



The Influence of Gender and Personality on ‘Holier-Than-Thou’ Perception Bias among Minangkabau Accountants

SANY DWITA^{a*}, HERLINA HELMY^a AND CHAROLINE CHREISVIYANNY^a

^a*Department of Accounting, Universitas Negeri Padang, Indonesia*

ABSTRACT

This study aims to empirically examine the influence of gender and personality, as measured by construal of self, on holier-than-thou perception bias among Minangkabau accountants. Drawing on psychological and anthropological literature, this study formulates two hypotheses for examining the influence of gender and construal of self on holier-than-thou perception bias. The data for this study were collected using a survey questionnaire distributed to 235 final-year accounting students in Padang, West Sumatera. The questionnaire contains three scenarios eliciting the participants’ judgements with regard to resolving auditor–client conflicts and whistle-blowing dilemmas. The data collected were analysed using analysis of variance (ANOVA) to test the hypotheses. The findings of this study show that gender has a significant influence on holier-than-thou perception bias among Minangkabau accountants. In particular, Minangkabau women are more likely to demonstrate holier-than-thou perception bias than their male counterparts. However, the findings show that construal of self has no influence on holier-than-thou perception bias among Minangkabau accountants. The findings show differences in the professional judgements of future accountants which have implications for organisations such as accounting firms and accounting education in Indonesia.

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INTRODUCTION

Gender and ethics are controversial topics that have gained increasing attention among researchers. A large number of studies have examined the influence of gender on various aspects of business and accounting, including the quality of financial reporting, auditor decisions and ethical perceptions and decisions (Barua et al., 2010; Chung and Monroe, 1998; 2001; Ittonen and Peny, 2010; O'Donnell and Johnson, 2001). Most of the research conducted in the context of Anglo-American countries has found that women are generally more ethical than men.

It is important to note that most of the research on the ethical judgements of accountants is dominated by data collection methods using questionnaires. The reliability of the questionnaire as an instrument is due in part to the relatively straightforward and inexpensive way in which it can be implemented, with it often being employed when the variables being tested are inaccessible constructs, such as the attitudes, values and intentions of the respondents being studied. In general, researchers expect respondents to answer based on the substantive meaning of the items in the questionnaire (Patel and Milanta, 2011). However, a number of studies have shown that respondents' answers are also influenced by factors beyond the contents of the questionnaire, in a phenomenon often termed respondent bias. This measurement error is caused by a number of factors that have a permanent effect on the measured characteristics or measurement process used (Brownell, 1995, p.43). One of the most important biases is the tendency to respond in accordance with the community's favour, which is otherwise known as social desirability response bias (SDRB). Responses that are tailored to social preferences threaten the validity of research findings because they contaminate respondents' answers and are the most important systematic errors that need to be controlled in all behaviour studies (Patel, 2006; Tyson, 1992).

The phenomenon of SDRB refers a tendency on the part of individuals to report more favourable characteristics and behaviours of the community in conjunction with reporting less on the unfavourable characteristics and behaviours (Zerbe and Paulhus, 1987). SDRB, or socially desirable responding, is a multidimensional and controversial concept with numerous layers of meaning. There is a lack of consensus with regard to its definition, measurement or consequences (Patel and Milanta, 2011). However, one aspect of SDRB that is narrow and clearly defined is 'holier-than-thou' perception bias (Patel and Milanta, 2011).

Recall that SDRB refers to an individual's tendency to demonstrate characteristics that are perceived more favourably by society. Adherence to ethical norms is one of society's favourable characteristics. Thus, one aspect of SDRB is an individual's tendency to report adherence to ethical norms compared to their colleagues, that is, holier-than-thou perception bias. Holier-than-thou perception bias occurs in individuals who believe that their colleagues behave less ethically than themselves when faced with work-related ethical dilemmas (Tyson, 1990, p. 715).

Testing for this perceptual bias is important within the scope of companies since it has the potential to lead to the development of an unethical organisational climate. Individuals with holier-than-thou perception bias perceive that they are more ethical than their colleagues; thus, they may be rationalising their unethical behaviour as necessary in order to successfully compete with others whom they perceive as lacking in principles (Tyson, 1990, p.715).

