

# Humanities and Social Sciences Communications

Article in Press

<https://doi.org/10.1057/s41599-026-06944-3>

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Received: 3 June 2025

Accepted: 2 March 2026

Cite this article as: Binh, V.T., My, T.T., Rickards, R.C. *et al.* Predicting unethical intentions among accounting students in Vietnam: an exploratory study applying the extended theory of planned behavior. *Humanit Soc Sci Commun* (2026). <https://doi.org/10.1057/s41599-026-06944-3>

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## Predicting Unethical Intentions among Accounting Students in Vietnam: An Exploratory Study Applying the Extended Theory of Planned Behavior

### ABSTRACT

Professional ethics is a foundational element in the accounting and auditing professions, receiving sustained attention in academic research and practical implementation. In light of recurrent financial scandals linked to unethical conduct, stakeholders, including higher education institutions, policymakers, and enterprises, have intensified efforts to reinforce ethical standards for current and future professionals. This paper identifies factors affecting accounting and auditing students' perception of professional ethics. The study uses the Extended Theory of Planned Behavior (ETPB) to investigate students' intentions to engage in unethical behavior across two experimental scenarios: confidentiality and charging personal costs to an employer's accounts. The study analyzes survey responses from 214 accounting and auditing students at several universities in the Hanoi area by employing a quantitative approach. The findings show that four explanatory variables (attitude toward unethical behavior, norms, perceived behavioral control, and moral obligation) significantly affect intentions to violate the students' professional ethics. Among these, moral obligation emerges as the most influential predictor. The results support ETPB as a reasonable basis for understanding future accounting and auditing professionals' perceptions of ethical behavior. The findings also highlight the impact of ETPB factors in the context of Vietnamese culture on unethical behavioral intention. Notably, the study underscores the strategic role of ethics education in supporting sustainable development goals by cultivating a responsible, transparent, and ethically grounded accounting profession.

**Keywords** Accounting ethics, Accounting for sustainable development, Behavioral intentions, Extended theory of planned behavior, Professional ethics.

### Introduction

In recent decades, the accounting and auditing professions have been repeatedly scrutinized due to high-profile financial scandals in developed economies. Incidents such as the collapses of Enron in the United States and Toshiba in Japan, and questionable accounting practices at Apple, have severely undermined public confidence in financial reporting. These cases led to economic disruptions and the dissolution of major firms, as exemplified by the closure of Arthur Andersen following its role in the Enron scandal (Cunningham & Harris, 2006). Such events have underscored the critical importance of professional ethics in the financial sector, drawing sustained attention from scholars, regulators, and professional bodies worldwide. Professional ethics in accounting play a foundational role in fostering transparency, accountability, and institutional integrity, which are pivotal for achieving sustainable development goals (SDGs) on decent work and economic growth (Herath & Lim, 2019; Singh, 2015).

Vietnam is not immune to similar ethical breaches. Recent high-profile cases, including the 2024 fraud involving Van Thinh Phat Group and Saigon Joint Stock Commercial Bank, led to the suspension of four Deloitte Vietnam auditors (Manh Ha, 2024), highlighting rising concerns about unethical practices in the domestic accounting and auditing industries. Likewise, the scandal surrounding FLC Group affected over 30,000 investors and drew further scrutiny of professional conduct in financial reporting (Nhung, 2024). These instances reflect the growing complexity and ethical vulnerabilities of the Vietnamese financial landscape, particularly amid rapid economic growth, globalization, and technological advancement. In such cases, the absence of ethical

safeguards undermines stakeholders' trust, e.g., investors or customers (Agu et al., 2024). It undermines long-term sustainable business practices aligned with the national development objectives. Against this backdrop, in their accounting and auditing modules, Vietnamese students expressed curiosity about exploring ethical issues, underscoring the timeliness of focusing on professional ethics research in the Vietnamese context. This realization underscores that investigating students' ethical perceptions is not only an academic endeavor but also a necessary response to a genuine demand arising from the student community.

The perception of professional ethics in accounting and auditing has garnered international research interest, though the number of studies remains limited. Prior research has examined various influencing factors, such as moral obligation, attitude, subjective norms, and perceived behavior control (Alleyne et al., 2014), individual variables like gender and personal traits (Costa, Pinheiro, & Ribeiro, 2016), and intelligence, spiritual, and emotional quotients (Istiariani, 2020). That research has employed surveys to gather data and quantitative methods (e.g., regression analysis) to explore them. In Vietnam, similar studies have focused on cultural traits (Hung & Tien, 2022; Nguyen et al., 2022), professional competence, learning environments, and technological skills (Huong, Hà, & Cúc, 2024; Nguyen, 2023). However, Vietnamese investigations are relatively recent and lack comprehensive empirical validation of the relationships between the explanatory variables and ethical perceptions. Therefore, further analysis is essential to close the significant gap in understanding the complexities of ethical perception in accounting and auditing. Understanding these ethical dimensions is critical to aligning academic and professional training with global sustainability priorities, thereby equipping future professionals to uphold moral standards and contribute to achieving the SDGs.

