

Original Research Article

The Impact of Accounting Ethics in Improving Managers' Behavior and Decision Making In the Jordanian Business Environment.

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Abstract

The current study aims to examine the impact of accounting ethics in improving manager's behavior and decision making. Also the study will examine factors affecting accountants and managers' ethical behavior. The key to maintaining confidence of clients and the public is professional and ethical conduct that make accountant act with integrity, objectivity, and independently, even to the sacrifice of personal benefit. A questionnaire has been designed for this purpose, and it was distributed to selected accounting employees working in different business environments. The number of questionnaires analyzed were (100) questionnaires. Resolution data were analyzed using the statistical program Smart PLS,(Partial Least Square). The study concluded that, every company should have a code of ethics that can minimize risk, and ensure reliable financial statements, and the best ethics guide that staff can follow is their manager's real behavior, and a strong ethical values that reinforce the norms of ethical decision-making.

Keywords: Accounting Ethics, Managers' Behaviors, Ethical Conduct, Ethical Standards.

1. Introduction

Ethics is a code of conduct that applies to everyday life. It addresses the question of whether actions are right or wrong. Ethical actions are the product of individual decisions. When an organization is said to act ethically or unethically, it means that individuals within the organization have made a decision to act ethically or unethically. When a company uses false advertising, cheats customers, pollutes the environment, treats employees poorly, or misleads investors by presenting false financial statements, members of management and other employees have made a conscious decision to act unethically. In the same way, ethical behavior within a company is a direct result of the actions and decisions of the company's employees [1].

Ethical decision-making arises from two levels of moral reasoning: (1) the intuitive level consisting of one's personal feelings and ideas as to the "right" and "wrong" of a particular situation--feelings derived from beliefs formulated out of personal knowledge and experiences; and (2) the critical evaluative level consisting of reasoned judgments and evaluations of the situation. As to the application of moral reasoning to a given situation, one's intuitive response is always immediate and personal; it is our initial impression or gut-feeling. It simply comes to us that this is correct or incorrect, right or wrong. The critical evaluation level, on the other hand, is a decision we arrive at by applying ethical theory, moral principles, and professional rules, standards, codes and laws to the specific situation which must be decided. Critical evaluation is seasoned thought. Relevant to the application of moral reasoning is the fact that while ethical rules and standards are helpful to critical thinking, they can be inadequate for some situations. Similarly, theory can be too abstract making it difficult for one to derive practical and specific applications. Therefore, people place a heavy reliance on ethical principles for the resolution of their problems [2].

As a result of vast accounting services and recent corporate collapses, attention has been drawn to ethical standards accepted within the accounting profession [3]. These collapses have resulted in a widespread disregard for the reputation of the accounting profession [4]. To combat the criticism and prevent fraudulent accounting, various accounting organizations and governments have developed regulations and remedies for improved ethics among the accounting profession.

The nature of the work carried out by accountants and auditors requires a high level of ethics. Shareholders, potential shareholders, and other users of the financial statements rely heavily on the yearly financial statements of a company as they can use this information to make an informed decision about investment [5]. They rely on the opinion of the accountants who prepared the statements, as well as the auditors that verified it, to present a true and fair view of the company [6]. Knowledge of ethics can help accountants and auditors to overcome ethical dilemmas, allowing for the right choice that, although it may not benefit the company, but also will benefit the public who relies on the accountant and auditor's reports [7].

Recent studies indicated that nearly all accounting textbooks have focused on ethics and its importance, in 1988, Stephen E. Loeb proposed that accounting ethics education should include seven goals. To implement these goals, he pointed out that accounting ethics could be taught throughout accounting curriculum or in an individual class tailored to the subject. Requiring it be taught throughout the curriculum would necessitate all accounting teachers to have knowledge on the subject. A single course has issues as to where to include the course in a student's education (for example, before preliminary accounting classes or near the end of a student's degree requirements), whether there is enough material to cover in a semester class, and whether most universities have room in a four-year curriculum for a single class on the subject [8].

