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*An Assessment of the Influence of Age and Years of Experience on the Ethical Sensitivity of Professional Accountants in Nigeria*

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## **An Assessment of the Influence of Age and Years of Experience on the Ethical Sensitivity of Professional Accountants in Nigeria**

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### **Abstract**

*This study assessed the level of ethical sensitivity and compliance among professional accountants in Nigeria as well as the influence of age and years of certification and expertise. Findings from 400 professional accountants sampled revealed that their ethical sensitivity was significantly related to their compliance with ethical standards. Age was found to significantly and negatively impact on ethical sensitivity while years of certification and experience were not found to influence the level of ethical sensitivity. The study provides evidence to support the position that the issue of ethical judgment stemming from a wealth of experience cannot itself alone be a good judge of the level of ethical sensitivity displayed by accountants. This study established that beyond the need to incorporate an independent course on ethics in the undergraduate curriculum, the knowledge of ethics needs to be a continuous invention regardless of the years of certification or experience of the professionals.*

**Keywords:** *ethics, ethical sensitivity, ethical compliance, professional commitment, ethical orientation*

### **Introduction**

Accounting has evolved from antiquated calculations and general record keeping to a vast accumulation of summaries of financial transactions to present the financial status of a business, company, or organization. Accountants who belong to a particular recognized body of professionalism are referred to as professional accountants. This status is usually gotten through a series of learning and education, practices, and examinations of different stages and levels. In Nigeria, the road to professionalism began with the birth of the Institute of Chartered Accountants of Nigeria (ICAN) in 1965 and the Association of National Accountants of Nigeria (ANAN) in 1979. These are the two Nigerian professional accountancy bodies recognized by law, but ICAN remains the leading professional body in Nigeria.

Professional accounting bodies serve as the bedrock and foundation for providing support, guidance, resources, and training for professional accountants. They are the voice and determinants of the status

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perceived and upheld by professional accountants in business and practice (Jui & Wong, 2013). Therefore, the expectations society has towards professional accountants, likewise, their level of competence and integral demeanor is expected to be instilled and regulated by the relevant accounting bodies. According to the International Federation of Accountants (2013), professional accountants are charged with the duty and responsibility of endorsing financial statements that they provide accurate information that will enhance the decision-making process of an organization to different stakeholder groups who consult the financial statements. Professional accountants work in diverse environments, including government organizations, non-profit organizations, professional associations, and academic institutions. Their diverse professional backgrounds are united by one thing: their accounting knowledge. However, professional accountants are usually bound by certain rules and regulations often referred to as a “code of conduct” which can interchangeably be referred to as code of ethics. They guide and regulate the actions of members of the body in a bid to curb excesses and maintain uniformity as well as orderliness in accounting practices. Accounting is a global system and the standards, as well as confidence esteemed in the profession, must not be sidelined, hence, there is a need for every member of any professional accounting body to be aware of this code of conduct that will help to shape their reaction and interactions while maintaining and meeting up with what is expected of them.

Ethics are borne out of doing what is right and expected in place of the profession's expressly stated code of conduct. It ensures uniformity in practice and helps to gain confidence and credibility in the profession across different walks of life, irrespective of the location and sector in which it is applied as the interest of the client and society will be duly protected (Nwagboso 2008). To the accountant, compliance with ethical standards helps to reduce the risk of mistakes and legal technicalities and boosts his professional picture and perception towards the clients and organization at large; thereby gaining integrity and reliability individually and by extension to the accounting records and profession.

It has been discovered that ethics in every profession is key to the ability and idealness of such a profession (Uwuigbe & Ovia, 2011). Therefore, it is worthwhile that the awareness of ethical codes and conducts is critically examined and assessed especially in a profession like accounting. Several global scandals have erupted in the last two decades, that shook companies in the USA, Australia, Italy, India, Japan, Canada and even Nigeria (Cadbury Plc; 2006, African Petroleum; 2009, Afribank ;2009). The resultant effect reported negatively on jobs, revenue, public trust and confidence in financial reporting and accountability.

The downturn in the capital market in 2010 and 2011 was partly blamed on the Nigerian Stock Exchange fraud (Osaze, 2011). Behind all of these corporate failures and unethical acts are the board, management, auditors, and even more directly, the professional accountant who prepares the accounts. The accountant's discharge of duties in corporate reporting, auditing, and tax services greatly affects the economic well-being of the country, whether positively or negatively (Nigam, 2008). Though the financial effect of unethical behavior may be hard to estimate, it was reportedly projected to be approximately \$2.6 trillion annually (Sikka & Lehman, 2015).