Moreover, most of the previous studies examining the effects of gender and ethical behaviour have overlooked the importance of this bias and therefore failed to control for it. The existence of holier-than-thou perception bias can affect the reliability and validity of research findings that are concerned with the attitudes and decisions of accountants. This problem becomes a serious issue in a study comparing the response of two or more groups because the findings could be due to holier-than-thou perception bias and not the influence of the hypothesised variables in the study. Consequently, it is unclear whether the gender differences in ethical behaviour reported by these studies were due to women being more ethical or due to them being more vulnerable to socially desirable responding, such as holier-than-thou response bias, compared to men. As such, further examination of holier-than-thou perception bias may offer insights to explain some or all of the differences in judgements between women and men (Dalton and Ortegren, 2011; Patel and Milanta, 2011).

Consistent with previous research, holier-than-thou perception bias was measured by asking the respondents two questions relating to whether they and their colleagues would make the same decisions as the actors described in various ethical contexts in the research scenario. The difference in answers between the two questions provides a measure of the magnitude of the perceptual bias that may be present in the given response (Cable and Patel, 2000; Cohen et al., 1995; 1996; Patel, 2003; Tyson, 1992).

Furthermore, concerns have been raised as to the lack of gender research outside Anglo-American contexts, especially in Islamic countries (Broadbent and Kirkham, 2008; Gallhofer, 1998, p. 358). This dearth of gender research in Islamic countries is surprising given that gender is an important aspect of Islam. Indeed, it has been argued that Islam imposes its own rules on how men and women should behave and that these expectations are stricter than most other notions of gender (Anwar and Rumminger, 2007; Mir-Hosseini, 2009; Othman, 2006). Researchers have also suggested that despite the fact that uniform Islamic law (*Sharia*) transcends the national and cultural boundaries of Islamic countries, the application of Islam by believers may differ significantly in many aspects; for example, in respect of their ethnicity, native languages and their special indigenous customs (Askary and Jackling, 2004; Gambling and Karim, 1986; Hamid et al., 1993; Sulaiman and Willett, 2003).

Indonesia provides a relevant context for the purpose of this study. It is the largest Islamic country in the world, in addition to comprising over 300 ethnic groups, including the Javanese, Minangkabau, Sundanese, Madurese, Betawi and Batak (Central Intelligence Agency, 2018; Liddle, 1996). These ethnic groups are distinguished by their names, languages, customs and social organisations, and in particular by the distinctions in the gender roles prevalent in each, otherwise known as *adat*. *Adat* serves as a basis of ethnic characteristics throughout Indonesia (Blackwood, 2001, p. 126; Henley and Davidson, 2008, p. 817).

The majority of studies on gender in accounting in Indonesia are dominated by studies in the Javanese context and focus on the influence of gender, as part of personality variables, on ethical decisions. Their findings are inconclusive, with the general finding that gender has no influence on ethical judgements (Hastuti, 2007; Mutmainah, 2007; Nugrahaningsih, 2005; Zulaikha, 2006). In contrast to previous research, the current study chooses to examine the Minangkabau ethnic group for two reasons. First, the Minangkabau are regarded as devout Muslims and the historical literature shows that reformist Islam has been especially successful among them (Abdullah, 1966; Blackwood, 2000; Peacock, 1973). Second, the Minangkabau are also unique in terms of their *adat* view on gender. For example, Islamic *Sharia* stipulates that inherited property should be divided among all children, with larger shares going to sons. By contrast, in the Minangkabau *adat*, which is based on a matrilineal system, families and lineages are focused around the mother and her daughters and sons. Interestingly, the matrilineal Minangkabau have been regarded as devout Muslims despite the fact that their inheritance practices are in conflict with the Islamic concept of inheritance, indicating that in some places compromises have been reached (Blackwood, 2000, p. 1).

Besides gender, a number of accounting studies have also demonstrated the importance of incorporating personality variables in behavioural accounting research (Heinz and Patel, 2013). Personality can be defined as the group of dynamic and organised characteristics possessed by an individual that uniquely influences their cognition, motivation and behaviour in various situations (Ryckman, 2007, p.4). Personality variables offer an explanation for differences in perception and behaviour between individuals (Cable and Patel, 2000). Researchers have emphasised the importance of including personality variables in accounting research (Andon et al., 2010; Heidhues and Patel, 2012, p.162; So and Smith, 2003; Wheeler, 2001).

