



Professional Ethics and Behavior in Accounting

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Abstract

With the expansion of economy and commerce, the need for accounting and auditing seems essential. The basis of the accounting profession is based on ethics, including honesty, realism etc. In this research, first we address the importance of ethics and its history; also the wrong beliefs in work ethics and the benefits of ethics management in the workplace are explored. Then, the objectives of accounting ethics training, the need for ethics, public criteria and the Principium of professional ethics and behavior, and the professional behavior development nature for accountants are expressed. The factors that create the auditor's abnormal behavior and ethical threats in the audit profession and methods to prevent threats are investigated. In the end, ethical accounting problems in today's economy and the modern attitudes in teaching the professional values and ethics of accounting can be considered.

Keywords: *Work Ethics; Ethic Training; Accounting Ethics; Professional Behavior; Professional Ethics*

1- Introduction

Accounting ethics or professional ethics in accounting is a field of applied ethics, studying the ethical values and judgment which are applied in accounting. This is an example of professional ethics. Professional ethic was first introduced by Luca Pacioli and then it was expanded by governmental groups, professional organizations and independent companies (Kabiri et al., 2020). The nature of conducted work by accountants and auditors requires a great level of ethics. Shareholders, potential shareholders, and other users apply financial statement information to make conscious investment decisions. Cognition of ethics can help accountants and auditors to overcome ethical dilemmas and problems; it also can help them to make correct decisions even if it may not be in the interest of the company, but it is useful for investors and stakeholders who use this information (Sotoudeh and Cheraghi, 2020).

Most countries have different rules for implementing accounting rules. In Germany, accounting rules are controlled under the "tax law" of the country; in Sweden it is controlled under the accounting law and in UK it is governed under the "corporate law". In addition, some countries have organizations for regulating accounting rules; for example, in Sweden (BFN) Bokforingsnamnden organization; in Spain ICAC institution; and in US Financial Accounting Standards Board (FASB). Since ethical values vary in different countries due to their various cultures, there is no accepted comprehensive ethical code (Oddo, 2007).

On one hand, the increasing complexity of the work environment of the workforce in accounting and the increase in the number of unethical and illegal works as well as recent financial scandals may reveal the necessity of the proper training in the field of accounting ethical codes on the universities agenda and other legal authorities and organizations. There must be a great emphasize on accounting ethical codes in universities as a place where students grow and improve their talents and abilities, in order to gain the community's trust toward accounting profession and increase its reliability and popularity. The importance of training ethical codes has been recognized by practitioners and academics over the recent years and it has been emphasized in many studies. Despite the great importance of this issue, universities pay less attention in the field of training these principles; but ignoring training these important ethical codes will cause irreversible damage (Zahed babolan et al., 2020).

2- Accounting Work Ethics

Luca Pacioli referred to as "The Father of Accounting and Bookkeeping" in his first book named *Summa de arithmetica geometria. Proportioni: et proportionalita* which was published in 1494, has addressed the accounting ethics. From then on, ethical standards have been developed by governmental groups, professional organizations and independent companies. The results of the efforts made by these groups have led to ethical codes. Accountants have to respect and consider the ethical charter of the professional association in which they are jointed to (Mohammadi nafchi , Alikhani, 2020).

2-1- Wrong Beliefs About Work Ethics

There are Wrong beliefs about work ethics that are mainly caused by two factors: first, the lack of right understanding about ethics concept and the other is superficial and short sighted impression about ethical dilemmas and problems; some of these beliefs are provided as follows (Ahmadi and Nazaripour, 2020):