Atoyebi, Mustafa and Mobolaji (2018) posit that an ethical problem in a profession cannot be solved unless there is first a recognition of the existence of the problem (ethical sensitivity) and a proof that its members or some of its members can differentiate between right and wrong in decisions (ethical judgment). The definition of ethical sensitivity is the understanding of the ethical principles at play in a conflict-ridden circumstance or decision-making process, as well as the self-consciousness of one's own role and duty in such situations; while ethical compliance is defined as the deed and application of relevant ethical values and principles in the fulfillment of one's professional duties. There have been different research papers and journals that have addressed the issue of and provided answers and solutions to the problem of ethical sensitivity and compliance while considering several factors that can contribute to shaping an individual's belief and acumen of what is ethical or not in the professional world. Such factors include religion, age, gender, psychological and emotional traits, personal moral standards, upbringing, economic status, and so on (Akenbor & Tennyson, 2014; Emuze & Igbodo, 2018; Oboh, 2018; Jackling, Cooper, Leung, & Dellaportas 2007; Oboh, 2019). The issue of ethical sensitivity is so critical because, it is a greater threat when a professional passes by a moral conundrum without realizing it, than one who deliberately commits a grievous offense (Hall, 1992). Thus, it is important to ascertain that accounting professionals can decide between what is ethically right and wrong when posed with a challenging situation in their practice especially in an environment that is largely believed to be fantastically corrupt. The slogan of "if you cannot beat them join them" presupposes that the tendency to join the general flow or order of unethical practices increases with greater exposure to such practices. Thus, it is pertinent to assess if young accounting professionals are more ethically or morally compliant with the ethical standards than older accounting professionals or if the gaps in the integral application of these ethical principles in practice are significantly determined by the level of experience, expertise, and exposure in the related fields of accounting. Ethical consciousness has overtime publicized some ethical standards influenced by internal or external factors and

these standards have been passed down over the years as the unwavering requirement or solution not considering its universality and its validity as the best resolution for different situations over time (Obalola, Aduloju & Olowokudejo, 2019).

This research aimed to examine the ethical awareness and responsiveness among professional accountants in Nigeria. The specific objectives of this study were to examine the relationship between level of ethical sensitivity and compliance among professional accountants in Nigeria and to determine the influence of age, no of years of certification and years of experience on the degree of ethical sensitivity among accountants in Nigeria.

### **Literature Review**

The concept of ethics cuts across several sectors and areas of life. Numerous researchers, scholars, organizations, and persons have come up with diverse reliable input that can best help define ethics. According to Uwuigbe and Ovia (2011), the concept of ethics is concerned with what is morally permissible and encompasses standards required of people or institutions. Simply put, it relates to what is good or fair, or proper. Ezeani and Mlanga (2018) hold that the moral standards that a person follows to direct his or her behavior are referred to as ethics. It further posits that ethics are imbibed into individuals not only as a result of formal training and education, but the value of morals imparted depends greatly as well on the state of the educator, accuracy of knowledge, and quality of the delivery system. According to Onyebuchi (2011), the pressure for greater ethical behavior is rising in the corporate environment because professional accountants are increasingly dealing with difficult issues in both the commercial and professional contexts due to the events and circumstances of the previous decades. This is accurate since the accounting industry serves the general welfare, and therefore professional accountants must know what is expected of them to respond appropriately going forward (Emuze & Igbodo, 2018). Oboh (2018) establishes the need for ethics in the accounting profession in a bid to curb the excessively growing decadence and public criticisms caused by unethical accountants.

### **Ethical Standards and Professional Commitment**

The Institute of Chartered Accountants of Nigeria, Association of National Accountants of Nigeria, as well as other member countries of the International Federation of Accountants (IFAC), function by the same ethical tenets and principles as stipulated by the International Ethics Standards Board for Accountants

(IESBA), which is responsible for developing and promoting the International Code of Ethics for Professional Accountants. These principles are; “Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional Behavior”. It is conceivable to believe that accountants who have earned their professional certification will be ethically compliant at all times but, it is simpler to say than to do. Threats of job termination or coerced resignation are common. Professional accountants in Nigeria fear losing their current positions because they are unsure of finding new employment, leaving them with little alternative than to violate ethical principles to keep their positions if necessary (Emuze & Igbodo, 2018).

