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Accounting Ethics: From Professionals Views

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Abstract:

This research investigated the professional accounting perception about ethics. We used a semi-structured interview with 11 professional accountants that work as an auditor, tax consultant, financial accountant, and banker. The results show that accountants define ethics as rules and value. Several ethical problems like manipulation, profit management exploitation, and pressures leading to unethical actions were found in practice. The ethical value, senior's role, and corporate policy also play an essential role in helping accountants resolve ethical issues. This research has contributed to our knowledge about ethics perception from the professional perspective. Also, this finding gives important suggestions for the corporate, academics environment, and policymakers.

Keywords: Ethics, Professional Accountants, Ethical Sensitivity Theory, Accounting Education.

Abstrak:

Penelitian ini menginvestigasi persepsi akuntansi profesional tentang etika. Kami menggunakan wawancara semi-terstruktur dengan 11 akuntan profesional yang bekerja sebagai auditor, konsultan pajak, akuntan keuangan, dan bankir. Hasil penelitian menunjukkan bahwa akuntan mendefinisikan etika sebagai seperangkat aturan dan nilai dari beberapa masalah etika seperti manipulasi, manajemen laba, dan tekanan yang ditemukan dalam praktik. Nilai etis, peran senior, dan kebijakan perusahaan juga memainkan peran penting dalam membantu akuntan menyelesaikan masalah etika di lingkungan praktik. Penelitian ini memberikan kontribusi pada pengembangan pengetahuan tentang persepsi etika dari perspektif profesional. Selain itu, temuan ini memberikan saran penting bagi perusahaan, lingkungan akademisi, dan pembuat kebijakan.

Kata Kunci: Etika, Akuntan Profesional, Teori Sensitivitas Etika, Pendidikan Akuntansi.

INTRODUCTION

Since 2017, there are some unethical cases involving accountants. Gaa and Thorne (2004) suggest that ethical behavior should be embedded in auditors in the university. Previous research confirmed that ethics is important in accounting education (Fischer, 2005; Ghaffari, Kyriacou & Brennan, 2008; Jennings, 2004). Teaching accounting ethics with critical approaches will develop students' critical thinking skills and help them to make sensible ethical judgments. Previous studies state that ethics education will encourage students' morals (Langenderfer and Rockness, 1989; Lockwood, 1978; O'Leary, 2012; Shaub, 1994; Thorne, 2001).

Ethics education involves all education development to improve and maintain professional values, ethics, and attitudes. From the perspective of a professional accountant, ethics encompasses the values and attitude of professional conduct, as well as the attributes that distinguish an individual as a member of a profession (Onumah, Antwi-Gyamfi, Djin & Adomako, 2012). Professionalism and ethical values encompass integrity, objectivity, professional competence, due care, confidentiality, and professional behavior. These values can be familiarized and become self-values adopted by students through ethical education.

Ponemon (1990) states that ethics education can restore the credibility of the accounting profession. One of the goals of ethics education is to encourage student morale (Lockwood, 1978; O'Leary, 2012; Shaub, 1994; Thorne, 2001). Although ethics education cannot solve all ethical and professional problems (Ghaffari et al., 2008), ethics education will make accountants sensitive to their issues. Students with strong moral education will be able to make appropriate audit decisions later in a realistic environment. They will avoid unethical behavior that prioritizes personal interests. For this reason, students must be involved with a practical ethical framework to help them solve ethical problems. The framework must be in sync with suitable needs.

Previous research has shown that greater emphasis is needed on integrating ethical values in teaching (Jennings, 2004). However, some studies also found that ethics education did not affect professional judgment. The university or higher-level education might not have taken care of simultaneous moral growth (Armstrong, 1987). Arfaoui, Damak-Ayadi, Ghram & Bouchekoua (2016) state that ethical education cannot increase students' ethical behavior in practice.

Blanthorne, Kovar & Fisher (2007) state that accounting educators fail to align ethics as part of the curriculum. The same thing was also noted by Jennings (2004) that there is a phenomenon of misguided accounting education in tertiary institutions. The teaching of ethics so far has mostly carried out dogmas to students. Of course, it will not be useful when students are later faced with ethical problems in a real environment.

This problem can be critical because the accounting profession has a significant impact on society. Low morality in the accounting profession will result in a lack of confidence in this field (Ponemon, 1990). Therefore, accounting academics have a responsibility to enhance ethical knowledge (Staubus, 2005).