Researchers have identified one of the relevant personality variables, namely construal of self (Patel and Milanta, 2011). Construal of self has been proven, particularly in the field of psychology, as a valid and relevant variable in respect of cognition, decision, goal achievement and behaviour (Markus and Kitayama 1991, 2010; Singelis, 1994). Construal of self is a relevant personality variable because it focuses on individuals' notions about themselves relative to others and differentiates between individuals with interdependent and independent construals of self (Markus and Kitayama, 1991).

The earlier discussion has shown that there is a dearth of rigorous research examining gender-related ethical issues in the context of Indonesia. Previous research, as described earlier, examined the gender impact on various aspects of ethical perceptions and decisions without considering the effects of SDRB. As such, this study aims to contribute to the literature by examining the influence of gender and personality on the holier-than-thou perception bias among Minangkabau accountants.

The remainder of this paper is organised as follows. Section 2 provides the literature review and hypotheses formulation of this study. Section 3 presents the research methods, followed by the results in Section 4. The final section concludes the paper.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Holier-than-Thou Perception Bias

As mentioned earlier, this study contributes to the accounting literature by focusing attention on one aspect of SDRB that is clearly defined, namely holier-than-thou perception bias. SDRB refers to the desire, whether consciously or unconsciously, to reject those characteristics that are not approved by society and recognise those that are favoured by society (Fernandes and Randall, 1992, p.184; Watkins and Cheung, 1995, p.490; Zerbe and Paulhus, 1987). Holier-than-thou perception bias occurs in individuals who believe they are more ethical than their colleagues; thus, their colleagues behave less ethically than themselves when faced with ethical work-related dilemmas (Tyson, 1990, p.715).

Testing of this perceptual bias is important within the scope of companies since it has the potential to foster an unethical organisational climate. Tyson (1990, p. 715) aptly explained that if new managers were to choose less ethical behavioural alternatives in part because they assumed that their more experienced colleagues were acting unethically, then this could result in the development of a prisoner's dilemma-type issue. Under this scenario, an unethical behaviour becomes each player's dominant strategy and the interaction of dominant behaviours is Pareto inferior.

Patel and Milanta (2011, p. 375) argue that fierce competition for promotion among accountants in the Big Four firms tends to promote an ethical culture that may give rise to the development of holier-than-thou perception bias. The performance evaluation systems used in these firms are largely based on differences in the rates charged by individual accountants and revenue generated from clients. Accountants who are aggressive in attracting and retaining profitable clients are rewarded, in turn engendering the development of an organisational culture in which the criteria for promotion are focused on profits and the nurturing of strong competition among accountants for promotion. Comparing their performance with colleagues, gaining information about their performance and endeavouring to understand their ethical reasoning abilities are likely to become important drivers for individuals working in such organisations (Patel and Milanta, 2011, p. 375).

In relation to research, the study's earlier discussion explained that the existence of holier-than-thou bias can affect the reliability and validity of research findings that are concerned with the attitudes and decisions of accountants. This problem becomes a serious issue in a study seeking to compare the responses of two or more groups since the findings could be due to holier-than-thou perception bias and not the influence of the hypothesised variables in the study.

Gender

Gender refers to the differences between men and women, including their respective roles and responsibilities in the social and cultural context (Korabil, 1999). Gender maintains the stereotype that certain personality characteristics are inherently masculine while others are feminine. Masculine behaviour is associated with autonomy, aggression, self-appearance and dominance, whereas feminine behaviour is associated with nurturing, affiliation and being helpful and humble (Hofstede, 1980, p.178).

Only a small proportion of gender differences are actually determined by biological factors, while most patterns of gender differences are primarily influenced by socialisation. Socialisation is a process in which patterns of values and culture are transferred from one generation to another. Socialisation means that women and men study their positions respectively and afterwards, most of them accept them for what should be true (Hofstede, 1980, p.180).

Despite the importance of gender influence in judgements, little research has incorporated the contextual factors of a society when examining gender-related issues in accounting (Heidhues and Patel, 2010; Patel, 2011). The anthropological and sociological literature provides insights into understanding gender in the context of the Minangkabau society. Since the majority of Minangkabau are Muslims, it is important to incorporate the role of Islam in understanding gender roles from the perspective of Minangkabau values. As noted earlier, Islam is known to impose stricter expectations on men and women than most other notions of gender (Anwar and Rumminger, 2007; Mir-Hosseini, 2009; Othman, 2006). In particular, it is maintained that the largely paternalistic interpretations of Islamic law by Islamic scholars in respect of gender often give rise to rules that promote discrimination against women and, thus, lead to more pressure on women to follow the rules compared

to their male counterparts (Anwar and Rumminger, 2007; Mir-Hosseini, 2009; Othman, 2006). As such, it is expected that Minangkabau females are more concerned with obeying societal norms and values compared to Minangkabau males. This suggests the main effect of gender as given in the following hypothesis:

H₁: Minangkabau female accountants are more likely to demonstrate holier-than-thou perception bias than their male counterparts.