### **Ethical Sensitivity and Compliance**

Ethical sensitivity is defined as attention to the ethical principles at play in a conflict-laden situation or a decision-making process and self-awareness of one’s role and responsibility in such cases. Ethical compliance on the other hand is the deed and application of relevant ethical values and principles in the fulfillment of one’s professional duties. Ethical sensitivity may or may not be related in an individual. Atoyebi, Mustafa and Mobolaji (2018) noted that the fact that a professional accountant is highly ethically sensitive does not guarantee his good moral character or ethical behavior (ethical compliance). Ethical sensitivity is proof only that an ethical issue exists but does not ensure that the accountant will be averse to behaving unethically. Notwithstanding, ethical sensitivity is a crucial ability required amongst accountants because decision making starts with the capacity to recognize ethical issues. The initial recognition that an ethical problem exists acts as the catalyst that initiates the thought process to deliberate on the actions to be taken. Atoyebi, Mustafa and Mobolaji (2018) in their study of 250 professional accountants Nigeria found that the relationship between ethical sensitivity and the professional commitment of the accountants sampled was negative but insignificant.

### **Ethical Orientation**

The ethical orientation of individuals can be determined by assessing their level of ethical relativism and ethical idealism. Relativism describes the extent to which people are more or less prone to embrace or reject moral principles (Forsyth, 1980). Those who are very relativistic tend to rely less on moral absolutes. Moral absolutes are universal truths that apply to actions regardless of the context. That is, ethical or unethical acts are judged against fixed standards of right and wrong. According to the philosophical theory of ethical relativism, moral standards, and ethical norms are dependent on an individual's background, culture, and societal expectations (Obboh, 2019). The philosophical position known as moral idealism maintains that

what is morally right is morally right regardless of the circumstances (Oboh, 2019). Idealism entails acting morally and avoiding doing damage to others by abiding by universal moral principles. Idealist individuals make use of absolute codes when making moral judgments. Ethical idealists believe that the standard of conduct does not change regardless of the situation or circumstance and they cannot be suspended or violated irrespective of the consequences. Very idealistic people are those who think that damage can be averted by making the right choice, and as a result, are less likely to detect potential negative repercussions from such choices (Atoyebi, Mustafa & Mobolaji, 2018).

## **Theoretical Framework**

### **Theory of Cognitive Reasoning and Moral Development (CMD)**

This theory was formed by Lawrence Kohlberg in 1958 to describe the gradual development of an individual's perception of right or wrong. Kohlberg posed that there are three levels (a total of six stages) of morality and that everyone goes through all of these stages. He argued that progression through these phases is a natural process as people evolve. Kohlberg's theory hypothesizes that moral development is a process of discovering universal moral principles which implies that moral development can be linked to progression in age. Trevino (1986) further posits that Kohlberg's theory can be used to explain the link between years of experience and moral growth/development, stating that the dynamics of the relationship between the two variables provides an opportunity for role playing and a duty to resolve ethical disputes within the work place. Oboh (2018) is of the opinion that a person moves through a stage of growth when they recognize shortcomings in their existing approach for handling a certain moral dilemma which further strengthens the notion that experience in the workplace can be a modifier of ethical sensitivity and judgment.

### **Rest's Four-Component Model**

Rest (1986) created a four-phase framework to look at how moral conduct and mental processes change through time. He proposed that to act ethically, a person must have gone through at least four fundamental psychological processes first: "Moral sensitivity, Moral judgment, Moral motivation, and Moral Character". According to Rest, Moral sensitivity is "the awareness of how our actions affect other people. It involves being aware of different possible lines of action and how each line of action could affect the parties concerned". Once a person is aware of the potential courses of action and how each course of action will affect those involved, their moral judgment becomes a factor in determining which course of action is more

morally right or defensible. The bulk of studies related to the accounting profession and ethics are based on the psychology of moral reasoning, notwithstanding the variations in scope and study conclusions (Chan & Leung, 2006). It can therefore be ascertained that there is a direct link or relation between moral development and judgment which is influenced by physical development (age), experience and consequences (years of practice).

## **Methodology**

This study employed an ex-post facto research approach among accountants in different sectors of the country. ICAN has about 53000 members and ANAN, 45000 members, making up a total of 98000 professional accountants (ICAN, 2022; ANAN, 2022). Yamane's (1967) formula was used to determine the sample size of 398 at a 0.05 level of significance, approximately 400. A structured 42 – item online questionnaire that addressed the 5 variable dimensions of the study adapted from models and scales of previous researchers was administered. The instrument was designed so that each dimension had elements that indicated unethical behaviors, ethical actions, and ambiguous actions. The inclusion of ethical questions in the survey helped to increase the instrument's sensitivity by preventing respondents from believing that all behavior was unethical. Cronbach's  $\alpha$  was derived to establish a degree of reliability (precision and accuracy) of the research instrument. The results indicated the ( $\alpha$ ) coefficients to be .725 hence making it reliable.

