

DETERMINANTS OF PROFESSIONAL ETHICS OF CERTIFIED PUBLIC ACCOUNTANTS IN ETHIOPIA

Pardeep Gupta

Professor

Haryana School of Business

Guru Jambheshwar University of Science &
Technology, Hisar

e-mail: pardeephsb@gmail.com

Bamlaku Kassie Aragie

Research Scholar

Haryana School of Business

Guru Jambheshwar University of Science &
Technology, Hisar

e-mail: kbamlak@gmail.com

ABSTRACT

Currently, different nations in their financial environment face a series of crises that pressure the sustainability of business due to the ethical problem of professional accountancy. This paper assesses the determinants of professional ethics of certified public accountants. A sample of 254 authorized public accountants based on cluster sampling technique has been selected as respondents. The study uses both descriptive and inferential statistical tools to analyze the data. Moreover, the determinant factors have been analyzed by applying the multiple linear regression model. It has been found that individual attributes and values, government and legal environment, and social environment were the most significant factors that affected the ethics of certified public accountants.

Keywords: Individual Factors; Professional Factors; Ethiopia; Professional Ethics; Regression

INTRODUCTION

Ethics is a moral value that guides everyone to do right or wrong. According to Salaudeen et al. (2015), ethics are the honorable values that a human being uses in leading his or her behavior. It plays a vital role in achieving business goals and leads professional work in a good manner. Professional ethics is part of applied ethics and the purpose is to identify, simplify, and pass judgment on professional work (Airaksinen, 2009). In Certified Public accountancy firms, professional ethics is the assurance of their going concern and important for public trust and confidence.

Aranya *et al.* (2020) define professional involvement in the comparative power of recognition and participation in a particular line of work, and the compliance to exercise an attempt with respect to that specific profession and the aspiration to uphold its membership. Accountancy profession is a profession where accounting and auditing services are performed. Interchangeability used it as Certified Public Accountants, which consists of Authorized Auditors and Authorized

Accountants. The firms are called professional accountancy firms (Accounting and Auditing Board of Ethiopia, AABE, 2015). Authorized Auditors are professional/public accountants who received a certificate of professional competence from AABE and authorized to provide auditing and related services to audit clients, and interchangeably used it as Certified Auditors. Authorized Accountants are professional /public accountants who received a certificate of competence from AABE and authorized to perform accounting and related services to clients except auditing and interchangeably used it as Certified Accountants.

Professional accountants such as authorized accountants and auditors make a decision and prepare financial reports related to their clients and customers. Professional accounting firms should have a responsibility to their primary and secondary users of accounting information and they must develop ethics in their professional firms (OFAG,2009; IESBA,2018). Recently, ethics and integrity issues in professional accountancy have been in doubt and questionable acts.

Ezeagba & Abiahu (2018) claimed that professional accountants and auditors are bothered with questionable acts due to the growing concern of ethical and integrity issues in their professional firms. Moreover, their ethical decisions for reporting financial information are affected by social value factors, personal value factors, individual factors, government rules and regulation factors, professional factors, and work environment factors. Finn *et al.* (1988) studied the existence of professionals' ethical dilemmas and revealed that an ethical dilemma exists when professionals perceiving their responsibilities in the direction of specific individuals/organisations are conflicting with the firm's professional work on the road to other groups.

According to Babayanju (2017), the ethical issue is put in the category of ethical dilemmas when it involves difficult or unpleasant choices and can lead to indecision and inaction. In different developing nation's managers, leaders, and business owners were exposed to money corruption (fraud) and it leads to corporate failure. Other studies by Ahinful & Addo (2017), (Talebian, 2013) observed that the root cause of business fraud is due to an accounting scandal by fabricating expense accounts or incriminating items of

personal expenditure to the company's account. In addition, currently different developing nations in their financial environment face a series of crises that pressure the sustainability of business due to the ethical problem of professional accountancy. Professionals made these unethical decisions due to different internal and external factors. Hence, due to the above facts, this paper focuses on identifying the most important factors affecting the ethics of certified public accountants.

LITERATURE REVIEW

Ethics is the most important ride for any professional activity. In any professional firm, ethics become the blood and heart of their lives. Talebian (2013) studied professional ethics in accounting and auditing. The study summarized that the primary focus of professionals must be on honesty and integrity issues. The study also asserted that professional accountancy highly lays on the necessity of ethical guidance by experts and leaders in this profession. The Federation of European Accounts (F E E, 2016) surveyed the role of ethics in the accountancy profession. The finding showed that ethics is important for young accountancy professionals and concluded that the profession is value-driven and thus plays a role in their career decisions. Another recent study by M Ibdunni *et al.* (2018) also examined the importance of accounting ethics on the performance of professional firms.

