

Digital Natives, Professional Ethics: A Study of Accounting Students' Moral Reasoning in Technology-Mediated Environments

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ABSTRACT

This study examines accounting students' perspectives on ethical dilemmas in digital accounting practices and social media contexts. Using qualitative interviews and questionnaire analysis with advanced accounting students, the research investigates ethical decision-making in digitalized professional environments. Findings reveal that students maintain strong ethical foundations in digital contexts, showing resistance to data manipulation and high privacy awareness. However, significant variations emerge in whistleblowing intentions when confronting hierarchical violations, highlighting inadequately addressed power dynamics in current ethics education. Social media platforms function as informal ethics education channels, influencing professional value formation beyond traditional classrooms. Students demonstrate strong digital literacy in information validation and privacy assessment. The research contributes to accounting ethics education by identifying needs for enhanced pedagogical approaches addressing organizational pressures in digital-era practice, informing curriculum development for ethically competent accounting professionals.

INTRODUCTION

The rapid advancement of digital technologies has fundamentally transformed the accounting profession, creating unprecedented opportunities alongside complex ethical challenges that demand critical examination (Tiron-Tudor et al., 2024). As the profession increasingly embraces digital platforms, artificial intelligence, and social media integration, accounting students—as future practitioners—find themselves navigating an intricate landscape where traditional ethical frameworks intersect with emerging technological paradigms. This transformation has raised pressing questions about how digital environments influence ethical decision-making processes and professional conduct within the accounting discipline.

Recent corporate scandals and technological disruptions have intensified scrutiny on ethics education in accounting programs worldwide (Poje & Groff, 2021; Bierstaker et al., 2024). The COVID-19 pandemic particularly accelerated the adoption of digital platforms in education and professional practice, inadvertently creating new avenues for ethical misconduct while simultaneously highlighting the inadequacy of existing ethical frameworks in addressing digital-age dilemmas (Bierstaker et al., 2024; Sidaway et al., 2022). These developments underscore the critical need to examine how accounting students perceive and respond to ethical challenges specifically arising from digital accounting practices and social media engagement.

The literature reveals a growing recognition that accounting education must evolve beyond traditional technical competencies to encompass broader social and moral perspectives (Castaldo et al., 2024; Wong et al., 2021). Contemporary accounting educators face the challenge of developing critical thinking skills and ethical sensitivity in students who will practice in an increasingly digitalized environment where human-robot collaboration and artificial intelligence decision-making systems become commonplace (Turner & Tyler, 2022; Tiron-Tudor et al., 2024). However, despite this recognized need, there remains a significant gap between theoretical ethical frameworks taught in academic settings and the practical ethical dilemmas encountered in digital accounting environments.

Current research in accounting ethics education has predominantly focused on traditional ethical scenarios and face-to-face learning environments, with limited attention to how digital platforms and social media influence ethical behavior and decision-making processes (Cheung et al., 2022; Bérubé & Gendron, 2021). While studies have examined factors such as personality traits, religiosity, and cultural influences on ethical behavior among accounting students (Welbeck & Bremang, 2024; Mubako et al., 2020; Montenegro & Rodrigues, 2020), there is insufficient understanding of how digital contexts modify these relationships and create new ethical considerations.

The integration of social media and digital platforms in accounting practice has introduced novel ethical challenges that traditional frameworks struggle to address adequately. These include issues related to data privacy, professional representation online, digital fraud detection, and the ethical implications of automated decision-making systems (Tiron-Tudor et al., 2024).

Furthermore, the remote evaluation environments necessitated by recent global events have demonstrated how digital contexts can influence ethical behavior, with research indicating higher incidences of academic dishonesty in online settings compared to traditional environments (Bierstaker et al., 2024). The significance of investigating accounting students' perspectives on digital ethics extends beyond academic interest to professional necessity. As future corporate leaders and financial gatekeepers, accounting students will play crucial advocacy roles in promoting ethical conduct within organizations that increasingly rely on digital technologies (Sheehan et al., 2022). Their ethical development during academic formation significantly influences their professional behavior and decision-making capabilities throughout their careers (Okougbo et al., 2021; Kwarteng & Servoh, 2024).