Personality: Construal of Self

It is important to remember that accountants are responsible for the interpretation and application of accounting standards (Kachelmeier, 2010). One aspect that can influence an accountant's judgements and decisions is the personality variable, because each individual has a different goal, level of sensitivity and experience. Therefore, the decisions and biases of each individual accountant will vary attractively, systematically and adaptively (Cokely and Feltz, 2009, p.23). Personality is defined as the group of dynamic and organised characteristics of an individual that uniquely influences their cognition, motivation and behaviour in various situations (Ryckman, 2007, p. 4). Contextual factors such as culture have an influence on the individual and how the individual, in general, should behave according to their role or status in a particular society. Meanwhile, personality also refers to differences in the behaviour or response of individuals who have the same role and status in a particular society (Harrison, 1993, p. 325). Therefore, it is important for studies that examine ethical accounting decisions to include the influence of personality variables in the research (Heinz et al., 2010).

Despite having an important influence on judgements, the personality variable has not been thoroughly researched in accounting studies (Andon et al., 2010; Heinhues and Patel, 2012a, p. 162; Heinz et al., 2013; So and Smith, 2003; Taggar and Parkinson, 2007; Wheeler, 2001). Most studies have focused on the influence of national culture on accountants' decisions by using simple classifications such as the cultural dimensions developed by Hofstede (1980) (Chand et al., 2011; Doupnik and Riccio, 2006; Doupnik and Richter, 2003; 2004).

One of the important personality variables is construal of self (Heinz et al., 2013; Markus and Kitayama, 1991; 2010; Singelis and Sharkey, 1995, p. 624). The psychological and anthropological literature explains the important differences in viewing oneself in different cultures. This distinction is differentiated into the independent and interdependent construal of self. The image of self, referred to as the construal of self or self-construal, is defined as the constellation of thought, feeling and action with respect to the individual's relationship with others and differentiates the individual from others (Markus and Kitayama, 1991; 2010; Singelis and Sharkey, 1995).

Individuals with an independent construal of self especially emphasise individual autonomy and characteristics, also known as individualistic, egocentric and autonomous (Markus and Kitayama, 1991). In contrast, individuals with an interdependent construal of self emphasise collective, group and relationship-oriented characteristics, which are also known as sociocentric, holistic, collective and relational (Markus and Kitayama, 1991). Therefore, the independent and interdependent construals of self at the individual level are capable of providing insight into individuals' decision preferences and behaviours.

Individuals with an independent construal of self attempt to distinguish themselves from others and consider themselves as unique individuals. Individuals with an interdependent construal of self tend to be indirect and 'read other people's thoughts', while those with an independent construal of self are usually direct in expressing what they think (Markus and Kitayama, 1991). Furthermore, Markus and Kitayama (1991, p. 230) provide a summary of the major differences between individualists who have an independent and interdependent construal of self, as presented in Table 1.

Table 1 Summary of Key Differences between an Independent and an Interdependent Construal of Self

No.	Feature compared	Independent	Interdependent
1.	Definition	Separate from social context	Connected with social context
2.	Structure	Bounded, unitary, stable	Flexible, variable
3.	Important features	Internal, private (abilities, thought, feelings)	External, public (statuses, roles, relationships)

Table 1 Cont.

4.	Tasks	Be unique Express self Realise internal attributes Promote own goal Be direct; 'say what's on your mind'	Belong, fit in Occupy one's proper place Engage in appropriate action Promote others' goals Be indirect; 'read other's mind'
5.	Role of others	Self-evaluation: others important for social comparison, reflected appraisal	Self-definition: relationships with others in specific contexts define the self
6.	Basis of self-esteem	Ability to express self, validate internal attributes	Ability to adjust, restrain self, maintain harmony with social context.