Yeney & Nurkholis (2017) examined the effects of moral intensity and organizational factors on individual ethical decision making. The researchers used Jones's ethical decision-making stage. The findings showed; organizational factors, individual factors, and social pressure do not affect ethical decisions. However, another study showed that individual values are essential determinants of thoughts, opinion, and behaviour, and it affected ethical decision making (Karacaer *et al.*, 2009). The study by Iii *et al.*, (1991) also examined that individual attributes and values significantly affected the firm's ethical decisions/ judgments.

Jones & Kavanagh (2013) studied that quality of work experience, managerial, and peer influences were a significant interaction effect on ethical behavior. Another study by Vitell *et al.* (2020) and Jackling *et al.* (2007) also showed that failure to uphold goals and freedom, self-interest, offensive management and pitiable business culture, lack of moral audacity to do what is right, lack of ethical

kindliness and malfunction to apply appropriate qualified judgments were presumably issued with the reason of ethical collapse.

Shafer & Wang (2010) focused on the effects of ethical context on conflict and commitment among Chinese accountants. The findings showed that complex relationships among ethical culture, Organizational Professional Conflict and Organizational Commitment, and perceived demands or expectations from the organization violate professional norms and values. Bukola & Enofe (2013) investigated the impact of ethical values on the practice of the accounting profession. They revealed that the professional accountant's ethical code of ethics had a strong impact on professional ethical behaviour. It was also shown that professional accountant's work was influenced by the policies and rules of companies and the ethical codes of the professional bodies are insufficient in their professional conduct. Adeyemi & Fagbemi (2011), and Suar & Khuntia (2010) also stated the importance of professional ethics and cultural values in accountancy firms. It was also shown that professionals have not sufficient knowledge and not good following steps to reduce corporate financial scandals. Valentine *et al.* (2002) observed that the significant and positive effect of the code of ethics and ethical values on the ethical environment of the firm.

Clayton & Staden (2015) examined the effects of firm and qualified commitment and what task, if any, such commitment theater in justifying improper public persuade anxiety. Reni & Asisi (2016), and Yoney & Nurkholis (2017) found that social influence pressure affects professional accountants decision making. It was also shown that under traditionalism, anxiety makes decisions that are unethical than individuals who are not under pressure, and that professionals under compliance pressure have made the lowest ethical decisions. Furthermore, Shafer *et al.* (2016) and Harold & Donald (1980) also founded that professional accountant firms who suppose more sturdily in the consequences of firms' ethics and public duties are expectedly to capture their function in leading business behavior more critically. It was also revealed that ethics behavior and community responsibility, and professional commitment level were a strong positive relationship.

RESEARCH GAP

Professional ethics is the blood of any professional activity. Especially, for producing high-quality financial reporting, a professional must be ethical doing their work. Professionals are exposed to different challenges for producing the financial report. Some of these risks are deliberately/non-deliberately exercised by the professional by their internal interests or external pushing. Furthermore, the study summarized the determinants of ethical decision making, which include: Individual Attributes and Values, Professional environment, Government and Legal environment and Social environment. These factors directly or indirectly lead an ethical dilemma for professional accountants with respect to their ethical decisions. These ethical dilemmas of professional practitioners arise due to conflicting demands or opportunities in the way of delivering services. Ethical dilemmas may be created when there is an existence of conflicting interests among multiple parties. As far as the researcher searching knowledge, no study that was conducted in Ethiopia related to the present study. Hence, this paper will give significant input to other researchers as a reference. Therefore, this study is focused on the determinant factors of the professional ethics of certified public accountants in Ethiopia.

RESEARCH METHODOLOGY

Description of the Study Area

This study is conducted in Ethiopia, which is a landlocked country on the Horn of Africa. The Accounting and Auditing Board of Ethiopia, Professional Accountancy Association of the region, and Professional Accountancy Association in Zone level are used as guides to determine the place and address of certified public accountants.

Nature of the Study

The study uses a cross-sectional approach and tests hypotheses to explain the nature of the relationships between the different constructs. The study is descriptive in nature, describing the effects of predictor variables on the outcome variables of the study.

