The Influence of Ontological and Epistemological Stance on Educators' View towards Human Governance

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Abstract
The purpose of this study is to explore the accounting educators' views toward the principles of human governance and the influence of ontological stance (or worldviews) and epistemological stance (view of knowledge) on their view. The data was collected using questionnaires and semi-structured interviews. 90 accounting educators from Malaysian public universities had responded to the questionnaire and 28 had been involved in the interview. All variables (except demographic information) were measured based on 5-point Likert scales ranging from strongly disagree (1) to strongly agree (5). The descriptive analysis and Spearman's rank order correlation are used for analysis. The generic steps analysing are used for qualitative inquiry proposed by Creswell (2003). The finding revealed that accounting educators view human governance as a framework of good conduct of human being which emphasized both spiritual and physical well beings. There are positive medium correlations between ontological stances and educators' view towards the concept of human governance as good governance. There are only positive small correlations between epistemological stances towards the educators' view of human governance as good governance. This study provides new additional literature on ethics and empirical evidence on the concept of human governance.
Keyword: Human Governance, Ontological Stance, Epistemological Stance

Introduction
The continuous infamous accounting scandals duplication of Enron, WorldCom and Tyco in the current situation highlighted the failure of accountants to safeguard societal welfare. The current unethical behavior involve business leaders with accounting background such as former Tesco executives, who have been accused for "cooking the books" in a scandal that wiped £2bn off the supermarket's total share value, had sent "shockwaves" through the stock

market. Since ethical behavioral malfunction is a major social problem, it is argued that the issue of accounting fraud has to be tackled from the root of it, which is through education (Thomas, 2012). One of the causes of the seemingly never-ending parade of accounting scandals and unexpected company collapses is the inadequacy of university curricula and business education (Amernic and Craig , 2004, p.343). Additionally, accounting education is giving very little attention to instilling values, ethics, and sense of integrity (Sikka *et al.,* 2007). To ensure that public confidence on the profession remains high, professional accounting bodies and regulators of the profession have to be proactive in combating unethical behavior among practitioners. Prior to an inadequate human element in accounting ethics education (McPhail K. , 2001), there is a call to shift the rule based stratagem of corporate governance to principle based or human based governance (IFAC, 2006c; Anwar, 2007).

In Malaysia, based on the reception of principle-based governance, the Malaysian Institute of Accountants (MIA) introduced the concept of human governance in 2009. Human governance claim to be more concerned with building an ethical character by engaging on the development of the spiritual side of human being rather than focusing on the mere physical aspect (Salleh and Ahmad, 2012). The MIA had even set up a dedicated website with the sole purpose of disseminating relevant literatures and documentations on human governance. The intention of the link (http://www.mia.org.my/new/humangovernance.asp) is to engage the Ministry of Higher Education as the custodian of higher education in Malaysia in the agenda to bring human governance into academia. However, without much empirical evidence and research study, accounting educators are yet to be exposed or to have any idea about the concept. This study takes the first step in responding to these challenges. As such, the objective of this study is to explore the accounting educators' views towards the principles of human governance.

As many other new initiatives, there are pre-requisite conditions for a total conviction in the concept of human governance, to ensure the success of its actualisation. Similar to accounting educators, any effort to start incorporating human governance would entail a shift in the paradigm of thinking not only about ethics, but also on the worldview of the notion of reality that underpins accounting curriculum. The positive way of thinking, objective and value free sciences have influenced the development of accounting theories and practices for a long time. The initiators of human governance have cautioned that to successfully embrace the concept of human governance, accounting practitioners as well as educators need to embark on a journey to change this kind of mind-set on several notions including their views of world and knowledge (Salleh and Ahmad, 2009). Therefore, the second objective of this study is to explore the influence of educators' worldviews (or ontological stance) and view of knowledge (epistemological stance) on accounting educators' view towards the principle of human governance. By using the findings of this study, then only the consequent step can be proposed in the way to integrate human governance principles into accounting ethics education.

Literature Review
Human Governance
Human governance refers to being human and their action being guided by a common set of principles inherent in every human being (Salleh and Ahmad, 2010). Being a human is insufficient if one does not behave with a "conscience" (Muhamad, Salleh, Kasim, & Suppiah,

2019). Having a conscience distinguishes us as the highest form of life on this planet, with the ability to consider what is best for the Common Good, being trustees of life as we know it (Salleh & Ahmad, 2012). Common qualities such as honesty, integrity, respect, trust and excellence, which are collectively known as virtues, are recognized in every society. Besides, these qualities lead the development and survival of every culture. Its success has shown that civilizations flourished and neglect causes eventual decay. (Salleh & Ahmad, 2010).