Although individuals with an independent construal of self emphasise autonomy, they nevertheless regard others as important for the purposes of social comparison and social evaluation. For example, an individual would consider themselves a 'small fish in a big pond' when comparing themselves with a well-performing colleague, resulting in a negative self-evaluation. Conversely, in a comparison with low-performing peers, this individual would consider themselves a 'big fish in a small pond' and would experience a positive self-evaluation (Cheng and Lam, 2007). This is consistent with the belief that the individual independent construal of self seeks to distinguish itself from others and considers itself a unique individual.

In contrast, individuals with an interdependent construal of self view themselves as closely related to others, particularly members of a group (Markus and Kitayama, 1991; 2010). The selection of group members is very strict and dependent on a common purpose or destiny. Individuals with an interdependent construal of self, for example, feel the same destiny and a sense of shared destiny with their family members, close friends and peers (Markus and Kitayama, 1991). Relations between group members are a priority because individuals with interdependent self-construal define themselves in relation to their group (Markus and Kitayama, 1991; 2010). In addition, individuals with an interdependent construal of self pay attention and manage their opinions, abilities and characteristics in accordance with the opinions and characteristics of the group in order to maintain a harmonious relationship. In fact, opinions and personal characteristics are considered to only have secondary roles (Markus and Kitayama, 1991; 2010).

Several studies have used construal of self in examining differences in accountants' preferences and decisions. For example, Patel and Psaros (2000) use construal of self to examine differences in perceptions of the concepts of accountant independence. Their study found significant differences in perceptions of the independence concept among accounting students in the UK, Australia, India and Malaysia. Patel and Psaros (2000) used construal of self to explain the cultural differences between the four nations studied without explicitly measuring their participants' construal orientation. In contrast, this study overcame these weaknesses by measuring the construal orientation of self per participant using the Self-Construal Scale developed by Singelis (1994).

The above explanations suggest the main effect of self-construal as given in the following hypothesis:

H₂: Individuals with an interdependent construal of self are more likely to demonstrate holier-than-thou perception bias compared to individuals with an independent construal of self.

RESEARCH METHODS

Data and Participants

The data for this study were collected using a survey questionnaire distributed to 282 final-year accounting students in Padang, West Sumatera. The respondents were female and male students at four large universities in Padang, namely Universitas Negeri Padang (UNP), Andalas University (Unand), Bung Hatta University (UHatta) and Universitas Putra Indonesia (UPI). The participants were chosen based on certain criteria, as follows. First, Minangkabau students majoring in Accounting. Second, students who have taken the Intermediate Accounting 1 and Auditing 1 subjects. Both of these criteria aimed to ensure that the students were suitable to serve as a proxy for accountants in completing the questionnaire in this study.

The use of students in this study is consistent with most studies that use students as participants (Ameen et al., 1996; Smith, 1997). Moreover, the findings of ethical research using students are largely consistent with the

research findings that use professional participants, particularly in studies that consistently find differences in the decisions taken by the different genders (Dalton and Ortegren, 2011).

Instrument Design and Development

The study uses scenarios in examining the influence of gender and construal of self on holier-than-thou perception bias. Accounting studies have shown that scenarios enable research to present a more realistic context for participants (Cohen et al., 1995; Cooper and Morgan, 2008; Reidenbach and Robin, 1990). In addition, scenarios are an effective tool for gaining insight into the contextual aspects that are likely to influence accountants' decisions. Another benefit is that a scenario can be modified to place greater emphasis on the variables that the research is focusing on (Patel, 2006). The scenarios used in this study were adopted from Patel (2010) and have been tested for their understanding and validity in a number of previous studies.

The questionnaire in this study was developed from the original English questionnaire using the translation and back-translation technique. Two different individuals with a mastery of English and Indonesian were involved in translating and back-translating the questionnaire. This is a commonly used method and was employed here to ensure the consistency of meaning between the original English questionnaire and the translated questionnaire for this study.

Pilot testing of the instrument was conducted at one university in Padang with 30 accounting students who were not participants in this study's data collection. The pilot test participants were asked to complete the questionnaires and provide suggestions related to the clarity of the scenarios and instructions. The results of the pilot testing demonstrated that the research questionnaire was understood by the participants. There were no issues with regard to the validity and readability tests of the pilot test data.

Research Instruments

The research questionnaire consisted of one case of auditor–client conflict and two cases of whistleblowing with the aim of measuring holier-than-thou perception bias. Three cases were used because the literature shows that complicated constructs such as ethics must be tested in various settings to confirm that the results obtained are not caused by a particular setting (Nunnally, 1978, p.94).