Population and Sample

The population of the study included authorized accountants and authorized auditors in Ethiopia.

AABE 2019 reported that a total of 902 professional accountants and 143 audit firms are there in Ethiopia. The samples were selected based on a statistical formula by using a confidence interval of 95 per cent with a 5 per cent estimated significance level. The final sample size of 317 certified public accountants has been selected. Of the total 317 respondents, 273 Authorized Accountants and 44 Authorized Auditors were selected as a sample. Out of the total 317 distributed questionnaires, 261 questionnaires were collected, but of these, seven responses are discarded because the respondents did not fulfill accurately.

Variables of the Study

The study uses professional commitment as a measurement of a dependent variable and individual attributes and values, professional environment, government and legal environment, and social environment as a measurement of an independent variable.

Sample Technique

Cluster sampling technique has been used in the study to collect the required data. There are totally nine clusters in Ethiopia and each cluster has two strata. The strata were grouped based on a profession that consists of authorized accountants, one stratum, and authorized auditors in another stratum. The respondents are selected based on simple random sampling techniques from each stratum by applying the lottery system.

Data Collection Tools

Both primary and secondary sources of data have been used for the present study. The primary data were collected from authorized accountants and auditors through structured questionnaires. Secondary data were collected from different review documents, relevant legislation, proclamations, government regulatory requirements, professional association publications, and published and unpublished material.

Data Collection Instruments

Primary data were collected through structured questionnaires and distributed to authorized accountants and auditors. The questionnaires were adopted and modified from the prior author and literature review of Aranya *et al.* (1984), Soutar *et al.* (1994), Patterson (2001), Valentine *et al.*

(2002) and F E E (2016) survey on professional ethical behavior and prepared in the form of seven items Likert-scale type, where the lowest scale represents strongly disagree and the highest scale represents, strongly agree. The above instruments have been adopted because each question is designed based on a professional accountant's code of conduct. The Ethiopia professional accounting code of conduct was directly adapted from Western nations, International Federation of Accountants (IFAC) code of conduct and those researchers prepared a standardized questionnaire.

The final questionnaire incorporated five demographic characteristics questions, eight professional ethics-related questions, and 20 determinant factors related questions were designed based on a 7-point Likert scale. The questionnaire was distributed and collected by using data collectors. Data collectors first had taken one-day training and facilitated smooth relations with each regional accounting and auditing association. With the help of each regional accounting and auditing association, data collectors completed their tasks within two and a half months, from July 25, 2019 to December 31, 2019.

Analysis of Data

The collected data has been analyzed by using both descriptive and inferential statistical tools. Demographic variables are analyzed by applying descriptive statistical tools of frequency and percentage. Inferential statistics were also applied to inference the population parameters by using multiple linear regression models through SPSS version 23 software. This study applied ordinary least squares (OLS) multiple regression to estimate the magnitude of the influence of predictor variables on the study variable.

Hypotheses of the Study

The following four research hypotheses have been designed and tested:

H1. There is a positive and significant relationship between individual attributes and values and professional ethics

H2. There is a positive and significant relationship between professional values and professional ethics

H3. There is a positive and significant relationship between government and legal environment and profession ethics

H4. There is a positive and significant relationship between social environment and profession ethics

RESULTS AND DISCUSSION

From 317 distributed questionnaires, 254 questionnaires were collected (43 from Authorized Auditors and 211 from Authorized Accountants) giving a response rate of 80 per cent. This showed a good response rate in a survey instrument.

Table 1: Demographic Characteristics of Respondents

Demographic Characteristics		Responses		
		Freq.	Percentage	Cumulative
Gender	Male	221	87	87
	Female	33	13	100
	Total	254	100	100
Professional Qualification	Authorized Accountants	211	83.1	83.1
	Authorized Auditors	43	16.9	100
	Total	254	100	100
Age	29 years and below	19	7.5	7.5
	30-39 year	141	55.5	63
	40-49 year	94	37	100
	Total	254	100	100
Level of Education	College/University Degree	204	80.3	80.3
	Masters degree	42	16.5	96.8
	Ph.D.	8	3.2	100
	Total	254	100	100
Professional Experience	5 years and Less than	12	4.7	4.7
	6-10 years	15	5.9	10.6
	11-15 years	49	19.3	29.9
	16-20 years	128	50.4	80.3
	Greater than 20 years	50	19.7	100
	Total	254	100	100

