

The Ideological Mentality of an Accounting Student at a Crossroads (The Case of Bahrain)

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Abstract

The accounting teaching process at the University of Bahrain (UoB) reflects competition of three sources of ideological influences with each having two main tendencies: the ethically-based goal, i.e. profit/wealth maximization vis-à-vis social welfare and the ethically-based teaching approach to beliefs, i.e. indoctrination vis-à-vis education. The three sources are the Bahrain cultural values dominated by Islamic Shari'a and Arabic system of values with a tendency toward social welfare goal and indoctrination, the traditional school of accounting ethics permeated by Milton Friedman's single social responsibility doctrine restricted solely within achieving cash profit/wealth maximization with a tendency toward indoctrination and the non-traditional school of accounting ethics dominated by a belief in true social responsibility with a tendency toward education. Though an empirical investigation based on four samples of accounting students at UoB, this paper tries to demonstrate that the three sources of ideological influence compete to dominate the mentality of an accounting student. Although the empirical investigation shows that the traditional school of accounting ethics slightly has an upper hand over both the Bahrain cultural values and the non-traditional school of accounting ethics, the ideological mentality of an accounting student is really at a crossroads. This orientation in the teaching process must be encouraged since it makes accounting a vivid, lively and illuminating science of knowledge. The current teaching process at UoB allows both accounting indoctrination and accounting education to ideologize together².

Keywords: Accounting student, cultural values, education, ideological mentality, indoctrination, Milton Friedman, social responsibility, ethics

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² Education seeks the creation of a reflective, critical and evaluative mind. Reason is given priority over outcome (Watty, 2005). The end result of education is reason-based outcomes. On the other hand, indoctrination overwhelmingly seeks outcome rather than outcomes. If, in rare cases, alternatives are mentioned they are not accompanied by the necessary justifications. The usual case is to focus only one on alternative with all possible justifications supporting its desirability. Thus, with indoctrination, a receptive mind is created. Simply, reflective, critical and evaluative mind is not a priority (Green, 1972; Hocutt, 2005 and Wilson, 1972).

1. Introduction

Contemporary economics literature on the ethicality issue can be divided into two schools of thought; the neoclassical economics school led by Milton Friedman and the social welfare economics school. Friedman (1970) believes that ethics adoption entails two things: first, a complete loyalty to shareholders manifested by pursuing profit/wealth maximization that can be converted to cash and second, an adherence to traditional laws and ethics. "In a free-enterprise, private property system, a corporate executive is an employee of the owners of the business. He has direct responsibilities to his employers. That responsibility is to conduct the business in accordance with their desires, which generally will be to make as much money as possible while conforming to their basic rules of society, both those embodied in law and those embodied in ethical custom (emphasis added) (Friedman, 1970, P. 1).

The word "responsibility" in the quotation above presupposes and imposes socially ethical norm. For Friedman, activities of a business entity that wither cash profit/wealth maximization pursuit such as those related to social and environmental dimensions are unethical since they are not part of the responsibilities of a corporate executive and, thus, they represent a violation of the contract, written or unwritten, between an employer (i.e. shareholder) and an employee (i.e. manager). "..... there is one and only one **social responsibility** (emphasis added) of business-to use its resources and engage in activities designed to **increase its profits** (emphasis added) so long as it stays within the rules of the game, which is to say, engage in open and free competition, **without deception or fraud** (emphasis added) " (Friedman 1962, P. 133).

For Friedman, then, the demarcation between ethical and unethical conduct of a corporate executive is whether or not she/he makes as much money as possible for his employer, i.e. shareholders, provided such pursuit is carried out according to traditionally established ethics. According to Friedman, social and environmental activities are the responsibility of a government and not a business entity. Any business entity has one and only one goal that is, putting as much cash as possible in the pocket of shareholders provided the maximization of cash is pursued according to the traditional laws set in a capitalistic state.

The specific ethical model to be followed by business and executives running the business on behalf of shareholders, as is theorized by Friedman, requires restricting the activities of a business entity to those ensuring maximization of cash profit/wealth provided the maximization is carried out according to the traditional perspective of ethics, that is, avoidance of deception, cheating, manipulation, forgery, fraud etc. Since maximization is considered by Friedman as the only social responsibility by a business entity and consequently by those running it, then it is quite unethical if a business entity and its executives carry out activities such as those related to wider social and environmental dimensions that do not achieve Friedman's conception of the specific social responsibility.

On the other hand, the social welfare school of economics (e.g. Ashford, 2010, Wilcke, 2009, Mulligan, 1986, and Nunan, 1988) would like to maintain the basic essence of capitalism but only after adding further responsibilities and obligations to a business entity such as conducting social and environmental activities since, by the very nature of its existence, a business entity (the incubated) is only part of a larger society (the incubator). Without the consent and continuous support by the incubator the incubated ceases to have valid existence. Thus, a mutual relationship exists between a business entity and society at large creating, accordingly, certain responsibilities and obligations on both sides. On a business entity side, these responsibilities and obligations go beyond cash maximization pursuit for the sole satisfaction of shareholders' self-interest. The accounting literature is greatly influenced by these two economics schools of thought. However, there is a difference. In accounting, the school that espouses Friedman thesis does not explicitly have the banner of cash profit/wealth maximization despite the fact that its whole program fits an economic ideology based purely on cash profit/wealth maximization (hereafter the traditional school of accounting ethics). Nevertheless, its approach to ethics is identical to that of Friedman. It is totally preoccupied with the traditionally established concepts of ethics (i.e. avoidance of deception, cheating, manipulation, forgery, fraud etc). Accounting literature in general and accounting education literature in particular is currently replete with research papers on the traditionally established concepts of ethics.

In addition, there are a number of books on accounting ethics which focus mainly on the traditionally established concepts of ethics (e.g. McPhail and Walters³, 2007; Cheffers and Pakaluk, 2007; Duska and Duska, 2003). According to the traditional school of accounting ethics, accounting ethicality⁴ can only be achieved through integrity restricted to objectivity and competence based on purely technical calculation of accounting figures and the prevention of fraud that reduces the money going to the pocket of shareholders (Keller, 2007). Ethicality is only sought through the prevention of fraud that withers the pursuit of maximization. Thus, ethicality consists of two ingredients. The first is to have precise and pure measures of profit which is of utmost importance since it indicates whether wealth is maximized or not. What makes profit impure is the pursuit of social responsibility by accounting (Berenson, 2004). The second is to ensure no fraud occurring in the accounting records that hinders the pursuit of maximization. The loyalty to Friedman's model of ethics by the traditional school of accounting ethics is crystal clear.

Maximization through the calculation of pure profit, that is not contaminated by the pursuit of social and environmental activities and the violation of traditionally established ethics concepts, is the only responsibility to be sincerely carried out by a business entity otherwise ethics is violated. The purity of profit explains and at the same time ensures an adherence to the conduct that can be ethically characterized. The other school of thought in accounting explicitly abandons cash profit/wealth maximization with an obvious emphasis on social and environmental dimensions of accounting (hereafter the non-traditional school of accounting ethics). This school expands its vision about ethicality that goes beyond the traditionally established understanding of ethics. The non-traditional school of accounting ethics considers the pursuit of profit/wealth maximization as unethical.

³ Although McPhail and Walters (2009) devote part of chapter six on "RIGHTS AND DISTRIBUTIVE JUSTICE", this is mainly done to tell readers that there are "alternative kinds of function an accounting could serve" (P.127). Accounting role according to these alternative kinds of function is never discussed. All what they say is that "Try to imagine how different accounting would be if it were based on Rawls' notion of justice or welfare model of utilitarianism". (P. 126).

⁴ The indoctrination of the traditional school of accounting ethics also permeate the programs of accounting education by the professional bodies such as UK accounting professional bodies (e.g. Sikka et al, 2007; Hatherly, 2007).

Topics such as accounting favoritism of shareholders or accounting impartiality (e.g. Guthrie and Parker, 1990, Cooper and Sherer 1984, Tinker, 1991, Tinker et al, 1982⁵), drawbacks of accounting education in general and accounting ethics education in particular (e.g. Doost, 1999; Puxty et al, 1994; Ravenscroft and Williams, 2005; Sikka, et al, 2007; and Waddock, 2005), merits of socially desirable programs and sustainable development including the rights of and obligations to future generations (e.g. Widowicz-Giegel, 2014, Ngwakwe, 2012, Fernández, 2011, Gray, 2010) are just few examples of abandoning cash profit/wealth maximization in favor of advancing social and environmental goals that must be contributed to by accounting. The contemporary textbooks on accounting theory and current issues in accounting are also influenced by the doctrines of the non-traditional school of accounting ethics. The teaching of accounting is greatly influenced by the ideologies, implicit as well as explicit, of the traditional school of accounting ethics and, to a limited extent, the non-traditional school of accounting ethics. This means an accounting student's ideological mentality is subjected to two types of contradictory approaches to the teaching of accounting ethics. The traditional school of accounting ethics, oriented towards indoctrination, tries to create an accounting student's ideological mentality that believes in the total sovereignty of a business entity and accordingly a detachment from its actual incubator i.e. society at large.