Due to the reasons above, it is important to seek this problem from a multi-perspective, including the professional perspective. It is critical to understand the specific criteria and prerequisites for accounting education processes. Professional accountants may face new accounting ethics problems every day, and accounting academics may not properly capture that problem. This study examines the professional perspective on ethics and ethics education. There are limited studies that investigate this issue, especially from a professional perspective. The research questions (RQ) in this study are:

RQ1: What is the professional perspective on the definition of ethics?

RQ2: What ethical problems are often encountered in the practical accounting environment?

RQ3: How do accountants solve the ethical problem in a practical environment?

Accounting Ethics

A social, religious, or civil code of conduct that is seen as right, especially for a particular group, profession, or individual, is called ethics (Onumah et al., 2012). Moral philosophy and ethics are sometimes used interchangeably. Professionally speaking, "ethics" refers to the unique moral standards that apply to a profession's members. Due to the variations in ethical standards among cultures, ethics are contingent upon the specific context. One's position influences one's ethical perception. As a result, what constitutes an ethical practice highly depends on the culture of the accountant.

The ethical standards of conduct that are typically linked to and seen as crucial in establishing the distinctive qualities of professional behavior are listed in the International Education Practice Statement (IEPS) 4. The statements include a dedication to technical proficiency, ethical conduct (such as independence, objectivity, confidentiality, professional competence, and due care), professional manner (e.g., due care, timeliness, courteousness, respect, responsibility, and reliability), and pursuit of excellence (such as dedication to continuous improvement, lifelong learning, awareness and consideration of the public interest).

A professional accountant must follow a set of key principles known as "ethical conduct." Integrity refers to being honest and truthful in one's relationship with people in the business sector. The second characteristic is objectivity, which elevates expert opinions or commercial judgments above bias, conflicts of interest, and undue influence from others. Third, professional competence and due care require the maintenance of a high level of expertise and skills to ensure that clients or employers receive proficient professional services that are in line with the latest developments in practice, legislation, and techniques. It also involves acting diligently and in accordance with relevant technical and professional standards. The next characteristic is confidentiality, defined as the privacy of information obtained through professional and business relationships. An accountant must not disclose any information to third parties without proper and specific authorization unless there is a legal or professional right or duty to disclose or use the information for the professional accountant's or third parties' benefit. Compliance with applicable laws and standards, as well as refraining from any activity that might threaten the profession, is the last component of professional conduct.

Ethical Sensitivity Framework

Kohlberg (1971) formulated the theory of cognitive moral development. Individuals must go through four psychological stages to behave in an ethical manner (Rest, 1986). Initially, the individual must interpret a given situation as an ethical problem and identify the possible options and consequences. Second, they must decide which option is morally correct. Then, they must possess the will to behave ethically, even if their interests dictate the contrary. In the end, they must have sufficient strength of character to behave in a manner consistent with their ethical intent.

The model of moral growth (Rest, 1986) incorporates four stages of the decision-making process to integrate ethical development. An analogy was established that draws upon cognitive moral development and virtue theory to compare judgment and ethical decision-making. This framework was used to examine the research question in this study. Accountants must have high ethical sensitivity to identify ethical problems that exist in their work environment. The more they achieve a high level in moral stages, the more they can identify and resolve the ethical problem. Therefore, in the current study, the authors argue that ethical sensitivity begins with how the accountants define the term "ethics." The perceptions about this term will lead to the understanding of an accountant's ability to identify the ethics problem. The ability of a skilled accountant will result in an effective decision-making process.

