

Ethical Knowledge, Ethical Decision: A Gap Of Ethical Behavior Development

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Abstract

The central standing-point of accounting professional in most ethical violation scandals of corporate collapse has led public to question about standard of ethical behavior in this profession. Although accountant has been introduced ethical standard –code of conduct - along their study in university, ethical violations in business and accounting keep happening persistently and massively. To restore public's trust to accounting profession, an insight of future accountant's behavior should be obtained. The current research aims to investigate whether future accountant understands and implements code of conduct in the ethical dilemma situation of accounting professional works. Using purposive sampling, data was collected by survey method. Totally, 572 undergraduate accounting students from six universities, located in three provinces of Indonesia have participated in answering a closed-ended questionnaire. The result of statistical test using Pair-T test has provided empirical evidence that future accountants have a high level of ethical knowledge, that indicate their well understanding of code of conduct in accounting profession. However, their ability to implement ethical knowledge to solve problem in ethical dilemma situation is only in moderate level. This empirical finding indicates that a gap exists in ethical development process, thus ethical knowledge does not develop to ethical behavior. The current research produces an important note for accounting academician that it is an urgent to rethinking and redesign ethics subject in accounting department. A sustainable innovation of method to internalize code of conduct to future accountant in the emerging digital era is a must be.

Keywords:ethics, accounting fraud, corporate scandals

Introduction.

In last four decades, a number of ethical violation scandals in business, finance and accounting have been happening persistently and massively around the world (Cohen & Bennie, 2006). The world wide publication of corporate collapse - such as Enron, WorldCom, Global Crossing, Tyco and Dynergy in USA, Satya Graham in India, Parmalat in Italia, One-Tel and HIH in Australia, Kimia Farma, Bumi Resources and Asian-Agri In Indonesia – have shown that accountants stand on the central position of those ethical violations. As consequence, it awaked the awareness of academician, public and regulatory bodies about the serious problems in accounting profession, i.e. ethical behavior. It sent a strong message to related parties that ethical behavior of accountant is a more critical point than only development of technical ability.

As a sequential impact, public has degraded their trust on the credibility of accounting profession. Public are questioning the role of code of conduct in accounting profession and whether the value systems of accounting professionals are strong enough to withstand client and economic pressures that potentially compromise professional judgment (Jackling, B., Cooper, B. J., Leung, P., & Dellaportas, 2007).

Issue of ethics in accounting discipline is a paradox. Despite considered as important issue to maintain accounting credibility, -at least- until the middle of 1980s, there has been only limited number of accounting researcher investigated issue of ethics (Bampton & Cowton, 2013). More than two decades, number of study dedicated for issue of ethics in accounting has showed a stagnant accumulation work (Bampton & Cowton, 2013). A significant increasing number of research in

accounting to investigate issue of ethical decision was in post-Enron era (Holmes, K., Marriott, L., & Randal, 2012).

The previous studies mainly emphasized to investigate ethical behavior of professional accountant in auditing and budgeting. While the others in limited number has focused their attention in area of taxation such as Chyz, J.A.,(2013); Doyle, Frecknall Hughes, & Summers, (2013); Bobek, Hageman, & Radtke, (2010); Ho & Wong, (2008); Cruz, Shafer, & Strawser, (2000). However, most previous studies have generally addressed the issue of accountant ethical behavior in various point of view, such as ethical judgment (for example Ismail, (2014); Ahmed, M. M., Chung, K. Y. & Eichenseher, J. W., (2003); Cruz, C. A., Shafer, W. E., & Strawser,(2000), ethical reasoning (such as Weisbrod, E., (2009); Doyle, E. H., Hughes, J. F. & Summers, (2013), and ethical decision (for example Cohen, Manzon, & Zamora, (2015); Marshall, R., Smith, M., & Armstrong, R. (2011); Weisbrod, E., (2009); Bekum, R. I, Hamda, R., Westerman, J. W., & HassabElnaby, (2008); (Buchan, 2005). A number of previous study has also addressed to examine ethical behavior of future accountant (for example Ismail, 2014) and future manager (for example Atakan, Burnaz, & Topcu, (2008).