## **Measurement of Variables**

### **Ethical Sensitivity**

To measure ethical sensitivity, scenarios are most frequently used in accounting research. Since scenarios represent ethical dilemmas in realistic frames and lay the groundwork for further research in the field, they are a particularly useful tool in ethics research. A drawback of this study approach is that it only offers conclusions for particular ethical situations, and these conclusions are only applicable to the scenarios that are discussed (Triki, 2011) thus the Accountants' Ethical Sensitivity Scale (AESS) that used vignettes was utilized for this study. The AESS has been proven valid to combat the limitations and shortcomings of previous researcher's scales and instruments such as found in Cohen, Pant and Sharp (1996; 2001), Fleischman & Valentine (2003), Chan & Leung (2006), Shawver & Senetti (2009). The section of the questionnaire that measured ethical sensitivity included 17 questions that examined some dimensions of ethics dealing with improper personal use of resources, transferring blame, bribery, falsification, padding



costs, and deceit. The elements addressed common moral dilemmas which are prevalent in the accounting professional's workplace. These factors enabled the examination of ethical sensitivity from a wider angle. The extent to which respondents were able to recognize that the vignettes presented an ethical issue indicated the level of their ethical sensitivity.

### **Ethical Relativism and Idealism**

Ethical relativism is defined as the likelihood of an individual to accept or reject a moral absolute (Fosyth, 1980). Individuals who are rated high on ethical relativism do not rely on moral absolutes meaning that they do not believe in the applicability of ethical conduct in all situations. Individuals with a high level of ethical relativism are not as sensitive to issues of ethics as those with a lower level. In this study 5 vignettes in the questionnaire were used to assess the extent of ethical relativism of the respondents.

Ethical idealists are individuals who believe that in all situations it is always possible to avoid causing harm to others. In this study to assess ethical idealism, 5 vignettes in the questionnaire measured the extent to which sampled respondents tried to avoid possible harm to others.

### **Ethical Compliance and Professional Commitment**

Ethical compliance was captured by analyzing the responses using 10 questions in relation to the extent of their compliance to available code of ethics of the accounting profession. Professional commitment was measured with 5 questions on the questionnaire and it sought to assess the extent of loyalty to the profession as well as commitment to the values of the profession.

### **Data Analysis**

The results of the data gathered and analyzed are presented in various tables and interpreted accordingly. Total number of questionnaires distributed was 400 but only 383 responses were obtained which gave a response rate of 95.7%.

**Table 1: Descriptive Statistics of Demographic Information**

		<b>Frequency</b>	<b>Percentage</b>
Age	21-24	140	36.6
	25-30	128	33.4
	31-40	73	19.1
	41-50	26	6.8
	>50	16	4.2
	Total	383	100
Years of certification	0-1	194	50.7
	2-4	108	28.2
	5-10	51	13.3
	>10	30	7.8
	Total	383	100
	Years of experience	0-1	124
2-4		150	39.2
5-10		68	17.8
>10		41	10.7
Total		383	100

Majority of the respondents representing 70% of the professional accountants sampled were aged 30 years and below. 25.9% of the respondents fell within the age bracket of 31 – 50 years while only 4.2% were above 50 years. As regards years of certification and experience 78.9% and 71.6% of respondents had 4 years and less respectively while 21.1% and 28.5% of respondents had 5 years and above level of certification and experience.