There has been debate on whether ethics should be taught in a university setting. Supporters point out that ethics are important to the profession, and should be taught to accountants entering the field [9]. In addition, the education would help to reinforce students' ethical values and inspire them to prevent others from making unethical decisions [10]. Critics argue that an individual is ethical or not, and that teaching an ethics course would serve no purpose [11]. Despite opposition, instruction on accounting ethics by universities and conferences has been encouraged by professional organizations and accounting firms [12, 8]. The Accounting Education Change Commission (AECC) has called for students to "know and understand the ethics of the profession and be able to make value-based judgments [13].

Phillip G. Cattel argued that in order to uphold strong ethics, an accountant "must have a strong sense of values, the ability to reflect on a situation to determine the ethical implications, and a commitment to the well-being of others [14]. Iris Stuart recommends an ethics model consisting of four steps: the accountant must recognize that an ethical dilemma is occurring; identify the parties that would be interested in the outcome of the dilemma; determine alternatives and evaluate its effect on each alternative on the interested parties; and then select the best alternative [15,13].

2. Study Problem

One of the main audit failures from the 1980s up to now is due to improper ethical values. The role of accountants is critical to society. Accountants serve as financial reporters and intermediaries in the capital markets and owe their primary obligation to the public interest. The information they provide is crucial in aiding managers, investors and others in making critical economic decisions. Accordingly, ethical improprieties by accountants can be detrimental to society, resulting in distrust by the public and disruption of efficient capital market operations.

3. Study Importance

Importance of the current study can be derived through management practices and behavior. Fraudulent accounting can arise from a variety of issues. These problems usually come to light eventually and could ruin not only the company but also the auditors for not discovering or revealing the misstatements. Several studies have proposed that a firm's corporate culture as well as the values it stresses may negatively alter an accountant's behavior. This environment could contribute to the degradation of ethical values that were learned from universities. It's important that every company should have a code of ethics that can minimize risk, and ensure reliable financial statements.

4. Study Objectives

The current study aims to examine the the impact of accounting ethics in improving managers behavior and decision making. It is extremely important for accounting professionals to be ethical in their practices due to the very nature of their profession. The nature of accountants' work puts them in a special position of trust in relation to their clients, employers and general public, who rely on their professional judgment and guidance in making decisions. These decisions in turn affect the resource allocation process of an economy. The accountants are relied upon because of their professional statues and ethical standards. Thus, the key to maintaining confidence of clients and the public is professional and ethical conduct.

5. Literature Review

Ethics, sometimes known as philosophical ethics, ethical theory, moral theory, and moral philosophy, is a branch of philosophy that involves systematizing, defending and recommending concepts of right and wrong conduct, often addressing disputes of moral diversity. The term comes from the Greek word *ethos*, which means "character". Philosophical ethics investigates what is the best way for humans to live, and what kinds of actions are right or wrong in particular circumstances [16].

Professional ethics is a code of conduct that applies to the practice of a profession. Like the ethical conduct of a company, the ethical actions of a profession are a collection of individual actions. As members of a profession, accountants have a responsibility, not only to their employers and clients but to society as a whole, to uphold the highest ethical standards. Historically, accountants have been held in high regard. For example, a survey of over one thousand prominent people in business, education, and government ranked the accounting profession second only to the clergy as having the highest ethical standards [17]. It is the responsibility of every person who becomes an accountant to uphold the high standards of the profession, regardless of the field of accounting the individual enters [18].

Every accounting board should adopt codes of professional conduct, in order to ensure that its members understand the responsibilities of being professional accountants. Fundamental to these codes is responsibility to the public, including clients, creditors, investors, and anyone else who relies on the work of the certified public accountant. In resolving conflicts among these groups, the accountant must act with integrity, objectivity, and independently, even to the sacrifice of personal benefit.