Human governance is an "internal mechanism that is a guide to the human behavior in a company". After all, the action or non-action of a company is not done by the company itself but the persons who are acting on behalf of the company, which includes not only the directors of the company but also key management staff, especially those C-level personnel. Hence, the objective in human governance is to govern these persons as they effectively "make the company" and are in actual fact the soul of the company.

Human governance looks at the individual as he/she is the one who can dictate the company's direction and level of compliance to corporate governance. Individual values are shaped by principles that the individual subscribes to or educated through either informal (through parent, society and culture) or formal education such as schools (Salleh *et al.*, 2009). When a person makes a decision, the self-chosen principles will assist that person in deciding whether the act is either moral or immoral and either it is ethical or unethical. The chosen principles are grounded by a myriad of factors such as natural law, religious tenets, parental and family influence, educational experiences, life experiences, and cultural and societal expectations. Human governance promotes the inner-outer approach, which enables accountants to be internally-governed with good values belief and to choose the best option after considering the effects of their decision making on others including the society.

Human governance advocates that a person is viewed as a natural human who has visible and invisible parts; not as an artificial person or a complicated machine. Becker (2006) also argued that human being should not be treated like machines as that detaches the soul from the body. Humans are unique as compared to other creatures due to their soul as good values (non-material) can only be instilled into the soul. Values should be taught through ethics by expressing certain fundamental beliefs and principles.

Unlike the rules-based approach that interprets ethics only as a compliance with applicable laws and regulations, the human governance approach extends the definition of ethical behavior and integrity by focusing on values, moral and responsible behavior. The emphasis of human governance is placed on the internal self-control of individual accountants, which encourages them to take the responsibilities associated with their position seriously and with care. Human governance does not only concentrate on the letters of the law, but also emphasizes on the spirit of the law. The spirit of the law means that a person acts according to the intention of the authors of the law rather than the literal diction of the law.

In dealing with problem-solving, human governance suggests that we should start from the root of the problem. Root cause analysis generally involves the identification of reasons to explain the cause of a problem. There are many reasons for any given problem in most cases. Correcting the root cause is imperative as it would prevent the same problem from happening again. The practice of addressing the root cause is underpinned by the belief that problems

are best solved by attempting to correct or eliminate their root causes, as opposed to merely addressing the immediately obvious symptoms (Salleh & Ahmad, 2008). By directing corrective measures at root cause, it is hoped that the likelihood of a problem recurrence will be minimised. To prevent or reduce unethical behaviour, we should understand the factors that motivate people to be ethical or how to enable them to govern themselves.

Due to the fact that human governance relies on principles or values, it becomes an internal mechanism that guides the human behavior. Unlike corporate governance, the target object is not corporation, but the soul of corporation, which is the human being. Through the adoption of human governance, the stewards of corporations would be able to steer their corporations with integrity.

Educators in Malaysia (including in the field of accounting) are not familiar with this concept since they are not yet exposed to it. The level of understanding towards this concept will influence the acceptance of the concept to be instilled in education. This research will contribute to the early literature and empirical evidence of human governance.

Ontological and Epistemological Stance
Ontology is referred to the science or theory of being. It concerns the question of how the world is built, whether or not there is a real world out there that is independent beyond our knowledge (Schraw & Olafson, 2008). Putting this in a social and political context, the question might be "What is the nature of the social and political context we might know about?" There are two basic distinctions can be made here: first, there is a real world that is independent beyond our knowledge and that life is built upon this foundation or, second, there is no real world but the world is socially and discursively constructed and hence dependent from a particular time or culture (Salleh & Ahmad, 2012).

On the other hand, *epistemology* is the theory of knowledge. One's epistemological position reflects the view of what can we know about the world and how can we know it (Schommer-Aikins, Duell, & Hutter, 2005). Again, there are two major distinctions can be made here: firstly, it is possible to acquire knowledge about the world unmediated and with no interferences. This implies that objectivity is possible, because everyone observes things in the same way. Secondly, observation is never objective but always affected by the social constructions of reality Schraw & Olafson, (2008). For them, there is no real world to observe, as everything or actions obtain their meaning only by actors and not by sheer existence. For the researcher, this leads to the problem of the double hermeneutic: the world is interpreted by actors and their interpretation is interpreted by the observer, making it the double interpretation even less objective than the initial one. In summary, there are two completely opposite positions with regard to ontology and epistemology that have absolutely nothing in common with each other. In conclusion, the concept of human governance emphasizes that ontological and epistemological stances will influence the behavior of human good conduct (human governance).