One of the recommended approaches for minimising the potential for self-reporting bias in business ethics research employing questionnaires is to use a third-person perspective instead of the first person in the scenario (Arnold and Ponemon, 1991; Ponemon and Gabhart, 1990). The formulating of a scenario from the third-person point of view is aimed at freeing participants from the necessity to express their own personal responses or decisions, which can encourage a move by participants towards socially desirable responding. This study uses a third-person perspective by way of each case outlining the ethical situation facing an individual and describing the decisions that the individual might take. The participants were then asked to evaluate the individual decisions in the case.

Research Variables and Measurement

This research focuses on holier-than-thou as the dependent variable (Y). In the instrument, the participants were asked to evaluate each of the accountant decisions by answering two questions for each case. These questions were: (i) whether the participant would reach the same decisions as the accountant in the case, and (ii) whether the participant's colleagues would make the same decisions. The participant responses were measured using a 4-point Likert scale ranging from 'very likely' to 'highly unlikely'. The difference in response to these two calibrations is a measure of the possible holier-than-thou perception bias that may have been present in the participants' responses (Cable and Patel, 2000; Cohen et al., 1995; 1996; Tyson, 1992).

In addition, there are two independent variables that concern the research. First, gender is measured by scoring a 0 for women and 1 for men. Second, the construal of self is measured using the Self-Construal Scale developed by Singelis (1994), which comprises 24 questions based on a 5-point Likert scale. The first 12 questions seek to measure the interdependent construal orientation, with the remaining 12 questions measuring the independent construal orientation. In accordance with previous research, construal of self was measured by subtracting the average score for interdependent construal of self from the average score for independent construal of self. Participants are classified as interdependent if the result exceeds zero, i.e. if it is a positive

value, and are categorised as independent if their result is a minus/negative value. Interdependent construal was coded 0 and independent construal was coded 1.

Data Analysis

The data analysis in this study was conducted using a two-way ANOVA (analysis of variance). In addition, the hypothesis testing was complemented by the nonparametric Mann-Whitney U test.

RESULTS AND DISCUSSION

The instrument of this research was administered to 282 final-year accounting students in Padang. Consistent with the research focus, the responses collected from non-Minangkabau students were excluded from further analysis. Incomplete responses were also removed from the analysis. This resulted in a total of 47 responses being excluded from the analysis. The final analysis of this study was conducted on the remaining 235 responses from Minangkabau accounting students.

Descriptive Analysis

In general, the research participants are Minangkabau accounting students between the ages of 20 to 24 years and studying at one of four large universities in Padang, namely Universitas Negeri Padang (UNP), Universitas Putra Indonesia (UPI), Andalas University (Unand) or Bung Hatta University (UHatta). Table 2 presents a summary of the research participants.

Preliminary testing was conducted to confirm the validity of data using correct item-total correlation. The test results show that the r-table value for n equal to 235 is 0.1280. The first and second responses of the participants in the three cases used in this study had a correct item-total correlation greater than the r-table. Thus, the research data for all of the cases used are valid. Further, the test for data reliability was carried out by comparing the Cronbach's alpha value of the data to a standard. The alpha values for Response 1 and Response 2 of the research data are 0.783 and 0.750 respectively. As such, the data are reliable and can be used further for hypothesis testing.

Table 2 Summary of Research Participants

No.	Univ	Panel A: Gender				Panel B: Construal of Self					
		Female	%	Male	%	Total	Interdependent	%	Independent	%	Total
1.	UNP	56	61.5	35	38.5	91	62	68.1	29	31.9	91
2.	UPI	26	63.4	15	36.6	41	24	58.5	17	41.5	41
3.	UNAND	26	54.2	22	45.8	48	41	85.4	7	14.6	48
4.	UHatta	40	72.7	15	27.3	55	34	61.8	21	38.2	55
	Total	148	63	87	37	235	161	68.5	74	31.5	235

Table 2 Panel A shows an imbalance in the gender proportion of the accounting students at each university that participated in the study[†]. Consistent with the phenomenon in each university, the overall number of female accounting students (63%) who participated in this study was much greater than that of the male students (37%). The gender literature in accounting has emphasised this phenomenon in the Indonesian context by illustrating that the Directorate General of Higher Education report shows that more than half of business and accounting students in Indonesia are female students (Ditjen DIKTI, 2004, as cited by Lindawati and Smark, 2010). Consistently, the accounting graduates who started their early career in public accounting firms were mostly women (Lindawati and Smark, 2010). This phenomenon demonstrates the importance of testing the gender-based ethical decisions of accountants due to the large proportion of female accountants in the accounting profession, especially in the lower and middle accounting levels.