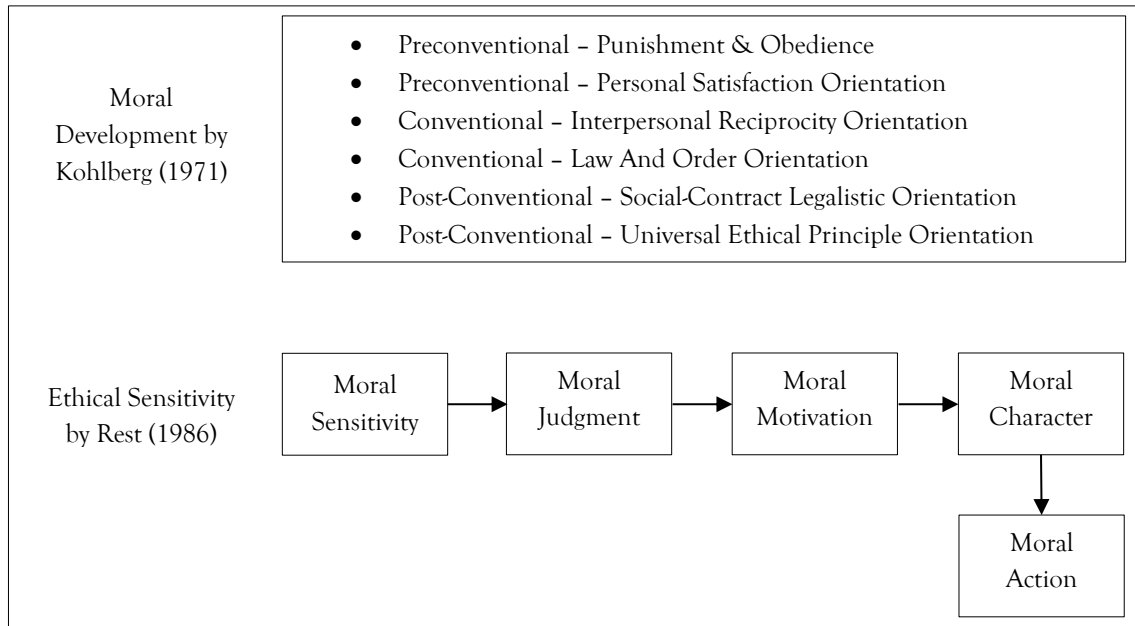


Figure 1. Research framework
Source: Kohlberg (1971) and Rest (1986)

RESEARCH METHODS

This study investigates how professional accountants perceive ethical behavior. We chose phenomenology as the methodology for this study to focus on describing the commonalities in the experiences of all participants when they encounter a specific phenomenon. Phenomenological studies seek to distill individual experiences of a phenomenon into a description of its universal essence. In this research, we are exploring the fundamental essence of ethics (Creswell, 2013). Although more organized studies may not be able to comprehend the behavior fully, we conducted semi-structured interviews with 11 professional accountants. A semi-structured interview guide as a data collection method was chosen to concentrate on the topics and research questions initially formulated (Hennink, Hutter & Bailey, 2020).

Creswell (2013) emphasizes the significance of ensuring that all participants in a phenomenological study have direct experience with the phenomenon under investigation. Criterion sampling is particularly suitable when all individuals in the study are representative of those who have encountered the phenomenon (Creswell, 2013). We employ Maximum Variation sampling to capture a wide range of variations among individuals or sites based on specific characteristics. In the present study, the sample comprises accounting professionals with diverse roles, including auditors, tax accountants, tax consultants, corporate accountants, and educational accountants. Participants can be considered reliable sources in relation to the subject. In addition, data saturation was considered. According to Francis *et al.* (2010), data saturation should be used to calculate sample size in qualitative inquiry. After the five interviews, the main themes became clear and were confirmed through additional interviews.

The interviews were conducted during video conference calls. We opted for video conferencing as our mode of communication due to the ongoing COVID-19 pandemic during the time of this research. This circumstance prevented us from conducting in-person, face-to-face interviews. All interviewees were guaranteed their anonymity in advance to encourage candid and open responses. Most of the interviews took place in the range of one

to two hours. An interview guide was employed to establish a consistent framework and thoroughly cover all themes. Ethical concerns and skills were included in the questionnaire. The manual was created after reviewing academic and professional literature.

Data reduction, data visualization, and conclusion drawing/verification were the three main tasks carried out to analyze the qualitative interview data that had been transcribed. In order to enhance familiarity with this information, the transcripts were reread. The data analysis in this study included finding and identifying recurrent themes and patterns, as well as consistency and meanings in the data. The interview guide's topics helped generate the initial themes, which were then refined as patterns began to emerge from the data analysis. The goal of this study of the research data is to comprehend the ethical challenges professional accountants encounter on the job and the ethical expertise required to overcome them.

RESULTS AND DISCUSSIONS

Professional perspective about ethics (RQ1)

Accountants must know what is ethical and why ethics is important. To identify the ethical problem, accountants must know what ethics are. Everyone looks at ethics with different views. Some accountants see the ethical as "the rules that you have to obey." The following interview results illustrate this:

Ethics contains rules that must be obeyed or run. In the context of the company, ethics means the rules within the company – BNK 1.
...[behavior] that conforms to rules, values, and laws – ACC 1.

Ethics is the principle that governs individual or group conduct. In the accounting context, ethics are defined as a code that guides the accountant's professional conduct. The individual defines ethics as a rule placed in the first step called Pre-Conventional in the framework of Kohlberg (1971) and Rest (1986) framework, which is very worrying in the accounting profession. Professionals must be at least at the intermediate stage or above. The lowest stage also led to the lowest ethical reasoning.