The Relationship between Ontological Stance and Epistemological Stance and the Acceptance toward Human Governance
Before the concepts of human governance can be introduced, the initiators of human governance belief that the educators in Malaysian Publics Universities need to shift their

views on the reality of the world (ontological stance) and on the way of gaining knowledge (epistemological stance) (Salleh and Ahmad, 2008). The ontological stance must shift from objective to subjective. Ryan *et al.* (2003) described ontology by dividing it into six alternative ways. The first, which is the most objective, is the category of concrete structure and the last, which is the human imagination, being the most subjective. Other intermediate assumptions can be regarded as points that lie on the objective-subjective continuum.

Ontological stance will usually affect the way in which one views epistemology. Saunders *et al.* (2007) viewed epistemology as what constitutes as acceptable knowledge in a field of study and is represented by three categories known as positivism, realism and interpretive. Positivism only concerns with the phenomena that can be observed and measured. Realism is a branch of epistemology similar to positivism, which according to Saunders *et al.* (2007) to be a "scientific" approach to the development of knowledge. Finally, the interpretive stresses the subjective aspects of the world. The interpretive researchers' ontological views assume that social reality is locally and specifically constructed by humans through their action and interaction (Orlikowski and Baroudi, 1991; Guba and Lincoln, 1989). Understanding social reality requires an understanding of how practices and meanings are formed and informed by the language and tacit norms shared by humans working towards some shared goal (Orlikowski and Baroudi, 1991, p. 14).

Bohm and Hiley (1993) argued that it is never a serious problem on either ontology or epistemology if the tenets of classical science are applied, since according to the classical physics' deterministic theory, the entire universe follows the general law that is objective. However, the indivisibility of the quantum action and the unpredictability and uncontrollability of the consequences (uncertainty principle) make the validity of the classical physics' deterministic theory no longer acceptable from the epistemological stance (Bohm and Hiley, 1993). Besides, according to Heisenberg (1958), science does not simply describe and explain the nature, as it is a part of an interplay between nature and us. In addition, scientists have observed that only about 4% of the universe can be measured, with the remaining being made up of energy and dark matter that cannot be detected with the physical sense (Salleh *et al.*, 2009).

Unfortunately, the assumptions of classical physics such as the concept of objectivity and the definition of human as machine that were shown valid only to describe the specific rather than general theory are still strongly held in accounting and other social science sub-disciplines. Until this ontological premise of a deterministic and objective reality of nature is removed, the manner in disseminating knowledge on ethics will continue to take on an external rules-based or the compliance emphasis. In contrast, human governance holds the views of principles-based emphasis and ethics as subjective in nature. Therefore, this study predicts that there is a positive relationship between subjective ontological stance and acceptance towards human governance as there is also a positive relationship between the interpretive epistemological stance of educators and the acceptance towards human governance.

Several researches were conducted to show that epistemological beliefs give effects on a variety of important learning outcomes such as complex problem solving (Mintchik and Farmer, 2009; Phillips, 2001; Schommer *et al.,* 1992), judgement ability (Kitchener *et al.,* 1989)

and critical thinking (Mintchik and Farmer, 2008). Findings from other studies also demonstrated that one's view on epistemology can contribute to the understanding of other concepts such as critical thinking (King and Kitchener, 1994), and moral reasoning (Bendixen *et al*. 1998; Walker *et al.,* 1991). This positive association between more complex epistemological beliefs and critical thinking, problem-solving and moral reasoning are equally applicable in various educational settings including accounting (Kuhn, 1991, 1992; Phillips, 1998, 2001; Schommer *et al.,* 1992, 2005).