Jackling, Philomena & Steven, in their article "Professional Accounting Bodies' Perceptions of Ethical issues, Causes of Ethical Failure and Ethics Education" determined the top nine factors that contributed to ethical failures for accountants based on a survey of 66 members of the International federation of Accountants IFA. The factors include (in order of most significant): "self-interest, failure to maintain objectivity and independence, inappropriate professional judgment, lack of ethical sensitivity, improper leadership and ill-culture, failure to withstand advocacy threats, lack of competence, lack of organizational and peer support, and lack of professional body support [19,3].

Accounting ethics has been deemed difficult to control as accountants and auditors must consider the interest of the public while ensuring that they remained employed by the company they are auditing. They must consider how to best apply accounting standards even when faced with issues that could cause a company to face a significant loss or even be discontinued. Due to several accounting scandals within the profession, critics of accountants have stated that when asked by a client "what does two plus two equal?" the accountant would be likely to respond "what would you like it to be?" This

thought process along with other criticisms of the profession's issues with conflict of interest, have led to various increased standards of professionalism while stressing ethics in the work environment [20].

The role of accountants is critical to society. Accountants serve as financial reporters and intermediaries in the capital markets and owe their primary obligation to the public interest. The information they provide is crucial in aiding managers, investors and others in making critical economic decisions. Accordingly, ethical improprieties by accountants can be detrimental to society, resulting in distrust by the public and disruption of efficient capital market operations.

There are many stakeholders in many countries who report several concerns in the usage of rules-based accounting. According to recent studies, many believe that the principles-based approach in financial reporting would not only improve but would also support an auditor upon dealing with client's pressure. As a result, financial reports could be viewed with fairness and transparency. So many countries have switched to International Accounting Standards IAS, as they are composed that this would bring changes especially to accounting ethics. Recently most countries have adopted the International Financial Reporting Standards IFRS as these standards are based on understandability, relevance, materiality, reliability, and comparability.

The existence of codes of ethics and defined procedures, rule and roles are perceived as supporting higher ethical behavior. Existence of codes also increases perceptions that the organization has a greater concern for ethical behavior. However, codes must be supported by clear accompanying sanctions to be effective [21]. Many companies use the phrase 'code of conduct' to express the values that describe a company's obligation to its stakeholders. The code is publicly available and addressed to anyone with an interest in the company's activities and the way it does business. It includes details of how the company plans to implement its values and vision, as well as guidance to staff on ethical standards and how to achieve them. However, a code of conduct is generally addressed to and intended for employees alone. It usually sets out restrictions on behavior, and will be far more compliance or rules focused than value or principle focused [22,16].

5.1 Factors that influence the ethical environment of an organization

5.1.1 Mission and values: A clear mission and values help create the shared sets of beliefs that guide decision-making. Where these are built around strong ethical values they can reinforce ethical decision-making norms. In addition, ethical decisions are increased where managers strongly identify with the organization

5.1.2 Leadership and management influence: Staff are more likely to follow what they see their superiors do than adhere to an ethics policy. In particular, explicit formal or informal CEO support for ethical behavior results in more ethical decisions. Equally, observation of senior managers acting contrary to ethical expectations undermines the ethical development of an organization.

5.1.3 Peer group influence: Individuals will adhere to group norms even though this may be against what they would do as individuals [23]. In addition, the 'risky-shift' group effect, where groups make higher risk decisions than as individuals, may strengthen the groupthink effect because in such cases individuals do not see the group outcome as their responsibility. Thus ethical groups may induce individuals with low moral reasoning to act ethically or unethical groups may induce individuals with high moral reasoning to act unethically.

5.1.4 Procedures, rules and codes of ethics: The existence of codes of ethics and defined procedures, rule and roles are perceived as supporting higher ethical behavior. Existence of codes also increases perceptions that the organization has a greater concern for ethical behavior. However, codes must be supported by clear accompanying sanctions to be effective.

5.1.5 Ethics training: Appropriately focused ethics training, particularly that focus on a practical training rather than philosophical emphasis. This kind of training can assist in encouraging ethical decision-making, and can make codes of ethics concrete, but should be consistent with the other factors.