[†] There are no criteria related to the minimum cell number or balanced number between cells in ANOVA. The two ANOVA assumptions are normality and homogeneity of variance. The results of the Levene test in Tables 2 and 3 show adherence to the homogeneity of variance assumption. ANOVA results are typically quite robust to the violation of its assumption (Box, 1954; Lindmand, 1974 as cited by Agoglia *et al.*, 2011). The results of hypothesis testing in this study are also complemented by the use of the nonparametric Mann-Whitney U test.

Table 2 Panel B also shows an imbalance in the proportion of interdependent/independent self-construal among the accounting students participating in the study. In general, the proportion of students with an interdependent construal orientation (74%) who participated in this study was significantly greater than that for an independent construal orientation (31.5%). This confirms the characteristic of Indonesian culture that the main cultural values of Indonesian society are based more on the concept of interdependence (or collectivism) than independence (or individualism).

Hypotheses Testing

This study formulates two hypotheses to examine (i) the influence of gender on holier-than-thou perception bias, and (ii) the influence of construal of self on holier-than-thou perception bias.

Table 3 Results H₁ – Gender and Holier-than-thou

Case	Gender	Descriptive			ANOVA			Mann-Whitney U test
		N	Mean	Std. Deviation	Levene test	F	Sig.	
Panel A:	0	148	0.8581	1.11886				
auditor-client	1	87	0.2874	0.95123	0.106	15.88	>0.0001	0.000
conflict case	Total	235	0.6468	1.09327				
Panel B:	0	148	0.6216	1.05885				
Whistle-	1	87	0.2529	0.93035	0.159	7.26	0.008	0.002
blowing case 1	Total	235	0.4851	1.02677				
Panel C:	0	148	0.6284	1.03858				
Whistle-	1	87	0.2069	0.80893	0.016	10.56	0.001	0.001
blowing case 2	Total	235	0.4723	0.97964				

The first hypothesis predicts that Minangkabau female accountants are more likely to demonstrate holier-than-thou perception bias than their male counterparts. Table 3 presents the results of ANOVA for the three ethical cases used in this study. The results in Table 3 show that the means of the female participants' judgements are much greater than those of the male participants for each of Cases 1, 2 and 3. The ANOVA results for Case 1 ($F = 15.883$; $\alpha < 0.001$), Case 2 ($F = 7.256$; $\alpha = 0.008$) and Case 3 ($F = 10.556$; $\alpha = 0.001$) support the notion that Minangkabau female participants are more likely to demonstrate holier-than-thou perception bias compared to their male counterparts. Likewise, the Mann-Whitney U tests for Case 1 ($\alpha < 0.001$), Case 2 ($\alpha = 0.002$) and Case 3 ($\alpha = 0.001$) also show consistent results. Thus, it can be concluded that the results of this study support H₁ for Cases 1, 2 and 3.

The second hypothesis predicts that participants with interdependent self-construal are more likely to demonstrate holier-than-thou perception bias compared to participants with independent self-construal. Consistent with previous research, the average participant score for interdependent and independent subscales was calculated and then a simple classification method was performed by subtracting the interdependent scores from the independent scores (see Cheng et al., 2011). Participants with a final score greater than zero were classified as interdependent, while participants with scores less than zero were classified as independent. A total of 161 (68.5%) participants were classified as interdependent self-construal oriented, and 74 (31.5%) participants were classified as independent self-construal oriented.

Table 4 presents the results of the ANOVA analysis for the three ethical cases used. The results of the analysis in Table 4 show that the mean judgement scores of the participants with interdependent self-construal are quite consistent with those of the participants with independent self-construal for all of Cases 1, 2 and 3. The ANOVA results for Case 1 ($F = 0.135$; $\alpha = 0.714$), Case 2 ($F = 0.444$; $\alpha = 0.504$) and Case 3 ($F = 0.190$; $\alpha = 0.663$) do not support the notion that interdependent/independent self-construal orientation influences holier-thou perception bias. Likewise, the nonparametric Mann-Whitney U tests yielded consistent results for Case 1 ($\alpha = 0.888$), Case 2 ($\alpha = 0.934$) and Case 3 ($\alpha = 0.629$). It can thus be concluded that the results of this study do not support H₂.