- **Work ethic is a religious issue rather than management issue:** the ethnic plan purpose of an organization is not to change individuals' beliefs and values, but it is to manage the values and resolve the conflicts between individuals in the organization.
- **Our employees have no ethical problems, so we do not need to pay attention to work ethics:** most of the ethical problems which managers face with are complicated. Ethical problems mainly happen when A) there are value conflicts between various interests; B) there are many actual solutions which can be justified to the same rate; B) existing condition has important outcomes for beneficiaries.
- **Work ethic is one of the philosophy, Theology and academic science areas:** The lack of knowledge by managers has made many to think that work ethic is a fashion or wave which is not useful for organizations. They believe that work ethic is a complicated philosophic or religious debate; but in fact it is one of management areas with programmatic approach which has many scientific tools. Ethics management programs have also other practical applications in other management science fields.
- **Work ethic is something additional and unnecessary and it draws on explicitness and facts:** Many believe that ethics codes and lists of ethical values are unnecessary and ineffective; because they provide values that every human being is naturally intended to. But in fact, the worthwhile aspect in ethical codes for the organization is prioritizing values and focusing on certain values in the workplace. For example, it's obvious that all people should be honest, but in an organization where there are high rate of fraud and deception, this value (honesty) is prioritized and should be included in the ethics code of the organization.

- **Work ethic is to advise bad individuals by good individuals:** successful managers know that good people may also do bad deeds, especially when they are stressed and confused. (Stress and confusion are the cause of unethical work, but they are not the EXCUSE for them).
- **Work ethic is a new phenomenon that has been broadly discussed because of the great attention paid by the popular and the management presses:** The history of the work ethics prevalence dates back to at least 2000 years ago, when Roman philosopher "Cicero" in his book named "ON DUTIES" spoke about this issue. Of course, ethical work has recently been taken into consideration, and this is due to the social responsibility movement that began in the 1960s.
- **Ethics cannot be managed:** ethics are managed, but often indirectly. For example, the organization founder's behavior or the current leader of the organization can greatly affect employees' behaviors in the workplace and even direct their behaviors; strategic priorities (maximizing profits, increasing market share, reducing costs, etc.) have a great influence on employees' ethics; rules and regulations can directly affect behaviors in order to be more ethical (in such a way that the harm caused by behaviors is minimized to the community).
- **Work ethic is the same as social responsibility:** social responsibility does not cover the practical aspects of ethics management in work place such as formulating ethical and behavioral codes, updating policies and procedures, providing solutions for ethical dilemmas etc.
- **Our organization does not have ethical problems, so, we are moral:** an individual can act in law framework and at the same time do unethical deeds. Also law violation usually starts by inattention to unethical behaviors.
- **Ethics management has no practical application in work place:** ethics management in work place includes identifying and prioritizing values to direct behaviors for formulation of policies and procedures to ensure these behaviors. Ethics management is also important in other management areas such as Total Quality Management and strategic planning.

2-2- The Advantages of Work Ethics in Work Place

The advantages of work ethics in work place are as bellow (Khajouei et al., 2020):

1. Considering the fact that work ethic has led to a fundamental improvement in some of communities conditions.
2. Ethic plans have helped to organizations to keep their ethical performance in turbulent situations.
3. Ethic plans have created strong group work and increased efficiency.
4. Ethics plans coordinate employees' behaviors with values that organization leader thinks must be prioritized. In organizations, there are usually an obvious conflict between preferred values and values that are reflected in by employees in work place. Considering the continuous debates and speaking about values can increase group work soul, honesty and explicitness at work place. Employees who feel that there is coordination between their values and organizations values will work with stronger motivation and performance.
5. Ethics plans will lead to growth and development of employees.
6. Ethical plans will ensure us about legality of organization policies.

7. Ethic plans can prevent the criminal act of neglect.
8. Ethic planes seek to detect non-ethical issues and violation of law so as these law violations are reported. When the organization is aware of violating a law and does not report it to the relevant authorities, it has committed the crime of neglect that certain fines have been considered in the law for this issue. Therefore, the organization's efforts to achieve ethical performance can reduce the fines.
9. Ethic plans help to manage the important values in quality management, strategic planning and diversity management.
10. Ethic plans help to create a positive image in public from organization.