Thus, multi-owner groups are replaced by a single-owner group. This entails instilling the doctrine of the full right of an owner, or a single group of owners, to have a business entity working for the pursuit of his/their own goal of cash profit/wealth maximization. Ethicality is cash profit/wealth maximization-based. The non-traditional school of accounting ethics, educationally oriented, tries to create an accounting student's ideological mentality that believes in a mutual exchange of responsibilities between an incubated (i.e. a business entity) and its incubator consisting of a multi-owner groups (i.e. society at large) and doctrines violating the undeniable existence of this incubating relationship are considered unethical. Thus, society, including traditional owners, is the real owner of a business entity. A business entity cannot guarantee continuous existence without the help and support of its larger society. Such a relationship would render the pursuit of maximization through whatever means as unethical. These two types of ideology have their presence in the teaching of accounting at the UoB.

⁵ This paper has an excellent argument about the classical economic and capitalistic roots of accounting.

Which of these two types of ideology orientation is more powerful or hegemonistic can only be decided on through an empirical investigation (i.e. a questionnaire). However, the teaching of accounting is not the only source of ideology orientation. Social values of any society, outside the campus of a university, definitely have an ideological influence. Then, there are two sources of ideology orientation as far as Bahrain is concerned: the teaching at a university campus with two contradictory ideology drivers (i.e. the traditional school of accounting ethics and the non-traditional school of accounting ethics) and the indoctrination based on Bahrain cultural values (to be discussed next). Which of these sources of indoctrinations is more powerful or hegemonistic in instilling an accounting student mind with certain beliefs can only be decided on through an empirical investigation.

2. Bahrain Cultural Values: General Orientation⁶

Currently, two value systems influence the Bahrain cultural values; the Islamic Shari'a and Arabic system of values. The most important requirement by Islamic Shari'a after believing in and submitting to God (there is no God but God) is a complete adherence to ethical values. An adherence to ethical values is considered as important as believing in and submitting to God. Deeds based on deception, manipulation, fraud, cheating, bluffing, misrepresentations of facts, forgery, betrayal, dishonesty, etc are considered great sins and those who commit them are accordingly considered at war with God. Muslims are also required to avoid greed, selfishness egoism etc. These latter personal predispositions are also considered sins. In addition, behaviours such as exploitation and monopoly are considered unethical. All these were also totally rejected as unethical by Arabic system of values even before Islam. Prophet Mohammad (PBUH) confirms the existence of Arabic value system before delivering his devine message by saying that (Al-Islam.Org, 2014):

“I was sent to complete the best of morals.”

⁶The discussion here is restricted to the most important contributors to the formation of the ideological mentality of an accounting student who has not yet graduated. The discussion is also restricted to the general orientation of the Bahrain cultural values since a deeper investigation and analysis of the Bahrain cultural framework, its roots and contemporary influences require a very lengthy study which is beyond the scope of this paper.

Thus, Islamic Shari'a instructions and Arabic system of values work in harmony against any propensity towards profit/wealth maximization. One sign of wealth maximization is wealth accumulation.

Al-Quran is very clear in characterizing wealth accumulation as one of the great sins. The following verses from the Noble Quran condemn and curse wealth accumulation: (quran.com/9., 2014) " O you who have believed, indeed many of the scholars and the monks devour the wealth of people unjustly and avert [them] from the way of Allah. And those who hoard gold and silver and spend it not in the way of Allah - give them tidings of a painful punishment (34). The Day when it will be heated in the fire of Hell and seared therewith will be their foreheads, their flanks, and their backs, [it will be said], "This is what you hoarded for yourselves, so taste what you used to hoard"(35). Another ethical behavior required by Islamic Shari'a that prevents wealth maximization is fair dealings. Thus excessive profit is not allowed. Prophet Muhammad is very clear in opposing excessive prices by saying that (Siddiqi, 2014) "God shows mercy to a man who is kindly when he sells, when he buys and when he makes a claim." Both Islamic Shari'a instructions and Arabic value system require huge sacrifices for others such as the needy, neighbors, relatives. Altruism is highly praised and encouraged. Egoism is totally rejected. Thus, collectivism rather individualism dominates the ideological mentality of Bahrain society. Altogether, Islamic Shari'a and Arabic value system create an ideological mentality that does not encourage maximization in all aspects of life. It must be admitted that due to an adherence to historically established Arabic value system and Islamic Shari'a, with both requiring almost emphatic segregation between right and wrong, the Bahrain cultural values reflect a tendency of indoctrination

3. Accounting Education at UoB

Currently, an accounting student at the UoB must successfully pass 15 accounting courses in addition to other courses from neighboring fields in order to get a BSc in accounting. The accounting courses are allocated among four levels:

100 level (two accounting courses): Financial Accounting Principles I and Financial Accounting Principles II.

200 level (three accounting courses): Intermediate Accounting I, Cost Accounting, and Auditing I.

300 level (five accounting courses): Intermediate Accounting II, Advanced Financial Accounting, Auditing II, Managerial Accounting, and Government Accounting.

400 level (five accounting courses): Accounting theory, Accounting Systems and Control, Current Issues in

Accounting, Financial Statements Analysis, and International Financial Reporting Standards.⁷ The discussion in this paper is restricted to seven financial accounting courses (Financial Accounting I, Financial Accounting II, Intermediate Accounting I, Intermediate Accounting II, Advanced Financial Accounting, Accounting Theory and Current Issues in Accounting). This is because the questionnaire was only distributed to accounting students who have attended these seven courses⁸. These seven courses represent a sequential series imposed on accounting student at UoB through the prerequisite approach. This sequential series can be divided into two groups.

The first group consists of five courses (Financial Accounting Principles I, Financial Accounting Principles II, Intermediate Accounting I, Intermediate Accounting II and Advanced Accounting) that are based on the ideologies of the traditional school of accounting ethics. The second group consists of two courses (Accounting Theory and Current Issues in Accounting) that are based on the ideologies of the non-traditional school of accounting ethics. Thus, these two groups of courses introduce to an accounting student two different groups of ideologies. Accordingly, the mentality of an accounting student at UoB is subjected to two contradictory groups of ideologies. A complete shift from the ideologies of the traditional school of accounting ethics to the ideologies of the non-traditional school of accounting ethics occurs when an accounting student finishes the first group of financial accounting courses and starts attending the first course within the second group of financial accounting courses. Table 1 shows the sequence of financial accounting courses at UoB.

⁷ The last two courses are usually offered to accounting students within the group of elective courses. Since the other elective courses (Accounting for Non-Profit Entities, Taxation, Accounting for Financial Institutions, and Accounting for Petroleum and Natural Resources) are not usually offered, then Financial Statements Analysis and International Financial Reporting Standards are in effect compulsory.

⁸ Courses on auditing, managerial and cost accounting also represent a source of indoctrination based on the traditional school of accounting ethics. It would be impossible to check the influence on an accounting student's ideological mentality caused by all these courses. There are three reasons for such impossibility. First, distributing a questionnaire to students attending these courses would mean distributing a questionnaire to almost all students in the accounting department at UoB. The total number of students attending all courses exceeds usually exceeds two and a half thousands. Second, it would be impossible to establish a sequential series of courses similar to that of the financial accounting courses. Third, it is easy to establish a cut-off point between financial accounting courses based on the traditional school of accounting ethics and financial accounting courses based on the non-traditional school of accounting ethics (see table 1).

Table 1: The sequence of financial accounting courses at UoB

Type of school of thought	Textbooks Used	Sequence of financial accounting courses at UoB	Prerequisite of each course	Level
Traditional School of Accounting Ethics	Wild et al (2012)	Financial Acc Principles I	None	100 level
	Kieso et al (2010)	Financial Acc Principles II	Financial Acc Principles I	100 level
		Intermediate Accounting I	Financial Acc Principles II	200 level
	Larsen (2006)	Intermediate Accounting II	Intermediate Accounting I	300 level
		Advanced Accounting	Intermediate Accounting II	300 level
Cut-off Point (a shift from the ideologies of the traditional school of accounting ethics to the ideologies of the non-traditional school of accounting ethics)				
Non-Traditional School of Accounting Ethics	Deegan & Unerman (2011)	Accounting Theory	Advanced Accounting	
	No textbook used	Current Issues in Accounting	Accounting Theory	400 level

As is shown in Table 1, three financial accounting textbooks are used for the purposes of lecturing on and examination in the first five financial accounting courses. For Financial Accounting Principles I and II courses, the textbook by Wild, Shaw and Chiappetta (2012) is used. For Intermediate Accounting I and II courses, the textbook by Kieso, Weygandt and Warfield (2010) is used. For Advanced Accounting course, the textbook by Larsen (2006) is used. These three textbooks share four main interrelated characteristics. The first is that ethical considerations are approached in a traditional manner. Thus, ethics is one-sided perspective. Although Wild et al (p. 8) divide their argument on ethics into two parts: traditional and non-traditional approaches, they give greater weight to the traditional approach. As for the non-traditional approach to ethics they argue that: **"Some people** (emphasis added) extended ethics to social responsibility which refers the concern for the impact of actions on society" (P.8, 2012). Wild et al (2012) try to detach themselves from the wider social responsibility through the use of "some people" in their discussion of the non-traditional approach to ethics. "Some people" is not used in their discussion on the traditional approach to ethics. In addition, by using the phrase "good ethics are good business" (P. 8) they definitely favor the school of thought in accounting that considers ethics to be good only to the extent that they are good for a business entity in a traditional approach. Thus, they advocate the ideologies of the traditional school of accounting ethics.