However, some of our informants define ethics as a "valued perspective." They argue that ethics involve behavior in the form of "the value of which is believed." The informant views this perspective:

That ethic...how a business can provide good values to the user or himself,[especially] to its stakeholders, whoever the stakeholders are – ACC 2.

This perspective looks at ethics terms wider than the first perspective. Ethics is defined as the relationship with moral standards and how these standards apply in human life. It is not limited to obedience to the professional rules but also the effect on society.

We also ask the informant about the importance of ethics in professional work. Particularly, we want to know how important ethics is in the field of practice. Our informants illustrate these issues:

Since this is a professional job, the code of ethics is highly respected... [ethics] is very necessary because business is also regulated on how the code of ethics must be carried out, including tax, accounting, and appraisal; there is always a separate code of ethics – TAX 1.

I think it [ethic] is important, in this case, how we work professionally [without] according to what is good and bad... because there are so many people who may be scientifically smart, but it turns out that for his ethics, he failed – ACC 2.

In summary, the findings of our initial research question indicate that accountants hold positive views about ethics. However, the comprehension of ethics is lacking. Therefore, the need for supportive ethical training should be mandatory, rather than optional, training in ethics both in university and Continuing Professional Education courses (Eynon, Hills & Stevens, 1997).

Ethical problems are often encountered in the accounting practice (RQ2)

The previous study shows that ethical problems can be formed in several ways. However, not all of this form is found in practice. We investigate the most ethical problem faced by accountants in Indonesia. Our informants suggest that manipulation is the most abundant ethical problem in practice.

...that which does not exist must sometimes exist [in accounting] – ACC 2.

On average, like that [tax manipulation], taxpayers want small taxes. Who wants to pay big taxes, is not it? – TAX 1.

Manipulation in any way is not morally acceptable and can be considered morally reprehensible (Vladu, Amat & Cuzdriorean, 2017). This practice is unfair to users and, involves an unfair use of power, and also tends to undermine the authority of accounting regulators (Gowthorpe and Amat, 2005; Vladu et al., 2017).

Manipulation can appear in macro or microform. Macro manipulation is the manager's attempt to engage in lobbying for accounting regulations that are considered detrimental to his company and seek to propose alternative regulations that are more profitable (Gowthorpe and Amat, 2005). Whereas micromanipulation is creative accounting at the individual entity level, involving compilers changing accounting disclosures to create a view of reality that they wish to communicate to users of financial statements (Gowthorpe and Amat, 2005).

One of the results of manipulation is misleading information. The user does not know the true performance of the corporation. All the financial data contain fake information. Meanwhile, information is the main input for better decisions. Thus, poor decisions will arise from the fake information. This manipulation might be the reason behind the economic failure in recent decades.

Another common ethical problem in practice is the exploitation of planning/ managing finances (earning management, tax planning, and tax avoidance), which is not necessarily a manipulation. This practice does not violate the standard or regulation but sometimes contains incorrect information. This unfairness will lead the decision-maker or information user to the wrong decision. It is illustrated in our interview:

... the most cases [in practice] are tax evasion. Usually, it is at the annual report stage – TAX 1.

... [for example] we found that the company has misrecognized accrued expenses...but they are trying to negotiate so that profits do not decrease – ADT 2.

...for example, what we want is to make our revenue look better... We are looking for alternatives... – ACC 2.

Profit management fabrication is a common issue in accounting ethics. It is because this practice is still debated today, although the truth is that profit management fabrication

is ethically unacceptable. The financial statements will not accurately reflect the company's economic health, and stakeholders' trust is violated if the earnings are exploited (Fischer & Rosenzweig, 1995). Managers will change the accounting methods used or "play the game" in specific operating decisions to manage earnings (Jooste, 2013). The information as the results of this practice will lead the users to make the wrong decision.

Another important finding in our interview related to this issue is the reason behind the unethical action. Our results show that pressure plays a significant role in ethical violations. Pressure can come from the client, superior, and investor. It is illustrated in the interview results:

*The pressure faced by us accountants... is indeed pressure from superiors – ACC 2.
...negotiations [with clients] regarding it [to cheat] did occur...the possibility of indications of fraud, especially crossing, is very large – TAX 1.*

Some previous research confirms that pressure plays a significant role in ethical cases. A study found that time pressure affects ethical behavior (Koh, Scully & Woodliff, 2018). We can anticipate the time pressure to reduce ethical behavior tendencies. Related to profit quality, pressure was also found to play a significant role. Pressure to meet financial targets is a root cause of fraud, earning management, or earning quality (Brazel, Lucianetti & Schaefer, 2021; Dichev, Graham, Harvey & Rajgopal, 2013). This pressure is related to the manager's performance, which strongly affects their decision.