Contemporary accounting education approaches have been criticized for maintaining a "hidden curriculum" that prioritizes financial stakeholder interests while neglecting broader social and environmental considerations (Wong et al., 2021). This critique becomes particularly relevant in the digital era, where accounting professionals must navigate complex stakeholder relationships mediated through digital platforms and social media channels. The challenge lies in developing educational interventions that foster critical thinking about the social and moral dimensions of accounting practice within digital contexts (Bérubé & Gendron, 2021).

Given these considerations, this study addresses the critical gap in understanding how accounting students perceive and respond to ethical dilemmas specifically arising from digital accounting practices and social media engagement. By examining student perspectives through the lens of established ethical frameworks while considering the unique characteristics of digital environments, this research contributes to the development of more effective ethics education programs that prepare future accounting professionals for the complexities of digital-age practice.

The research objectives of this study are threefold: first, to explore accounting students' awareness and understanding of ethical issues arising from digital accounting practices; second, to analyze how social media usage influences students' ethical decision-making processes in professional contexts; and third, to identify pedagogical approaches that can effectively address digital ethics in accounting education. Through this comprehensive examination, the study aims to provide insights that inform curriculum development, professional training programs, and policy discussions regarding ethics in the digital accounting profession.

This investigation is particularly timely given the accelerating pace of digital transformation in accounting and the increasing recognition that professional ethics must evolve to address technological challenges. The findings will contribute to the growing body of literature on accounting ethics education while providing practical guidance for educators, professional bodies, and policymakers seeking to enhance ethical competency development in the digital age.

LITERATURE REVIEW

Social Cognitive Theory and Moral Reasoning Theory

The foundation for understanding ethical behavior in digital contexts can be traced to Social Cognitive Theory, which emphasizes the reciprocal interaction between personal factors, environmental influences, and behavioral outcomes (Welbeck & Bremang, 2024). Within the accounting ethics literature, this theory has been particularly valuable in explaining how individual characteristics interact with situational factors to influence ethical decision-making. The theory's emphasis on self-regulation and moral agency provides a robust framework for understanding how accounting students navigate ethical dilemmas in digital environments.

Complementing Social Cognitive Theory, Moral Reasoning Theory offers insights into the cognitive processes underlying ethical decision-making. Welbeck and Bremang (2024) demonstrate how this theoretical framework explains unethical behavior through the lens of self-justification concepts, where individuals rationalize questionable actions to maintain a positive self-image. In digital contexts, this theory becomes particularly relevant as technology may provide new avenues for rationalization and moral disengagement.

Reasoned Action Approach Theory

The Reasoned Action Approach Theory has emerged as a significant framework for understanding the development and manifestation of ethical intentions among accounting students. Kwarteng and Servoh (2024) applied this theory to examine anti-corruption intentions, revealing that ethical attitudes serve as crucial precursors to ethical behavior. The theory's emphasis on the logical pattern of intention formation provides valuable insights into how students develop ethical decision-making frameworks that can be applied to digital environments.

This theoretical approach is particularly relevant when examining how accounting students form intentions regarding ethical behavior in digital contexts, as it considers both attitudinal and normative influences on behavioral intentions. The theory's focus on reasoned decision-making processes aligns with the need for systematic ethical analysis in complex digital scenarios.

Technology-Enhanced Ethics Framework

The emergence of digital technologies in accounting has necessitated the development of technology-specific ethical frameworks. Tiron-Tudor et al. (2024) identified that traditional ethical frameworks require adaptation to address challenges arising from human-robot collaboration, artificial intelligence decision-making, and automated accounting processes. Their framework emphasizes the need for anthropocentric perspectives that maintain human dignity while leveraging technological capabilities.

This theoretical development is crucial for understanding how established ethical principles apply in digital contexts and where new ethical considerations emerge. The framework's emphasis on maintaining human agency while embracing technological efficiency reflects the complex balance required in digital-age accounting practice.

METHODOLOGY

The primary data collection method consists of semi-structured interviews with accounting students, following the successful approach demonstrated by Agrawal et al. (2021) in their investigation of professional skepticism in accounting education. This method allows for systematic exploration of predetermined themes while maintaining flexibility to pursue emerging insights and allow participants to elaborate on their experiences and perspectives.