There are two chapters (chapters 1 and 24) in Kieso et al (2010) that have matters directly related only to ethics in a traditional manner. In both these chapters ethical considerations are also included as a learning objective (P. 2 and P. 1312). Chapter 1 has only half a page (P.19) on ethics under the heading entitled "Ethics in the Environment of Financial Accounting" which focuses on ethics in a traditional approach. Chapter 24 has almost two pages (PP. 1344-1346) on ethical issues under the heading entitled "Fraudulent Financial Reporting". These two pages are totally devoted to the discussion of fraud in accounting records and statements. In footnotes 5 and 6 (p. 1322) there are references to fraud as an ethical issue based on the traditional school of accounting ethics. Chapter one in Larsen (2006), under the title "Ethical Issues in Advanced Accounting", is totally devoted to discussing ethical issues in a traditional manner. The conclusion to be drawn from reviewing these three textbooks is that ethical considerations are given attention so long as ethics are good for businesses. The essence of this attention reflects the traditional school of accounting ethics. In this regard, they adopt Friedman's ethical model. However, the programs of the first five financial accounting courses required to be studied by accounting students at UoB do not even include the discussions on ethics covered by the three textbooks. They are included in the omitted pages.⁹ The second is that a business entity is solely owned by its traditional owners. This is manifested through the use of the following extended accounting equation:

$$\text{Assets} = \text{Liabilities} + \text{Owner's Capital} + \text{Revenue} - \text{Expenses} - \text{Withdrawals}$$

The three textbooks on financial accounting classify revenues, expenses and withdrawals under one heading called "owner's equity. Wild et al (2012, P.143) are abundantly direct and clear on this issue: "Owner's capital **must** (emphasis added) reflect prior period's revenues, expenses and withdrawals" The above equation clearly reflects a proprietor approach to the teaching of accounting. There is one group of owners represented by those who provide a business entity with finance in the stock market place i.e. capital providers. No other owner (s) is/are mentioned. Words such as society, social and environmental obligations and responsibilities are never mentioned in subject index at the end of the textbooks by Kieso et al (2010) and Larsen (2006). "Social responsibility" is mentioned once by Wild et al (2012).

⁹In each course outline distributed to students at the beginning of each semester there is a section called "omitted pages" which specifies the exact pages that are not required to be lectured on and accordingly students are not required to read them.

The third is that a business entity has one and only one goal, that is, the goal of cash profit/wealth maximization. The most important point to be emphasized is that maximization is never explicitly used in the three textbooks. Through the first financial accounting courses, an accounting student is overwhelmed by the techniques related to the application of double entry system with an emphasis on the preparation of four main financial statements: the income statement, the statement of owners' or stockholders' equity, the balance sheet, and the statement of cash flows. The three textbooks spare no efforts in establishing various links among the four financial statements which implicitly lead to ensuring that the goal of cash profit/wealth maximization is adhered to. Perhaps the first encounter by an accounting student at UoB with cash profit maximization is when she/he is indoctrinated that the main section in cash flow statement is "cash from operating activities". Wild et al (2012, P.640) argue that: ".....**we** (emphasis added) look more favorably at a company that is financing its expenditures with cash from operations than one that does it by selling its assets". The use of "we" is meant to include everybody. An accounting student is indoctrinated to accept being a member in this "we".

An accounting student would accept such a membership since she/he usually looks at the authors of her/his textbooks with high esteem and would consider their teachings absolutely infallible and logically robust. One should not expect a critical evaluation of words and sentences by an accounting student at the BSc level. His/her mentality is usually not trained to espouse a reflective, analytical and critical tendency especially in a collectivistic society¹⁰. Kieso et al (2010, P.1244) also indoctrinates the merit of cash profit/wealth maximization in an indirect way by suggesting that: "A primary objective of financial reporting is to provide information with which to predict the **amounts** (emphasis added), timing and uncertainty of future cash flows". Once "amounts" is used then an accounting student understands that more "amounts" is preferred to less. The main theme of Advanced Accounting course is consolidation of financial statements. Consolidation is required because there are business combinations. Larsen (2006, P. 165) emphasizes the goal of maximization in an indirect way by arguing that: "Although a number of reasons have been cited, probably the overriding one for combinors in recent years has been growth.

¹⁰ This should not in any way be understood as criticism against collectivism. The author of this paper generally believes in collectivism and prefers it to individualism.

Business enterprises have major operating objectives other than growth, but that goal increasingly has motivated combinator managements to undertake business combinations. Advocates of this external method of achieving growth point out that it is much more rapid than growth through internal means". Definitely, "Growth" through business combinations is not sought for charitable purpose. Any analysis of the goals of consolidation discussed by Larsen (2006) would lead to the conclusion that all these goals are only sub-goals motivated by profit/wealth maximization as the only goal sought through business combination. The three textbooks rely heavily on marginalism.

Rightly or wrongly, the conventional understanding of the substance of economics in the accounting literature is that there is only marginalism theory (Tinker et al, 1982). In an investment context, a businessman invests up to the point when marginal benefit (revenue) equals marginal sacrifice (cost). The objective of marginalism is to ensure that profit/wealth maximization is under control. The three textbooks implicitly give the impression that maximization is a mantra that is achievable and must be adhered to. The accounting techniques used by financial accounting textbooks adhere strongly to financial utilitarianism (McPhail and Walters, 2009) bonded by marginalism. Thus, an accounting student is taught accounting techniques and at the same time she/he is implicitly indoctrinated with the magnificent credentials (general and specific efficiency) of cash profit/wealth maximization. The three financial accounting textbooks, as is the case with the overwhelming majority of financial accounting textbooks, try to convince their audience (accounting students particularly) through their introductory scenarios about providing the basics of accounting science with promises that this science fits contemporary societies. However, such promises are not matched by the essence of these books. Instead of introducing accounting science that is useful and relevant to the needs of contemporary environment of a modern society, the three accounting textbooks submit to the ideologies of neoclassical economics renowned to be perfectly relevant to a situation in which the owner of capital owns a business entity and accordingly is entitled to reap everything.

These ideologies are assumed to be actually followed by an economic rational individual (i.e. owner of capital) espousing maximization that is guided by marginalism when allocating his wealth for investment purposes.

Classical economics textbooks depict a human being as a rational economic individual since he seeks self-interest and maximization. Marginalism is the most important instrument for ensuring this rationality. A business entity in these classical economics textbooks, particularly those on the theory of the firm, is required to mirror the image of its capital provider(s). Profit/wealth maximization is assumed to be the only way for efficiency. The three financial accounting textbooks provide the procedural steps for the achievement of the supposed efficiency through cash profit/wealth maximization. These textbooks provide their audience with the essence of how to help a business entity achieving the goal of the economic rational individual. Information included in various financial statements must reassure providers of capital i.e. the economic rational individuals, that a company accomplishes efficiency generally (a task of the income statement's task), keeps always an eye on the relationships between the bottom line figure in the income statement and capital and among resources reported on the balance sheet through various ratios in order to indicate an adherence to specific efficiency, (a joint task of the income statement and balance sheet), accumulates wealth in a way that satisfies providers of capital (a task of the statement of changes in owners' equity), and ensures that the accumulation of wealth is readily convertible to cash (a task of cash flow statement constructed mainly on the other three financial statements). The universally ontological assumption by the neoclassical economics is that all human beings in all eras in history invest up to the point where marginal benefit equal marginal cost. This is taken to be necessary for ensuring maximization of wealth. Economics textbooks try to convince readers that they are very faithful to scientific objectivity by reflecting the realities of life. Accounting textbooks provide the necessary detailed procedural steps promoted through the assumptions of neutrality, objectivity and the untouchable accounting methods and procedures utilized in deriving various infallible accounting figures.

However, the real essence of the detailed procedural accounting steps is to be helpful in reflecting the assumed realities of life espoused in economics textbooks. The fourth is that the three textbooks adopt three interrelated indoctrinations. This is manifested through the adoption of one-sided perspective of ethics including the ethicality of profit/wealth maximization (i.e. traditionally established ethics), the single group of owners i.e. shareholders, and the single goal of a business entity, that is, profit/wealth maximization which is sought by the singly group of owners and the violation of which is, at least implicitly, considered unethical. The remaining two courses, Accounting Theory and Current Issues in Accounting, have totally different ideologies.

Accounting Theory course is based on a textbook by Deegan and Unerman (2011). This textbook has a very strong emphasis on issues related to society at large, i.e. a multi-owner perspective, anti-maximization tone, and social and environmental responsibilities and obligations i.e. multi-goal perspective based on the traditionally and non-traditionally established ethics. These issues are present in many chapters of this textbook. However, chapters 8 and 9 are totally and explicitly based on the doctrines of the non-traditional school of accounting ethics. Both these chapters are included in the materials of the Accounting Theory course. Thus, education rather than indoctrination is sought. Current Issues in Accounting course has a variety of topics. One important topic is "corporate social responsibility and environmental reporting"¹¹. This topic is totally based on the doctrines of the non-traditional school of accounting ethics. The most important issues discussed include the strong relationship between society at large and a business entity entailing both social and environmental responsibilities and obligations on the side of a business entity which require a business entity and its managers to adopt anitimaximization behaviors. Again, education rather indoctrination is sought.