This study investigates factors influencing future accounting and auditing professionals' behavioral intentions regarding professional ethics across several Vietnamese universities. Utilizing the ETPB, the research focuses on four core constructs, attitude, subjective norms, perceived behavioral control, and moral obligation, to examine their impact on ethical perceptions and potential engagement in unethical professional behavior. The primary objective is to provide empirical evidence to guide curriculum development and reinforce ethical awareness and integrity among future professionals in the accounting and auditing fields. Building on these objectives, the study addresses the following research question: How do the psychological constructs of the extended theory of planned behavior shape Vietnamese accounting students' ethical behavioral intentions? The study also contributes to the attainment of SDGs by promoting ethics education as a tool for building a more transparent and responsible business environment.

## Literature review

### Professional ethics in accounting and auditing

The International Federation of Accountants (IFAC) defines professional ethics as "*the principles, values, standards, or codes of conduct that guide an organization's decisions, processes, and systems in a way that contributes to the welfare of primary stakeholders and respects the rights of all stakeholders involved in the activities of the association's members*" (Nguyễn, Trần, & Lê, 2014). Professional ethics thus endeavor to ensure that practitioners perform their duties well and fully comply with legal regulations, fostering public trust and confidence in the quality of their services (Jules & Erskine, 2018). Professional ethics are vital for individuals working in accounting and auditing, given the key role financial information plays in businesses.

Accordingly, the International Ethics Standards Board for Accountants has established five fundamental principles governing the ethical conduct of professional accountants: integrity, objectivity, professional competence and due care, confidentiality, and professional behavior (IESBA, 2018). Many national accounting bodies, such as the American Institute of Certified

Public Accountants (AICPA) and the Financial Reporting Council in the UK, have adopted these standards as work ethics (Tesfayohannes & Driscoll, 2010). Various countries have embedded professional ethics in their legal frameworks. For example, in the United States, the 2002 Sarbanes-Oxley Act introduced strict ethical guidelines for auditors to prevent corporate fraud (Miller & Becker, 2011). In Australia and New Zealand, the Accounting Professional & Ethical Standards Board enforces ethical requirements aligned with IFAC standards, although there are some differences between the two jurisdictions' regulations (Gaffikin, 2009). In Vietnam, the government has established comprehensive ethical guidelines for accounting and auditing professionals and continues to adapt them to technological advancements. Other nations (e.g., Jordan) have integrated ethics into undergraduate accounting programs to instill an awareness of what is right and wrong from an early stage (Anzeh & Abed, 2015). Indeed, continuous education and reinforcement of ethical principles are essential to upholding the integrity of the accounting and auditing profession (Tan & Trung, 2015).

Thus, perceptions of professional ethics reflect students' and practitioners' understanding of the principles, values, standards, and codes of conduct that guide decisions, processes, and systems in accounting and auditing. For example, individuals with high idealism believe that ethical actions should always avoid harming others. In contrast, less idealistic persons believe that preventing harm may not be feasible in certain situations. (Forsyth, 1980). The perception of ethical behavior is beneficial for professional accountants and auditors in meeting the demands of their employers and clients (IFAC, 2005) and in issuing meticulous, rigorous audit opinions (Trang, Thuy, & Binh, 2022). By adhering to ethical standards, accountants and auditors enhance investor confidence, promote good corporate governance, and mitigate financial fraud. In an era of commercial scandals such as Enron and Toshiba, ethical conduct has become a key factor in maintaining the stability of financial markets (Shawver, 2024). Ethics also play a fundamental role in shaping public trust in the accounting profession, reinforcing its responsibility to uphold the accuracy and reliability of financial information (Tan & Trung, 2015). Beyond its importance for trust and governance, professional ethics in accounting also directly contributes to achieving the SDGs. By promoting transparency, fairness, and accountability in financial reporting, ethics supports SDG 16, while ethics education fosters SDG 4 and strengthens institutions responsible for economic development under SDG 8 (Dobre, 2025; Herath & Lim, 2019). Given the ethical challenges in the profession, understanding the psychological mechanisms behind students' behavioral intentions becomes essential. The theory of planned behavior and its extension provide a robust foundation for such inquiry.

### **Extended theory of planned behavior model and behavioral intention**

The theory of planned behavior (TPB), proposed by Ajzen (1991), extends the theory of reasoned action (TRA) developed by Fishbein and Ajzen (1975) by incorporating the construct of perceived behavioral control. Similar to the TRA, the TPB posits that behavioral intention is the immediate antecedent of actual behavior. However, while the TRA emphasizes the roles of attitude and subjective norms in shaping behavioral intention, the TPB introduces perceived behavioral control as a third determinant, thereby enhancing the model's explanatory power. Conceptually, an attitude toward behavior is an individual's positive or negative evaluation of a specific action, influenced by psychological factors and past experiences. Subjective norms encompass an individual's perception of behavior, which may be influenced by external factors such as parents, friends, and peers. Social pressures and awareness of societal expectations regarding that behavior additionally affect these norms. For its part, perceived behavioral control refers to the ability to behave in a certain way. It reflects how easy or difficult a person feels it is to carry out and whether its execution is under their control. Perceived behavioral control directly influences behavioral

intention, and when individuals accurately assess their level of control, it can also predict actual behavior (Ajzen, 2005).