As prospective actor to rebuild credibility of accounting profession and to restore public's trust, abundant efforts should also be addressed to ensure the development of future accountant's capability for ethical decision making, especially in conflicting ethical situation that often covers this profession. Thus, it is important to understand the ethical behavior of future accountant, whether they understand standard of ethical behavior which refers to code of conduct in accounting profession. Moreover, it is an urgent to understand whether their knowledge develops into ability to behave ethically in ethical dilemma situation of accounting work. Getting deeply insight of current accounting student's ethical behavior will provide valuable chance for academicians to design an appropriate deliberately intervention to build future accounting professional's ethical behavior.

Given the context outlined above, this paper aims to obtain empirical evidence on (1) ethical knowledge and (2) ethical behavior of current accounting students who will be the next accounting professional. Ideally, both of them go in line, the higher the ethical knowledge, the more ethics the action should be. In case, ethical knowledge and ethical behavior does not go in a line, it indicates that a gap exists in ethical development process of future accountant. This research fills a gap in prior literature that has been restricted to address the issue of gap in ethical development of future accountant. We believe that our research contributes to existing literature of ethical decision in accounting profession, especially in setting of Asian countries cultural background.

Analysis is based on primary data, collected by survey methods. Using purposive sampling methods, totally 572 undergraduate accounting student of six universities located in three provinces of Indonesia has participated in the current research. The result of statistical test using Paired T test shows that future accounting professionals have high level of ethical knowledge, while their ability to implement such knowledge in ethical dilemmas situation is in moderate level. In simple way, it shows a gap in ethical development process, while ethical knowledge is fail to be implemented as ethical decision behavior in "a gray situation" of professional work. This evidence provided an important note for academicians to redesign the method of ethics course in universities.

This paper is organized into five sections. First section introduction presents the line of idea and reality that inspired this current research. The second section is literature review that explains theory and prior studies relevant to produce hypothesis. The next section is methods that describe data collection methods, measurement and statistical analysis etc. The result, discussion and conclusion are presented in the next two section. Finally, acknowledgement of limitation and fruitful area for next research ends this paper.

The existence of ethical dilemmas in business decision making has been widely recognized (Boyce, 2008; Cooper, et.al., 2008) as critical problem in business, finance and accounting disciplines. That is why issue of ethics grows as interesting-debating long lasting topic among researchers, practitioners and regulatory bodies. Unfortunately, issue of ethics was still being neglected - at least - until the engagement of accountant in a number of corporate collapse has gotten worldwide publication. Started with the bankruptcy of Enron, the awareness on importance of ethical behavior in accounting

profession has increased among those related parties. Research devoted to explore issue of ethics in accounting has been arising significantly since last three decades (Lehnert, K., Park, Y-h., & Singh, 2015). The publications of Loe, Ferrell, Mansfield, Loc, & Mansfield (2014); Craft, (2013); O'Fallon & Butterfield (2005); Ford, R.C., & Richardson (1994) have supported such conclusion.

The increasing number of study to investigate issue of ethic in accounting and business have produced a mountain of empirical evidence. Briefly, they have documented that ethical decision is directly depend on individual-related factors, meanwhile the contextual factors - consist on organizational, industrial and governmental factors - act as moderating or intervening (Ford, R.C., & Richardson, 1994; Loe, T. W., Ferrell, L., & Mansfield, 2000; O'Fallon, M. J., & Butterfield, 2005; Craft, 2013; Lehnert, K., Park, Y-h., & Singh, 2015). The result of previous research has widely agreed that individual-related factor is the central point in making ethical decision, not only in the individual but also in organizational level. Jones (1991, p. 367) has defined ethical decision as:

"ethical decision is a decision that is both legal and morally acceptable to the larger community whereas an unethical decision may be regarded as either illegal or morally unacceptable to the larger community".

Bringing this concept to accounting profession, standard of ethical decision behavior refers to code of conduct of this profession. It acts as guidance to behave ethically in accounting professional work. Member of accounting profession should keep code of conduct on the first priority when they face ethics dilemma in the professional work. For the next section, the understanding of code of conduct is called ethical knowledge, that has been introduced and internalized to promote ethical behavior in accounting profession along the period of accounting study in university. It serves as strong basis to produce an ethical decision, especially in ethical dilemmas situation of accounting professional work.