There have been interests to identify the educators' beliefs in knowledge and learning or personal epistemology (Braten and Stromso, 2006; Sinatra and Kardash, 2004) since the understanding on educators' selection and the application of epistemology is crucial for both the content and methodology in teaching and research in ethics education. Based on the above arguments, there is an association between ontological stance, epistemological stance and the meaning of ethics. According to the concept of human governance, ethics and governance have to be beyond compliance to rules and regulation as well as being highly abstract in nature (Salleh and Ahmad, 2012). Consequently, to convince educators to implant the concept of human governance in their teaching, fixed thinking on ethics needs to be changed from rules-based to principles/values based of ethics. Thus, the hypotheses were produced as follow:

H1: there is a positive relationship between subjective ontological stance and acceptance towards human governance
H2: there is a positive relationship between interpretive epistemological stance of educators and the acceptance towards human governance

Research Method
Data collection was divided into two categories which are questionnaires and semi-structured interviews. The survey was used to identify the general view of educators on the principles of human governance and the influence of ontological stance as well as epistemological stance toward the view. The respondents of this study are accounting educators from Malaysian public universities, which offer accounting degree and the programme has been recognised by the MIA under Part 1 of the First Schedule of The Accountants Act, 1967. A questionnaire has been sent by email to 767 accounting lecturers drawn from seven universities namely University Malaya, Universiti Kebangsaan Malaysia, Universiti Teknologi MARA, Universiti Utara Malaysia, Universiti Putra Malaysia, International Islamic University of Malaysia and Universiti Sains Malaysia.

Qualitative Data
The questionnaire was divided into three sections. Part A relates to educators' demographic information such as the name of public universities, respondent's highest qualification, teaching specialisation area and working experience. Part B requires respondents to describe their views regarding the reality of the world (ontological stance) and on gaining knowledge (epistemological stance). Ontological stance was measured using 6 statements and developed based on both the classical science and quantum science on the reality of the world. Quantum science belief in the existence of the invisible forms (God, angel) and explains the existence of other invisible things including ethical values and feelings (Putnam, 2004). The higher the

individual score for the particular statements means the more subjective is the view of ontological stance.

The epistemological stance was measured by adopting 14 statements from Schommer (1992) epistemological-belief questionnaire (SQ). This SQ demands respondents to evaluate statements about the nature of knowledge and learning including the belief on (i) the structure of knowledge (from simple to complex knowledge) (ii) stability of knowledge (from certain knowledge to changing knowledge) (iii) speed of learning (from quick learning to gradual learning) and (iv) Omniscient authority (from depending on authority to free to critique). For this study, epistemological stance is viewed as either simple or sophisticated (abstract) perspective. The higher individual score for the particular statements, the more sophisticated her/his views is on the nature of knowledge. Schommer (1992) and Schommer *et al.* (2005) reported high reliability of SQ (Cronbach's α between 0.7 and 0.74). Moreover, the reliability of SQ is also determined for this study.

The agreement of respondents on certain criteria of good governance was measured in Part C. The concept of human governance was used to develop the statements towards the view of good governance. All items in Part B and C were measured based on 5-point Likert scales ranging from strongly disagree (1) to strongly agree (5).

An analysis of reliability of the measurement scale using the Cronbach's alpha was carried out on the instrument measuring epistemological, ontological stances and the view towards governance. Sekaran (2003) suggested that an alpha above 0.6 is considered sufficient to reflect the internal reliability of the research instrument. Table 1 indicates the internal consistency measurement of reliability scale in this study.

Table 1:
Reliability Analysis (Alpha)

Factors	Cronbach's Alpha	Number of items
Ontological stance	0.724	6
Epistemological stance	0.818	14
View toward governance	0.825	10

The assumption of normality was investigated by using the Kolmogorov-Smirnov statistic with a Lilliefors significance level and the results are shown as below:

(a) Ontological stance

Kolmogorov-Smirnov[a]			Shapiro-Wilk
Statistic	Df	Sig.	Statistic
.125	90	.001	.970

a.   Lilliefors Significance Correction

(b) Epistemological stance

Kolmogorov-Smirnov[a]			Shapiro-Wilk
Statistic	Df	Sig.	Statistic
.081	90	.193	.987

a. Lilliefors Significance Correction

(c) Human governance

Kolmogorov-Smirnov[a]			Shapiro-Wilk
Statistic	Df	Sig.	Statistic
.137	90	.000	.970

a. Lilliefors Significance Correction

According to the Kolmogorov-Smirnov statistic, if the significant level is greater than 0.05, the normality is assumed. Since only the epistemological stance data is showing a significant level that is greater than 0.05, hence, only the epistemological stance data had fulfilled the assumption of normality.

The result of normality and reliability tests indicate that all of the relevant quantitative data had fulfilled the reliability cut off score but not all quantitative data had fulfilled the assumption of normality. Hence, this present study will choose the non-parametric techniques for related quantitative data (i.e. Spearman's rank order correlation) to achieve the objectives.