4. Research Question

An accounting student's ideological mentality at UoB is influenced by two sources of ideological influences: the teaching of accounting education and the Bahrain cultural values, i.e. the cultural background held by an accounting student as a member of the Bahraini society. The teaching of accounting reflects two contradictory ideological influences. These are the ideological influences of the traditional school of accounting ethics which advocates an indoctrination approach to the teaching of accounting and the non-traditional school of accounting ethics which advocates the education approach to the teaching of accounting. In addition, there is a second source of ideological influence which advocates indoctrination approach to transmitting beliefs due to collectivism hegemony. An accounting student, due to being a member of a larger society outside the UoB's campus, is not immune from the indoctrination of the Bahrain cultural values. Thus, the ideological mentality of an accounting student at the UoB is at a crossroads.

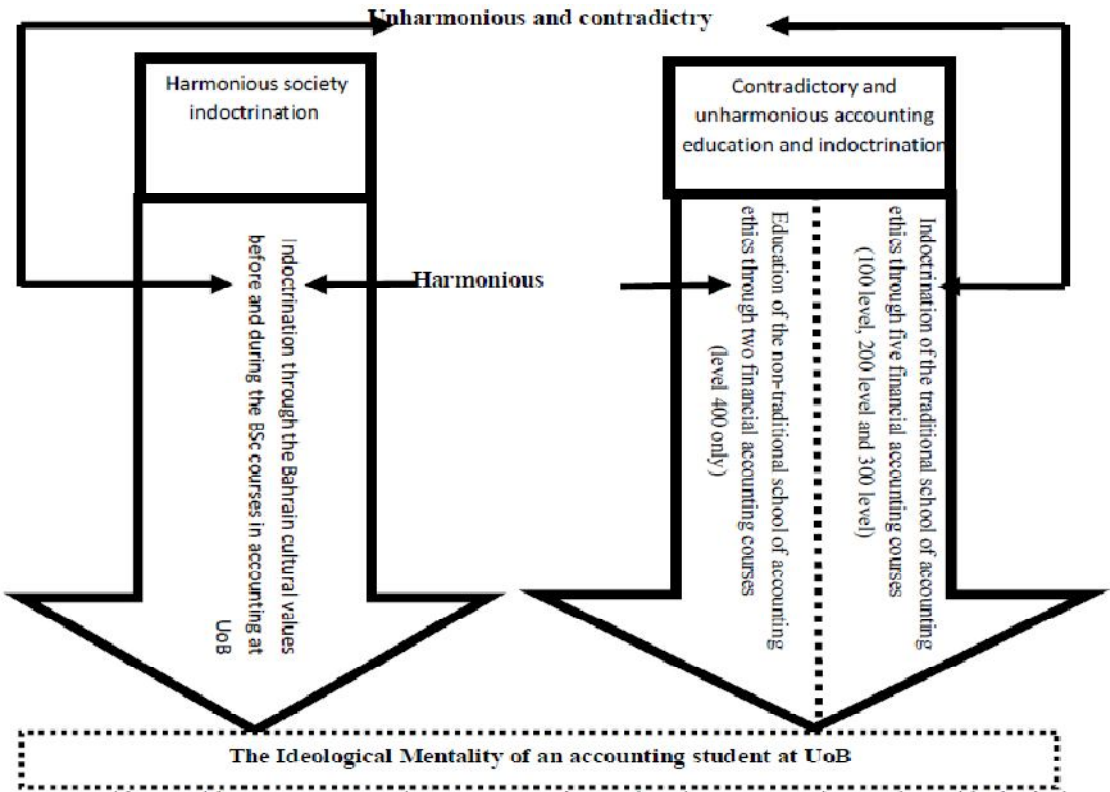
¹¹ There are other topics included in the Current Issues in Accounting course such as earnings management, corporate governance and corporate failure that implicitly adopt a multi-goal perspective, a multi-ethics perspective and a multi-owner perspective.

What we have are the following:

1. Accounting teaching that is based on the indoctrination of the ideologies of the traditional school of accounting ethics versus (unharmonious and contradictory with) both accounting teaching that is based on the non-traditional school of accounting with a clear tendency toward education and the Bahrain cultural values that generally adopt indoctrination of beliefs.
2. Accounting education based on the non-traditional school of accounting ethics is harmonious with the indoctrination of the Bahrain cultural values.
3. There is an overlap among the indoctrination of the traditional school of accounting ethics, the education of the non-traditional school of accounting ethics and the indoctrination of the Bahrain cultural values. For example, when an accounting student attends or finishes both Accounting Theory and Current Issues in Accounting courses she/he is concurrently indoctrinated by the traditional school of accounting ethics and Bahrain cultural values and educated by the non-traditional school of accounting ethics. Although there is no financial accounting course based on the traditional school of accounting ethics taught when an accounting student at UoB attends Accounting Theory course (i.e. due to the prerequisite approach, an accounting student must have attended all financial accounting courses based on the traditional school of accounting ethics before being allowed to attend Accounting theory course), it is impossible and illogical to assume that the indoctrination of the traditional school of accounting ethics is erased from an accounting student's mind once she/he attends the Accounting Theory and Current Issues in Accounting courses. Once indoctrinated by certain ideologies, a human being's mind espouses them for a period of time or even for ever despite the existence of totally new and different ideologies. The contradiction among ideologies has a time extension with two possibilities; either an old ideology continues to have a permanent hegemony on the mind of a human being despite the continuous attempts of new ideologies to dominate the mind of a human being, or a new ideology defeats an old one and enjoys hegemony on the mind of a human being for a period of time or forever. Thus, an overlap or a battle among ideologies in the mind of human being is an ontological fact. Exposing a human being's mind to a totally different ideology from a previous one does not in any way result in a complete absence of the influence of previous ideology.

Figure 1 represents a simple reflection of the research question. An empirical study can provide us with answers to two important questions: First, is an accounting student's ideological mentality at a crossroads? Second, which source of ideological influence is more powerful or dominating? A questionnaire has designed and used to give answers to these two questions.

Figure 1: Sources of Ideological Influence on Accounting Student's Mentality at UoB



5. The Questionnaire

5.1. Design of the Questionnaire

Table 2: Part A of the questionnaire
1. It is ethical that accounting must represent the point of view of those who invest their money in business firms [I.e. shareholders] because they are the real sacrificers and risk takers in society. All other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored.
2. It is ethical that accounting must represent the point of view of those who invest their money in business firms [i.e. shareholders] because they are the only owners of business firms. Shareholders are simply the real stakeholders. All other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored.
3. It is ethical that accounting must help achieve the goals of those who invest their money in business firms since they are the real sacrifices and risk takers. All other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored.
4. It is ethical that accounting must calculate profit from the point of view of those who invest their money in business firms [i.e. shareholders]. All other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored.
5. It is ethical that accounting must indicate that those who invest their money [i.e. shareholders] as the only beneficiary of the profit of a business entity. All other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored.
6. It is ethical that profit, based on accounting calculation, has nothing to do with any element/item (of social or environmental nature) not directly related to pure trading activities. The interest of all other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored.

The design of the questionnaire seeks four objectives. The first and most important objective is to find out whether an accounting student's mentality is at a crossroads. That is, various sources of ideological influence operate simultaneously to dominate the mentality of an accounting student. The second is to find out which source of ideological influence is hegemonistic. The third is to find out whether the accounting teaching process at UoB is capable of allowing both education and indoctrination to influence the ideological mentality of an accounting student. The fourth is to find out the influential role of using accounting language in orienting an accounting student's ideological mentality. Accordingly, the phrasing of the variables starts with very few accounting terminologies with which an accounting student is not usually familiar and ends up with more accounting terminologies with which an accounting student is very familiar. The questionnaire consists of four parts: A, B, C, and D. Part A (Table 2) consists of 6 variables/ questions (1-6).

The objective of this part is to find out the general tendency of an accounting student's ideological mentality as to whose points of view accounting should reflect (traditional owners vis-à-vis society). Variables 1 through 6 are phrased in a more emotional and exclusionary language (i.e. all other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored) with very few accounting terminologies.

Table 3: Part B of the questionnaire
7. It is ethical to consider assets, measured by accounting methods and procedures, as resources that solely belong to shareholders.
8. It is ethical that accounting must not recognize any resources (e.g. roads, bridges, air, rivers, seas etc) as assets that are used by a business firm other than those provided by its shareholders.
9. It is ethical to consider liabilities, measured by accounting methods and procedures as the only obligations to a business firm (i.e. the finance provided by traditional creditors and lenders).
10. It is ethical that accounting must not recognize any obligations beyond those traditionally recognized such as those related to the interaction between an entity and its environment or its society at large.
11. It is ethical that capital must always indicate residual equity (interest) that solely belongs to shareholders since they are the real sacrificers and risk takers.

Part B (Table 3) consists of 5 variables (7-11). This part has the same objective as that of Part A. The main difference is that the phrasing of V7 through V11 has less emotional and less exclusionary language and more traditionally taught accounting terminologies. The purpose of changing the wording is to check whether accounting terminologies have an influence on an accounting student's ideological mentality. Part C (Table 4) consists of five variables (12-16) related to the ethicality/unethicality of the traditionally established objectives of accounting that are based on the ideologies of the traditional school of accounting ethics. The purpose of this part is to find out the reaction of an accounting student to ethicality or unethicality of these traditionally indoctrinated objectives of accounting. These objectives also reflect accounting behaviors from the perspective of the traditional school of accounting ethics. There is also more involvement of accounting terminologies.