Source: Authors calculation

Accordingly, Table 1 showed the general descriptions regarding gender, professional qualification, age, level of education, and professional experience of the respondents. Of the total, 87 percent of the respondents were male and 83.1 percent were authorized accountants. Regarding the age of respondents, the highest percentage was between the age of 30-39 years and the next falls in the age interval of 40– 49 years, 94 (37 percent) and 7.5 percent of participants were at the age of 29 years and below. Here, more than half of the respondents were in the age bracket of 30-39 years, which were 141 (55.5 percent). In terms of respondents education level, most respondents have BA degree holders 204 (80.3 percent), followed by master’s degree 42 (16.5 percent) and only 8 (3.2 percent) of the respondents have Ph.D. holders. These showed that all respondents have a bachelor degree and above.

As regard to professional experience, 27(10.6 percent) of the respondents had 10 years and below experience, 49(19.3 percent) of the respondents had

11-15 years’ experience, 128(50.4 percent) of the respondents had 16-20 years of experience and remained 19.7 percent of the respondents had above 20 years of work experiences. This implies that *almost half* of the respondents were experienced between 16-20 years and which in turn added value to the findings of the study. The higher number of respondents whose experience is above 10 years implies that *the experience* of the accountants and auditors is reasonable for the attainment of accountancy objectives or for effective and efficient performance. Thus, they know more about accounting ethics and its determinants, and their responses are reliable.

Regression Analysis

In the Pearson correlation coefficient table, it revealed that there is a positive linear relationship between the study variable of professional commitment (PrC) and predictor variables of Individual attributes and value (IAV), professional environment factors (PrE) and Social environment (ScE). There was a positive linear correlation

between the PrC and IAV at 0.280 coefficient of correlation with (P<0.05) level of significance. The dependent variable of PrC had a linear relationship with professional factors at a correlation coefficient of 0.298 and with (P< 0.05) level of significance. There was a strong positive linear correlation between the outcome variable of PrC and the experimental variable of ScE at 0.624 coefficient of correlation and (P<0.05) level of significance. Contrary, the independent variables of government and Legal Environment (GLE) had a negative effect on the outcome variable of professional commitment at a correlation coefficient of -0.196 with (P<0.05) level of significance. The regression analysis was used to predict a dependent variable of the ethical decision based on the values of independent variables of individual traits, professional, government rules and regulations, social, and work environment. This analysis shows the overall fitness of the regression model.

Table 2: ANOVA Result Table

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	88.449	4	14.741	42.274	.000 ^a
	Residual	86.132	249	.349		
	Total	174.581	253			
a. Predictors: (Constant), IAV, PrE, GLE, ScE						
b. Dependent Variable: PrC						

In the above table 2, the F value measures the probability of chance deputies from the straight line and the F-test result of this study was 42.274 with a significance (sig) of 0.000, which is statistically significant at P<0.05 and the value is less than 0.05. These implied that there was a significant relationship between the predictors and the outcomes of the regression variables.

Table 3: Regression Coefficients of Professional Ethics

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	Constant	3.246	.428		7.592	.000
	IAV	.157	.032	.230	4.967	.000
	PrE	.035	.036	.053	.967	.335
	GLE	-.135	.024	-.273	-5.571	.000
	ScE	.413	.041	.573	10.011	.000
a. Dependent Variable: PrC						

Source: Authors calculation

From the finding of the values of the regression coefficient showing that α is constant, taking all independent variables at zero, professional ethics was 3.246, and taking all other independent

variables not included in the study at zero, a unit increase in individual attributes and value to 0.157 increase in professional ethics, a unit increase in the professional environment leads to 0.035 increase in professional ethics, a unit increase in government and legal environment leads to 0.135 decreases in professional ethics and a unit increase in the social environment leads to 0.413 increase in professional ethics. Additionally, the study also tested the proposed hypotheses based on the regression table as follows:

H1: *There is a positive and significant relationship between individual attributes and professional ethics of certified public accountants.*

The correlation matrix shows the positively correlated relationship between professional ethics and IAV, the positive beta sign, and a statistically significant result of IAV related to professional ethics measured interims of professional commitment ($\beta = 0.157$, $t = 4.967$, $P < 0.05$) supporting the proposed hypothesis acceptable. The result was consistent with the previous business ethics research works of (Iii *et al.*, 1991); Valentine *et al.* (2002); Suar & Khuntia, 2010), the significant use of values on ethical behavior within organizations and its effect on productivity and commitment. The finding is also consistent with studies by Trevino (1986) & Segon (2010) individual attribute variables such as; moral development, individual decision-making skills, professional personality, and field dependency had a significant impact on organizational ethical behaviors. The finding also assured a study by Shafer & Wang (2010); Adeyemi & Fagbemi (2011); Talebian (2013) that professional personalities in certified public accountants are essential for their professional commitment. Generally, individual attributes and values are significant and positive effects on the professional ethics of certified public accountants; this in turn supports the first proposed hypothesis (H1).