Table 4 Results H₂ – Construal of Self and Holier-than-thou

Case	Construal of self	Descriptive			ANOVA			Mann-Whitney U test
		N	Mean	Std. Deviation	Levene test	F	Sig.	
Panel A:	0	161	0.6646	1.11212				
auditor–client conflict case	1	74	0.6081	1.05749	0.550	0.135	0.714	0.888
	Total	235	0.6468	1.09327				
Panel B:	0	161	0.5155	1.00066				
Whistle-blowing case 1	1	74	0.4189	1.08548	0.687	0.448	0.504	0.934
	Total	235	0.4851	1.02677				
Panel C:	0	161	0.4534	0.98075				
Whistle-blowing case 2	1	74	0.5135	0.98263	0.806	0.190	0.663	0.629
	Total	235	0.4723	0.97964				

The findings of this study show that gender has a significant influence on holier-than-thou perception bias among Minangkabau accountants. As previously discussed, the Minangkabau society tends to place greater emphasis on regulating women's behaviour and on women adhering to the norms. Due to their socialisation in society, Minangkabau women are more concerned with attaining the perception that they are adhering to the norms and behaving as desired by society. As such, Minangkabau women are more likely to demonstrate holier-than-thou perception bias compared to their male counterparts.

The research findings have several implications. First, the findings of this paper show the existence of holier-than-thou perception bias among Minangkabau accountants. The findings emphasise the importance of a long-term strategy to change or at least dilute the unconscious 'holier-than-thou' perception bias, which requires careful planning to change the way organisational members view each other's ethicality (Patel and Milanta, 2011). Tyson (1990, p. 719) suggests that if trainers and senior staff can influence junior staff to view members of their work team and other colleagues more realistically, then the prisoner's dilemma problem can be transformed into a coordination problem. Second, the differences in professional judgements of future accountants found in this research would have implications for accounting education within Indonesia. Accounting educators may seek to incorporate discussions with students regarding the consequences of gender-based bias for accounting staff, accounting firms and the business world in general.

CONCLUSIONS

The tendency of the majority of ethical research in accounting to use survey methods for data collection has led to a demand for accounting researchers to ensure that the differences in judgements found in the research are due to the variable of concern as opposed to the type of bias known as SDRB. Despite widespread literature supporting the existence of SDRB, and one part of the holier-than-thou perception bias, there is very little empirical evidence to corroborate these factors of influence. The purpose of this study has thus been to fill the gaps in the literature by empirically examining the effect of gender and the personality variable construal of self on the holier-than-thou perception bias among Minangkabau accountants.

The data for this study were collected by distributing questionnaires containing three ethical cases to 235 final-year accounting students at four universities in Padang. This research formulated three hypotheses related to the influence of gender and construal of self on holier-than-thou perception bias. The data in this study were analysed using ANOVA and complemented by the nonparametric Mann-Whitney U test.

The results of the study support the first hypothesis, which focuses on the influence of gender on holier-than-thou perception bias. In particular, the results show that Minangkabau females are more likely to demonstrate holier-than-thou perception bias compared to their male counterparts. The results of this study failed to provide support for the influence of the construal of self on holier-than-thou perception bias.

The insights provided in this study have implications for organisations such as accounting firms and accounting judgement research. The findings of this paper show the existence of holier-than-thou perception bias among Minangkabau accountants. The findings emphasise the importance of a long-term strategy to change or at least lessen the unconscious 'holier-than-thou' perception bias, which would require careful planning to promote a more realistic way of organisation members viewing each other's ethicality. The findings also have implications for accounting education in Indonesia. Given that the global standard-setter's objective is to ensure comparability of financial information, an understanding of the factors influencing the professional judgements

of current and future accountants is essential. It is also important that various contextual and individual factors, such as gender-based bias, are examined in accounting curricula. Accounting educators may incorporate discussions with students regarding the consequences of gender-based bias for accounting staff, accounting firms and the business world in general.

The findings of this study need to be interpreted by taking into consideration various aspects of this study. The participants in this study may not be representative of the overall accounting student population in Indonesia. In addition, the participants in this study may not be representative of the wider professional accountant population in Indonesia. Therefore, future research may seek to expand this research by using different participants or using other variables such as religiosity and experience in an attempt to provide a more comprehensive understanding of holier-than-thou perception bias in the Indonesian context.

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