A revised version of the TPB model, known as the ETPB model, includes the moral obligation factor (Beck & Ajzen, 1991). Moral obligation enhances the TPB model's predictive capability by accounting for personal feelings of ethical duty or responsibility to perform or refuse a specific behavior, in addition to perceived social pressures. This factor influences behavioral intentions and actual actions (Kadir et al., 2017). The ETPB model is thus a suitable framework for predicting individual intentions and behaviors in social research. Many studies have applied the ETPB theoretical model to predict behavior in accounting and auditing (e.g., Alleyne et al. (2014)).

### **Behavioral intention**

Behavioral intention mirrors an individual's commitment to a specific action (Ajzen & Fishbein, 1980). The more substantial the intention, the greater the likelihood of engaging in the behavior (Ajzen, 1991). Hence, within the decision-making context, ethical intention symbolizes an individual's disposition to act honorably (Singhapakdi, 2004).

Measuring behavioral intentions is often more practical than directly observing behavior, despite the latter being the most robust test of TPB (Carpenter & Reimers, 2005). Prior studies have found a strong relationship between intentions and subsequent actions, supporting the validity of intention-based models (Barnett & Valentine, 2004). Indeed, research has increasingly focused on ethical intention as a critical component of decision-making (Buchan, 2005), with studies examining ethical behaviors such as breaches of confidentiality and misuse of company resources (Alleyne et al., 2014). This study, therefore, models behavioral intention as ethical intention, revealing students' inclination to engage in unethical acts by analyzing their decision choices in professional settings.

### **Hypothesis development**

An attitude toward a behavior influences an individual's behavioral intention (Fishbein & Ajzen, 1975), reflecting the extent to which that person evaluates engaging in the behavior favorably or unfavorably. Previous studies have provided evidence supporting the influence of attitude on behavioral intention (Beck & Ajzen, 1991; Harding et al., 2007; Whitley, 1998). Concerning accountants, attitude proved to be a significant predictor of their ethical decision-making (Gibson & Frakes, 1997). Similarly, another investigation identified a strong relationship between attitude and ethical intentions among accountants (Buchan, 2005). A third inquiry established a close correlation between attitude and behavioral intention. It furthermore showed that positive attitudes toward compliance with Generally Accepted Accounting Principles (GAAP) influenced an individual's decision or intention to adhere to them (Carpenter & Reimers, 2005). Moreover, recent research found that attitudes favoring shady behavior encourage intentions to engage in financial reporting fraud (Awang, Abdul Rahman, & Ismail, 2019), while an anti-fraud attitude inclines accounting students to report fraud (Tuan Mansor et al., 2022).

The following research hypothesis derives from the above arguments:

*Hypothesis H<sub>1</sub>*: Attitudes toward unethical behavior positively influence the intention to engage in unethical professional practices among accounting and auditing students.

As noted earlier, subjective norms represent the social component of the TPB model. Previous studies have confirmed the positive influence of subjective norms on individuals' behavioral intentions (Liu, Liu, & Mo, 2020). In the field of accounting and auditing, research findings also highlight the positive influence subjective norms have on intentions to engage in unethical behaviors (Black, Burton, & Cieslewicz, 2022) and financial reporting fraud (Awang et al., 2019; Carpenter & Reimers, 2005). Hence, a second research hypothesis is:

*Hypothesis H<sub>2</sub>*: Subjective norms positively influence the intention to engage in unethical professional practices among accounting and auditing students.

Whereas perceived behavioral control denotes an individual's sense of how easy or difficult it is to perform a particular behavior, high-perceived behavioral control suggests a feeling of ease in perception. Low-perceived behavioral control, in contrast, indicates challenges in perception. The TPB model suggests that greater perceived behavioral control leads to a stronger intention to perform the behavior. Additionally, perceived behavioral control reflects past experiences and potential obstacles (Ajzen, 1991; Carpenter & Reimers, 2005). Empirically, one study found no support for the role of perceived behavioral control in managers' intentions to contravene GAAP in order to meet earnings predictions (Carpenter & Reimers, 2005). Nonetheless, results from many other studies support the influence of perceived behavioral control on ethical intentions in accounting (Alleyne, 2012; Alleyne et al., 2014; Black et al., 2022). Thus, a third research hypothesis is:

*Hypothesis H<sub>3</sub>*: Perceived behavioral control positively influences the intention to engage in unethical professional practices among accounting and auditing students.

Adding a moral obligation to the TPB model improved the predictive capability for intended behavior (Beck & Ajzen, 1991). Several subsequent studies also have demonstrated the reasonableness of incorporating moral obligation into an extended TPB model as Bobek and Hatfield (2003) and Liu et al. (2020) have done. Moral obligation has been shown to predict ethical intentions across contexts, such as situations involving insurance agents (Kurland, 1995) and among youth recycling behavior (Annamdevula et al., 2022). Prior accounting research has provided empirical support for the view that awareness of moral obligation is essential for predicting ethical intentions and decision-making (Alleyne et al., 2014; Cohen, Pant, & Sharp, 2001) as well as reducing unethical desires (Buchan, 2005; Kadir et al., 2017). However, empirical evidence regarding the influence of moral obligation on unethical intention remains inconclusive. Black et al. (2022) found a significant negative association between moral disengagement and intention to be ethical, suggesting that individuals with a stronger sense of moral obligation are less likely to engage in unethical behavior. Conversely, several studies reported no statistically significant effect of moral obligation on behavioral intention (Ringelstein, Cooper, & Kirkham, 2023; Sayal & Singh, 2020). These findings suggest that although moral obligation theoretically is recognized as a crucial ethical determinant within the ETPB, its empirical impact on unethical intention appears inconsistent and warrants further investigation in various accounting contexts. So, this study postulates a fourth hypothesis:

*Hypothesis H<sub>4</sub>*: Perception of moral obligation negatively influences the intention to engage in unethical professional practices among accounting and auditing students.