H2: *There is a positive and significant relationship between the professional environment and the professional ethics of certified public accountants.*

The regression result indicates that the positive beta sign and a statistically insignificant result of professional environment factors. It shows an insignificant effect on professional ethics ($\beta = 0.335$, $t = .967$, and $P > 0.05$) rejecting the proposed hypothesis (H2). Therefore, professional environment factors result in a statistically

insignificant contribution to professional ethical decisions.

However, the study was inconsistent with the finding of Bukola & Enofe (2013) professional accountant's work that was influenced by the professional code of conduct. Gils (2003) also noted the negative correlation between ethical codes of conduct and professional ethical decision making. The code of conduct is an ethical policy of the firm that extensively encourages ethical decisions of professionals. Karassavidou & Glaveli (2006), Fritzsche *et al.* (1985) and Ferrell & Gresham (1985) found that a code of conduct can discourage unethical behavior and it significantly affected the ethical decision of the firm. Therefore, the investigator did not have reason to admit the alternative hypothesis of a positive and significant relationship between professional environment factors and the professional ethics of certified public accountants.

H3: *There is a positive and significant relationship between the government and legal environment and the professional ethics of certified public accountants.*

The existence of government and the legal environment was also found among the significant determinant factors for the ethics of professional accountants. As shown in the regression table, the result has not supported this hypothesis at the ($P < 0.05$) level of significance and with negative signs of beta ($\beta = -0.135$ and $t = -5.571$).

The finding was consistent with the study by Makhael & Sherer (2018) assuring the negative effect of Egyptian economic and political reforms on professional accounting practices. Bommer *et al.* (1987) noted in their behavioral model that legal and ethics are inversely related, but the model assures that government and legal environment are significant factors of ethical decision making. Satava *et al.* (2006) and Koornhof & du Plessis (2000) also noted that rule-based accounting systems can lead to unethical behavior and the root cause of fraud of professional accountants. Bukola & Enofe (2013) also stated that law is the lowest factors that affect ethical behavior. Even if these factors are vital for the professional decision, inversely it reduces professional commitment and then professionals searching the loopholes of law and doing unethical activities in their firm.

H4: *There is a positive and significant relationship between the social environment and professional ethics of certified public accountants.*

The table above also shows the positively correlated relationship between professional ethics and ScE, the positive beta sign, and a statistically significant result of ScE related to professional ethics measured in terms of professional commitment ($\beta = 0.413$, $t = 10.011$, $P < 0.05$) supporting the proposed hypothesis acceptable. Social environment factors are expressed in terms of culture, client wealth, religious, and community service. These social environment items fortify the commitment of professional firms which contributes to the achievement of their ethical decisions.

The result was consistent with the previous business ethics research works of (Kraft & Singhapakdi, 1995, Vitell *et al.*, 2010, Nguyen, 2016) culture recognized as an important influencing factor for ethical decision making in business ethics theory. Jackling *et al.* (2007) also assured that unethical audacity could bother what is the right part of the possible factors to cause an ethical crash. Moreover, other studies claimed that the intensity of confidence in the consequence of community responsibility will honestly persuade the processes of ethical decisions (Zarei *et al.*, 2016; Shafer *et al.*, 2016).

CONCLUSION

The study focused on the determinant factors of professional ethics of professional accountancy firms in Ethiopia. Determinant factors under this study incorporated individual attribute and value factors, professional environment factors, government and legal environment factors, and social value factors. The findings showed that individual attributes and values, social environment factors, and government and legal environment factors were significant effects on professional decision making. However, professional environment factors have insignificant effects on the professional commitment of Ethiopian certified public accountancy firms.

REFERENCES

- AABE. (2015). *Accounting and Auditing Board of Ethiopia*. Addis Ababa, Ethiopia.
- Adeyemi and Fagbemi (2011). The perception of ethics in auditing profession in Nigeria.