Table 4: Part C of the questionnaire
12. It is ethical that profit must be maximized in the long- run to the highest possible level.
13. It is ethical that expenses must be minimized in the long run to the lowest possible level.
14. It is ethical to incur (spend/sacrifice/pay) any expense as long as it leads to profit maximization in the long-run.
15. It is ethical that sales revenue/service revenue must be maximized in the long-run to the highest possible level.
16. It is ethical that all sources of revenue must be sought as long as they lead to profit maximization

Part D (Table 5) consists of 6 variables (17-22) related to the means of achieving the traditional objectives of accounting. Variables 17-22 also reflect the means of achieving accounting behaviors from the perspective of the traditional school of accounting ethics. There are two types of means: accounting means and other (whatever) means. This part tries to establish type of a reaction by an accounting student to the ethicality or unethicity of these two types of means that can be used to achieve the traditionally indoctrinated objectives of accounting.

17. It is ethical that profit must be maximized in the long-run by whatever accounting means.
18. It is ethical that profit must be maximized in the long-run by whatever means.
19. It is ethical that expenses must be minimized in the long-run to the lowest possible level by whatever accounting means.
20. It is ethical that expenses must be minimized in the long-run to the lowest possible level by whatever means.
21. It is ethical that sales revenue/service revenue must be maximized in the long-run to the highest level by whatever accounting means.
22. It is ethical that sales revenue/service revenue must be maximized in the long-run to the highest level by whatever means.

5.2. Scale of Responses

The scales used for giving rates to the responses of accounting students to the variables are shown in table 6 below.

Scale	Point
Strongly agree	5
Agree	4
Neither agree nor disagree	3
Disagree	2
Strongly disagree	1

5.3. Population, Samples and Data Collection

The population consists of two groups of students. There is the group that consists of accounting students successfully passed financial accounting courses (financial accounting principles 1, financial accounting principles 2, intermediate accounting 1, intermediate accounting II, and advance accounting). The other group includes accounting students who successfully passed accounting theory course as well as those students who are about to sit for examination in Current Issues in Accounting course.

The overwhelming majority of accounting students attending Current Issues in Accounting course usually graduate when they successfully finish it successfully. It would be very hard endeavour to distribute the questionnaire to graduates due to difficulties related to locate them. These two groups are divided into four samples. The first group is divided into three samples. There are four reasons necessitating this division. The first, it is necessary to, whenever possible; find out any differences in the responses among this group. The second, it is also necessary to check any consistency in responses among the first three samples (i.e. the first group) and the second group (sample 4). The necessity arises out of the possibility that sample 4 may be still influenced by the ideologies of the traditional school of accounting ethics despite the fact that accounting students representing sample 4 are strongly or even overwhelmingly exposed to the ideologies of the non-traditional school of accounting ethics. The third, it is to classify students the first group into three samples, or classifying all students into four samples, is to find out the development in the ideological mentality of an accounting student after studying a specific textbook or a textbook and a topic required of relevance to this research paper¹². Finally, due to the huge number of the population, only 500 copies of the questionnaire were distributed to four samples each consisting of 125 students. Table 7 gives details of the four samples and number of copies of the distributed questionnaire.

Table 7: The distribution of the questionnaire				
Sample No	Distributed to students successfully passed or to students just before sitting for final exam of:	Number of copies of questionnaire distributed	Number of copies of questionnaire collected	Number and percentage of copies of questionnaire useful for analysis
1	Financial accounting Principles I & II (passed)	125	92	84 84/125=67.0%
2	Intermediate accounting I & II (passed)	125	87	76 76/125= 60.2%
3	Advanced accounting (passed)	125	103	86 86/125= 68.8%
Cut-off Point				
(a shift from the ideologies based on the indoctrination of the traditional school of accounting ethics to the ideologies based on the education of the non-traditional school of accounting ethics)				
4	Accounting Theory (passed) & Current issues in accounting (just before sitting for the exam).	125	112	99 99/125= 79.2%
Total		500	394	345 345/500= 69%

¹² The other alternative is to divide them into seven samples based on the number of courses successfully passed. However, this alternative would have greatly rendered the distribution and collection of the questionnaire very difficult, if not impossible.

5.4 Statistical Techniques Used

The responses of accounting students are analyzed through three stages. In the first statistical tests are used; Kruskal-Wallis and Mann-Whitney to find out whether there are statistically significant differences among responses of the four independent samples. On the other hand, Kruskal-Wallis test does locate the exact orientation of an accounting student's ideological mentality since it only tells whether there is a statically significant difference in the mean values or not. Thus, Mann-Whitney test is used for each pair of samples. In the third stage, further analysis based on the use of both the mean and z values carried to in an attempt to broaden the analysis due to the inability of both Kruskal-Wallis and Mann-Whitney to specify the orientation of each sample's responses across all questions.

6. Analysis of Responses: The Crossroads Phenomenon

Table 8 shows statistics of responses to variables 1 through 6. The general tendencies based on the z-

Variable No	Sample 1 N=84		Sample 2 N=76		Sample 3 N=86		Sample 4 N=99	
	M*	Z**	M.	Z.	M.	Z.	M.	Z.
V1	2.464***	-3.594	2.658	-2.206	2.849	-0.914	2.612	-2.919
V2	2.500	-3.860	2.592	-3.137	2.651	-2.401	2.643	-3.473
V3	2.976	-0.168	3.316	2.403	3.163	1.262	3.020	0.180
V4	2.738	-1.834	3.066	0.495	2.814	-1.458	2.653	-2.809
V5	2.500	-3.927	2.803	-1.553	2.826	-1.382	2.898	-0.906
V6	2.762	-1.957	2.895	-0.734	2.756	-1.936	2.867	-1.110

*M =Mean value. **Z= Z-Value (z-critical one-tail =1.645 where $\mu > 3$; Z Value = $[(\mu - 3) / (\sigma / \sqrt{n})]$). *** Figures in all tables are rounded to three fractional numbers.

Values of the responses of accounting students of the four samples reflect a rejection of the behaviour involved in each of the six variables (i.e. they consider it as unethical). The rejection is almost unanimous. Only the general tendency of the responses of sample 2 to variable 3 represents a case of accepting the ethicality of an accounting behavior that is considered as unethical by the other three samples. There are two reasons for such an almost unanimous stance. First, the phrasing used in these variables includes very few accounting terminologies.

The word "accounting" is the only accounting terminology used in phrasing variables 1, 2 and 3. Two words "accounting" and "profit" are the only accounting terminologies used in phrasing variables 4, 5 and 6. Thus, the respondent's mind deals with sentences that could be regarded outside the traditional realm of accounting and accordingly outside the indoctrinating language imposed on her/him through the teaching of accounting. Second, the phrasing of the six variables includes an exclusionary type of language. In these variables the sentence "All other stakeholders such as employees, consumers, government departments, trade unions, environmentalists etc. must be ignored" is repeated. This is contrary to the type of language usually used in the teaching of accounting.

In order to determine which source of indoctrination determines the direction of an accounting student's ideological mentality responses are divided into two groups determined by the cut-off point shown in Table 7. Since the influence of the non-traditional school of accounting ethics is absent in the first three samples then we are left with the indoctrinating influence of both the traditional school of accounting ethics and the Bahrain cultural values. The general tendencies reflected by the z values in the first three samples (except the z value of variable 3 in sample no. 2) indicate the hegemony of the indoctrination of the Bahrain cultural values. As for sample 4, the z values of responses indicate an absence of the indoctrination of the traditional school of accounting ethics. Then we are left with the joint influence of the education of both the non-traditional school of accounting ethics and the indoctrination of the Bahrain cultural values. Since the mean values of responses by sample 4 to variables 1 through 6 are more or less similar to the responses by samples 1, 2 and 3 then, initially, the rejection by sample 4 of the types of accounting behaviours involved in these six variables can only be attributed to the indoctrinating role of the Bahrain cultural values. More accounting terminologies with which an accounting student is familiar are used in the phrasing of variables 7 through 11. All samples show unanimous reaction (Table 9) to variables 7, 9 and 11. The influence of the language is very clear. The unanimous reaction of all samples indicates an acceptance of the ethicality of the accounting behaviors involved. This reaction is in harmony with the indoctrination of traditional school of accounting ethics. Thus, neither the indoctrination of the Bahrain cultural values nor the education of the non-traditional school of accounting ethics has an influential impact on the ideological mentality of an accounting student.

Table 9: Mean values and z values of responses to V7 through V11

Variable No	Sample 1 N=84		Sample 2 N=76		Sample 3 N=86		Sample 4 N=99	
	M	Z	M	Z	M	Z	M	Z
V7	3.631	4.901	3.868	8.281	3.791	7.039	3.622	5.658
V8	2.738	-2.083	2.816	-1.471	3.067	0.455	3.031	0.260
V9	3.440	3.146	3.724	5.229	3.628	4.636	3.449	3.733
V10	2.892	-1.026	3.026	0.228	2.791	-1.736	2.969	-0.289
V11	3.440	3.702	3.408	3.479	3.523	4.957	3.469	4.519

As for variables 8 and 10, the responses of all samples based on z values consider as unethical the types of accounting behavior involved in these two variables. Accounting students unanimously rejects as ethical the exclusion from recognition of resources used as assets and obligations as liabilities although they are not traditionally reported as part of a business entity's recognized assets and liabilities. However, based on their responses to variables 7, 9 and 11, accounting students implicitly want these non-traditionally recognized assets to be owned and liabilities to be owed by a business entity and its owners rather than society. Nevertheless, the mere rejection of excluding them from recognition by accounting reporting can be considered as positive mentality thinking as far as wider social considerations are concerned.