Qualitative Data
The interviews were conducted and had involved 28 accounting lecturers who have undergone the experience of teaching ethics to accounting students. The interviews have been carried out in a location far from public view to avoid unnecessary distractions such as in the respondent's room or meeting room. The researcher had explained the purpose of the interview and the objective of the study. The interview was conducted face to face in English and Malay language. The constraints of time, funds and accessibility became the reasons why this study had only chosen Public universities located in Kuala Lumpur and Selangor. However, the selected Public universities are among top universities in this country and were rated as 'tier 5' (excellent) by Malaysian Qualifications Agency (MQA) as announced by Higher Education Minister Datuk Seri Mohamed Khaled Nordin (Rizal, 2010).

The interviews were recorded and transcribed and pseudonyms have been used to protect the confidentiality and anonymity of the respondents. The recorded tape is played and channelled through a personal computer (PC) sound card and sound recording software. The qualities of the audio recording are of acceptable standard. The interviews in Bahasa Melayu have been translated into English by an expert translator. Two methods of transcribing were used which was directly typing into PC and writing on paper and pencil followed by typing into PC. The generic steps of analysing data in qualitative inquiry proposed by Creswell (2003) have been applied in this study.

Findings
The questionnaires received during the last stage have gone through the checking process such as checking their e-mail addresses as well as having most of the respondents providing their full names. This ensured the questionnaires received were not redundant. All of the questionnaires were found to be usable. Although low, the sample size is considered adequate for a research. Rossman & Wilson, (1985) agreed that a sample size larger than 30

and less than 500 is appropriate for most research. The profile analysis reveals the characteristics of respondents in the study and was summarised in Table 2.

Table 2-
Basic profile of respondents

		No.	Percentage
Age	Below 30 years	4	4.5%
	30 and below 40 years	46	51.1%
	40 and below 50 years	31	34.4%
	50 and above	9	10.0%
	Total	90	100.0%
Name of institution	UM	4	4.4%
	UKM	6	6.7%
	UPM	23	25.6%
	USM	3	3.3%
	UiTM	28	31.1%
	UUM	16	17.8%
	IIUM	10	11.1%
	Total	90	100.0%
Highest qualification	Bachelor Degree		
	PhD	44	48.9%
	Master Degree	46	51.1%
	Total	90	100.0%
Working experience	Below 5 years	12	13.3%
	5 and below 10 years	13	14.4%
	10 and below 15 years	30	33.3%
	15 and above	31	34.4%
	Missing	4	4.6%
	Total	90	100.0%
Race	Malay	81	90%
	Chinese	2	2.2%
	Indian	1	1.1%
	Others	6	6.7%
	Total	90	100.0%
Religion	Muslim	86	95.6%
	Christian	2	2.2%
	Hindu	1	1.1%
	Buddha	-	-
	Missing	1	1.1%
	Total	90	100%

Educators' view on Human Governance
The frequency of the reliable items in table below indicates in general that respondents had accepted human governance as a good governance.

Table 3-
Educators' view on Human Governance

		Strongly disagree 1	Disagree 2	**NOT SURE** 3	Agree 4	Strongly agree 5
VIEW TOWARDS GOVERNANCE My view on governance is as follows:						
3	Each member of the board of directors is responsible to a wide spectrum of stakeholders.	0	2	4	50	34
4	Humans are stewards and accountable for everything under their care.	0	0	2	40	48
6	Chairman of corporations should disclose risks that have impact on society even if it is not required by law.	0	2	7	49	32
7	People should obey the law even if it will cause pain to their family members.	1	8	17	45	19
8	Rightness and wrongness is determined by God's law.	0	2	5	31	52
9	When top management make unethical decision, subordinates should raise objection.	0	1	2	49	38
12	Business leaders should act honestly even if it is bad for their business.	0	2	6	46	36
13	Rules on ethics apply to everyone at all times.	0	0	1	36	53
14	I am motivated to do good because I believe in the reality of punishment for evil deeds and eternal bliss for doing good.	0	0	3	33	54
15	In achieving good business people must forgive those who harm them.	0	5	16	51	18

Educators are motivated to do good because they believe in the reality of punishment for evil deeds and eternal bliss for being good. Rightness and wrongness is determined by God's law and human are stewards and are accountable for everything under their care.

