

## ***Measuring Perceptions of the Ethical Beliefs of Accountants and Non-Accountants***

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### **ABSTRACT**

*In this study, a survey was conducted with 210 participants recruited from Amazon Mechanical Turk to examine the perceptions that accountants and non-accountants have of (1) their own ethical beliefs and (2) the ethical beliefs of the typical accountant. The results indicate the following. Firstly, the ethical beliefs of accountants are weaker than those of non-accountants. Secondly, compared with non-accountants, accountants perceive that the typical accountant holds weaker ethical beliefs. Thirdly, while accountants perceive that they hold similar ethical beliefs as the typical accountant, non-accountants perceive that they hold stronger ethical beliefs than the typical accountant. Overall, the findings from this study provide insights for accounting practitioners to reflect on and evaluate the effectiveness of the activities that have been undertaken by the profession to strengthen the ethical beliefs of accountants and to improve the ethical reputation of accountants among internal and external stakeholders.*

Keywords: Ethics, trust, accountants' ethical beliefs

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DOI: <https://doi.org/10.61781/4-2II2024/5bmlm>

### **INTRODUCTION**

Given the role that accountants play as gatekeepers of financial information, stakeholders' trust in the profession is of utmost importance (Hartman, DesJardins, & MacDonald, 2015; Deason, Rajgopal, Waymire, & White, 2021). One important aspect that inspires trust is the perception that others have about an individual's ethical beliefs (Kalshoven & Den Hartog, 2009).<sup>1</sup> Therefore, to the extent that perceived ethical beliefs about accountants can perpetuate trust in the accounting profession, it is not only important that accountants hold strong ethical beliefs, but also equally important that both internal and external stakeholders perceive that accountants hold strong ethical beliefs (Copeland Jr., 2005; Felton, Dimnick, & Bay, 2008). However, there is a distinct lack of research examining the perceptions that accountants and non-accountants have of accountants.

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<sup>1</sup> This proposition is consistent with the sentiments expressed by former SEC commissioner Isaac C. Hunt Jr. in a speech outlining the important role that accountants play in financial markets (Hunt Jr., 2001). In particular, he highlighted that the financial system is "predicated upon accountants working within corporations, as well as the independent auditors, adhering to strong ethical standards to ensure that financial statements conform to US GAAP" and that "trust in management accountants and independent auditors forms the foundation of the financial reporting process."

In this study, I address this research gap by examining the perceptions that accountants and non-accountants have of (1) their own ethical beliefs and (2) the ethical beliefs of the typical accountant. Specifically, I conduct a survey with participants recruited from Amazon Mechanical Turk (AMT) as proxies for accountants and non-accountants to accomplish three objectives. Firstly, by analyzing participants' responses to what they perceive to be the ethical response to ten statements relating to ethically questionable behaviour in an organizational setting, I provide insights into the ethical beliefs held by accountants and non-accountants. Secondly, by analyzing participants' ratings of what they perceive to be the typical accountant's response to these ten statements, I provide insights into the perceptions that accountants and non-accountants have of accountants' ethical beliefs. Thirdly, by analyzing the difference between participants' ratings of what they perceive to be the typical accountant's response and the ethical response to these ten statements, I provide insights into accountants' and non-accountants' perceptions of how their own ethical beliefs compare to those of the typical accountant.

Overall, I found that the ethical beliefs of accountants are weaker than those of non-accountants. Compared with non-accountants, accountants perceive that the typical accountant holds weaker ethical beliefs. In addition, I found that while accountants perceive that they hold similar ethical beliefs as the typical accountant, non-accountants perceive that they hold stronger ethical beliefs than the typical accountant. On conducting some additional analysis, I found that both accountants' ethical beliefs and their perceptions of the ethical beliefs of the typical accountant are not influenced by their demographic characteristics. In contrast, both non-accountants' ethical beliefs and their perceptions of the ethical beliefs of the typical accountant strengthen as the gain more work experience.

