; they had no significant influence on the model and were not discussed further. The coefficient of determination ( $R^2=0.197$ ) shows that the exogenous variables explained about 20% variation per cent of the variations in the ethical education of accounting students. The exogenous variables (Ethics education and religiosity) explained only a 9% variation in anticorruption intention. Figure 2 shows the structural paths of religiosity, ethics education and the propensity to be anticorrupt.

#### ***Religiosity significantly influences internalisation of ethical values through ethics education***

Table 3 and Figure 2 showed a statistically significant influence of religiosity on the ethics education development in accounting students ( $\beta = .444$ ;  $t=7.575$ ;  $p < .001$ ), which confirms the hypothesised relationship. The effect size showed that religiosity had a medium effect ( $f^2 = 0.245$ ) on the ethics education imbibed by the students.

#### ***Internalisation of ethical values through ethics education significantly influences the anticorruption propensity of accounting students***

Table 3 and Figure 2 show a significant influence of ethics education on the accounting students' anticorruption propensity ( $\beta = .300$ ;  $t=5.672$ ;  $p < .001$ ), which confirms the hypothesised relationship. The results also showed a small effect ( $f^2 = 0.079$ ) in the influence of ethics education on the anticorruption propensity of the students.

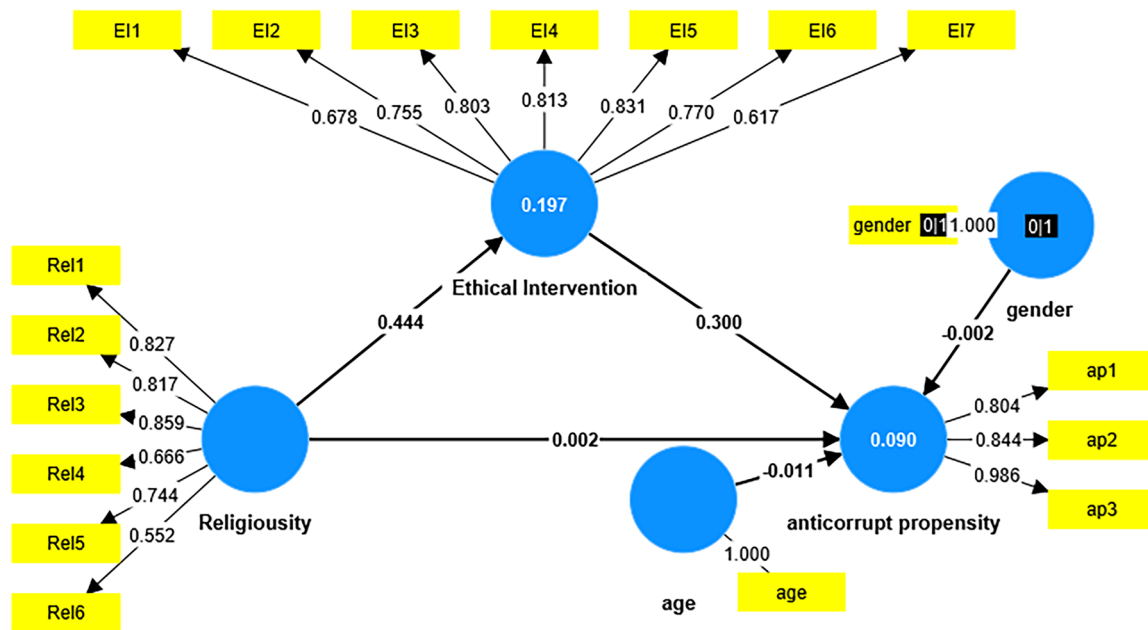


Figure 2. Structural equation model.

Table 3. Inner model specifications.

Hypotheses		Beta ( $\beta$ )	SD	t-stat	P-value	$R^2$	$f^2$	VIF
H1	$R \rightarrow EI$	0.444	0.059	7.575	0.000	0.197	0.245	1.000
H2	$EI \rightarrow AP$	0.300	0.053	5.672	0.000	0.090	0.079	1.249
H3	$R \rightarrow AP$	0.002	0.059	0.034	0.973		0.000	1.249
	Age $\rightarrow AP$	-0.011	0.048	0.232	0.817		0.000	1.004
	Gender $\rightarrow AP$	-0.002	0.094	0.026	0.979		0.000	1.005

R = Religiosity; EI = Ethics education; AP = anticorruption propensity.

Table 4. Mediating effect.

Variables	Indirect effects			Direct effects	Mediation type
	Path coefficient	T Stat	P values		
$R \rightarrow EI \rightarrow AP$	0.133	4.342	0.001	insignificant	Full mediation

R = Religiosity; EI = Ethics education; AP = anticorruption propensity.