The findings of prior studies have provided conflicting conclusion on the effect of accounting education (i.e. ethics subject) on ethical decision behavior. The study of McPhail (2001) compared ethical perception of students among discipline of accounting, legal, medicine and engineering. The result showed that accounting students have lower level of ethics than those other disciplines. Jackling et al., (2007) noted that ethics education is acknowledged as one prospective cure for the profession's ethical collapse, and has encouraged research in ethics education as a sub-discipline (for example see Fisher, et.al.,2007; Dellaportas et al., 2006; Gaa & Thorne, 2004; MacClagan, 2003, Armstrong, 1993). The publication of Holmes, K., Marriott, L., & Randal, (2012) has documented a comprehensive reviewed of prior studies on the inconsistency conclusion. In spite of long debated topics, most scholars believes that ethic course have positive effects on ethical decision behavior.

Literature of ethics has documented abundant theories that mostly rooted on Psychological discipline. Some of them focused the attention on the role of individual-related factor in ethical decision process. For example Theory of Moral Cognitive Development, Theory of Four Step of Ethical Decision, Theory of Reason-Action, and Theory of Planned Behavior. Theory of Cognitive Moral Development emphasized on how individual made ethical judgment and why he made such ethical judgment (Jackling, Cooper, Leung, & Dellaportas, 2007). Kohlberg (1981, p.40) stated *"that knowledge and action are the same, based on the Socratic notion that 'to know the good is to do the good"*. Meanwhile, theory of Four Steps of Ethical Decision Making correlated moral reasoning and moral behavior. Since Four Step of Ethical Decision Making model is able to correlate ethical reasoning and ethical behavior, it has widely influences in actual decision context (Woiceshyn, 2011) and largely implemented in business ethics research (Shafer, W.E., & Simmons, 2013).

Both theories are the mainstream (Elm, D. R., & Radin, 2012) and most widely adopted in ethics research in business and accounting (Doyle, E. H., Hughes, J. F. & Summers, (2013); Cohen, J.R., & Bennie, (2006). These two theories argued that ethical decision is the end of a series sequential step, started by ethical knowledge then develops into ethical sensitivity, judgment, awareness and finally ethical decision. In perspective of theory of four step ethical decision explained ethical awareness as the first step, then developed into ethical judgment, intention and decision. However, it is important to put into consideration that the progress from first step to the following one is not always perfectly and automatically happened. Rather, it is closely related to the process to encourage and empower

development of ethical reasoning (Elm, D.R., & Radin, 2012) along the maturity of age (Doyle, E.H., Hughes, J.F., & Summers, 2013). Thus, the encouragement to behave ethically in accounting profession is possible to be definitely designed and developed as long as the period of study in university.

Despite prior studies have produced mix empirical evidence on claim that ethical behavior can be developed through ethics course in university, most scholars believed that ethics course has important role to introduced ethical knowledge and encourage ethical behavior. Support for ethical intervention in learning process is based on the premise that ethical awareness and decision-making can be enhanced through the educational process (Dellaportas, 2006; William & Dewett, 2005; MacClagan, 2003; Winston, 2000). The study of Amstrong (1993) founds that ethics course has positive effect on the changes of ethical reasoning.

Ideally, the higher the ethical knowledge, more ethics the behavior should be. Unfortunately, the worldwide published corporate unethical scandals have shown that accountant takes a strategic position in those ethical violations. Ideally, higher level of ethical knowledge, more ethics the decision should be. Taking together, since code of conduct has been internalized along their study at university accounting professional has strong basis of knowledge to behave ethically in accounting professional work situation, namely high level of ethical knowledge. On other hand, the involvement of accountant in the corporate collapse has strongly indicated that code of conduct is not implemented in ethical dilemmas situations of professional work. The above mention argument flows to following hypothesis:

- H1: A high level exists in Ethical Knowledge development.
- H2: A moderate level exists in Ethical Decision development.
- H3: A Different level of ethics development exists between ethical knowledge and ethical decision of future accountant.

The existence of gap in decision making behavior is indicated with a high level of ethic knowledge and low/moderate level of ethical decision.

Methods

Statistical analysis is based on primary data. Sample selection employed Purposive Sampling methods with some criteria (Gujarati, 2003; Hairs, et.al. 1998), i.e undergraduate accounting students who have taken at least six terms of study or have passed the subjects of Intermediate Financial Accounting, Auditing, Budgeting, Management Accounting and Taxation. Totally, 572 undergraduates accounting students of six universities located in three provinces of Indonesia. For purpose of next analysis, it is called region 1, 2 and 3. Researcher arranged a contact with the head of accounting department prior of the questionnaire distribution. A survey using closed-ended questionnaire was directly distributed to respondent.