**Table 2: Descriptive Analysis of Dependent and Independent variables**

	AES M(StD)	AEC M(StD)	PC M(StD)	ER M(StD)	EI M(StD)
AGE: 21-24	3.637(0.684)	1.995(0.526)	3.884(0.919)	4.694(1.343)	4.063(1.085)
25-30	3.680(0.522)	1.984(0.672)	4.189(0.785)	4.983(1.032)	4.369(0.993)
31-40	3.519(0.475)	1.849(0.446)	4.041(1.194)	4.973(1.194)	4.203(1.117)
41-50	3.385(0.505)	2.000(0.767)	4.446(1.161)	4.692(1.151)	4.262(1.147)
>50	3.364(0.487)	1.838(0.391)	4.063(1.631)	4.900(1.086)	3.938(1.083)
Years of certification					
0-1	3.553(0.631)	1.969(0.484)	3.988(0.823)	4.740(1.216)	4.101(0.916)
2-4	3.724(0.570)	1.998(0.757)	4.169(1.004)	5.032(1.186)	4.441(1.286)
5-10	3.593(0.444)	1.839(0.438)	4.180(0.948)	4.914(1.094)	4.302(1.145)
>10	3.480(0.428)	1.930(0.625)	3.953(1.159)	4.827(1.249)	3.800(0.795)
Years of experience					
0-1	3.528(0.714)	1.950(0.456)	3.885(0.922)	4.677(1.348)	4.208(1.031)
2-4	3.666(0.530)	2.010(0.6632)	4.131(0.818)	4.880(1.132)	4.249(1.048)
5-10	3.669(0.474)	1.872(0.601)	4.215(0.971)	5.068(1.002)	4.374(1.188)
>10	3.469(0.430)	1.927(0.674)	4.088(1.144)	4.922(1.202)	3.707(0.935)
Note: N=383 AES=Assessment of ethical sensitivity AEC=Assessment of ethical compliance PC=Professional commitment ER=Ethical relativism EI=Ethical idealism M(SD)=Mean (standard deviation)					

Source: Research survey (2023)

The table above presents the total mean scores of the questionnaire items used to measure respondents' opinion on issues of ethical dilemmas, ethical compliance, and commitment to the accounting profession. It can be seen that professionals between ages 25-30 demonstrated the highest level of ethical sensitivity and are mostly compliant, likewise professionals between ages 21-24. Professionals between ages 41-50

however exhibited higher level of commitment to the profession. Respondents who have been certified for 2-4 years appear to be more ethically sensitive, as well as public accountants and accountants in academia. Professionals within 2-4, and 5-10 years of experiences also demonstrated higher levels of ethical sensitivity, and professional commitment, while ethical compliance is predominantly seen among professionals with 2-4 years of experience. Professionals within 2-4, and 5-10 years of experiences and years of certification also tend to show higher levels of ethical idealism compared to others. Ethical relativism however has no specific trend among the independent variables but is least shown among professionals between ages 21-24, professionals with 0-1 years of certification and professional experience.

### Test of Hypothesis

The Decision rule is to Reject  $H_0$  if  $p\text{-value} < 0.05$

### Research Hypothesis One

**Null Hypothesis ( $H_0$ ):** The level of ethical sensitivity of professional accountants in Nigeria has no significant relationship with their compliance to ethical values.

**Table 3: Model Summary of Hypothesis One**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.325 <sup>a</sup>	.106	.103	.54923

a. Predictors: (Constant), Assessment of Ethical Sensitivity

**Table 4: ANOVA Summary for Hypothesis One**

	Sum of Squares	df	Mean Square	F	Sig.
Regression	13.570	1	13.570	44.985	.000 <sup>b</sup>
Residual	114.928	381	.302		
Total	128.498	382			

a. Dependent Variable: AEJC

b. Predictors: (Constant), AES

The tables above show the results of the linear regression on the level of ethical sensitivity and the level of ethical compliance. The regression model has 1 degree of freedom and a mean square of 13.570. A greater degree of significance between the predictors and the dependent variable is indicated by a higher F-value.

The F-value in this instance is 44.985. The p-value (sig. value) is .000, which is less than the commonly used significance level of .05. Therefore, the regression model is statistically significant. Thus, it can be said that the level of ethical sensitivity of accountants affects compliance with existing ethical values. Hence, the null hypothesis is rejected.

### Research Hypothesis Two

**Null Hypothesis (H<sub>0</sub>):** Age does not significantly influence the level of ethical sensitivity of professional accountants in Nigeria

**Table 5: Model Summary of Hypothesis Two**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.139 <sup>a</sup>	.019	.017	.57724

a. Predictors: (Constant), Age

**Table 6: ANOVA Summary for Hypothesis Two**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.488	1	2.488	7.467	.007 <sup>b</sup>
	Residual	126.951	381	.333		
	Total	129.439	382			

a. Dependent Variable: AES

b. Predictors: (Constant), Age

The regression model has 1 degree of freedom and a mean square of 2.488. In this case, the F-value is 7.467 and the p-value (sig. value) is .007, which is less than the commonly used significance level of .05. Therefore, the regression model is statistically significant. Thus, it can be said that age influences the level of ethical sensitivity of professional accountants. Hence, the null hypothesis is rejected.