## METHODOLOGY

### Variable measurement

The research used two ethical scenarios adapted from earlier work to evaluate the perception of accounting and auditing students' professional ethics. Scenario 1 described a case of breaching confidentiality (Alleyne et al., 2014; Claypool, Fetyko, & Pearson, 1990; Cohen, Pant, & Sharp, 1995). Scenario 2 recounted a case of charging personal expenses to the firm (Alleyne et al., 2014; Cohen, Pant, & Sharp, 1998; Flynn, 2001).

The investigation furthermore borrowed its measurement scales for the dependent variable (ethical violation intention) and four explanatory variables (attitude towards behavior, subjective norms, perceived behavioral control, and moral obligation perception) (Alleyne et al., 2014; Beck & Ajzen, 1991; Buchan, 2005; Madden, Ellen, & Ajzen, 1992). Notably, perceived behavioral control was operationalized as the recognized ease or capability of engaging in unethical behavior,

rather than general confidence in decision-making. The measurement items (PB1–PB4) were designed to capture respondents' perceived ability to perform unethical actions when faced with situational pressures. This conceptualization aligns with prior adaptations of TPB in unethical behavior contexts. Table 1 lists the five variables involved and the 17 items employed to measure them. Each item utilized a 10-point Likert scale because Vietnamese students are familiar with 10-point scale in assessing achievement levels. Reverse-coded items were incorporated to assess respondents' attentiveness and data quality, thereby helping to mitigate potential common method variance (Chang, Van Witteloostuijn, & Eden, 2010). In particular, the second intention item (INT2\_RE) was reverse-coded, and the corresponding intention score (INT2) was computed by reversing the scale values on a 10-point Likert scale.

Because English is not an official language in Vietnam, the questionnaire underwent translation into Vietnamese to ensure clarity and comprehension for respondents. A parallel translation method was employed to enhance accuracy and cultural relevance. Given that AI-based translation applications are mature, accurate, and sensitive (Yuxiu, 2024), the process relied on Google Translate, an AI-free tool to translate English into Vietnamese. Then, a bilingual accounting lecturer back-translated the Vietnamese version into English to confirm the accuracy and consistency of measurement. Before fielding the questionnaire online, three accounting students pre-tested it for clarity of text and terminology. Final fine-tuning enhanced the clarity while maintaining the original intended meaning of the questionnaire. This rigorous translation process aimed to minimize bias and improve the instrument's validity for cross-cultural research (Sperber, 2004).

**Table 1** Variables measurement and descriptive statistics

Variable	Code	Statement	Scale	Mean	St. Dev.
Ethical intention (INT)	INT1	If I had the opportunity, I would perform the behavior described in the scenario. [ <i>unlikely-likely</i> ]	1-10	3.72	1.885
	INT2*	I never would perform the behavior described in the scenario. [ <i>false -true</i> ]	1-10	3.77	1.805
	INT3	I may perform the behavior described in the scenario in the future. [ <i>false -true</i> ]	1-10	3.70	1.716
Attitude (ATT)	ATT1	You felt the behavior was [ <i>bad-good</i> ]	1-10	3.44	1.483
	ATT2	You felt the behavior was [ <i>unethical-ethical</i> ]	1-10	3.41	1.485
	ATT3	You felt the behavior was [ <i>foolish-wise</i> ]	1-10	3.31	1.492
	ATT4	You felt the behavior was [ <i>useless-useful</i> ]	1-10	3.34	1.454
Subjective norms (SN)	SN1	Most people who are important to me think I [ <i>should not - should</i> ] perform the behavior described in the scenario.	1-10	4.70	2.381
	SN2	Most people who are important to me will look down on me if I perform the behavior in the scenario. [ <i>unlikely-likely</i> ]	1-10	4.74	2.220
	SN3	No one who is important to me thinks it is OK to perform the behavior in the scenario. [ <i>disagree-agree</i> ]	1-10	4.68	2.252
Perceived behavioral control (PB)	PB1	For me to perform the behavior described in the scenario is [ <i>difficult - easy</i> ]	1-10	3.40	1.765
	PB2	If I wanted to, I could easily perform the behavior in the scenario [ <i>disagree - agree</i> ]	1-10	3.49	1.746
	PB3	How much control do you have over the behavior described in the scenario? [ <i>no control - full control</i> ]	1-10	3.81	1.844
	PB4	The number of events outside my control could prevent me from performing the behavior described	1-10	3.53	1.838