Interview protocols are designed to explore multiple dimensions of digital ethics, drawing from the comprehensive framework established by Tiron-Tudor et al. (2024) which identifies key ethical challenges including autonomy, privacy, balance of power, security, human dignity, non-maleficence, and justice. The interviews will examine how students perceive these challenges in digital accounting contexts and social media professional engagement.

The study employs purposive sampling to select participants who can provide rich insights into digital ethics perspectives among accounting students. Drawing from the successful sampling approaches used by Montenegro and Rodrigues (2020) and Welbeck and Bremang (2024), participants are selected based on specific criteria including:

- a) Enrollment in advanced accounting courses (third or fourth year undergraduate, or postgraduate accounting programs).
- b) Experience with digital accounting software and platforms.
- c) Active social media usage and understanding of professional networking platforms.
- d) Diverse demographic characteristics to capture varied perspectives on ethical issues.

RESEARCH RESULT

This qualitative descriptive study analyzed accounting students' perspectives on ethical dilemmas in digital accounting practices and social media influence. The questionnaire responses from accounting students revealed complex patterns of ethical awareness, digital literacy, and moral decision-making in contemporary accounting education contexts.

Questionnaire Response Analysis

Table 1: Distribution of Student Responses by Ethical Dimension

Ethical Dimension	Statement	Response Pattern Analysis
Data Integrity	Q1: Hesitation when entering fictitious transaction data	Predominantly 4-5 responses indicating strong ethical resistance
Reporting Behavior	Q2: Will report accounting manipulation through digital systems	Consistently high scores (4-5) showing commitment to accountability
Professional Exposure	Q3: Often see accounting professional content on social media	Mixed responses with tendency toward regular consumption (3-4)
Social Influence	Q4: Social media influences opinion about workplace ethics	Moderate to high acknowledgment (3-4) of external influence
Digital Literacy	Q5: Can distinguish valid vs invalid financial information online	Generally confident responses (4-5) with some variation

Ethical Dimension	Statement	Response Pattern Analysis
Privacy Awareness	Q6: Understand privacy risks in cloud-based accounting software	Strong awareness indicated (4-5) across most responses
Ethical Stance	Q7: Will refuse to falsify financial data using technology	Overwhelmingly strong refusal (5) with very few exceptions
Whistleblowing	Q8: Will report ethical violations by seniors at internship	More varied responses (2-5) showing contextual complexity

Table 2: Thematic Classification of Response Patterns

Theme	High Consistency (4-5)	Moderate Variation (3-4)	High Variation (1-5)
Ethical Resistance	Q1, Q7	-	-
Digital Competency	Q5, Q6	-	-
Professional Accountability	Q2	-	Q8
Social Media Influence	-	Q3, Q4	-

Detailed Thematic Analysis

Theme 1: Ethical Resistance to Data Manipulation in Digital Systems

Response Pattern: Questions 1 and 7 showed the strongest consistency, with most students indicating scores of 4-5.

Qualitative Analysis: The overwhelming resistance to data manipulation, whether fictitious entries or outright falsification, demonstrates robust ethical foundation among accounting students. This finding aligns with Turner and Tyler's (2022) framework for critical thinking in accounting education, particularly the cognitive skill of "Challenge assumptions" and the disposition of being "Confident in own ability to reason."

Theoretical Connection: The strong ethical stance supports Mubako et al.'s (2020) findings on personal values influencing ethical behavior. The predominant high scores suggest students possess strong "Self-Transcendence" values that prioritize ethical principles over external pressures.

Theme 2: Whistleblowing Intentions and Professional Accountability

Table 3: Pattern Comparison of Q2 and Q8

Scenario	Response Consistency	Interpretation
Q2: Reporting digital manipulation	High (4-5)	Students feel confident reporting system-based violations
Q8: Reporting senior violations	Variable (2-5)	Hierarchical concerns create ethical complexity

The contrast between these responses reveals important insights about power dynamics in ethical decision-making. Students show more confidence in reporting technical violations than confronting senior colleagues, reflecting Welbeck and Bremang's (2024) findings on peer influence affecting ethical behavior.

This pattern also supports Walker's (2021) analysis of "willful blindness," where professionals may rationalize not addressing ethical violations when confronted with hierarchical pressure or unclear responsibility boundaries.