The appropriateness of using the student as respondent in research of ethics is a long debating topic among researchers. Some of them argued that using students in ethics research is inappropriate, because of the absence of real experience on ethics dilemma of professional work. The issue of unrepresentative is the point of this objection (Bampton & Cowton, 2013). Meanwhile, other researchers claimed that taking student as respondent is appropriate when targeted- investigated population have similar characteristic with sample of students in the theoretically relevant variable. Cited the idea of Randall & Gibson (1990, p. 463), the publication of Bampton & Cowton (2013) explained “...student samples are appropriate if they comprise the population of interest or if the population of interest is similar to the student sample”.

Instrument to measure ethical knowledge and ethical decision are adopted from Fauzihardani (2013). Due to extended scope of accounting professional work, a minor modification has been done. Variable of ethical knowledge is measured using 29 items of questions, based on eight indicators published by Association of Indonesian Accountant. These eight indicators are professional responsibility, public interest, integrity, objectivity, competence, confidentiality, professional behavior and technical standard. Respondent’s response is measured in six points Likert scales (1= strongly

disagree, 2= disagree, 3= less disagree, 4= less agree, 5= agree, and 6=strongly agree). The value of 1 (strongly disagree) indicates a low level of ethical knowledge. In contrast, the answer of 6 shows a high level of ethical knowledge.

Variable of Ethical Decision is measured using scenario of Fauzihardani (2012) in 6 point Likert scales, range of 1= strongly disagree and 6= strongly agree. The answer of 1= strongly disagree indicates a high level of ethical practice. It means that the ethical standard is applied in ethical dilemmatic situation of professional working. In contrast, the answer of 6 = strongly agree means a low level ethical decision that indicates low level of code of conduct implementation in ethical dilemma situation. Since four scenarios of Fauzihardani (2013) included ethical dilemma in auditing and budgeting, the current research developed two new scenarios to capture ethical dilemma in taxation professional work. A pilot test involving 40 undergraduate accounting students was conducted. It provided valuable feedback to do minor correction for instrument to measure variable ethical knowledge, i.e., 1 item for indicator of Public Responsibility, 2 items for indicator of integrity and 1 item of confidentiality.

Results and Discussion

A Product Moment Correlation was employed to test Validity and Reliability of instrument. The result of validity test for variable ethical knowledge showed that one item of indicator Integrity (item 3.3), two items of indicator integrity(INT 2 and INT3) are invalid and excluded from further. All items to measure ethical decision are valid.

Table 1 Result of Validity and Reliability Test

Variable	Result	Region 1	Region 2	Region 3
Ethical	Validity	0,119 - 0,585	0,152 – 0,610	0,190 – 0,479
Knowledge	Reliability	0.839	0,852	0,649
Ethical	Validity	0,219 - 0,398	0,173 – 0,502	0,180 – 0,415
Decision	Reliability	0,526	0.652	0,574

The result of validity and reliability test has shown that instrument to measure variable ethical knowledge and ethical decision are valid and reliable. The detailed result of Paired-T test for each region is presented in table 2.

Table 2 (part A) shows the average value of ethical knowledge is 5.1113. It indicates a high level of knowledge on ethical standard in accounting as written in code of conduct. Since the highest point of measurement of ethical knowledge is 6, it means that future accountant has understood accounting ethical standard in high level, thus provided support to receive Hypothesis 1.

The average value of implementation of code of conduct is 3.2181. Since value of six is the highest point of ethical decision (i.e., implementation of code of conduct), the statistical result indicates that the ability to implement their knowledge on code of conduct is only in moderate level. Thus, it support hypothesis 2, that ethical decision is in moderate level. The result shows that the implementation of code of conduct in solving problem of ethical dilemma situation is not as good as their knowledge on ethics behavioral.

The result of Paired Samples Correlation presented in the part B of table 2 is 0.119. Since its value is higher than Alpha=0.05 proposed of this research, correlation between knowledge on code of conduct and ethical decision-making behavior is not significant. The result of Paired Sample Test presented in part C of table 2 shows that significant value is 0.000 that is lower than Alpha = 0.05. It provides evidence to accept Hypothesis 3, that there is difference level of development between ethical knowledge and ethical decision. The next section presents the result of statistical test for region 2.