- Journal of Accounting and Taxation*, 3(7), 146–157.
- Ahinful, G. S., & Addo, S. (2017). *Accounting Ethics and the Professional Accountant: The Case of Ghana. International Journal of Applied Economics, Finance and Accounting*, 1(1), 30–36.
- Airaksinen, T. (2009). The Philosophy Of Professional Ethics. *Unesco-Eolss*, 1, 1–15.
- Aranya, N., Ferris, K. R., Aranya, N., & Ferris, K. R. (2020). A Reexamination of Accountants' Organizational-Professional Conflict. *The Accounting Review*, 59(1), 1–15.
- Babayanju, A. G. A. (2017). Financial Reporting and Ethical Compliance: The Role of Regulatory Bodies in Nigeria. *Account and Financial Management Journal*, 2(2), 600–616.
- Bommer, M., Gratto, C., Gravander, J., & Tuttle, M. (1987). A behavioral model of ethical and unethical decision making. *The Journal of Business Ethics*, 6(4), 265–280.
- Bukola, A. & Enofe, A. O. (2013). Impact of Accounting Ethics on the Practice of Accounting Profession In Nigeria. *IOSR Journal of Business and Management*, 12(1), 45–51.
- Clayton, B. M., & van Staden, C. J. (2015). The Impact of Social Influence Pressure on the Ethical Decision Making of Professional Accountants: Australian and New Zealand Evidence. *Australian Accounting Review*, 25(4), 372–388.
- Ezeagba, C., & Abiahu, M.-F. (2018). Influence of Professional Ethics and Standards in Less Developed Countries: An Assessment of Professional Accountants in Nigeria. *Asian Journal of Economics, Business and Accounting*, 6(1), 1–9.
- F E E. (2016). Ethics: Some Views From Young Professional Accountants. *Federation of European Accountants*, September, 1–27.
- Ferrell, O. C., & Gresham, L. G. (1985). A Contingency Framework for Understanding Ethical Decision Making in Marketing. *Journal of Marketing*, 49(3), 87.
- Finn, D. W., Chonko, L. B., & Hunt, S. D. (1988). Ethical problems in public accounting: The view from the top. *Journal of Business Ethics*, 7(8), 605–615.
- Fritzsche, D. J., Becker, H., & Fritzsche, D. J. (1985). Ethical Behavior of Marketing Managers Helmut Becker. *Journal of Business Ethics*, 2(4), 291–299.
- Gils, A. V. A. N. (2003). Decision-making in a Business Context: Effects of Ethical and Professional Codes. *European Management Journal*, 21(6), 762–772.
- Harold, G. G. & Donald, E. G. (1980). Legal Punishment, Social Disapproval and Internalization as Inhibitors of Illegal Behavior. *The Journal of Criminal Law and Criminology*, 71(3), 325–335.
- IESBA. (2018). International Code of Ethics for Professional Accountants: Final Pronouncement. *International Federation of Accountants (IFAC)*
- Iii, C. A. O. R., Chatman, J., & Caldwell, D. F. (1991). People and Organizational Culture: A Profile Comparison Approach to Assessing Person-Organization Fit. *The Academy of Management Journal*, 34(3), 487–516.
- Jackling, B., Cooper, B. J., Leung, P., & Dellaportas, S. (2007). Professional accounting bodies' perceptions of ethical issues, causes of ethical failure and ethics education. *Managerial Auditing Journal*, 22(9), 928–944.
- Jones, G. E., & Kavanagh, M. J. (2013). An experimental examination of the effects of individual and situational factors on unethical behavioral intentions in the workplace. *The Journal of Business Ethics*, 15(5), 657–674.
- Karacaer, S., Gohar, R., Aygün, M., & Sayin, C. (2009). Effects of Personal Values on Auditor's Ethical Decisions: A Comparison of Pakistani and Turkish Professional Auditors. *Journal of Business Ethics*, 88(1), 53–64.