Theme 3: Social Media Influence on Professional Ethics Formation

Table 4: Digital Engagement Patterns of Q3 and Q4

Aspect	Student Response Pattern	Educational Implication
Content Consumption (Q3)	Moderate to high (3-4)	Students actively engage with professional content
Influence Recognition (Q4)	Moderate acknowledgment (3-4)	Students aware of external influence on ethical perspectives

The findings extend Bierstaker et al.'s (2024) work on digital environments influencing ethical values. While their study focused on evaluation platforms, these results suggest social media platforms serve as informal ethical education spaces, creating what Bérubé and Gendron (2021) describe as dialogical opportunities for ethical development.

Theme 4: Digital Literacy and Information Validation Capabilities

Table 5: Competency Assessment of Q5 and Q6

Digital Skill Area	Response Level	Supporting Literature
Information Validation (Q5)	High confidence (4-5)	Aligns with Sidaway et al. (2022) on decision-useful information evaluation
Privacy Risk Awareness (Q6)	Strong awareness (4-5)	Supports Tiron-Tudor et al. (2024) on digital era challenges

The strong performance in digital literacy components suggests accounting education is successfully preparing students for Tiron-Tudor et al.'s (2024) identified challenges of "autonomy, privacy, balance of power, security, human dignity, non-maleficence and justice" in digital accounting practice.

DISCUSSION

Ethical Foundation in Digital Accounting Contexts

The findings reveal that accounting students have developed robust ethical foundations that successfully translate into digital contexts, challenging concerns about technology potentially undermining moral reasoning in professional practice. The overwhelming resistance to data manipulation, whether through fictitious entries or outright falsification, demonstrates what Turner and Tyler (2022) identify as successful development of critical thinking competencies in accounting education. This ethical consistency across different technological scenarios suggests that students are not viewing digital tools as morally neutral instruments, but rather understanding them as extensions of traditional accounting practice that carry the same ethical obligations.

This finding is particularly significant given Chen et al.'s (2024) identification of ethical dilemmas facing senior accounting professionals. The strong ethical stance demonstrated by students in this study suggests that current accounting education may be more successful in developing ethical reasoning

than previously assumed. The students' ability to maintain ethical standards across different technological contexts indicates they possess what Mubako et al. (2020) describe as "Self-Transcendence" values, where ethical principles take precedence over convenience or external pressure.

Power Dynamics and Hierarchical Ethical Challenges

The most revealing aspect of this study concerns the differential responses to reporting ethical violations depending on the source and context of the violation. Students demonstrated high confidence in reporting system-based manipulations but showed considerable hesitation when confronted with potential violations by senior colleagues. This pattern illuminates a critical gap in current accounting ethics education that has not been adequately addressed in existing literature.

Walker's (2021) historical analysis of "willful blindness" in accounting provides a framework for understanding this phenomenon. The reluctance to confront hierarchical ethical violations may represent a form of institutional blindness where students rationalize non-action based on perceived limitations of their authority or responsibility. This finding extends Welbeck and Bremang's (2024) research on peer influence by demonstrating that hierarchical relationships create even stronger pressures than peer relationships in ethical decision-making contexts.

The implications of this finding are profound for the accounting profession. While students enter the field with strong ethical foundations, they may be unprepared for the complex power dynamics they will encounter in professional practice. Montenegro and Rodrigues (2020) found that workplace experience can actually erode ethical judgment, and the hesitation demonstrated in reporting senior violations may contribute to this erosion by creating patterns of ethical compromise early in professional careers.

Social Media as Informal Ethics Education

The acknowledgment by students of social media's influence on their professional ethical perspectives represents a paradigm shift in how professional values are formed and transmitted. Traditional accounting education has operated under controlled, formal pedagogical frameworks, but this study reveals that students are simultaneously receiving informal ethical education through social media platforms. This finding extends Bérubé and Gendron's (2021) work on dialogical approaches to ethics education by demonstrating that dialogue is occurring beyond formal classroom settings.

The moderate to high engagement with professional accounting content on social media suggests that students are actively seeking professional identity formation opportunities outside traditional educational structures. This behavior aligns with Wong et al.'s (2021) critique of monologic accounting education, as students appear to be supplementing formal education with diverse perspectives encountered through social media platforms.