Then, these responses are in harmony with the indoctrination of both the Bahrain cultural values and the education of the non-traditional school of accounting ethics. Since accounting students in samples 1, 2 and 3 who have not yet been exposed to the education of the non-traditional school of accounting ethics reject the ethicality of accounting behaviors involved in V8 and V10, then the indoctrination of the Bahrain cultural values explains the general tendencies of responses to variables 8 and 10. As for sample 4, the z values of responses to V8 and V10 indicate the absence of the indoctrination of the traditional school of accounting ethics. Thus, we are left with the education of the non-traditional school of accounting ethics and the indoctrination of the Bahrain cultural values. Since responses of sample 4 to V8 and V10 are consistent with those of samples 1, 2 and 3 which are influenced by the Bahrain cultural values, it is logical to attribute the responses of sample 4 to V8 and V10 to the indoctrination of the Bahrain cultural values rather to the joint influence by indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics. In variables 12 through 16 only a pure accounting language is used (Table 10).

In addition, an implicit existence of what could be regarded as unethical accounting behavior is deliberately used in the phrasing of variables 12 and 16. The general tendencies of the responses of all samples show a unanimous acceptance of the ethicality of accounting behavior (Table 10).

V No	Sample 1 N=84		Sample 2 N=76		Sample 3 N=86		Sample 4 N=99	
	M	Z	M	Z	M	Z	M	Z
V12	4.381	13.801	4.276	14.661	4.093	9.197	3.755	5.886
V13	3.750	5.375	4.026	9.542	3.953	7.511	3.622	5.093
V14	3.583	5.180	3.500	3.873	3.581	5.156	3.469	4.175
V15	4.143	9.828	4.026	8.891	4.047	10.143	3.612	4.810
V16	3.774	6.639	3.461	3.688	3.605	4.962	3.255	2.064

An accounting student accepts as ethical the maximization of profit in the long run to the highest possible level (V12), the minimization of expenses in the long run to the lowest possible level (V13), the incurrence of any expense so long as it leads to profit maximization in the long run (V14), the maximization of sales revenue/service revenue in the long run to the highest possible level (V15) and the pursuit of all sources of revenue so long as they lead to profit maximization (V16). There are at least two variables (i.e. variables 13 and 15) that explicitly involve an unethical accounting behavior. Regardless of the thin line that sometimes segregates ethical from unethical behaviours; the incurrence of **any** expense for the sake of achieving profit maximization and the pursuit of **all** sources of revenues for the sake of profit maximization must be rejected as unethical. What cannot be denied is the ability of a language to bring about an influential indoctrination.

We need to have a look at some statistics of the mean values of responses to variables 12 through 16 in order to establish an adequate idea about which source of indoctrination is more powerful in its influence on the ideological mentality of an accounting behavior. 19 mean values representing 95% of the responses generate mean values of 3.5 and above. Only the responses of sample 4 to V16 generate a mean value of 3.255. 7 mean values representing 35% of the responses generate mean values above 4. The statistics related to samples 1, 2 and 3 shows that 15 mean values representing 100% of the responses generate mean values of 3.5 and above, with 7 mean values (46.667% of the responses) are even above 4.

The domination of the traditional school of accounting ethics on the ideological mentality of an accounting student at UoB is very impressive. This is manifested by its domination on responses of samples 1, 2 and 3 which are not exposed to the education of the non-traditional school of accounting ethics.

This domination is also manifested by responses of sample 4 who are exposed to the education of the non-traditional of accounting ethics. However, the responses of sample 4 to variables 12 through 16 require special attention. All mean values of responses are below 4 and two of them are even below 3.5. The averages of the mean values of responses of samples 1, 2, 3 and 4 to variables 12 through 16 are 3.926 (sample 1), 3.858 (sample 2), 3.859 (sample 3) and 3.543 (sample 4). Thus, the mitigating influence of the non-traditional school of accounting ethics cannot be denied. The responses of accounting students to the ethicality of the means used to achieve the goal of profit maximization can be divided into two groups (Table 11). The first group (responses to variables 17, 19 and 21) can be called the "whatever accounting means group". The second group (responses to variables 18, 20 and 22) can be called the "whatever means group".

V No	Sample 1 N=84		Sample 2 N=76		Sample 3 N=86		Sample 4 N=99	
	M	Z	M	Z	M	Z	M	Z
V17	3.429	3.641	3.276	2.054	2.907	-0.728	2.980	-0.181
V18	2.964	-0.283	3.184	1.439	2.953	-0.334	2.806	-1.891
V19	3.226	2.028	3.250	1.867	3.151	1.138	2.939	-0.578
V20	2.952	-0.411	2.921	-0.592	3.012	0.088	2.857	-1.325
V21	3.500	3.999	3.513	4.018	3.128	1.035	3.031	0.269
V22	3.274	2.173	3.118	0.894	3.035	0.271	2.857	-1.221

The responses of samples 1 and 2 consider as an ethical the use of whatever accounting means for the purpose of achieving profit maximization, minimization of expenses and maximization of revenues respectively. Again, the indoctrination of both the traditional school of accounting ethics particularly and the traditional language of accounting generally cannot be denied. The responses of sample 3 and 4 consider as unethical the use of whatever accounting means for the purpose of achieving profit maximization, minimization of expenses and maximization of revenues respectively. In terms of z values, the responses of sample 3 represent a shift in mentality thinking. The influence of the Bahrain cultural values cannot be denied.

The influence of the non-traditional school of accounting ethics on the responses of sample 4 to variables 18, 20 and 22 can be easily manifested through comparison of the averages of the mean values of responses of the four samples to variables 18, 20 and 22. These are 3.063 (sample 1), 3.04 (sample 2), 3 (sample 3), and 2.840 (sample 4). The responses of sample 4 also indicates a rejection as unethical the maximization behaviour through the use of whatever accounting means.

Since the influence of the Bahraini cultural values are weak in the case of responses of samples 1, 2 and 3, the position of sample 4 on variables 17, 19 and 21 can be attributed to the education of the non-traditional school of accounting ethics. Except the responses of sample 1 to V22, the responses of all accounting students of all samples consider as unethical the use of whatever means for the purpose of achieving profit maximization, minimization of expenses and maximization of revenues respectively. The responses of sample 4 cannot be attributed to the education of the non-traditional school of accounting ethics since samples 1, 2 and 3 are not exposed to the education of the non-traditional school of accounting ethics yet they reject as unethical the accounting behaviors involved in V18, V20 and V22. Then these responses are influenced only by the indoctrination of the Bahrain cultural values.

6.1. Further Statistics on the Crossroads Phenomenon

Based on the P value¹³, the Kruskal-Wallis test (Table 12) indicates that responses to variables 12, 15, 18 and 21 create a statistically significant difference among samples. V12 and V15 are about an accounting behavior, whereas V18 and V21 are about a means for achieving an accounting behaviour.

¹³ Either the P -value or Chi-square value can be used for determining the existence of a significance difference. For a 2-tailed distribution any p -value below 0.1 indicates the existence of significance difference among groups. Alternatively, any chi-square value for a degree of freedom of 3 at 0.1 above 6.251 is considered to indicate the existence of significance difference among groups.

Vs	N	Median	Chi-Square	df	P. (2-tailed)	Vs	N	Median	Chi-Square	df	P. (2-tailed)
V1	345	2.000	.984	3	.805	V12	345	4.000	10.850	3	.013
V2	345	2.000	2.285	3	.515	V13	345	4.000	4.975	3	.174
V3	345	3.000	5.484	3	.140	V14	345	4.000	1.217	3	.749
V4	345	3.000	1.035	3	.793	V15	345	4.000	6.580	3	.087
V5	345	3.000	4.006	3	.261	V16	345	4.000	3.203	3	.361
V6	345	3.000	1.105	3	.776	V17	345	3.000	5.335	3	.149
V7	345	4.000	.318	3	.957	V18	345	3.000	7.405	3	.060
V8	345	3.000	4.830	3	.185	V19	345	3.000	3.956	3	.266
V9	345	4.000	6.258	3	.100	V20	345	3.000	3.458	3	.326
V10	345	3.000	1.142	3	.767	V21	345	3.000	6.665	3	.083
V11	345	4.000	1.211	3	.750	V22	345	3.000	4.057	3	.255

However, Kruskal-Wallis test does not show which of the four samples are statistically significant different from one another. To solve such a problem, the Mann-Whitney test can be used as complementary to Kruskal-Wallis test. Since we have 4 samples then 6 ($4 \times 3 / 1 \times 2$) Mann-Whitney tests must be carried out for each of the 4 variables as follows:

1. Samples 1 and 2,
2. Samples 1 and 3,
3. Samples 1 and 4,
4. Samples 2 and 3,
5. Samples 2 and 4, and
6. Samples 3 and 4.