3- Accounting Ethic Training

In the 1980s, universities started teaching business ethics. Lessons relevant to this topic have grown dramatically over the last few decades. Teaching ethics to accountants can include role-playing, lectures, case studies, guest speeches, as well as other media. Recent studies show that all accounting books have addressed to ethics issue in some way. In 1993, the first United States center focused on studying ethics in the accounting profession was opened at Binghamton in State University of New York. Starting in 1999, several states in the United States needed to hold ethics classes before the CPA test. Seven Objectives of Accounting Ethics education are as bellow (Mohammadi and Mazaheri, 2019):

- Linking accounting education to ethical issues
- Recognizing issues in accounting that have ethical implications.
- Developing a sense of ethical commitment or accountability
- Developing the capabilities needed to deal with ethical conflicts or problems
- Learn to cope with the uncertainty in the accounting profession
- Setting the scene to make change in ethical behavior
- Appreciating and understanding the history and the combination of all aspects of accounting ethics and their relevance to the general area of ethics- Stephen J. Loeb.

In 1988, Stephen J. Loeb suggested that, training accounting ethics must have 7 objectives (derived from a list by Daniel Callahan). To implement these objectives, he pointed out that, accounting ethics can be taught throughout the accounting curriculum or in a related subject class. Teaching it throughout the curriculum makes all accounting teachers to be aware of the subject (the subject which may need to be trained). A lesson has issues such as where the course is located in the student's education (for example, before the introductory or post-graduate accounting classes) or if there are enough resources to cover the term, and if most universities have rooms for a four-year curriculum for a classroom (Royaei and Bayat, 2011).

There is debate about whether ethics should be taught in the university environment or not. Professional ethics advocates point out that ethical issues are important for the profession, and should be taught to accountants to enter the field of work. In addition, teaching ethics contributes to enhancing students' ethical values and prevents others from making unethical decisions. Critics argue whether an individual is an ethical individual or not, and that teaching ethics does not have any purpose. Despite the oppositions in this regard, teaching accounting ethics by universities and conferences has been encouraged by professional institutions and accounting companies. Accounting Education Change Committee (AECC) asks students to "understand and know ethical issues of the profession and be able to make worthwhile judgments." Philip G. Cottel argued that in order to maintain strong ethics codes, an accountant "must have a strong sense of values, the ability to reflect a position in order to determine

ethical concepts and to be committed to others 'welfare." Iris Stuart proposes an ethical model that consists of four steps: the accountant must realize that the ethical problem is happening; he/she must be able to identify parties that are interested in the outcome of the problem; he/she must determine strategies and solutions and evaluate their impact on any strategy in the party interested in the outcome; then select the best solution (Mohammadi and Mazaheri, 2019).

4- Ethics and Practice of Professional Behavior

Researches have shown that the three fundamental factors together have created, grown and expanded various professions throughout the history of human civilization; these three factors are: (philosophy, theoretical foundations, professional principles and standards). With these three mentioned factors together, the profession achieves the power to continue professional activity and has a deep root in society and will not undergo major changes due to environmental changes and will not be eliminated (Sepehri et al., 2020).

To explain what and how a profession is and to recognize the existing phenomena and the predicting similar professional phenomena, the existence of the first factor is necessary. Therefore, apparently independent and separate ideas and beliefs are provided in a connected and related complex, like body of knowledge in the form of theory. By empirical observation, the necessary experiments and logical reasoning of phenomena are matched with the provided theory in order to measure its power. Johnson (1976) and Blestin (1971) believe that acquiring theory is one of the main characteristics of every professional activity. Haniz laso claims that a profession can be sustained and developed with claims to achieve the body of such knowledge. Without the first factor, applied methods and procedures are changed to the rules that are followed mostly based on habit and tradition rather than logical adoption; also without this fundamental factor, we can't overcome current and future difficult and unsolved and provide appropriate solutions for them. Regardless of the first and second areas which are not included in area of my discussion, the third factor, the practice of professional ethics and adherence to that fundamental factor, is very important because the durability and survival of the hard profession depend on it, and society is more concerned with this factor (Azadiuan, saleh, 2012).