However, the students' recognition of social media's influence on their ethical perspectives also raises concerns about the quality and consistency of ethical guidance received through these informal channels. Unlike formal ethics

education, which is grounded in established theoretical frameworks and professional codes, social media content may present conflicting or incomplete ethical guidance. This dynamic creates what Bierstaker et al. (2024) describe as an environment that may "unintentionally be negatively influencing the ethicality of students" through exposure to rationalized unethical behavior or normalized ethical compromises.

Digital Literacy as Ethical Foundation

The strong digital literacy demonstrated by students, particularly in information validation and privacy risk awareness, represents a positive development in accounting education's adaptation to technological advancement. Students' confidence in distinguishing valid from invalid financial information online indicates successful integration of critical evaluation skills with digital competency, supporting Sidaway et al.'s (2022) emphasis on decision-usefulness concepts extending beyond traditional financial contexts.

This digital literacy appears to serve as a protective factor against ethical violations in technological contexts. Students who understand privacy risks and can evaluate information quality are better equipped to recognize when they are being asked to engage in questionable practices or to rely on unreliable data sources. This finding supports Tiron-Tudor et al.'s (2024) argument that ethical decision-making in digital contexts requires specific competencies that traditional accounting education may not have adequately addressed.

The high level of privacy awareness is particularly noteworthy given the increasing use of cloud-based accounting systems in professional practice. Students' understanding of these risks suggests they are prepared to engage in the ethical analysis required for what Tiron-Tudor et al. (2024) identify as key challenges facing professional accountants, including "autonomy, privacy, balance of power, security, human dignity, non-maleficence and justice."

Professional Identity Formation in Digital Contexts

The patterns revealed in this study suggest that accounting students are successfully adapting traditional professional values to digital contexts while maintaining core ethical commitments. This adaptation process represents what Castaldo et al. (2024) describe as the "recovery of the social and moral values of accounting" in contemporary practice. Rather than viewing technology as separate from traditional accounting practice, students appear to understand digital tools as integrated components of professional responsibility.

This integration is evidenced by the consistency of ethical responses across different technological scenarios. Students did not demonstrate lower ethical standards when confronted with digital versus traditional ethical dilemmas, suggesting successful internalization of professional values that transcend specific technological contexts. This finding contradicts concerns that technological advancement might undermine traditional professional ethics by creating perceived distance between actions and consequences.

The professional identity formation occurring through social media engagement represents a new dimension of professional development that

accounting education must acknowledge and address. Agrawal et al. (2021) noted that professional skepticism is not consciously embedded in accounting education outside auditing contexts, and this study suggests that social media may be filling that gap by providing exposure to diverse professional perspectives and ethical challenges.

Implications for Accounting Education Theory

These findings contribute to evolving theories about ethics education in accounting by demonstrating that students can successfully maintain ethical reasoning across technological contexts when provided with appropriate foundational education. However, the study also reveals gaps in preparation for hierarchical ethical challenges that may undermine professional ethical development in practice settings.

The success in digital ethical reasoning supports Poje and Groff's (2021) identification of emerging research clusters including "Accounting beyond technical skills" and "Professional values." Students in this study demonstrated understanding of accounting as encompassing broader social and moral responsibilities, even in digital contexts. This suggests that current accounting education is successfully addressing some of the critical challenges identified in recent literature.

However, the hesitation in addressing hierarchical ethical violations indicates that accounting education may need to incorporate more sophisticated analysis of power dynamics and organizational pressures. Cheung et al.'s (2022) call for stronger emphasis on integrity and practical ethical issues is supported by these findings, particularly the need for education that prepares students for the complex social dynamics they will encounter in professional practice.

Theoretical Framework Integration

The findings provide empirical support for Turner and Tyler's (2022) critical thinking competency framework while revealing areas where additional theoretical development may be needed. Students demonstrated most of the cognitive skills identified in the framework, including interpretation, analysis, evaluation, and self-regulation. However, the variation in responses to hierarchical ethical challenges suggests that the framework may need to incorporate more explicit consideration of social and organizational pressures that can influence ethical decision-making.