Variable	Code	Statement	Scale	Mean	St. Dev.
Moral obligation (MO)	MO1	in the scenario is [ <i>very few – numerous</i> ] I would not feel guilty if I performed the behavior in the scenario [ <i>true-false</i> ]	1-10	6.52	1.804
	MO2	Performing the behavior goes against my principles. [ <i>unlikely-likely</i> ]	1-10	6.31	1.771
	MO3	It would be morally wrong for me to perform the action in the scenario. [ <i>unlikely-likely</i> ]	1-10	6.51	1.762

\*Reverse-coded item

Source Author's work using SPSS 26

### Sampling and Data Collection

Hanoi, as the capital, plays a strategic role in the national higher education system and has been identified as a central hub for academic and institutional development. According to VNUR (2024), the Red River Delta, where Hanoi is located, hosts the largest number of higher education institutions in Vietnam, with 100 universities. Within this regional concentration, Hanoi is designated under the Government's Master Plan approved by the Prime Minister of Vietnam (2025) as the location of five of the nation's leading universities in science and technology (Lê Quyên, 2025). The city also accommodates leading universities in economics and business, such as the Vietnam National University - University of Economics and Business (VNU-UEB), the National Economics University (NEU), the Academy of Finance (AOF), the Banking Academy of Vietnam (BAV), the Foreign Trade University (FTU), and Thuongmai University (TMU). These universities provide a critical foundation for human capital development in accounting and auditing, while advancing research and informing national policy in the field.

A convenience sampling approach was employed to collect data from accounting and auditing students at selected, leading universities in Hanoi. An online questionnaire was distributed via Facebook groups and through lecturers who shared the survey with their students over two weeks. The sample size followed the guideline of Hair et al. (2014), recommending a minimum of 200 valid responses to ensure adequate statistical power and reliability for multiple regression analysis. Primary data were obtained through a Google Forms survey, and the questionnaire was standardized and carefully structured to minimize missing data and outliers. A total of 214 valid responses were collected and coded using Excel. The demographics of the respondents are shown in Table 2.

**Table 2** Demographics and the nonresponse bias test

	No.	Percentage	Pearson Chi-Square	Sig.
<b>University</b>			5.308	0.505
VNU-UEB	75	35%		
NEU	26	12%		
AOF	29	14%		
BAV	21	10%		
FTU	19	9%		
TMU	33	15%		
Others	11	5%		
<b>Gender</b>			0.172	0.679
Male	69	32%		
Female	145	68%		
<b>Academic year</b>			0.886	0.642
2-year students	56	26%		
3-year students	102	48%		

Table 2 indicates that participating students came from well-known universities, including VNU-UEB (35%), TMU (15%), AOF (14%), NEU (12%), BAV (10%), FTU (9%), and other universities (5%). All students participating in the survey were second-year or above accounting and auditing students. According to the accounting training program in Vietnam, all these students have at least one specialized module (e.g., accounting principles). The gender distribution of respondents included 68% female and 32% male, indicating that women continue to predominate in the accounting and auditing discipline. Crosstab analyses and chi-square tests, based on early ( $n = 54$ ) and late ( $n = 54$ ) respondents, were conducted to examine the descriptive characteristics of the surveyed students for potential nonresponse bias. The earliest and latest 54 responses (first vs last quartile) were selected from the total sample of 214 to maximise the contrast between early and late respondents while maintaining balanced groups with sufficient sample size for reliable statistical comparison; accordingly, the analysis explicitly tested whether any systematic differences existed between early and late responses (Armstrong & Overton, 1977; Koch & Blohm, 2016). The distribution of gender did not differ significantly between early and late respondents ( $\chi^2 = 0.172$ ,  $p = 0.679$ ). Similarly, no significant differences in distribution were observed across universities ( $\chi^2 = 5.308$ ,  $p = 0.505$ ) or year of study ( $\chi^2 = 0.886$ ,  $p = 0.642$ ). Although some cells had relatively small expected counts, the overall tests consistently indicated that early and late respondents were comparable in terms of their demographic characteristics. These results suggest that late-response bias is unlikely to compromise the validity of the survey data.

### Data Analysis

The research employed a quantitative approach to analyze encoded data using SPSS 26. The approach comprised a descriptive statistical analysis, measurement examinations with reliability testing, exploratory factor analysis (EFA), and hypothesis testing via correlation and multivariate regression analyses.

### Results and Discussion

#### Descriptive statistics and measurement quality testing

Table 1 presents descriptive statistics for the factors. The research used a Likert 10-point scale for questionnaire items. The descriptive result provides insights into ethical intention (INT), which measures the willingness to refrain from engaging in unethical situations. The mean values for INT items range from 3.70 to 3.77, indicating a moderate to low level of unethical intention among respondents. These values suggest that participants exhibit a moderately low tendency toward unethical decision-making. The means of the explanatory variables show that the moral obligation construct, represented by MO1, MO2, and MO3, has the highest values, highlighting moral responsibility as the most critical factor in the decision to engage in the behavior.

Table 2 presents reliability testing and EFA results. The former measures the constructs' consistency. Cronbach's  $\alpha$ -coefficient reflects the degree of reliability. To be acceptable, its threshold value must be greater than 0.6, and the value of the item-total correlation must be greater than 0.3 (Field, 2009; Hair et al., 2014). Here, all Cronbach's  $\alpha$  coefficients are around 0.9, exceeding the threshold of 0.6, indicating excellent levels of measurement reliability.