5.1.6 Rewards and sanctions: Unethical behavior is increased if it is aligned with organizational rewards and decreased if ethical decisions are so aligned. Unethical behavior is decreased where there is a clear threat of punishment. In particular, punishment having a social, public aspect will be more effective than private punishment [24,21].

5.1.7 Religion and ethics: Most of the moral theories acknowledge, either directly or implicitly, that religiosity plays an important role in influencing an individual's morality. Religion serves as a social force and, for religious people, as a source of moral philosophies that are internalized through socialization, so if a person holds religion in high regard, he is likely to consider ethics more important relative to a person with a low level of religiosity [25].

5.2 Factors that influence ethical decision making

Ethical decision making problems arise for managers and leaders when decisions involve a moral conflict, that is, a moral situation in which a person must choose between at least two equally bad choices, or when there are multiple ethical considerations, some of which conflict with each other. In such circumstances, which are common in business, the manager has to be able to think through the consequences and ethical implications of the decision thoroughly and mindfully so that the best possible decision can be made given the constraints, implications, and ethical considerations. If the decision itself cannot be reframed as a situation in which all parties can benefit—that is, a win-win situation—then the manager needs a decision making framework to help. To help managers think through ethical moral conflicts, the business ethicists Gerald Cavanagh and his colleagues have developed a decision making framework that relies on the ideas of philosophers and ethicists and applies those ideas to business decisions. This approach combines four methods of ethical reasoning, rights and duties, utilitarianism, justice, and the ethics of care—into a framework that helps managers and leaders step through a logical thinking process to sort out the ethical dimensions of a difficult and inherently conflictual situation [26].

5.3 Factors that influence managers' behavior

Ethical behavior cannot be legislated. It is a combination of strong values and the impact of the example set by peers and superiors. To better appreciate ethics, individuals must understand how factors such as values, norms, convictions, integrity, choices and courage interact with each other to impact managers' behaviors and decisions. Together they provide the guidelines that define managers' behavior [27].

6. Method

The primary data needed for the study objectives were collected through a survey conducted among Different Jordanian companies. A questionnaire has been designed for this purpose, and it was distributed randomly to the working employees taking part in actions and activities on carrying out business in their companies in November 2013, and to different management levels. The number of questionnaires analyzed were (100) questionnaires. Resolution data were analyzed using the statistical program Smart PLS.

Quantitative data were collected using a self-administered questionnaire, in which the employees were asked to state the likelihood (on a 5-point scale: [5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree), 100 copies of the questionnaire were delivered by hand on the respondents, 92 copies were returned (percentage of 92%); these 92 copies were accepted and used in the pilot analysis (percentage of 92%) of the original distributed copies).

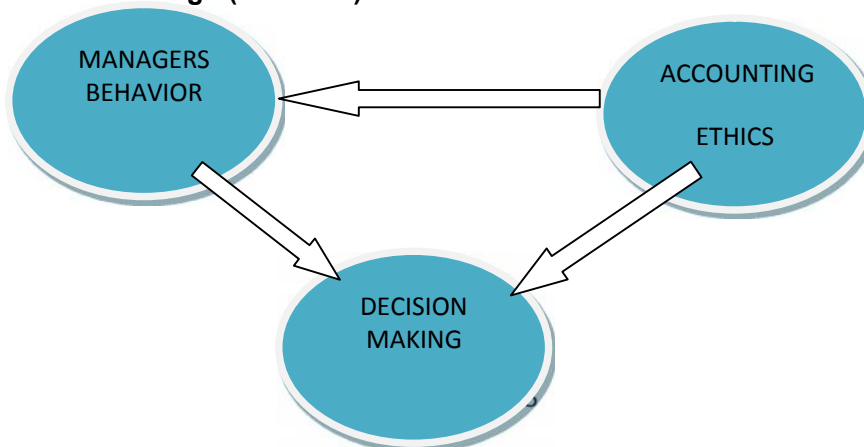
Other Data is collected from secondary sources. Secondary data is collected from articles published by the well-known periodicals, books, and dissertations.

