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## CONTENTS

S. No.	TITLE	AUTHOR	Page
1.	Management Education in a Globalizing World: A Critical Perspective On Its Future	Shahid Siddiqi Shyam S. Lodha	1-8
2.	Meghalaya Rural Bank and Regional Rural Banks in India: A Comparative Analysis	Govinda Prasad Bhandari	9-16
3.	Accounting Model of Sales Planning to Fulfil Shareholders' expectations	Manish Bhaskarbhai Raval	17-23
4.	Creative Accounting Measurement and Behaviour : A Case Study	Nisha Kalra Shilpa Vardia	24-31
5.	Investment perspective of investors in share market– Case study of working women in Udaipur city	P.K.Singh Poonam Nasa	32-47
6.	Ethical Behaviour of Accounting Students: A Case Study	Prashant Singh G. Soral	48-57
7.	Competitive Pressures and Customer Satisfaction - Boon or Bane?	Y. Vinodhini	58-63
8.	Global Competitiveness of Organic Food Product with Special Reference to Indian Organic Food Industry	Priya Soni Renu Jatana	64-76
9.	A Study of Accountants' Required Skills to have Efficient Participation in the Implementation of XBRL	Bhupesh Lohar G. Soral	77-84
10.	Servant leadership and Employee Empowerment: A Conceptual Framework	K.S. Gupta	85-94
11.	Measuring Cultural Differences of FMCG Consumers: A Study of Rajasthan and Gujarat State	Vineet Chouhan Hitendra Gorana	95-107
12.	Frightening Shadows of "Shadow Banking"	Vibhor Paliwal	108-114
13.	Mandatory Rotation as per Companies Act 2013: a way to Enhance Auditors Independence	Parul Dashora Prashant Singh	115-121

# ETHICAL BEHAVIOUR OF ACCOUNTING STUDENTS: A CASE STUDY

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## ABSTRACT

Accounting students are future accountants and most of the decisions made by accountant will influence future financial decision and position of a company. A professional accountant begins his or her career at accounting school as a student; hence this study intends to find out the level of ethics among the accounting students during their study and their learning about accounting ethics. To achieve our research objective, primary data were collect through questionnaire from accounting students in Udaipur city. Students were asked to respond to 30 questions related to ethics. The sample was based on convenient sampling method comprising of 80 students. For tested hypotheses Z test and ANOVA has been applied. The research revealed that there is significant difference between average score and neutral opinion in 17 out of 30 questions. Regarding overall opinion of students in relation to their attitudes towards ethics, it is found that accounting students are ethical in majority of cases. Further it was also found that there is significant difference between gender wise opinion only 2 out of 30 questions; UG and PG student's opinion in 6 out of 30 questions, age wise opinion in 2 out of 30. It is found that gender, education level and age have a very few impact on ethics.

**Keywords:** Accounting Students, Accountant, Ethics, Ethical Behaviour

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