### Religiosity significantly influences the anticorruption propensity of accounting students

Religiosity did not significantly influence the accounting students' anticorruption propensity ( $\beta = .002$ ;  $t = .034$ ;  $p = .973$ ). The hypothesis was, therefore, not supported. Consequently, there was no effect of religiosity on the anticorruption propensity of the accounting graduates (Table 3 and Figure 2).

### Internalisation of ethical values through ethics education moderates the relationship between religiosity and anticorruption propensity

The fourth hypothesis of the study sought to determine the mediating role of accounting ethics education in the relationship between religiosity and anticorruption propensity. The results from Table 4 show that ethics education had a significant full mediating effect in the relationship between religiosity and anticorruption propensity ( $\beta = .133$ ;  $t = 4.342$ ;  $p < .01$ ). The hypothesis was therefore supported.

## Discussion

The statistically significant influence of religiosity on ethics education developed in school aligns with prior empirical studies highlighting the positive association between religiosity and ethical behaviour.

Religious individuals are often guided by moral principles and values derived from their religious teachings, which can shape their inclination towards engaging in ethics education provided in schools. This concurs with the notion that religion offers a system of norms and values that guide individuals' conduct and promote social control. This may resonate with the ethical values upheld in accounting education. The finding somewhat suggests that it affirms the notion that curriculum reflects the aspirations of society. Therefore, accounting practitioners can build on accounting ethics because it may resonate with their religious values. The findings, however, disconfirm the assertions of Gokcekus and Ekici (2020), who revealed that religiosity increases corruption.

The influence of ethics education on the anticorruption propensity of accounting students' results indicated a significant relationship. These findings align with the literature review discussed earlier. Dewantara et al. (2021) highlighted the substantial impact of ethical education on efforts to combat corruption. The study's results reinforce this notion by providing empirical evidence that ethics education positively influences the anticorruption propensity of accounting students. The promotion of ethical behaviour through education is crucial in fostering an anticorruption culture and enhancing individuals' potential to resist corruption, as emphasised by Suryanto et al. (2018) and Dirwan (2019).

Additionally, Ahmad (2021) stressed the importance of instilling higher ethical standards to counter corrupt influences in various contexts, a notion that is supported by the study's findings. Overall, the results support the existing literature and underscore the significance of ethical education as an intervention to prevent corruption. Ethical education can cultivate greater moral integrity and individual accountability, as Holmes et al. (2022) highlighted, by providing educational materials, teaching, training, and practice on anticorruption. These findings contribute to the growing body of research on the role of ethical education in addressing corruption and provide valuable insights for policymakers and educators seeking to implement effective anticorruption strategies.

The finding that religiosity did not significantly influence the anticorruption propensity of accounting students contradicts some of the previous studies mentioned in the literature review. Alesina et al. (2003), Lambsdorff (2005), and Samanta (2011) found a positive relationship between religiosity and corruption, suggesting that higher levels of religiosity are associated with increased corruption. However, this current study did not find such a relationship. On the other hand, the finding aligns with the studies by Blackburn & Powell (2011) and Anokhin & Schulze (2009), which found a negative relationship between religiosity and corruption. These studies suggested that higher levels of religiosity are associated with lower levels of corruption. The current study's result of no significant effect of religiosity on the anticorruption propensity of accounting graduates supports this negative relationship. The studies that found no relationship between religion and corruption (Shabbir & Anwar, 2007; Shadabi, 2013) are consistent with the findings of this study. Religiosity was not found to significantly influence anticorruption propensity, indicating that religious beliefs and practices may not be a determining factor in shaping the behaviour of accounting students and graduates regarding corruption. The case of Ghana, as discussed by Anderson and Tayviah (2019), may provide additional context for understanding the current study's findings. Despite high levels of religiosity in Ghana, corruption remains high. The authors attribute this to the focus of many churches on the prosperity and wealth of their members, which can contribute to corrupt practices. They also mention the widespread poverty and moral failure among Ghanaians regarding corruption. While not directly addressing the influence of religiosity on anticorruption propensity, this case study supports the idea that religious beliefs alone may not be sufficient to combat corruption.

This result from the last objective suggests that accounting education ethics education is crucial in linking religiosity to individuals' inclination towards anticorruption behaviour. The mediating role of ethics education is consistent with prior research that underscores the role of ethics education in translating religious values and beliefs into ethical conduct (Rothstein, 2021). By demonstrating a mediating effect, the study highlights the importance of accounting education in shaping moral values and behaviours among accounting students and graduates. It implies that the influence of religiosity on anticorruption propensity operates through ethics education in the educational context. This finding suggests that accounting education programs incorporating ethics education can effectively enhance individuals' anticorruption propensity, bridging the gap between religiosity and ethical behaviour. In the context of the previous studies discussed in the literature review, this result provides a potential explanation for the

inconsistencies found in the relationship between religiosity and corruption. While some studies found a positive relationship between religiosity and corruption, indicating that higher levels of religiosity are associated with increased corruption, the current research suggests that accounting education's ethics education can counteract this effect. Similarly, the studies that found a negative relationship between religiosity and corruption, indicating that higher levels of religiosity are associated with lower levels of corruption, can be understood in light of the mediating role of ethics education.