These findings are important to accounting practitioners. Firstly, in recent years, accounting firms (e.g. PwC, 2022), professional bodies (e.g. American Institute of CPAs [AICPA], 2014), and universities (e.g. Hares, 2021) have placed significant emphasis on the importance of professional integrity and ethics in the recruitment and training of accountants. To the extent that my findings show that (1) the ethical beliefs of accountants are weak, and that (2) accountants perceive that the ethical beliefs of the typical accountant are weak, they would suggest the need for a review of the effectiveness of recruitment and ethics training programs run by these organizations. Secondly, accounting practitioners have consistently identified the need for a strong ethical reputation among accountants as a means to gain public approval and to build trust with stakeholders (Smith, 2003; International Federation of Accountants [IFAC], 2012; Association of Chartered Certified Accountants [ACCA], 2017). My findings that non-accountants (1) perceive that the typical accountant holds weak ethical beliefs and (2) perceive that the typical accountant holds ethical beliefs that are weaker than their own suggest that accountants possess relatively weak ethical reputations, and highlight the need for the accounting profession to take steps to bolster its ethical reputation, including by strengthening the ethical beliefs of accountants.

These findings also contribute to the academic literature. While prior studies have examined the perceptions that students and businesspeople have of the ethical beliefs of people working in business (e.g. Cole & Smith, 1996) and the perceptions that students have of the ethical beliefs of accountants (e.g. Caglio & Cameran, 2017), my study is the first to examine the perceptions that accountants and non-accountants hold about the ethical beliefs of accountants.

The rest of the paper proceeds as follows. Section II provides background and develops my

research question, Section III discusses my research design and participants, Section IV presents my results, and Section V presents additional analysis. Finally, Section VI concludes the paper.

## **BACKGROUND AND DEVELOPMENT OF RESEARCH QUESTION**

### ***Background***

The accounting profession recognizes the critical role that strong ethical beliefs among accountants play in the profession (Smith, 2003; ACCA, 2017). It has taken steps to strengthen the ethical beliefs of accountants, including introducing mandatory ethics courses in university accounting programs (e.g. Hares, 2021), continuing professional education programs in ethics (e.g. AICPA, 2022), and codes of conduct (e.g. Deloitte, 2016). It has also taken steps to enhance the ethical reputation of the profession (e.g. Rogers, Dillard, & Yuthas, 2005).

### ***Development of Research Question***

While the accounting profession has taken significant steps to strengthen the ethical beliefs of accountants and the ethical reputation of the profession, it is unclear how these steps have influenced accountants' ethical beliefs and the perceptions that others hold about accountants' ethical beliefs. On the one hand, it is possible that the steps taken by the profession, outlined above, have had a positive impact on accountants' ethical beliefs and the perceptions that others hold about accountants' ethical beliefs. On the other hand, given the key role that the accounting profession has played in high profile accounting scandals and crises (e.g. Kothari & Lester, 2012; Pai & Tolleson, 2015; Engelen, 2021; Demetriades & Owusu-Agyei, 2022), it is possible that the aforementioned steps taken by the profession have not had a positive effect on accountants' ethical beliefs and the perceptions that others hold about accountants' ethical beliefs. Accordingly, I examine the following research question.

*Research Question 1: What perceptions do accountants and non-accountants have of accountants' ethical beliefs and non-accountants?*

## **METHODOLOGY**

### ***Participants***

I conducted my study with 210 participants recruited from the Amazon Mechanical Turk (AMT) platform.<sup>2</sup> Overall, 81 (38.6 percent) participants indicated that they were aged between 21 and 30, 71 (33.8 percent) participants indicated that they were aged between 31 and 40, 34 (16.2 percent) participants indicated that they were aged between 41 and 50, 13 (6.2 percent) participants indicated that they were aged 50 and above, and 11 (5.2 percent) participants preferred not to indicate their age. Further, 89 (42.4 percent) participants indicated that they had between 1 and 5 years of work experience, 71 (33.8 percent) participants indicated that they had between 6 and 10 years of work experience, 20 (9.5 percent) participants indicated that they had between 11 and 15 years of work experience, 19 (9.0 percent) participants indicated that they had more than 15 years of work experience, 1 (0.5 percent) participant indicated that he/she had

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<sup>2</sup> I obtained approval from my institution's Institutional Review Board (IRB) to conduct the study.

no work experience, and 10 (4.8 percent) participants preferred not to indicate their work experience. A total of 134 (63.8 percent) participants were male.