Through the interviews, educators had given several definitions of human governance based on their understanding of the concepts. Most of the definitions had emphasized on the development of the spiritual parts of a human being, as one educator stated human governance as:

'The concept of shaping a human or human heart' (Accounting educator, A)

In the same vein, another accounting educator who had already been exposed to the concept of human governance had seen the concept as a way to develop the moral character of the students not just specifically for accounting students but for all students or more generally for all human beings. Individuals are the center of control from doing bad things and responsible towards their own behavior as she said:

> *'I think human governance is about (framework) how to develop ethical conduct and moral characteristics found in a student, any student, any human being.*
> *(Accounting educator, R)*

Human governance is also viewed as an individual's interaction with God and creatures including person or individual, plant, animal and all non-living thing as mentioned below:

> *"It also related to law of interaction. What you give and what you get."(Accounting educator, S)*

However, there are also negative and misunderstood views towards the concept of human governance. One educator had perceived human governance as a concept which suggests that human will be governed by other human, as she said:

> *"When I see the word human governance, I become skeptical in the sense of, how we govern; I mean how you expect human can govern another human? To rely to our principle to govern human, I think cannot be the best because we may affected by our emotion, thing like that, because at the end of the day when we make decisions even here and there, we have the alternatives, we have to think about it. So, I really think when we want to govern other action, we don't rely on our principle. There must be something else, how we want to govern….. In our religion may be." (Accounting educator, N2)*

Human governance was also seen as 'a rebranding' from Islamic ethics principle, therefore it parallels universal as well as religious concepts. Educators define human as being divided into two: physical and spiritual. The human governance part emphasizes both parts where the latter is currently being ignored:

> *'We (humans) have two parts: the physical and the soul or spirit. We have three spiritual elements in human that we have to understand. Only when we understand that we can govern the human, right? The three elements God gave us are intellectual mind, heart (qal'bu) and passion.' (Accounting educator, A)*

Others claimed that this concept has already been embedded a long time ago. Human governance is just a new phrase:

> *"What is this thing? In Islam, this is already old. It is said 'back to basic'". (Accounting educator, Z2)*

The idea of integrating human governance is not new is also echoed by another respondent who remind the researcher that Prophet Muhammad (*peace* be *upon him*) had already given a comprehensive framework of integrating human governance in accounting:

> *"Human governance is not new. The only thing that they are rebranding is the idea and they sell the idea. Most of the things have been introduced by our prophet and God. Human governance actually is a basic principle to be human, which has been introduced by Al-Quran, It is complete and also has been taught by the prophet. (Accounting educator, Z)*

Based on the result of the questionnaire as well as the interview statement, accounting educators had view human governance as a framework of good conduct for human being which gives emphasis to both the spiritual and physical well beings of human beings.

However, during the interview, educators reveal that human governance had also been viewed as a concept that had been rebranded from ethics in Islamic framework, as founded in the Holy Al-Quran and way of life of Prophet Muhammad (*peace* be *upon him*).

Most of the respondent (99%) in this study are Muslim. Therefore, it is not a surprise that respondents refer to teach ethics according to the Islamic framework. If the philosophy of teaching ethics has been changed, the contents and the mode of delivery will then change accordingly. Dellaportas et al., (2011) state that '*Instructors can select suitable objectives and approaches which they believe are important and suitable for their environment*' (page 80).

Educators' Ontological Stance

The frequency of the reliable items for ontological stance present in Table 4 is skewed to the left except for the reverse code items (items no. 17, 18 and 20). This indicates that in general, the respondents had viewed the reality of the world (ontological) as subjective or sophisticated and not all entities can be measured using statistics. As seen in Table 4 below, the respondents involved in this study show that they have subjective ontological stance, meaning that the respondents view the world as volatile, uncertain, complex and ambiguous. An organisation is viewed as a network of relationship between human

Table 4-
Educators' ontological beliefs (world view)

ONTOLOGICAL STANCE My view towards the reality of the world is as follows:		Strongly disagree 1	Disagree 2	**NOT SURE** 3	Agree 4	Strongly agree 5
17*	Humans should act for self-interest.	22	42	11	13	2
18*	Non-material aspect of human should not be acknowledged.	19	48	12	6	5
20*	Interpretive or non-positivist research is not scientific.	7	28	41	14	0
23	An organization should be viewed as a network of relationship between human.	0	1	3	65	21
24	The world can be described as volatile, uncertain, complex and ambiguous.	0	7	11	45	27
25	Knowing is when the meaning has reached the soul.	1	5	19	46	19

Ontological stance of the individual accounting educator also can be gauged through the interview by asking the question such as "what is your view about human?" Among the answers given are as below:

> *"It (human) is a living thing."(Accounting educator, M2)*
> *"Human is a soul in a bio-body suit." (Accounting educator, R2)*

> *"It (human) is a creature. It has been created by the Almighty and made from clay. The rest of its life has been spent to worship its Creator until one day when the time has come; it will die, leaving this world. The only difference from other creatures is that there will be a life after our death where all our actions and deeds in this world will be counted." (Accounting educator, A)*

According to Putnam (2004), the belief of the existence of the invisible forms (such as God, angel etc.) shows the subjective or sophisticated ontological stance. Based on the above answers from both the survey and interviews, respondents view the reality of the world (ontological) as subjective or sophisticated, however different individuals hold different beliefs and that these beliefs differ with respect to their explicitness and sophistication.