**Table 2** Summary of measurement quality testing

Variable	Cronbach $\alpha$	No. of items	KMO	Bartlett's Test	Sig.
Ethical intention	0.908	3	0.732	440.071	0.000

<i>Explanatory variables</i>			0.823	2219.757	0.000
Attitude	0.924	4			
Subjective norm	0.914	3			
Perceived behavior control	0.900	4			
Moral obligation	0.905	3			

Source Author's work using SPSS 26

The EFA of the dependent variable and the explanatory variables consisted of two distinct phases, employing the principal component analysis method with varimax rotation. The Kaiser-Meyer-Olkin (KMO) test verifies the sampling adequacy and recommends a threshold value greater than 0.5 (Field, 2009; Kaiser, 1974). So, the first phase of the EFA examined the explanatory variables. The results show that KMO is 0.823, and thus greater than 0.5, with Bartlett's test of sphericity yielding sig. = 0.000. These results confirm that (1) factor analysis is an appropriate technique for exploring the research data, and (2) the observed constituent items are correlated with their respective factors. The four factors were extracted based on the criterion of having Eigenvalues greater than 1, with a total cumulative variance of 82.1%. That means the four factors accounted for 82.1% of the variance in the data. Fourteen items of independent variables had factor loadings greater than 0.5, and the eigenvalue at the threshold of 1 revealed four latent variables. The latent variables were calculated by means of observed items, including attitude (ATT), subjective norms (SN), perceived behavioral control (PB), and moral obligation (MO).

The second phase of the EFA dealt with the dependent variable. The KMO coefficient = 0.732 > 0.5, indicating that the observations for it are suitable for factor analysis too. Bartlett's Test of Sphericity results showed a significance level of 0.000 < 0.05, meaning the variables were correlated. The total variance explained was 84.557%, exceeding the 50% threshold and indicating that this single factor accounted for 84.557% of the variance among the three observed items. The value of the latent variable, ethical intention (INT), is calculated by the mean of INT1, INT2, and INT3.

### Hypothesis test results

The study performed correlation analysis between variables in the research model. The results are shown in Table 3.

**Table 3** Correlation matrix of unethical intention and its determinants

	SN	PB	MO	ATT	INT
SN	1	0.171*	-0.404**	0.011	0.457**
PB	0.171*	1	-0.201**	0.395**	0.495**
MO	-0.404**	-0.201**	1	0.002	-0.533**
ATT	0.011	0.395**	0.002	1	0.275**
INT	0.457**	0.495**	-0.533**	0.275**	1

Note: N = 214, \*. Correlation is significant at the 0.05 level (2-tailed), \*\*. Correlation is significant at the 0.01 level (2-tailed).

Source Author's work using SPSS 26

The correlation analysis results revealed significant relationships among the variables, with ethical intention (INT) as the dependent variable. Three explanatory variables, namely PB ( $r = 0.495$ , sig. = 0.000), SN ( $r = 0.457$ , sig. = 0.000), and ATT ( $r = 0.275$ , sig. = 0.000) had moderately strong positive correlations with INT, revealing that higher perceived behavior control, subjective

norms, and attitude are associated with stronger behavioral intentions of students. Conversely, MO has a moderately strong, negative correlation with INT ( $r = -0.533$ ,  $\text{sig.} = 0.000$ ), suggesting that increased moral obligation may reduce unethical intentions. Table 4 summarizes the results of multivariate regression analysis.

**Table 4** Multiple regression analysis for predicting ethical intention

Hypothesis	Predictor	Unstandardized Coeff. (B)	Std. Error	Standardized Beta ( $\beta$ )	t	Sig.	VIF	Results
	(Constant)	3.389	0.531	–	6.386	0.000	–	
H <sub>1</sub>	Attitudes (ATT)	0.182	0.066	0.146	2.763	0.006	1.196	Supported
H <sub>2</sub>	Subjective norms (SN)	0.198	0.042	0.253	4.747	0.000	1.208	Supported
H <sub>3</sub>	Perceived behavioral control (PB)	0.337	0.057	0.321	5.908	0.000	1.258	Supported
H <sub>4</sub>	Moral obligation (MO)	-0.373	0.055	-0.367	-6.833	0.000	1.228	Supported
		R <sup>2</sup> = 0.510		Adjusted R <sup>2</sup> = 0.500				
		F(4,209) = 54.385		Sig. = 0.000				
		Durbin-Watson = 1.593.						
		No multicollinearity (VIF < 2)						

Source: Author's own work using SPSS 26

The R<sup>2</sup> value was 0.51, indicating that the four factors explain 51% of the variation in the dependent variable (INT). In other words, attitude, subjective norms, perceived behavior control, and moral obligation account for more than half of the observed variation in the participating students' ethical intentions. Used to evaluate the fit of the regression model, the F-test's result was 54.385 with a significance level of 1%,  $\text{sig} = 0.000 < 0.05$ . Consequently, the regression model is a good fit for the entire dataset. It also confirms that at least one explanatory variable in the model has a Beta ( $\beta$ ) coefficient significantly different from 0. Each of the four factors' (ATT, SN, PB, and MO) respective relationships with the dependent variable (INT) is significant at the  $\alpha = 0.05$  level. Therefore, one fails to reject hypotheses H<sub>1</sub>, H<sub>2</sub>, H<sub>3</sub>, and H<sub>4</sub> and can conclude that attitude, subjective norms, perceived behavior control, and moral obligation each significantly impact the intention to engage in unethical professional practices. Whereas the VIF values for all variables in the regression equation are less than 2, one can conclude that there is no multicollinearity here.