### ***Procedure***

The study was administered using Qualtrics. I used two screening questions placed at the start of the survey to identify and assign participants to the *accountant* and *non\_accountant* conditions. Specifically, participants were asked if they had ever been employed in a full-time position in accounting and if they had a Bachelor's degree in accounting or equivalent. Participants who responded "Yes" to either question ("No" to both questions) were assigned to the *accountant* (*non\_accountant*) condition. Overall, 110 (100) participants were assigned to the *accountant* (*non\_accountant*) condition. Participants in the *accountant* condition are likely to represent suitable proxies for accountants, with prior studies having employed similar screening questions on AMT to identify and survey accountants (e.g. Hunt, Curtis, & Rixom 2022). Prior studies have also used AMT to identify and survey non-accountants (e.g. Cheung, Burns, Sinclair, & Silter 2017). Overall, using the z-test, I found that the proportion of participants in the age, work experience, and gender categories included in my survey does not differ between the *accountant* and *non\_accountant* conditions at the 5% level, suggesting that there are no significant differences in the demographic characteristics of participants assigned to the *accountant* and *non\_accountant* conditions.<sup>3</sup>

After answering the screening questions, all participants were presented with ten statements. These ten statements are adapted from an instrument that was developed and validated by Froelich and Kottke (1991) for use in assessing individuals' perceptions of ethical behaviour in an organizational setting. The statements suggested ethically questionable behaviour in an organizational setting (e.g. "it is okay for a supervisor to ask an employee to support someone else's incorrect viewpoint").<sup>4</sup> Participants were asked to rate their agreement with each statement twice. First, participants were asked to respond as they believed a typical accountant would. They were told to assume that the typical accountant is a mid-level manager working in an accounting related function within a large company. Second, participants were asked to respond according to what they believed the ethical response would be.<sup>5</sup> They were told that an ethical response is one that is not only legal but also honest, honourable, fair, responsible, socially acceptable, etc. Participants made their responses on fifteen-point scales, with zero as the mid-point and +7 (-7) corresponding to "Strongly agree" ("Strongly disagree").<sup>6</sup> Finally,

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<sup>3</sup> I used the quota function in Qualtrics to ensure that there are at least 100 participants assigned to each condition. Of the 110 participants assigned to the *accountant* condition, all indicated that they had ever been employed in a full-time position in accounting while 102 indicated that they had a bachelor's degree in accounting or equivalent. Removing the eight participants who indicated that they did not have a bachelor's degree in accounting or equivalent from the *accountant* condition does not change our results. Of the 100 participants assigned to the *non\_accountant* condition, 14 held a high school diploma or equivalent, 68 held a bachelor's degree, and 18 held a Master's degree or higher. Further, 38 worked in information technology, 24 worked in business management, 7 worked in sales, 7 worked in other business functions, 6 worked in engineering, and 18 indicated 'Other' as their response.

<sup>4</sup> The ten statements are presented in Appendix A. Given the ethical issues encountered in the business setting examined by Froelich and Kottke (1991) are likely to generalize to the accounting setting, I expect the instrument to be relevant for measuring perceptions of the ethical beliefs of accountants.

<sup>5</sup> I take this response as a measure of participants' own ethical beliefs. Following prior studies (e.g. Cole and Smith 1996) I asked participants to respond according to what they believed the ethical response would be rather than according to what they themselves would do because more honest responses are expected from participants when they are asked to rate what they think the ethical standard should be.

<sup>6</sup> Therefore, I interpret higher ratings as corresponding to weaker ethical beliefs.

after attending to the ten statements, participants provided demographic information.

## RESULTS

### *Ethical Response*

In the survey, participants rated their agreement with statements about ethically questionable behaviour on fifteen-point scales, with zero as the mid-point and +7 (-7) corresponding to “Strongly agree” (“Strongly disagree”). Accordingly, I interpreted ratings greater (smaller) than zero as indicating agreement (disagreement) with the ethically questionable behaviour. Ratings of zero were interpreted as participants being neutral about the behaviours. My results indicate that participants’ ratings of the ethical response (*ethical\_response*) for each of the ten statements are greater than the mid-point of the rating scale (i.e. zero) in the *accountant* condition (all means>2.78, all  $t>7.95$ , all  $p<0.01$ , one-tailed). *Ethical response* is greater than the mid-point of the rating scale for nine of the ten statements in the *non\_accountant* condition (all means>0.78, all  $t>1.55$ , all  $p<0.06$ , one-tailed). Only participants’ rating of statement 5 (“There is nothing wrong with a supervisor asking an employee to falsify a document”) is not significantly different from the mid-point of the scale ( $t=1.14$ ,  $p=0.13$ , one-tailed) in the *non\_accountant* condition. Overall, these results suggest that both accountants and non-accountants possess relatively weak ethical beliefs.

