

Search > Results > WOS:000607879200001

Full text at publisher

Full Text Links ▾

Export ▾

Add to Marked List

< 1 of 2 >

Factors influencing ethical judgements of accounting practitioners: some Malaysian evidence

By: [Ghazali, NAM](#) (Ghazali, Nazli Anum Mohd) ¹

INTERNATIONAL JOURNAL OF SOCIAL ECONOMICS
Volume: 48 Issue: 3 Page: 384-398
DOI: 10.1108/IJSE-07-2020-0473
Published: FEB 9 2021
Early Access: JAN 2021
Document Type: Article

Abstract

Purpose The purpose of this paper is to examine the extent to which demographic factors and corporate ethical value impact on ethical decisions of Malaysian accounting practitioners. Design/methodology/approach A questionnaire survey was carried out to elicit opinions from accounting practitioners on corporate ethical values and ethical judgements. Regression analysis was performed on 201 completed and useable questionnaires. Findings The regression analysis shows that corporate ethical value is a significant factor determining ethical judgements. Age is also a significant factor, with older accounting practitioners being stricter in their ethical stance. To a lesser extent, gender is also significant, with females exhibiting higher ethical judgements than males. Research limitations/implications The regression model reports an adjusted R-squared of 19.2%, which suggests further work in this area is necessary to identify other determinants for (un)ethical judgements. A qualitative approach such as interviewing corporate players may shed light on other possible factors. Practical implications The findings suggest that regulatory efforts have contributed towards a more ethically imbued corporate environment. The Malaysian Code on Corporate Governance (2012), which recommends corporations to have formalized ethical standards and women on corporate boards, appears to have positive influence on creating a more ethical working climate. In addition, the enactment of the Minimum Retirement Age Act (2012) also proves relevant in further promoting ethical judgements. Originality/value The study highlights the applicability of the theory of moral development to an Asian developing country, and that gender, age and corporate ethical values are complementary in influencing ethical judgements of accounting practitioners in Malaysia.

Keywords

Author Keywords: [Corporate ethical values](#); [Ethical judgements](#); [Accounting practitioners](#); [Gender](#); [Age](#); [Malaysia](#)

Author Information

Corresponding Address: Ghazali, Nazli Anum Mohd (corresponding author)

▲

Int Islamic Univ Malaysia, Dept Accounting, Kuala Lumpur, Malaysia

Affiliation

International Islamic University Malaysia

Addresses:

▼

¹ Int Islamic Univ Malaysia, Dept Accounting, Kuala Lumpur, Malaysia

E-mail Addresses: nazlianum@iium.edu.my

Categories/Classification

Research Areas: Business & Economics

Funding

Funding agency	Grant number	Hide All Details
Ministry of Education, Malaysia	FRGS13-057-0298	Hide details
Appeared in source as: Ministry of Higher Education, Malaysia		

View funding text

+ See more data fields

Citation Network

In Web of Science Core Collection

0 Citations

Create citation alert

Cited References

63

View Related Records

You may also like...

Trivellas, P; Rafailidis, A; Dekoulou, P; et al. [Corporate social responsibility \(CSR\) and its internal consequences on job performance](#) [The influence of corporate ethical values](#) INTERNATIONAL JOURNAL OF QUALITY AND SERVICE SCIENCES

Valentine, S; Fleischman, G; Godkin, L; Villains, Victims, and Verisimilitudes: An Exploratory Study of Unethical Corporate Values, Bullying Experiences, Psychopathy, and Selling Professionals' Ethical Reasoning JOURNAL OF BUSINESS ETHICS

Yesiltas, M; Tuna, M; [The effect of ethical leadership on service sabotage](#) SERVICE INDUSTRIES JOURNAL

Alleyne, P; [The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados](#) JOURNAL OF APPLIED ACCOUNTING RESEARCH

Marta, J; Singhapakdi, A; Ozkaracalar, T; et al. [The Effects of Corporate Ethical Values and Personal Moral Philosophies on Ethical Intentions in Selling Situations: Evidence from Turkish, Thai, and American Businesspeople](#) JOURNAL OF BUSINESS ETHICS

See all

Use in Web of Science

Web of Science Usage Count

7

Last 180 Days

Learn more

7

Since 2013

Journal information

16 ?

https://www-webofscience-com.ezaccess.library.uitm.edu.my/wos/woscc/full-record/WOS:000607879200001

1/5

Web of Science Categories: Economics