Regarding attitude, the findings align with propositions in earlier research (Ajzen, 1991; Fishbein & Ajzen, 1975), suggesting that an individual's attitude toward a behavior influences their behavioral intention. Here, students who perceive unethical behaviors as acceptable are more likely to engage in such practices. The results furthermore corroborate conclusions that attitudes significantly affect ethical intentions (Alleyne et al., 2014; Beck & Ajzen, 1991; Harding et al., 2007) as well as ethical decision-making (Buchan, 2005; Carpenter & Reimers, 2005).

The study also confirms the positive influence of subjective norms on ethical intentions, consistent with the assertion that subjective norms represent perceived social pressures influencing behavioral intentions (Ajzen, 1991). This result agrees with findings highlighting the role of social influences in shaping ethical decision-making (Awang et al., 2019; Carpenter & Reimers, 2005; Liu et al., 2020). Students who perceive intense social pressure from peers, instructors, and family to act ethically, in fact, are more inclined to adhere to ethical standards, supporting hypothesis H<sub>2</sub>.

Furthermore, the investigation bolsters the perceived behavioral control's role in influencing ethical intentions. A decades-old argument is that higher perceived control over a behavior enhances an individual's intention to engage in that behavior (Ajzen, 1991). In contrast, a more recent study found no significant effect of perceived behavioral control on managerial decisions

to violate GAAP (Carpenter & Reimers, 2005). Yet, still more recent empirical research supports the relationship between perceived behavioral control and ethical intentions (Black et al., 2022; Tuan Mansor et al., 2022). The positive relationship between perceived behavioral control and unethical intention can be explained by the operational definition used in this study. When perceived behavioral control is framed as the perceived ease of engaging in unethical acts, higher perceived behavioral control reflects a lower sense of external or internal constraint, thereby increasing the likelihood of unethical intention. Similar interpretations have been observed in studies examining deviant workplace or ethical decision-making behaviors (Beck & Ajzen, 1991; Fritzsche & Oz, 2007). The present results concur with recent research and back up hypothesis H<sub>3</sub>: students who perceive greater ease in making ethical decisions are more likely to act accordingly. This interpretation highlights the contextual nature of perceived behavioral control when institutional constraints are weak; in such contexts, perceived control may increase the likelihood of unethical decision-making rather than ethical conduct.

Contrary to the other predictor factors, moral obligation demonstrates a negative relationship with ethical intentions, suggesting that students who perceive a strong moral obligation may exhibit lower intentions to engage in unethical behavior. This finding aligns with the extended TPB model (Beck & Ajzen, 1991), which emphasizes moral obligation as an essential determinant of ethical decision making. Previous research (Bobek & Hatfield, 2003; Kurland, 1995; Liu et al., 2020) also supports the role of moral obligation in ethical behavior. Other studies in the accounting domain have demonstrated the significance of moral obligation in predicting ethical intentions (Black et al., 2022; Buchan, 2005). The present investigation reinforces these findings and supports hypothesis H<sub>4</sub>, underscoring the likelihood that an increased awareness of moral obligation may reduce the likelihood of engaging in unethical professional practices. These findings not only provide insight into ethical behavior in academia but also reflect the broader relevance of professional ethics in contributing to sustainable development. Ethical attitudes, norms, and moral obligations align directly with the objectives of SDGs. By embedding ethical competencies in accounting education, universities play a pivotal role in shaping a responsible workforce capable of supporting transparency, good governance, and institutional integrity as core pillars of the SDG agenda (Dobre, 2025).

The above results harmonize with previous findings and provide further empirical evidence supporting the utility of TRA- (Fishbein & Ajzen, 1975), TPB- (Ajzen, 1991), and ETPB- (Beck & Ajzen, 1991) theoretical frameworks in predicting the ethical intentions of Vietnamese accounting and auditing students. However, moral obligation is the most significant factor in reducing unethical behavioral intentions ( $\beta = -0.367$ ). That is consistent with some earlier investigations (e.g., Black et al. (2022) but contrasts with other previous studies (e.g., Alleyne et al. (2014)) showing attitude to be the most crucial factor. Cultural differences can explain differences in research findings on moral obligation. While previous studies focused on other distinctive cultural characteristics (e.g., Cohen et al. (2001) with Western cultures, Sayal and Singh (2020) with Indian culture), Vietnam's moral obligation system is deeply rooted in collectivism, influenced by Confucianism and Buddhism. Vietnamese culture exhibits high collectivism, where moral responsibility is not just a personal choice but an inherent part of the social structure. Additionally, moral obligation in Western contexts often revolves around individual rights and legal adherence (Kadir et al., 2017), whereas in Vietnam, it is tied to tradition in Confucianism and Buddhism (Vuong et al., 2018). Such conflicting outcomes suggest it might be worthwhile to investigate whether an expansion of the ETPB model to include ethical obligation might improve its explanatory power. Over and above that, the study indicates that ethical training, enhanced through specialized and mandatory courses in higher education, might be helpful in giving students a deeper appreciation of professional ethics.