How do accountants solve the ethical problem (RQ3)

Accountants will evaluate the problem based on their moral values and beliefs. Our informant illustrated that:

*...we already know what the basics are, the values of each ethics, the values that we hold may be strict ethics, and maybe what the best is. Still, there may be many options in practice, and I will choose that [ethical option] because there are many. The problem turns out to have many solutions with options that do not violate ethics – ACC 2.
It understands the auditor's code of ethics, attending training or training on the code of ethics, and not less important, of course, the morals and religious knowledge that auditors must understand – ADT 1.*

Another purpose of ethics codes also shown is to affect employee behavior by establishing behavioral expectations (Dean, 1992; Wotruba, Chonko & Loe, 2001). Familiarity with the code of ethics will improve decision performance because individuals who understand the codes can apply them to any situation (Dean, 1992). Thus, ethics codes must affect how people act by influencing them to behave in a prescribed manner in situations with ethical implications (Wotruba et al., 2001). It is highly suggested to companies that the codes of ethics must not only be distributed and understood by employees but must also be to every component of the firm. The set of universal moral standards like trustworthiness, respect, responsibility, fairness, and caring should apply to four different code development stages (Schwartz, 2002). The content of such codes must be translated into institutionalized behavior, and then these codes will be a significant factor that influences the whole organization's ethical climate (Wotruba et al., 2001). Also, the contents of the code must be communicated to every employee, and the employees must learn what issues the code addresses and what guidelines the code offers (Wotruba et al., 2001).

Another way accountants solve ethical problems they encounter is to discuss them with seniors or superiors. Accountants ask for suggestions from the seniors and make some conclusions based on their judgment.

*In addition, we will consult with senior/team members to get a second opinion – ADT 2.
When that happened, I called my boss. I confirmed it – TAX 1.*

Seniors or superiors have more experience with ethical problems. Cognitive moral development theory by Kohlberg (1971) suggests that age and experience may play a role in ethical maturity. Hartog and Frame (2004) and Zahra (1985) state that work experience is associated with ethics. Asking for help and suggestions from experienced individuals is the best way to make an ethical decision. However, in some of the problems, accountants must check the rules and policies:

*Accounting policy, auditing guidance, and company rules – ADT 2
Rules are very important. If you understand the rules, I think the problem, whether related to ethics, can be solved – BNK 1.*

However, we argue that ethical success depends on the individual's attitude. Rules or policies sometimes do not work on individuals who understand ethics only as "policy tools." Individuals will try some actions that do not break the rules, but it is ethically unacceptable. The auditor should understand that ethics is personality-related, not just a policy. According to the ethical development framework by Kohlberg (1971), individuals who achieve high ethical maturity will evaluate ethical problems more comprehensively than those who consider ethics only as rules.

CONCLUSIONS

This study examines the professional accounting perception of ethics. We interviewed 11 accounting practitioners to answer the research question. The results show that most accountants define ethics as rules and values. They confirm that the most unethical problems in practice are manipulation, profit management fabrication, and pressures leading to acting unethically. To solve the ethical problem, accountants can use the ethical values they believe in, discuss with seniors or superiors, and check the rules or policies.

This study investigated ethical knowledge and practice. Accounting academics must design the ethics program to nurture high-quality, ethical auditors. Ethics education should be prepared well by involving professionals in the process. Also, corporations can design ethics courses to increase employees' ethical maturity. Effective policies are also needed to ensure that accountants act ethically.

This study has several limitations. First, we interviewed a limited number of senior accountants. Future research can interview more senior accountants from a more diverse range of backgrounds. Second, this study does not corroborate the results of interviews with quantitative measurements. The findings of this study provide many opportunities for future research, such as empirical analysis using a survey related to the findings of this research. Confirming the results with a broad survey may give us a more comprehensive understanding. Also, the professional perspectives that we found in this study should be explored broadly in future research. Future research can leverage the findings of this study to explore the incorporation of the identified professional's ethical values into ethics education at the higher education level. Additionally, more studies to explore the incorporation of the identified professional, ethical values into ethics education at the higher education level can be conducted.

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