The study also contributes to understanding of how Schwartz's higher-order personal values, as applied by Mubako et al. (2020), manifest in digital contexts. The strong ethical resistance to data manipulation demonstrates "Self-Transcendence" values, while the privacy awareness reflects "Conservation" values. The engagement with social media professional content suggests "Openness to Change" values. This integration of personal values with professional ethical reasoning appears to be successfully occurring in digital contexts.

Synthesis and Future Directions

This study reveals that accounting students possess strong ethical foundations that successfully extend to digital contexts, but also identifies critical gaps in preparation for the social and hierarchical challenges they will encounter in professional practice. The findings suggest that while current accounting education is successful in developing technical ethical reasoning, additional attention to power dynamics, organizational pressures, and informal professional socialization through social media is needed.

The implications extend beyond individual student preparation to broader questions about professional identity formation and maintenance in increasingly digital professional environments. The success in maintaining ethical standards across technological contexts provides optimism about the profession's ability to adapt to technological advancement while preserving core professional values. However, the challenges revealed in hierarchical ethical decision-making highlight the need for continued development of ethics education approaches that prepare students for the complex social realities of professional practice.

CONCLUSIONS AND RECOMMENDATIONS

The analysis reveals accounting students possess strong foundational ethical reasoning that successfully extends to digital contexts. However, the complexity of responses across different scenarios, particularly the variation in whistleblowing intentions, highlights the nuanced nature of ethical decision-making in contemporary accounting practice.

These findings suggest that while current accounting education effectively develops core ethical reasoning, continued refinement is needed to address the complex power dynamics and social influences characteristic of digital-era professional practice. The study contributes to the growing body of research on ethics education in accounting by providing empirical evidence of student preparedness for digital professional contexts while identifying specific areas for educational enhancement.

ADVANCED RESEARCH

Study Limitations

While this study provides valuable insights into accounting students' ethical reasoning in digital contexts, several limitations should be acknowledged. First, the study's focus on student perspectives may not fully represent the complexities faced by practicing professionals who encounter sustained organizational pressures and career advancement considerations. The hypothetical nature of ethical scenarios presented to students, while methodologically sound, cannot fully capture the emotional and social pressures present in real workplace situations.

Second, the study's examination of social media influence on professional ethics relied primarily on self-reported data, which may be subject to social desirability bias. Students may have underestimated or overestimated the extent to which informal digital channels influence their ethical decision-making

processes. Additionally, the rapid evolution of digital platforms and professional social media use may limit the generalizability of findings over time.

Third, the research design did not incorporate longitudinal tracking of students' ethical development as they transition from academic to professional environments. This limitation prevents assessment of how the identified ethical foundations and digital literacy skills evolve when confronted with actual workplace hierarchies and economic pressures.

Suggestions for Future Research

Future research should address these limitations through several complementary approaches. Longitudinal studies tracking accounting graduates from their final academic year through their first three to five years of professional practice would provide crucial insights into how ethical reasoning evolves in response to real-world organizational pressures. Such studies could specifically examine whether the hesitation to report hierarchical violations observed in this study persists or intensifies in professional settings.

Comparative international research examining cultural variations in ethical decision-making within digital accounting contexts would enhance understanding of how professional ethics education might need to be adapted for different cultural contexts. Given the global nature of accounting practice and the universal adoption of digital tools, understanding cultural variations in ethical reasoning could inform more effective international professional standards.

Research investigating the specific content and quality of professional ethics guidance available through social media platforms would provide valuable insights for accounting educators. Understanding what types of ethical perspectives students encounter through informal digital channels could inform strategies for integrating social media more effectively into formal ethics education or for addressing potentially problematic influences.

Mixed-methods research combining experimental scenarios with in-depth interviews or ethnographic observation of student decision-making processes would provide richer understanding of the cognitive and emotional factors influencing ethical reasoning in digital contexts. Such approaches could reveal the underlying reasoning processes that lead to the variations in responses observed in this study.

Finally, intervention studies testing specific pedagogical approaches to address hierarchical ethical challenges would provide practical guidance for accounting educators. Research examining the effectiveness of role-playing exercises, case-based learning focusing on power dynamics, or mentorship programs connecting students with ethical professionals could inform evidence-based improvements to ethics education curricula.

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