Table 1 presents the descriptive statistics for *ethical response* for the ten statements in the *accountant* and *non\_accountant* conditions. It also presents the results of the t-tests examining differences in *ethical response* in the *accountant* and *non\_accountant* conditions. I found that *ethical\_response* is greater in the *accountant* condition than in the *non\_accountant* condition for all ten statements (all  $t>3.10$ , all  $p<0.01$ ). These results suggest that the ethical beliefs of accountants are weaker than non-accountants.

TABLE 1: MEAN (STANDARD DEVIATION) OF ETHICAL\_RESPONSE FOR ACCOUNTANTS AND NON-ACCOUNTANTS

Question	Accountant Condition Mean	Non_accountant Condition Mean	t	p-value
1. It is okay for a supervisor to ask an employee to support someone else's incorrect viewpoint	3.25 (3.65)	1.25 (5.18)	3.26	0.00
2. It is sometimes necessary for a company to engage in shady practices because the competition is doing so	3.37 (3.56)	1.02 (5.24)	3.84	0.00
3. Employees should overlook someone else's wrongdoing if in best interest of company	3.26 (3.58)	1.38 (5.07)	3.10	0.00

4. A supervisor should not care how results are achieved as long as a desired outcome occurs	3.23 (3.61)	1.24 (4.95)	3.33	0.00
5. There is nothing wrong with a supervisor asking an employee to falsify a document.	2.78 (4.30)	0.63 (5.54)	3.13	0.00
6. Profits should be given priority over product safety	3.45 (3.83)	1.03 (5.42)	3.73	0.00
7. Employees may need to lie to a customer or client to protect his/her company	3.32 (3.86)	0.84 (5.21)	3.93	0.00
8. Employees may need to lie to a co-worker to protect his/her company	3.19 (3.51)	0.78 (5.03)	4.02	0.00
9. Employees may need to lie to his/her supervisor or manager to protect his/her company	3.09 (4.01)	0.97 (5.18)	3.30	0.00
10. Employees may need to lie to another company's representative to protect his/her company	3.57 (3.30)	1.60 (4.95)	3.37	0.00
Overall Mean	3.20 (3.25)	1.07 (4.88)	3.67	0.00

Table 1 presents mean (standard deviation) values for ethical\_response in the accountant and non\_accountant conditions. It also presents simple t-tests comparing mean values for ethical\_response in the accountant and non\_accountant conditions. Ethical\_response corresponds to participants' ratings of the ethical response to each of the ten statements. They made their ratings on fifteen-point scales, with zero as the mid-point and +7 (-7) corresponding to "Strongly agree" ("Strongly disagree").

Source: Author's own.

### Typical Accountant's Response

My results indicate that participants' ratings of what they perceived to be the typical accountant's response (*accountants\_response*) for each of the ten statements are greater than the mid-point of the rating scale (i.e. zero) in the *accountant* condition (all means > 2.78, all  $t > 7.46$ , all  $p < 0.01$ , one-tailed). *Accountants\_response* is also greater than the mid-point of the rating scale for all ten statements in the *non\_accountant* condition (all means > 0.84, all  $t > 1.74$ , all  $p < 0.04$ , one-tailed). Overall, I interpret these results as generally suggesting that both accountants and non-accountants perceive that the typical accountant possesses relatively weak ethical beliefs.

Table 2 presents the descriptive statistics for *accountants\_response* for the ten statements in the *accountant* and *non\_accountant* conditions. It also presents the results of the t-tests examining differences in *accountants\_response* in the *accountant* and *non\_accountant* conditions. I found that *accountants\_response* is greater in the *accountant* condition than in the *non\_accountant* condition for all ten statements (all  $t > 2.08$ , all  $p < 0.04$ ). These results suggest that, compared to non-accountants, accountants perceive that the typical accountant holds

weaker ethical beliefs.