Var No	Samples1&2 P-value	Samples1&3 P-value	Samples:1 & 4 P-value	Samples:2& 3 P-value	Samples:2&4 P-value	Samples:3& 4 P-value
12	0.083	0.339	0.000	0.664	0.022	0.082
15	0.179	0.572	0.000	0.961	0.042	0.039
18	0.183	0.923	0.327	0.000	0.013	0.453
21	0.684	0.053	0.005	0.029	0.008	0.713

Based on the results of Mann-Whitney tests (Table 13) there are many statistically significant differences between pair of groups. In the case of variable 12, the p value indicates that there is a statistically significant difference between samples 1 & 3, 1 & 4, 2 & 4 and 3 & 4. The reason for the statistically significant difference between samples 1 & 4, 2 & 4 and 3 & 4 can be attributed to any single source of influence or the joint influence of any combination of two or all the three sources, i.e. the education of the non-traditional school of accounting ethics, the indoctrination of the Bahrain cultural values and the traditional school of accounting ethics.

However, Mann-Whitney test cannot indicate which of the three sources of influence has the upper hand. As for the statistically significant difference between samples 1 and 3, it can be attributed to both the indoctrination of the Bahrain cultural values and the traditional school of accounting ethics with a difficulty of finding out which of them is the real cause for the statistically significance difference between them. In the case of variable 15, the p value indicates that there is a statistically significant difference between samples 1 & 4, 2 & 4 and 3 & 4.

The reason for the statistically significant difference between samples 1 & 4, 2 & 4 and 3 & 4 can be attributed to any single source or a combination of two or three of the sources of ideological influence with various degrees. In the case of variable 18, the p value indicates that there is statistically significant difference between samples 2 & 3 and 2 & 4. The reason for the statistically significant difference between samples 2 & 3 can be attributed to either both the indoctrination of the Bahrain cultural values and the traditional school of accounting ethics or only one of them. The reason for the statistically significant difference between samples 2 & 4 can be attributed to any source or a combination of two or three of the sources of ideological influence with various degrees. Finally, in the case of variable 21, the p value indicates that there is statistically significant difference between samples 1 & 3, 2 & 3 and 1 & 4, and 2 & 4.

The reason for the statistically significant difference between samples 1 & 3 and 2 & 3 can be attributed to either the joint influence of the indoctrination of both the Bahrain cultural values and the traditional school of accounting ethics or one of them. The reason for the statistically significant difference between samples 1 & 4 and 2 & 4 can be attributed to any single source of influence or the joint influence of any combination of two or all the three sources. Despite the fact that the search for statistically significant difference among samples allows to establish that an accounting student's ideological mentality is at crossroads, such a search, however, deprives the analysis of two important goals. These are comprehensiveness, relative accuracy in specifically identifying a single source of influence on the ideological mentality of an accounting student among the three influential sources (i.e. the indoctrination of the traditional school of accounting ethics, the education of the non-traditional school of accounting ethics and the indoctrination of the Bahrain cultural values) across all variables and all samples.

What restricts the ability Kruskal-Wallis and Mann-Whitney techniques to establish a clear quantitative correlation/ association between the directions of responses to a specific variable with the source of influence on the ideological mentality of an accounting student is that the questionnaire does not refer to any source of influence. That is, to ensure the greatest degree of objectivity in the responses the respondents (i.e. accounting students) dealing with the questionnaire are not told in any way, directly or indirectly, that their responses might be influenced by three sources of influence individually or jointly.

The use of the mean value in conjunction with the z value can be of some help to offer a more comprehensive and, at the same time, a more accurate association between a direction of responses and one or two of the source of influence on the ideological mentality of an accounting student¹⁴. Before going into detailed and comprehensive analysis of the impact of the three sources of influence on the ideological mentality of an accounting student the type of such influence must be specified. The taxonomy shown in table 14 can be of help.

Type of influence on the ideological mentality of an accounting student	Mean value	Z value
Very strong influence	4 and above	Above 1.645
Strong influence	Above 3- below 4	Above 1.645
<i>Indecisive influence</i>	3 and above	<i>Less than 1.645</i>
Weak influence	2- below 3	Less than 1.645
Very weak influence	Below 2	Less than 1.645

Table 15 is constructed through the use of the taxonomy in table 14 and data in tables 8, 9, 10 and 11.

¹⁴ This was established after deep analysis and comprehensive arguments with three faculty members teaching statistical techniques at UoB.

Table 15: Type of the influence of the three sources							
Part of the questionnaire, variables no. and table no.	Set of responses of for each part	Sample no	number of sets responses	Variable no	Source and type of influence		
					Traditional school of accounting ethics	Non-traditional school of accounting ethics	Bahrain cultural values
Part A Variables 1 - 6 Table no. 8	24 (4 × 6)	2	1	4	Indecisive	Nonexistent ¹⁴	Indecisive ¹⁵
		3	1	3	Indecisive	Nonexistent	Indecisive
		4	1	3	Indecisive	Indecisive	Indecisive
		1	6	1,2,3,4,5 & 6	Weak	Nonexistent	Strong
		2	4	1,2,5 & 6	Weak	Nonexistent	Strong
		3	5	1,2,4,5 & 6	Weak	Nonexistent	Strong
		4	5	1,2,4,5 & 6	Weak	Uninfluential ¹⁶	Strong
Part B Variables 7 -11 Table no. 9	20 (4 × 5)	2	1	3	strong	Nonexistent	Weak
		1	3	7,9 &11	Strong	Nonexistent	Weak
		2	3	7,9 &11	Strong	Nonexistent	Weak
		3	3	7,9 &11	Strong	Nonexistent	Weak
		4	3	7,9&11	Strong	Weak	Weak
		2	1	10	Indecisive	Nonexistent	Indecisive
		3	1	8	Indecisive	Nonexistent	Indecisive
		4	1	8	Indecisive	Uninfluential	Indecisive
		1	2	8&10	Weak	Nonexistent	Strong ¹⁷
		2	1	8	Weak	Nonexistent	Strong
3	1	10	Weak	Nonexistent	Strong		
4	1	10	Weak	Uninfluential	Strong		
Part C Variables 12 - 16 Table no. 10	20 (4 × 5)	1	2	12 & 15	Very strong	Nonexistent	Very-weak ¹⁸
		2	3	12,13 & 15	Very strong	Nonexistent	Very-weak
		3	2	12 & 15	Very strong	Nonexistent	Very-weak
		1	3	13,14 & 16	Strong	Nonexistent	Weak
		2	2	14 & 16	Strong	Nonexistent	Weak
		3	3	13,14 & 16	Strong	Nonexistent	Weak
		4	5	12,13,14,15 & 16	Strong	Weak ¹⁹	Weak ²⁰
Part D Variables 17 - 22 Table 11	24 (4×6)	1	4	17,19,21 & 22	Strong	Nonexistent	Weak
		2	3	17,19 & 21	Strong	Nonexistent	Weak
		2	2	18 & 22	Indecisive	Nonexistent	Indecisive
		3	4	19,20,21 & 22	Indecisive	Nonexistent	Indecisive
		4	1	21	Indecisive	Indecisive	Indecisive
		1	2	18 & 20	Weak	Nonexistent	Strong
		2	1	20	Weak	Nonexistent	Strong
		3	2	17 & 18	Weak	Nonexistent	Strong
4	5	17,18,19,20 & 22	Weak	Uninfluential	Strong		

Variables of part A of the questionnaire indicate that the indoctrination of the traditional school of accounting ethics loses the battle over influencing the ideological mentality of an accounting student to both the indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics.

The responses by the four samples to variables 1 through 6 (twenty four sets of responses i.e. 6 variables multiplied by 4 samples/Table 8) generally indicate a weak influence of the indoctrination of the traditional school of accounting ethics on the ideological mentality of an accounting student. Twenty out of twenty four sets of responses generate mean values (above 2 - below 3) and z values below 1.645.

These twenty sets of responses can be divided into two groups: fifteen sets of responses are related to samples 1, 2 and, 3 and the remaining five sets of responses are related to sample 4. The responses by samples 1, 2 and 3 within these twenty sets of responses indicate that the indoctrination of the traditional school of accounting ethics losses the battle over winning the ideological mentality of an accounting student to the indoctrination of the Bahrain cultural values. Although sample 4 is exposed to both the indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics the mean values (above 2-below 3) of remaining five sets of responses by sample 4 clearly indicate that the education by the non-traditional school of accounting ethics is uninfluential.

This is also confirmed by Kruskal-Wallis test which does not indicate any p above 0.01 for the responses of the four samples to variables 1 though 6. Thus, the indoctrination of the Bahrain cultural values continues to enjoy an extended influence on the ideological mentality of an accounting student. Three of the remaining four sets of responses generate mean values slightly above 3 and z values below 1.645 indicating an indecisive influence by the indoctrination of the traditional school of accounting ethics. Two sets of responses related to samples 2 and 3 indicate the role of the opposing influence by the indoctrination of the Bahrain cultural values. One set of responses related to sample 4 can only be attributed to the role of the opposing influence by indoctrination by the Bahrain cultural values. This is because education of the non- traditional school of accounting ethics is considered uninfluential for the reasons discussed above.

The only set of responses that generates both a mean value and z value above 3 and 1.645 respectively is the responses of sample 2 to V3 which indicates the influence of the traditional school of accounting ethics. According to the responses of the four samples to the variables of part B of the questionnaire (twenty sets of responses/table 9), the indoctrination of the traditional school of accounting ethics is slightly winning the battle of controlling the ideological mentality of an accounting student.