Table 2: The Result of Paired T- test (region-1)

Paired Sample Statistics (Part-A)					
		Mean	N	Std. deviation	Std.Error Mean
Pair 1	Knowledge	5.1113	196	.35276	.02520
	Implementation	3.2181	196	.96274	.06877
Paired Sample Correlation (Part-B)					
		N	Correlation	Sig.	
Pair 1	Knowledge & Implementation	196	-.112	.119	
Paired Sample Test Part C)					
				Pair 1	
				Knowledge	-
				Implementation	
Paired Differences	Mean			1.89321	
	Std. Deviation			1.06173	
	Std. Error Mean			.07584	
	95% confidence	Lower		1.74365	
	Interval of the	Upper		2.04278	
Difference					
T				24.964	
Df				195	
Sig. (2-tailed)				.000	

Table 3: Paired T-test of Region 2

Paired Sample Statistics (Part A)					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Knowledge	5.1287	199	.28106	.01992
	Implementation	3.5467	199	.80062	.05675
Paired Sample Correlation (Part B)					
			N	Correlation	Sig.
Pair 1	Knowledge & Implementation		199	-.108	.130
Paired Sample Test (Part-C)					
				Pair 1	-
				Knowledge Implementation	
Paired Differences	Mean			1.58197	
	Std. Deviation			0.87662	
	Std. Error Mean			.06214	
	95%Confidence Interval of the Difference	Lower		1.45942	
		Upper		1.70451	
T				25.457	
Df				198	
Sig. (2-tailedC				.000	

The average value of ethical knowledge is 5.1287 and ethical decision is 3.5467 (value of 6 is the highest score to measure variable ethical knowledge and ethical decision) It has provided

statistical support of a high level of ethical knowledge (5.1287), but moderate level of ethical decision (3.5467). Thus, it provides support to accept hypothesis 1 and 2.

The result of Paired Sample Correlation (see table 3, part B) shows sig-value = 0.130, Since it is higher than Alpha= 0.05, it indicates that correlation between ethical knowledge and ethical decision is not significant. The result of Paired-T test presented in part C shows significant value= 0.00 that provides statistical support to receive hypothesis 3: there is a different level of development between ethical knowledge and ethical decision.

Table 4 represents the result of statistical test of region 3. The average value of variable ethical knowledge is 5.1825 and ethical decision is 3,2721 (notes: value of six is the highest score). It provides empirical evidence that future accountant has high level of ethical knowledge, but only a moderate level of ability to implement such knowledge in situation of ethical dilemma of professional work.

Table 4 Paired T-test of Region 3

Paired Samples Statistics (Part A)					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Knowledge	5.182	208	.58805	.04077
	Implementation	3.272	208	.65996	.04576
Paired Samples Correlations (Part B)					
		N	Correlation	Sig.	
Pair 1	Knowledge & Implementation	208	-.108	.121	
Paired Samples Test (Part C)					
Pair 1					
Knowledge - Implementation					
Paired Differences	Mean				1.91035
	Std. Deviation				0.93003
	Std. Error Mean				.06449
	95% confidence Interval of the Difference		Lower		1.78322
			Upper		2.03748
T					29.628
Df					207
Sig. (2-tailed)					.000

Correlation between ethical knowledge and ethical decision is not significant (0,121, see part B of table 4). The result of statistical test shows that ethical knowledge is in high level, However, average value of ethical decision is only moderate (3,2721), it implies that their ability to take ethical decision in a vulnerable situation of ethics is lower that it should be. Finally, the result of statistical test (see part C of table 4) produces probability is 0,00 (less then Alpha= 0,05), provides supports to receive hypothesis: there is different level of development between ethical knowledge and ethical decision.

Conclusion

Taking together, this research provided three important points (1) future accountant has high level of ethical knowledge that based on code of conduct, but (2) their ability to implement code of conduct in the vulnerable ethical situation in accounting professional work is only in moderate level. (3) the

gap of ethical development exists between ethical knowledge and ethical decision. These findings have strongly implied that a new way to internalized code of conduct to future accounting professional is an urgent.

Ethical decision is influenced by individual and contextual factor. However, individual factor remain as the main point. While this research aims to investigate the ethical knowledge and decision of future accounting professional, it focused analysis on individual factor. The limitation of the current study roots on the absences to investigate the contextual factors that may acts as moderating or intervening. The further research to investigate the influence of contextual factors in ethical decision making is a promising and fruitful area.

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