From a practical perspective, the findings have important implications for accounting and auditing education, regulatory agencies, and enterprises. In hiring accountants and auditors, firms can implement intervention strategies such as training in ethics, rewarding ethical behavior, and using psychological assessments to evaluate candidates' adherence to ethical standards. Understanding the factors influencing ethical perceptions of the future accounting professions helps strengthen credibility and enhance public trust in the accounting and auditing sector. Moreover, enhancing moral obligation by granting the State Securities Commission of Vietnam, relevant auditing regulatory bodies, and tax authorities a more proactive role in oversight might be another worthy consideration. The results highlight the need to reinforce professional ethics education in accounting and auditing programs at universities. Ethics should not be treated as a standalone, theoretical subject but rather be integrated throughout the curriculum through case studies, dilemma-based discussions, and practical exercises that reflect real-world ethical challenges. Additionally, universities should develop extracurricular activities, workshops, and seminars that foster students' ethical awareness and personal responsibility. Collaborating with professional bodies and enterprises to provide internships or mentorship programs that emphasize ethics can further strengthen students' moral obligations and ethical decision-making skills, ultimately preparing them for responsible professional practice.

### **Conclusion**

This paper identifies factors influencing the perception of professional ethics among accounting and auditing students at higher educational institutions in Vietnam. The research uses the behavioral intention model of ethical violations, in which factors such as attitude, subjective norms, perceived behavioral control, and moral obligation play significant roles in predicting students' ethical behavioral intentions. The paper identifies the influencing factors as attitude, subjective norms, perceived behavioral control, and moral obligation, with moral obligation having the most substantial impact. It highlights key findings that advance understanding of ethical intentions in accounting and auditing students. Attitude, subjective norms, and perceived behavioral control positively influence ethical intentions, while moral obligation has a negative impact. These findings emphasize the importance of moral obligation and perceived behavior control in shaping ethical decision-making in accounting. The implications of this research extend to multiple stakeholders in educating students on professional ethics. By embedding professional ethics into accounting and auditing education, institutions improve the quality of future professionals and contribute to the realization of SDGs. For example, such training supports SDG 4 by promoting critical thinking and ethical literacy, SDG 8 by fostering responsible workforce behavior, and SDG 16 by strengthening the ethical foundations of financial systems and public trust.

This study has several limitations, including using self-selected participants, which may introduce selection bias. As an exploratory investigation, the study relied on regression-based analysis to identify potential determinants of ethical intention. Future research should expand the sample size and apply advanced techniques such as confirmatory factor analysis and structural equation modeling to validate the measurement structure and assess causal relationships among constructs. The model explains only 51% of the variation in the dependent variable, suggesting that additional explanatory factors remain unidentified. To improve future research, more rigorous methodologies, better sample selection, and the inclusion of further factors are needed. Future research should explore psychological and contextual factors influencing ethical intention and decision-making, such as cultural differences and individual and organizational variables. Moreover, investigating the long-term impact of ethics education on professional behavior could

provide deeper insights into practical training approaches. To refine predictive models of ethical behavior, future studies should also examine how moral obligation interacts with other influences in diverse professional settings.

### Availability of data and materials

The datasets generated during and/or analysed in this study are not publicly available due to the confidentiality commitments made to survey participants. These data were collected under strict privacy agreements, as explicitly stated in the informed consent process, where we guaranteed the protection of respondents' personal information. The anonymized data can be made available to qualified researchers upon reasonable request to the corresponding author, subject to ethical review and compliance with our privacy commitments.

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### **Ethical approval**

The research received formal approval from the Scientific Council of the Faculty of Accounting and Auditing, VNU-UEB, in Decision on student thesis topic with approval number QH2021E- 21050693 in May 1<sup>st</sup>, 2024.

### **Informed consent**

Informed consent was obtained from all individual participants involved in the study prior to data collection. Participants were informed about the purpose of the research, the voluntary nature of participation, the confidentiality and anonymity of their responses, and their right to withdraw at any time without consequence. The study was conducted in accordance with the ethical standards of the institutional research committee and with the 1964 Helsinki Declaration and its later amendments. Informed consent was obtained electronically before participants accessed the survey questionnaire. Data collection took place from May 20, 2024 to June 3, 2024, during which comprehensive anonymization measures were implemented to ensure participant protection.

### **Acknowledgments**

Not applicable.

### **Author contributions**

Conceptualization: VTTB, TTM, RR, NHN; Data curation: VTTB, TTM; Formal analysis: VTTB, TTM, NHN; Investigation: VTTB, TTM; Methodology: VTTB, TTM, RR; Project administration: VTTB; Resources: VTTB, TTM; Supervision: VTTB, RR; Validation: VTTB, TTM; Visualization: VTTB; Writing – original draft: VTTB, TTM, RR, NHN; Writing – review & editing: VTTB, TTM, RR, NHN.

### **Funding**

The authors did not receive financing for the development of this research.

### **Competing interests**

The authors declare no competing interests.

**Additional information**

**Supplementary information** The online version contains supplementary material available at ...

**Correspondence** and requests for materials should be addressed to ...

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