TABLE 2: MEAN (STANDARD DEVIATION) OF ACCOUNTANTS\_RESPONSE FOR ACCOUNTANTS AND NON-ACCOUNTANTS

Question	Accountant Condition Mean	Non-accountant Condition Mean	t	p-value
1. It is okay for a supervisor to ask an employee to support someone else's incorrect viewpoint	3.48 (3.35)	1.67 (4.36)	3.40	0.00
2. It is sometimes necessary for a company to engage in shady practices because the competition is doing so	3.56 (3.10)	2.39 (4.15)	2.34	0.02
3. Employees should overlook someone else's wrongdoing if in best interest of company	3.38 (3.24)	2.34 (3.97)	2.08	0.04
4. A supervisor should not care how results are achieved as long as a desired outcome occurs	3.31 (3.42)	2.22 (4.08)	2.09	0.04
5. There is nothing wrong with a supervisor asking an employee to falsify a document	2.78 (3.87)	0.84 (4.83)	3.21	0.00
6. Profits should be given priority over product safety	3.45 (3.25)	2.20 (4.05)	2.47	0.01
7. Employees may need to lie to a customer or client to protect his/her company	3.52 (3.29)	2.34 (3.86)	2.38	0.02
8. Employees may need to lie to a co-worker to protect his/her company	3.53 (3.06)	2.16 (4.12)	2.74	0.01
9. Employees may need to lie to his/her supervisor or manager to protect his/her company	3.33 (3.61)	1.71 (4.26)	2.95	0.00
10. Employees may need to lie to another company's representative to protect his/her company	3.39 (2.70)	2.69 (3.87)	2.69	0.01

Overall Mean	3.41 (2.73)	2.06 (3.57)	3.05	0.00
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Table 2 presents mean (standard deviation) values for *accountants\_response* in the *accountant* and *non\_accountant* conditions. It also presents simple t-tests comparing mean values for *accountants\_response* in the *accountant* and *non\_accountant* conditions. *Accountants\_response* corresponds to participants' ratings of the typical accountant's response to each of the ten statements. They made their ratings on fifteen-point scales, with zero as the mid-point and +7 (-7) corresponding to "Strongly agree" ("Strongly disagree").

Source: Author's own

### ***Typical Accountant's Response versus Ethical Response***

I also examined the difference in participants' ratings of what they perceived to be the typical accountant's response and the ethical response for the ten statements (*accountant\_versus\_ethical\_standard*)<sup>7</sup> in the *accountant* and *non\_accountant* conditions. In particular, I conducted one-sample t-tests to examine whether *accountant\_versus\_ethical\_standard* is significantly different from zero. In the untabulated results, I found that in the *accountant* condition, *accountant\_versus\_ethical\_standard* is not significantly different from zero for eight of the ten statements (all  $t < 1.01$ , all  $p > 0.15$ , one-tailed). However, participants' ratings of statements 8 (i.e. "Employees may need to lie to a co-worker to protect his/her company") and 10 (i.e. "Employees may need to lie to another company's representative to protect his/her company") are marginally significantly greater than zero (both  $t > 1.31$ , both  $p < 0.10$ , one-tailed). These results suggest that participants in the *accountant* condition generally perceive that the typical accountant possesses similar ethical beliefs to themselves. These results are unsurprising given that participants in the *accountant* condition are accountants who possess extensive work and/or study experience in the discipline.

In the *non\_accountant* condition, *accountant\_versus\_ethical\_standard* is significantly greater than zero for eight of the ten statements (all  $t > 2.01$ , all  $p < 0.02$ , one-tailed). However, participants' ratings of statements 1 (i.e. "It is okay for a supervisor to ask an employee to support someone else's incorrect viewpoint") and 5 (i.e. "There is nothing wrong with a supervisor asking an employee to falsify a document") are not significantly different from zero (both  $t < 1.18$ , both  $p > 0.12$ , one-tailed). These results suggest that participants in the *non\_accountant* condition generally perceive that the typical accountant possesses weaker ethical beliefs than themselves.

### ***Additional Analysis***

I further examined participants' responses in the *accountant* condition by performing multivariate ANOVAs with participants' demographic characteristics including age, gender, and years of work experience as independent variables. When the mean of *accountants\_response* for the ten questions is used as the dependent variable, the main effects of all three independent variables are not significant (all  $F < 1.17$ , all  $p > 0.36$ ). When the mean of *ethical\_response* for the ten questions is used as the dependent variable, the main effects of all three independent variables are also not significant (all  $F < 1.55$ , all  $p > 0.22$ ). These results suggest that participants' demographic characteristics do not influence their responses in the *accountant* condition.

Similarly, I examined participants' responses in the *non\_accountant* condition by performing

<sup>7</sup> Therefore, a positive value for *accountant\_versus\_ethical\_standard* (i.e. participants' ratings of the typical accountant's response is greater than the ethical response) indicates that participants perceive that the ethical beliefs of the typical accountant is weaker than their own ethical standards.



multivariate ANOVAs with participants' age, gender, and years of work experience as independent variables. When the mean of *accountants\_response* for the ten questions is used as the dependent variable, the main effects of age and gender are not significant (both  $F < 1.08$ , both  $p > 0.36$ ) while the main effect of the number of years of work experience is significant ( $F = 17.21$ ,  $p < 0.01$ ). When the mean of *ethical\_response* for the ten questions is used as the dependent variable, the main effects of age and gender are not significant (both  $F < 1.63$ , both  $p > 0.19$ ), while the main effect of the number of years of work experience is significant ( $F = 21.18$ ,  $p < 0.01$ ). These results suggest that participants' responses in the *non\_accountant* condition do not differ by age and gender but differ by their number of years of work experience.