The relationship between ontological stance and the view towards human governance has been calculated using the Spearman's Rank Order Correlation (rho). Table 5 below suggests that there is a positive medium correlation between ontological stance and the acceptance towards human governance [rho = 0.374, n=90, p≤0.0005]. Consequently, this study accepts the hypothesis one:

H1: there is a positive relationship between subjective ontological stance and acceptance toward human governance.

Table 5 –
Correlation between ontological stance and view towards human governance

Correlations

			ONT	GOV
Spearman's rho	ONT	Correlation Coefficient	1.000	.374[**]
		Sig. (2-tailed)	.	.000
		N	90	90
	GOV	Correlation Coefficient	.374[**]	1.000
		Sig. (2-tailed)	.000	.
		N	90	90

**Correlation is significant at the 0.01 level (2-tailed).

The result is consistent with the human resource development theory which suggests that among the factors that influence behaviour are belief and purpose. *Belief* cannot be easily changed**.** It influences attitudes, and changing it requires people to release their patterns of behaviour. Purpose is the *collective beliefs* of organisational leaders**.** Leaders are able to

develop a sense of purpose in their employees and motivate them by appealing to their self-esteem, sense of belonging and security.

The worldview of respondents in this study shows that they have subjective or sophisticated worldview and it is important for human governance instillation because they may need to understand the principle underpinning by this concept such as conscience. Conscience is an inner sense of what is right or wrong in one's conduct or motives, impelling one towards the right action (Salleh & Ahmad, 2012). It is sometime also described as the complexity of ethical and moral principles that controls or inhibits the actions or thoughts of an individual (Salleh & Ahmad 2010). Consequently, a comprehension of the complex worldview is needed to understand the principle.

The sources of worldview may vary and some acquire it from religion (Hamid, 1999; Baydoun, Mamman and Mohmand, 1999), while others perhaps inherited as a result of ethnicity or maybe just blindly follow others. Since a majority of the respondents are Muslim, the ontological stance is acquired from Islam. The Islamic ontology presents a dual worldview, one on this world (universe) and another on the hereafter (Shahul, 2001, p. 9). Shahul (2001) claims that the different worldview concept leads to different values and norms. The literatures (Chapra, 1992; Haneef, 1997; Hamid, 1999; Abdalati, 1998) had identified one fundamental principle, the principle of oneness (*tawheed)*, and three other core concepts, namely man, universe and religion, underline the Islamic worldview.

Tawheed literally means "unification or asserting oneness" (Haneef, 1997). *Tawheed* refers to the realization and maintenance of the Unity and Oneness of Allah in every one's actions either directly or indirectly. Because of this, *tawheed* or unity of God is not only an important concept but also a fundamental principle of the Islamic faith and it permeates all aspects of life (Haneef, 1997; Alhabshi, 1987). Faith, according to Chapra (1992), is the most important element for human well-being. Apart from putting human relations on a proper foundation, it ensures the realization of other essential values such as equality, brotherhood, social justice, truthfulness and honesty (Alhabshi, 1987). This worldview is parallel with the concept of human governance.

Educators' Epistemological Beliefs
The frequency of the reliable items for epistemological stance is seen in Table 6 below. The frequency of the reliable items in the table below is skewed to the left, and this indicates that in general, respondents have an epistemological relativist (Schraw and Olafson, 2008).