6.1: Statistical Analysis:

The Statistical Package for Social Sciences Smart PLS was applied in analyzing the data received; Statistical Analysis tools include the followings:

1. Descriptive Statistics, mainly frequencies and percentages, were used to analyze sample characteristics according to job, educational level, professional certificates, and experience.
2. Correlation, Inter-correlation, and Path Coefficient were used to analyze and describe study variables from a statistical point.
3. Reliability Test using Cronbach's Alpha was used to test the reliability of the scale.

6.2 Research Design (Exhibit-1)



Research design is formed out of Three main elements which constitute the research design. The Model in Exhibit-1 shows the effect of accounting ethics on managers' behavior and decision making, and the effect of managers' behavior on decision making.

6.3 Study Hypothesis

H1: There is impact of accounting ethics in improving managers behavior and decision making.

H2: There is impact of managers' behavior in improving decision making.

6.4 Data Analysis and Findings

6.4.1: Reliability test:

Cronbach's alpha was used to test the internal reliability of the measurement instrument. In this study 0.60 or higher is considered acceptance [28]. As shown in table (2) the Cronbach's Alphas (α) ranged from 0.779 to .965, thus establishing the reliability of the survey questionnaire. It is obvious that all values of alpha are high. This indicates that for each measurement of a variable, the items are highly correlated and hence highly consistent. Table (1) shows the Cronbach's alpha for each scale:

Table 1: Cronbachs Alpha

	Cronbachs Alpha
Accounting Ethics	0.965982
Decision Making	0.900804
managers Behavior	0.779072

6.4.2 Sample Characteristics

The respondents were 67.4% male and 32.6% female; most of them were between the age of 25 years and 45 years. Most respondents had average experience more than 5 years. The Job title of 46.7% of the respondents were Accountants, 23.9% Accounting officer, Head of accounting department 14.1% and finally 15.2% were Chief financial officers CFO. Most of respondents 70.7% had Accounting degree, JCPA 19.6%, and 9.8% having CPA degree. Demographic data is shown in Table No.(2).

Table No. (2) / Demographics Data for the Pivot Study

Variable	Group	Frequencies	%
Sex	Male	62	67.4
	Female	30	32.6
Total		92	100%
Age	Less than 25 years	13	14.1
	From 26 years—35 years	29	31.5
	More than 36 years—45 years	29	31.5
	More than 46 years	21	22.8
Total		92	100%
Professional Certificate	JCPA	18	19.6
	CPA	9	9.8
	Accounting Degree	65	70.7
Total		92	100%
Job Title	Accountant	43	46.7
	Accounting officer	22	23.9
	Head of Accounting Dept	13	14.1
	CFO	14	15.2
Total		92	100%
Experiences	Less than 5 years	16	17.4
	From 6 years – 10 years	36	39.1
	More than 11 years – 15 years	22	23.9
	More than 16 years	18	19.6
Total		92	100%

6.4.3 Smart PLS Results:

The structural model results are shown in Exhibit 2. Examining the path coefficients; the numbers on the screen enables us to determine, that Accounting ethics has the strongest effect on Decision making (0.806), followed by Managers' Behavior (0.803), and the effect between Managers' Behavior and Decision making was (0.175). Moreover, the three constructs explain 63.3 percent of the variance of the endogenous latent construct Managers' Behavior ($R^2 = 0.633$), and endogenous latent construct Decision making ($R^2 = 0.904$). Table 3 illustrates the r square results.