## Conclusion

In conclusion, the findings of this study contribute to the existing empirical literature by highlighting the interplay among religiosity, ethics education, and anticorruption propensity among accounting students. The findings have implications for educational institutions and policymakers in designing effective interventions that promote ethical conduct and religious teachings and reduce corruption in society. First, the results confirm the positive influence of religiosity on ethics education developed in school, suggesting that religious individuals are more inclined to engage in ethics education. Therefore, accounting practitioners can build on accounting ethics by incorporating religious values that resonate with their beliefs. Accounting education programs should consider integrating religious teachings and values that align with ethical behaviour to enhance ethics education and promote ethical conduct among accounting students and professionals.

The influence of ethics education on the anticorruption propensity of accounting students has been found to have a significant relationship. This highlights the importance of ethical education in combating corruption and fostering an anticorruption culture. The finding also underscores the importance of incorporating ethics education within accounting programs to promote ethical behaviour and combat corruption. It suggests that accounting curricula should include interventions that explicitly address ethical considerations and provide students with the necessary skills and knowledge to make ethical decisions in their professional roles. Policymakers and educators should prioritise the promotion of ethical behaviour through education. Providing educational materials, teaching, training, and practice on anticorruption can effectively cultivate moral integrity and individual accountability among accounting students.

The finding that religiosity does not significantly influence the anticorruption propensity of accounting students contradicts some previous studies. However, it aligns with studies that have found a negative relationship between religiosity and corruption. The results suggest that religious beliefs and practices may not be a determining factor in shaping the behaviour of accounting students and graduates regarding corruption. Therefore, it is essential to consider additional factors and interventions beyond religiosity when addressing corruption issues.

Ethics education as part of accounting education is crucial in linking religiosity to individuals' inclination towards anticorruption behaviour. Ethics education is a mediating mechanism, translating religious values into practical ethical conduct to impact behaviour. The mediating role of ethics education, identified in the relationship between religiosity and anticorruption, helps put the inconclusive findings in the literature (i.e. regarding the influence of religiosity on anticorruption) into the right perspective. The religiosity of accounting practitioners is not necessarily irrelevant when proffering solutions to the problem of corruption. However, one's religious foundation and beliefs become relevant to dealing with corruption when channelled through accounting ethics education in school. Therefore, it is recommended that accounting education providers would not relentlessly strengthen the interventions provided in schools.

Most importantly, these interventions should be provided in such a way that builds on the religious values already held by the accounting students. Accounting education programs should incorporate ethics education as a key component to enhancing individuals' anticorruption propensity. By bridging the gap between religiosity and ethical behaviour, accounting education can promote ethical conduct among accounting students and graduates. Accounting education programmes are recommended to integrate religious teachings and entrench ethics education to cultivate moral integrity, individual accountability, and an anticorruption culture among accounting professionals. By combining religious values with ethical education, the programs can effectively address corruption issues and promote ethical behaviour in accounting.

## Limitations

Inherent in the quantitative approach that applies questionnaires is the lack of opportunity to ask follow-up questions on the initial questions asked to the respondents. This limits the expression of the respondents concerning their anti-corrupt propensity, religiosity and ethics education. Despite this limitation, the meticulous methods of gathering and analysing data to ensure validity, reliability and absence of common methods bias help curb the limitations. It is, however, recommended that future studies consider using a mixed-methods approach that would mitigate the shortfalls of either quantitative or qualitative research approaches. Besides, it is essential to note that this study's findings are specific to the context in which it was conducted. The mediating role of accounting education ethics education may vary across cultural, educational, and institutional settings. Further research is needed to validate and generalise these findings to diverse contexts and explore other potential mediators that may influence the relationship between religiosity and anticorruption propensity.

## Authors' contributions

Joseph Tufuor Kwarteng designed the study, and contributed to data acquisition and interpretation, critical review of the work for intellectual content and giving final approval of the version to be published. Maxmos Walasi Kobi Servoh contributed to the data acquisition, data interpretation, and drafting and critical review of the work for intellectual content. Maclean Bajimpong Be taken contributed to the data acquisition, data interpretation, and drafting of the work. The authors agree to be accountable for all aspects of the work in ensuring that questions related to the accuracy or integrity of any part are appropriately investigated and resolved.

## Disclosure statement

The authors declare no conflict of interest.

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## Funding

No funding was received.

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## Data availability statement

Data is available on request.

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