Table 6-
Educators' epistemological beliefs

EPISTEMOLOGICAL AND ONTOLOGICAL STANCE					
My view towards knowledge and the reality of the world is as follows:					
		Strongly disagree 1	Disagree 2	**NOT SURE** 3	Agree 4	Strongly agree 5
1	There are at least two sides to every story.	1	3	12	51	23
2	Knowledge of the "whole" is more important than knowledge of the "parts".	1	4	8	53	24

3	People learn most when they read information the second or third time.		3	6	56	25
4	I would consider one is knowledgeable if the person forgets details, yet is able to come up with new ideas.	2	19	28	33	8
5	The best answer to most questions is "it depends".	5	23	24	28	10
6	People never really know if they have learned something until they try to apply it in a new or unfamiliar situation.	0	7	11	55	17
7	Most successful people have discovered how to improve their ability to learn.	0	5	5	53	27
11*	Some students will never understand a difficult concept no matter how much explanation they receive.	1	27	12	46	4
12	Today's facts may be tomorrow's fiction.	4	9	21	51	5
13	Forming your own ideas through experience is more important than learning from textbooks.	0	16	9	45	20
14	If a person finds the time to re-read a difficult text or chapter, they get a lot more out of it the second time.	1	1	7	59	22
15	To learn something really well takes a long time.	0	9	10	53	18
16	Students should be allowed to question their instructors especially on controversial issues.	0	2	4	54	30
21	Experience is knowledge regardless of whether it can be observed or not.	1	1	4	60	24

Among the highest views of epistemological relativist in this study are "experience is knowledge regardless of whether it can be observed or not"; "Students should be allowed to question their instructors especially on controversial issues". This is parallel with the views of epistemological relativist toward curriculum which are "curriculum describe as changing and student-centered" and "the curriculum is not fixed and permanent". (Schraw & Olafson, 2008).

The relationship between epistemological stance and the view towards human governance had been calculated by using the Spearman's Rank Order Correlation (rho). Based on the results in Table 7, there is a positive small correlation between epistemological beliefs and view towards human governance [rho = 0.258, n=90, $p \leq 0.01$]. Consequently, this study had rejected hypothesis two because it is only a small correlation between the two variables and it is not significant (p= 0.14).

Table 7 –
Correlations between epistemological beliefs and view towards human governance

Correlations

			GOV	EPIS
Spearman's rho	GOV	Correlation Coefficient	1.000	.258[*]
		Sig. (2-tailed)	.	.014
		N	90	90
	EPIS	Correlation Coefficient	.258[*]	1.000
		Sig. (2-tailed)	.014	.
		N	90	90

. Correlation is significant at the 0.05 level (2-tailed).

The result is not consistent with the few studies that had found that complex epistemological stances with a positive association with critical thinking, problem-solving and moral reasoning in various educational settings including accounting (Kuhn, 1991, 1992; Phillips, 1998, 2001; Schommer *et al.,* 1992, 2005).

Conclusion
Educators view human governance as a framework of good conduct from human beings which gives emphasis on both the spiritual and physical well the beings of human beings. Rebranded from ethics originating from the Islamic framework, it is founded by the Holy Al-Quran and the way of life of Prophet Muhammad (*peace* be *upon him*).

In the light of the findings, this study may call for the need of training, workshop or explanation session for accounting educators in public universities to explain on the principles underpinning the concept of human governance. Although educators seem like to accept human governance as good governance, there are also misunderstandings and misinterpretations toward this concept. After the explanation then only educators can decide themselves either it is accepted to be embedded in ethics at all level of education or not to achieve whatever requirement as stated in National Philosophy of Education in Malaysia.

Since the respondents in this study show that they have subjective or sophisticated worldview, for them, there should be no problem to instill human governance in the accounting education. However, although respondents in this study have complex epistemological stance, they do not need to have complex epistemological stance to view human governance as a good governance. Consequently, to instill the human governance concept in ethics education in the accounting field, emphasis should be given to the ontological stance instead of the epistemological stance.

Limitation and Suggestion for Future Research
This study involves only accounting educators in selected public universities as respondents. Future research should include all educators involved in the related field such as from

economics, management and entrepreneurship as well as accounting educators from private universities.

This study does not include other stakeholders such as employers, students, parents and practitioners. As an example, future research should explore these stakeholders' view on human governance and how parents should perform their duties in developing moral characters and ethical behavior in their children through this concept.

This study did not investigate matters beyond the view on human governance. Thus, future research should investigate the perception, awareness, understanding and acceptance towards this concept to not just to be instilled in education but also in the business world.

Contribution

This study provides new additional literature on human governance which is currently lacking in empirical evidence. This study also provides implication on policy making of teaching innovation especially in teaching ethics. Information on potential areas for development such as introduction to the new concept of human governance should be considered to enhance moral and character building (spiritual part) of students in current accounting programed. All stakeholders in education, including teachers, potential employers and students should identify their need and clearly communicate their expectations. Thus, policy makers should provide a platform to promote any innovative ideas such as using the human governance principle based approach to develop a holistic accounting education curriculum.

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