Finally, I examined the mean values of *ethical\_response* and *accountants\_response* for the ten questions categorized by participants' work experience in the *non\_accountant* condition. Overall, both the means - *ethical\_response* and *accountants\_response* - decrease with participants' work experience. The mean of *ethical\_response* suggests that participants' ethical beliefs in the *non\_accountant* condition strengthens as they accumulate more work experience. This result is consistent with prior research suggesting a positive relationship between work experience and ethical behaviour and beliefs (e.g. Glover, Bumpus, Sharp, & Munchus, 2002). The mean of *accountants\_response* suggests that participants' perceptions of the ethical beliefs of the typical accountant in the *non\_accountant* condition strengthens as they accumulate more work experience. These results are consistent with the proposition that as non-accountants gain more work experience, they become more attuned to behaviours by others that are ethically acceptable in an organizational setting (Cole & Smith, 1996; Glover et al., 2002), leading to more positive perceptions of the behaviours highlighted in the ten statements.

## CONCLUSION

In this study, I conducted a survey with participants recruited from AMT to examine the perceptions that accountants and non-accountants have of (1) their own ethical beliefs and (2) the ethical beliefs of the typical accountant. The following are the key results from the study. Firstly, the ethical beliefs of accountants are weaker than non-accountants. Secondly, compared with non-accountants, accountants perceive that weaker ethical beliefs are held by the typical accountant. Thirdly, although accountants perceive that they hold similar ethical beliefs as the typical accountant, non-accountants perceive that they hold stronger ethical beliefs than the typical accountant. In the additional analysis, I found that both accountants' ethical beliefs and their perceptions of the ethical beliefs of the typical accountant are not influenced by their demographic characteristics. In contrast, both non-accountants' ethical beliefs and their perceptions of the ethical beliefs of the typical accountant strengthen as they gain more work experience.

Given the central role that ethics plays in the accounting profession (Felton et al., 2008; Martinov-Bennie & Pflugrath, 2009; AICPA, 2022), it is important for accounting practitioners to gain insights not only into the ethical beliefs of accountants but also the perceptions that non-accountants hold about the ethical beliefs of accountants. The findings from my study provide insights for practitioners to evaluate the effectiveness of the activities that have been undertaken to strengthen the ethical beliefs of accountants and to improve the ethical reputation of accountants among internal and external stakeholders. Further, my findings in the additional analysis section show that the ethical beliefs of accountants do not strengthen as they accumulate more work experience (unlike non-accountants), suggesting that the accounting profession can

focus on implementing more programs (e.g. continuing professional education) that aim to strengthen the ethical beliefs of accountants throughout their careers.

Overall, this study also contributes to academia by providing insights into the perceptions that accountants and non-accountants have about the ethical beliefs of accountants. These insights can play a role in stimulating classroom discussion on how to strengthen the ethical beliefs of accountants and improve the ethical reputation of accountants. Future research can contribute to this discussion by examining the effectiveness of possible approaches that can be taken to achieve these objectives. For example, future research can examine the extent to which approaches related to ethics training pedagogies and the creation of codes of conduct can be effective in improving the perceptions of accountants and non-accountants about the ethical beliefs of accountants.

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## **APPENDIX A**

### ***Ten Statements Presented to Participants***

1. It is okay for a supervisor to ask an employee to support someone else's incorrect viewpoint.
2. It is sometimes necessary for a company to engage in shady practices because the competition is doing so.
3. Employees should overlook someone else's wrongdoing if in best interest of company.
4. A supervisor should not care how results are achieved as long as a desired outcome occurs.
5. There is nothing wrong with a supervisor asking an employee to falsify a document.
6. Profits should be given priority over product safety.
7. Employees may need to lie to a customer or client to protect his/her company.
8. Employees may need to lie to a co-worker to protect his/her company.
9. Employees may need to lie to his/her supervisor or manager to protect his/her company.
10. Employees may need to lie to another company's representative to protect his/her company.