- Karassavidou, E., & Glaveli, N. (2006). Towards the ethical or the unethical side? An explorative research of Greek business students' attitudes. *International Journal of Educational Management*, 20(5), 348–364.
- Koornhof, C., & du Plessis, D. (2000). Red flagging as an indicator of financial statement fraud: The perspective of investors and lenders. *Meditari Accountancy Research*, 8(1), 69–93.
- Kraft, K. L., & Singhapakdi, A. (1995). The relative importance of social responsibility in determining organizational effectiveness: Student responses II. *Journal of Business Ethics*, 14(4), 315–326.
- M Ibidunni, O., Okere, W., Ibidunni, A., Joshua, A., & Okah, E. (2018). Accounting Ethics and The Performance Of Accounting Firms In Lagos, Nigeria. *Journal of Finance and Marketing*, 02(02), 10-16
- MakhaieI, N. K. B., & Sherer, M. L. J. (2018). The effect of political-economic reform on the quality of financial reporting in Egypt. *Journal of Financial Reporting and Accounting*, 16(1), 245–270.
- Nguyen, L. (2016). Accountants' perceptions of financial reporting quality in Vietnam and their ethical sensitivity to earnings management. *RMIT University*, September.
- O'Reilly, C. A., Chatman, J., & Caldwell, D. F. (1991). People and Organizational Culture: a Profile Comparison Approach to Assessing Person-Organization Fit. *Academy of Management Journal*, 34(3), 487–516.
- OFAG. (2009). *Ethiopian Code of Ethics for Professional Accountants Issued by the Office of the Federal Auditor General*. December.
- Patterson, D. M. (2001). Causal effects of regulatory, organizational and personal factors on ethical sensitivity. *Journal of Business Ethics*, 30(2), 123–159.
- Reni, R.A. & Asisi, J.S. (2016). The Role of Perceived Behavioral Control and Subjective Norms to Internal Auditors' Intention in Conveying Unethical Behavior: A Case Study in Indonesia. *Rev. Integr. Bus. Econ. Res.* 5(2), 141-150
- Salaudeen, Y.M., Ibikunle J. & Chima E.I. (2015). Unethical Accounting Practice and Financial Reporting Quality: Evidence from Nigeria. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 5(2), 143–150.
- Satava, D., Caldwell, C., & Richards, L. (2006). Ethics and the auditing culture: Rethinking the foundation of accounting and auditing. *Journal of Business Ethics*, 64(3), 271–284.
- Segon, M. (2010). Managing Organisational Ethics: Professionalism, Duty and HR Practitioners. *Journal of Business Systems, Governance and Ethics*, 5(4), 13–25.
- Shafer, W. E., Simmons, R. S., & Yip, R. W. Y. (2016). Social responsibility, professional commitment and tax fraud. *Accounting, Auditing and Accountability Journal*, 29(1), 111–134.
- Shafer, W. E., & Wang, Z. (2010). Effects of ethical context on conflict and commitment among Chinese accountants. *Managerial Auditing Journal*, 25(4), 377–400.
- Soutar, G., Mcneil, M. M., Molster, C., Journal, S., May, N., Soutar, G., Mcneil, M. M., & Molster, C. (1994). Evidence The Impact of the Work Environment on Ethical Decision Making: Some Australian Evidence. *Journal of Business Ethics*, 13(5), 327–339.
- Suar, D., & Khuntia, R. (2010). Influence of Personal Values and Value Congruence on Unethical Practices and Work Behavior. *Journal of Business Ethics*, 97(3), 443–460.
- Talebian, M. (2013). Professional ethics in accounting and auditing: A necessity or choice. *European Online Journal of Natural and Social Sciences*, 2(3), 518–526.

- Valentine, S., Godkin, L. & Lucero, M. (2002). Ethical Context, Organizational Commitment, and Person-Organization Fit. *Journal of Business Ethics*, 41, 349–360.
- Vitell, Scott J, Nwachukwu, S. L., Barnes, J. H., Vitell, S. J., & Barnes, J. H. (1993). The Effects of Culture on Ethical Decision-Making: An Application of Hofstede 's Typology. *Journal of Business Ethics*, 12(10), 753–760.
- Vitell, Scott, J., Ramos, E., & Nishihara, C. M. (2010). The role of ethics and social responsibility in organizational success: A Spanish perspective. *Journal of Business Ethics*, 91(4), 467–483.
- Yeney, W.P., & Nurkholis (2017). Moral Intensity , Organizational Factors , and Ethical Decision Making: An Empirical Examination of Postgraduate Accounting and Business Students. *Review of Integrative Business and Economics Research*, 6(3), 155–178.
- Zarei, R., Esmaeeli, Z. & S. Zarei, S. (2016). Studing the Influential Factors on Ethics in Accounting and Auditing Regarding Personal. *International Business Management*, 10(7),1141-1150