### Research Hypothesis Three

**Null Hypothesis (H<sub>0</sub>):** Number of years of certification and experience does not significantly influence the level of ethical sensitivity of professional accountants in Nigeria.

**Table 7: Model Summary of Hypothesis Three**

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.014 <sup>a</sup>	.000	-.002	.58281

a. Predictors: (Constant), YOEXP

**Table 8: ANOVA Summary for Hypothesis Three**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.025	1	.025	.073	.787 <sup>b</sup>
	Residual	129.414	381	.340		
	Total	129.439	382			

a. Dependent Variable: AES  
 b. Predictors: (Constant), YOEXP

The table above indicates that the regression model is not statistically significant in explaining the variance in the dependent variable. The F-value is low and the associated p-value is greater than .05, suggesting that the relationship between the predictor variable (YOEXP) and the dependent variable (AES) is not statistically significant. Thus, it can be said that years of professional experience and expertise does not influence the level of ethical sensitivity of professional accountants. Hence, the null hypothesis is accepted.

### Discussion of Findings

The data presented and the analysis done present vital information on the assessment of ethical sensitivity and compliance among professional accountants in Nigeria. A research questionnaire was administered to address the research questions and linear regression was used to test the research hypothesis.

The first objective of this study was to examine the relationship between level of ethical sensitivity and compliance among professional accountants in Nigeria. While a large percentage (43.9%) of professional accountants agree to know all the basic codes of ethics expected of the profession, and 48% claim to strongly adhere to the moral standards of the profession, the average mean score on the assessment of ethical

sensitivity shows that they still tend to be somewhat ethically neutral in the face of ethical scenarios and dilemmas.

The second objective of the study was to determine the influence of age on the level of ethical sensitivity. Based on the analysis conducted, it has been proven that age has a significant influence on the level of ethical sensitivity although the correlation analysis revealed a weak negative relationship. This is to say that as age increases, the level of ethical sensitivity has the tendency to reduce but in a weak manner. This contradicts the theory of cognitive reasoning and moral development (Kohlberg, 1973) which states that as people get older, their capacity for ethical judgment and decision-making should increase, but supports the views of Ogunleye (2015) that shows how ageing has a detrimental impact on ethical sensitivity and the views of Oboh (2019) which states that accounting professionals between the ages of 30 and 39 are more ethically sensitive compared to those above the age of 40.

The third objective of the study was to determine the influence of years of certification and experience on the level of ethical sensitivity. Based on the analysis conducted, it has been proven that years of professional experience and expertise have no significant influence on the level of ethical sensitivity.

### **Conclusions and Recommendations**

Based on research findings, this study concludes that the level of ethical sensitivity of professional accountants affects their level of compliance with existing ethical values. Therefore, the level at which accountants are compliant with the codes of ethics of the profession is influenced by the extent to which they are able to recognize ethical dilemmas in their day-to-day activities and rightly respond to it.

More so, this study concludes that the age of professional accountants influences the extent to which they are ethically sensitive as the results reveal that ethical sensitivity among professionals reduce as they age thus making younger accountants more ethically sensitive than older accountants. However, the years of experience of these accountants does not actually increase or decrease their level of ethical sensitivity.

Furthermore, since it has been established that the level of ethical sensitivity affects the level of compliance, and that age influences the level of ethical sensitivity as opposed to the years of experience accountants

have. Hence, it can also be concluded that younger accountants are more likely to be ethically compliant with the profession's ethics than older accountants since they are more ethically sensitive.

Based on the research conducted, this study puts forward these recommendations;

- (i) Ethical trainings and sensitization should be a continuous process. While it is imperative to include it in university courses, professional bodies should also work towards including it in seminars, workshops and conferences so that as accountants gets older, they are still being sensitized on the issue of ethics and how to resolve them.
- (ii) Trainings and programs should be comprehensive enough and possibly include case studies, discussions and real-life scenarios to enhance ethical sensitivity and compliance.
- (iii) Professional bodies should frequently update the code of ethics to match up with the threats and dilemmas that exist in reality and set up a means to monitor the conduct of professionals and ensure compliance.
- (iv) A rich ethical culture should be promoted in organizations to recognize and reward ethical conducts while opening channels for open communication and consultation when faced with ethical problems.
- (v) Professional bodies and accounting-based organizations should frequently publicize their efforts in terms of the implementation of ethical conduct of their accountants as well as the sanction on members who have not upheld the standard. This will inform the public that the bodies are consistently making efforts to eradicate misconduct amongst its professionals and restore the confidence and integrity of the profession.

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