The responses of the four samples to variables 7, 9 and 11 (twelve out of twenty sets of responses) clearly indicate that the influence of the indoctrination of the traditional school of accounting ethics is strong since the responses' mean values are between 3 and less than 4 with the z values above 1.645. The responses of the four samples to variable 8 (four out of twenty sets of responses) indicate that the responses of samples 1 and 2 show weak influence by the indoctrination of the traditional school of accounting ethics since their mean values are between 2 - below 3 with z values below 1.645.

On the other hand, the responses of samples 3 and 4 to variable 8 indicate that the influence of the indoctrination of the traditional school of accounting ethics is indecisive since their mean values are slightly above 3 but their z values are below 1.645. However, this can only be attributed to the indecisive influence of the indoctrination of the Bahrain cultural values. The influence of the education of the non-traditional school of accounting ethics in the case of sample 4 is uninfluential. The responses by the four samples to variable 8 represent an interesting case of the ability of traditional school of accounting ethics in influencing the ideological mentality of accounting students. The mean values of responses by the four samples to variable 8 take almost an ascending order (2.738, 2.816, 3.067 and 3.031 respectively). This means that the influence of the indoctrination by the traditional school has an increasing tendency. The responses of samples 1, 3 and 4 to variable 10 indicate that the indoctrination of the traditional school of accounting ethics is weak since their mean values are between 2 to below 3 and z values are below 1.645.

Again, the influence of the education of the non-traditional school of accounting ethics in the case of sample 4 is uninfluential. The responses of sample 2 to variable 10 indicate the indecisive battle between indoctrination of the traditional school of accounting ethics and the indoctrination of the Bahrain cultural values to orient the ideological mentality of an accounting student since a mean value above 3 indicates a rejection by the sample of the accounting behaviour involved. On the other hand, this rejection is indecisive since the accompanying z value is less than 1.645. Thus, the ideological mentality is totally at a crossroads. Twelve out of twenty sets of responses indicate a strong influence by the indoctrination of the traditional school of accounting ethics over the ideological mentality of an accounting student. 5 groups of responses indicate a weak influence on the ideological mentality of an accounting student by the indoctrination of the traditional school of accounting ethics.

It is interesting to notice that in four sets within these five sets the indoctrination of the traditional school of accounting ethics loses the battle over influencing the ideological mentality of an accounting student to the influence of the indoctrination of the Bahrain cultural values. The other one is lost to the education of the non-traditional school of accounting ethics. Three sets of responses indicate an indecisive influence by the indoctrination of the traditional school of accounting ethics over the ideological mentality of an accounting student. Two sets of indecisive responses are due to the opposing influence of the indoctrination of the Bahrain cultural values and 1 group of indecisive responses is due to the opposing influence of the education of the non-traditional school of accounting ethics.

Based on the responses of the four samples to variables 12 through 16 (twenty sets of responses/table 10) related to part C of the questionnaire, the ideological mentality of an accounting student is clearly dominated by the indoctrination of the traditional school of accounting ethics. Seven out of twenty sets of responses have mean values above 4 and z values above 1.645 indicating clearly a position of very strong influence on the ideological mentality of an accounting student by the indoctrination of the traditional school of accounting ethics. The remaining thirteen sets of responses reflect the position of a strong influence by indoctrination of the traditional school of accounting ethics on the ideological mentality of an accounting student. The responses of samples 1, 2 and 3 indicate that indoctrination of the Bahrain cultural values losses the battle over influencing the ideological mentality of an accounting student to the indoctrination of the traditional school of accounting ethics. The responses of sample 4 indicate that both the indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics loss the battle over influencing the ideological mentality of an accounting student to the indoctrination of the traditional school of accounting ethics. According to the responses of the four samples to variables 17 through 22 (twenty four sets of responses/table 11) related to part D of the questionnaire, the ideological mentality of an accounting student is clearly at a crossroads despite the fact that the use of "whatever accounting means" should have an outright rejection as a justification for an accounting behavior.

That is, both the Bahrain cultural values and the non-traditional school of accounting ethics must enjoy an absolute domination over the ideological mentality of an accounting student simply due to the phrasing used which encourages an accounting student to reject the indoctrination of the traditional school of accounting ethics.

Seven out of twenty four sets of responses indicate that the traditional school of accounting ethics wins the battle over controlling the ideological mentality of an accounting student against both Bahrain cultural values. Further seven sets of responses indicate that the traditional school of accounting ethics only enjoys an indecisive influence over the ideological mentality of an accounting student because their mean values are slightly over 3 and their z values are below 1.645. However, two out of these seven groups of responses (sample 3 and 4 to variable 18) require further analysis.

The Mann-Whitney test shows a P value of (.000) for responses by samples 2 and 3 to variable 18 accompanied by a reduction in the mean value from 3.184 to 2.953 which indicate a good balancing influence by the indoctrination of the Bahrain cultural values. However, the mean value (2.953) of responses by group 3 to variable 18 is so near to the mean value (2.964) of responses by group 1 to variable 18. Thus, a reliance on the P in this case ought to be questioned. The same argument can be used for the responses by sample 4 to variable 18. The remaining ten sets of responses indicate that the indoctrination of the traditional school of accounting ethics losses the battle over influencing the ideological mentality of an accounting student to both the indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics. All in all, if the indecisive influence is assumed to represent a position of neutrality then the influence of the indoctrination of the traditional school of accounting ethics on the ideological mentality of an accounting student is slightly higher than the influence of both the indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics. If variables 1 through 6 are excluded because accounting language is almost neutralized in phrasing them and the indecisive influence is also assumed to represent a position on neutrality, then the influence of the indoctrination of the traditional school of accounting influence exceeds the influence of both the indoctrination of the Bahrain cultural values and the education of the non-traditional school of accounting ethics.

7. Conclusion

Initially, the very simple reason for having an accounting student's mentality at a crossroads is the existence of contradictory sources of ideological influences. Two contradictory sources are created by accounting education. These are the traditional school of accounting ethics and the non-traditional school of accounting ethics.

The traditional school of accounting ethics creates an ideological mentality that indoctrinates the ethicality of profit/wealth maximization of the shareholders. It also indoctrinates an adherence to traditionally established ethics. Any engagement by a business entity in social activities that influence the maximization goal is either not encouraged or characterized as unethical. On contrary, the non-traditional school of accounting ethics considers maximization goal as unethical. Therefore, in addition to an adherence to the traditionally established ethics, the non-traditional school requires an engagement by a business entity in social activities. An accounting student as a member of a larger society is also influenced by the indoctrination of the general tendencies of his society's cultural values.

The Bahrain cultural values that are originated from both Arabic cultural values and Islamic Shari'a values are in harmony with the non-traditional school of accounting ethics. Thus, when the indoctrination of the non-traditional school of accounting ethics is absent the indoctrination of the Bahrain cultural values are present. These contradictory sources of ideological influences lead to confirm the hypothesis that an accounting student's ideological mentality is at a crossroads. On the other hand, the crossroads phenomenon demonstrates that the current teaching of accounting at UoB allows a degree of balancing between indoctrination and education. What exists as far as the teaching of accounting is concerned is indoctrination vis-à-vis education. The indoctrination of the traditional school of accounting ethics is mitigated (balanced) by the education of the non-traditional school of accounting ethics. The indoctrination of the traditional school of accounting ethics is further mitigated by the indoctrination of the Bahrain cultural values which are in harmony with the non-traditional school of accounting ethics as far as ideologies of a social welfare nature are concerned. The Bahrain cultural values play a very important role in mitigating the indoctrination of the traditional school of accounting ethics particularly when the education of the non-traditional school of accounting ethics is absent. This is the case of responses of samples 1, 2 and 3 to all variables which are not influenced by the indoctrination of the non-traditional school of accounting ethics.

Then, for samples 1, 2 and 3 we have indoctrination vis-à-vis indoctrination. It is beyond doubt that indoctrination by the traditional school of accounting ethics still enjoys an upper hand through financial accounting courses based on financial accounting textbooks that are greatly influenced by Milton Friedman's tenets. These tenets assume profit/wealth maximization as the only social responsibility that must be carried out by management entrusted with the funds provided by shareholders.

Shareholders, rather than society at large, are assumed to be the sole creator of any business entity and they have the right to set the goal of a business entity. As such, any deviation from this goal is assumed socially irresponsible and, accordingly, unethical. Courses such as accounting theory and current issues in accounting mitigate the influence of the permeating Milton Friedman's tenets through the introduction of what could be regarded as counterbalancing logic that a business entity is created by society with a multi-goal strategy rather than solely created by its shareholders with a single-goal strategy. It should not be inferred that the above argument calls for the abandonment of accounting indoctrination.

By the very nature of the accounting teaching process, indoctrination is a necessity since it is almost impossible to teach accounting basics with a reflective thinking perspective otherwise an accounting student will get lost. In addition, too much critical thinking perspective leads to believe in nothing. What is required is a balancing approach allowing both accounting indoctrination and accounting education to be complementary to each other and interact for the better qualities held by an accounting graduate. Thus, perhaps, more reflective thinking is required even before an accounting student waits and only has knowledge about reflective thinking style when she/he reads topics included in courses such as Accounting Theory and Current issues in Accounting. Although financial accounting textbooks are traditionally hopeless in this regards, let us at least try gradually when lecturing and formulating questions for examination purpose. Nevertheless, the experiences resulting from the teaching of accounting at UoB indicate that we can learn from a third world country in developing better accounting education.

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