Model Results: Exhibit-2

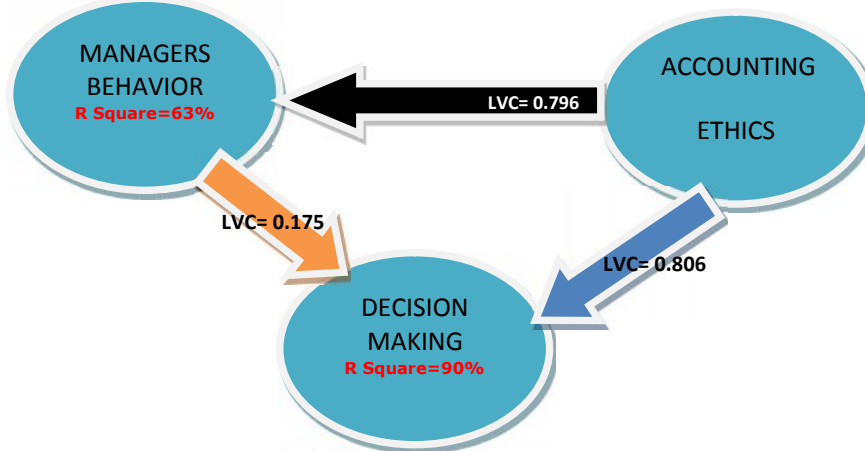


Table-3 the R Square of the Variables

	R Square
Accounting Ethics	
Decision Making	0.903925
managers Behavior	0.633198

The results show that the relationship between the three variables is statistically significant. Based on their path coefficient scores, it would appear that the influence of Accounting Ethics and Managers' Behavior on Decision Making is significant. However, it seems very unlikely that the hypothesized path relationship between Managers' Behavior and Decision Making (0.175) is relatively weak compared to path relationship between Accounting Ethics and managers' Behavior (0.796), and Accounting Ethics and Decision Making (0.806) but still significant, as the findings of Smart PLS rule explains that the path Coefficient is significant if it is above 0.015.

The convergent validity assessment is associated with the Average Variance Estimated (AVE) value. The evaluation of validity criterion in table 4 illustrates that the AVE values of Accounting Ethics (0.565) and Decision Making (0.528) are above the cutoff point of 0.50. Therefore, these two reflective constructs demonstrate high levels of convergent validity. As for the Managers' Behavior construct, although its AVE values is relatively lower than the threshold (.42), this construct has a high composite reliability score (.82), as composite reliability scores could be used as another approach to assess a constructs' convergent validity, and thus demonstrating a valid construct [29].

Table 4: Quality Criteria

	AVE	Composite Reliability	R Square	Cronbachs Alpha
Accounting Ethics	0.565723	0.972605		0.965982
Decision Making	0.528384	0.921204	0.903925	0.900804
managers Behavior	0.423595	0.822338	0.633198	0.779072

6.5 Conclusions & Recommendations

6.5.1 Conclusions

The results show that the relationship between the three variables is statistically significant. Based on their path coefficient scores, it would appear that the influence of accounting ethics and managers' behavior on decision making is significant, so the research hypothesis stating that accounting ethics affects management behavior and decision making is confirmed.

Factors that influence ethics, managers' behavior, and decision making accountants must understand how factors such as values, norms, convictions, integrity, choices and courage interact with each other to impact managers' behaviors and decision making. Also a clear mission and values help create the shared sets of beliefs that guide decision-making. The best ethics guide that staff can follow is their manager's real behavior. Strong ethical values can reinforce the norms of ethical decision-making.

Rewards and sanctions affect ethical behavior, either by increase or decrease effect depending on type of rewards or punishment. Generally they work as an essential approach in responding to positive and negative behavior.

6.5.2 Recommendations

According to the study conclusions the researchers recommend the following:

As accountant's ethics affect managers' behavior and the process of decision making, management should Promote care, courtesy and respect for others, Promote self-esteem, self-discipline, honesty and positive relationships, and Ensure there is fair treatment for all regardless of position, gender, race, ability and disability. In other words management should ensure the highest ethical standards embodied in a strong code of conduct that can maintain high ethical performance by current and future employees. Finally, Management should ensure that the company's expectations of behavior are clear and understood by employees, and stakeholders.

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