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Factors influencing ethical judgements of accounting practitioners : some Malaysian evidence (Article)

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Abstract

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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. © 2020, Emerald Publishing Limited.

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