4-1- General Criteria of Accounting Professional Behavior

In professional behavior codes, the fundamental principles of professional ethics and behavior of accountants include the expression and theoretical framework for the observance of these principles in practice. All professional accountants must comply with these principles unless some of them are expressly excluded. Different working conditions may create the potential to violate the fundamental principles. It is not possible to refer all the conditions that could lead to violations of these principles. The theoretical framework enables professional accountants to identify, assess these conditions rather than complying with specific rules and avoid the conditions which may lead to violations of fundamental principles. In examining the potential impact of each case on violations of principles, professional accountants should consider quantitative and qualitative factors and if they cannot provide safety conditions, they should stop doing or continuing to serve (Sepehri et al., 2020).

4-2- Fundamental Principles of Professional Ethics and Behavior

Fundamental principles of professional ethics and behavior are as bellow (Hejazi et al., 2017):

Rectitude: Rectitude is one of the requirements of work of professional accountant and an accountant must be honest in his/her professional relationships and transactions. Words such as honesty, clarity and fairness are the required for Rectitude.

Realism: Professional accountant should consider the facts in his/her professional judgment and business and he/she must not allow prejudice, partiality, conflict of interest or influence of others affect his/her professional judgment and business.

Professional Competency and attention: An accountant as a qualified person must have a broad range of relevant knowledge and a deep understanding of the accounting process and subject of matter. Professional accountant should improve and promote his professional knowledge and skills in the field of evolutions, new methods and techniques, and rules and regulations to a satisfactory level.

Confidentiality: An Accountant must consider the obtained information during the provision of professional services as confidential and private and shall not disclose such information without the explicit permission of the employer; unless his/her lawful or professional right or duty has authorized the disclosure of such information.

Professional practices: while performing his/her duties, a professional accountant should treat with others politely and respectfully. He/she should also respect the rules and regulations and avoid from doing anything that can disparage his/her profession.

It should be noted that various situations and several factors, including personal interests, threats etc. can potentially lead to violations and non-compliance with fundamental principles in practice; but the laws and regulations of each country and the professional authorities have considered measures to prevent violations of fundamental principles by professional accountants; these measures are provided as followings (Hassasyeganeh et al., 2016):

- The requirements for entry into the profession, including education, internship and experience
- Continuing education and re-education
- Advanced rules and regulations for managing business units
- Professional standards
- Disciplinary laws approved by Legal authorities or professional communities
- Review of reports, declarations and other information provided by professional accountants by reference or other professional accountant and independently
- Establishing appropriate internal controls in the audit institutions to monitor the work that is carried out in every supervisor.

Independency: Another fundamental principle of professional ethics and behavior is the independency of an official accountant or independent accountant.

Due to the cases of independency violations, accountants must be guided by the factors that neutralize this and increase the safety of work. The most important factors in creating the safety are as follows:

1. Safety factors established by profession, laws and regulations
2. Safety factors in institutions under the audit
3. Safety factors in the Audit Institute

Safety factors established by profession, laws and regulations:

- Education, apprenticeship and experience required to enter the profession, the requirements for continuous re-education
- Established professional standards and implementing disciplinary measures
- Controlling the quality of work done by other institutions

- Approved laws and regulations regarding the independency of audit institutions and independent or formal accountants

5- Professional Behavior Setting Institutions for Accountants

The International Ethics Standards Board for Accountants has developed professional behavior codes for professional accountants across the world. The professional behavior codes consist of three parts. "Part A" provides the fundamental principles that explain professional ethics for a professional accountant and determine the required theoretical framework. Professional accountant should use professional judgment in applying this theoretical framework. Parts "B" and "C" describe the application of the theoretical framework in some circumstances. "Part B" is related to professional accountants working in the profession, and "part C" refers to professional accountants working in firms / organizations. Based on the codes of professional behavior, members of the International Federation of Accountants or the Institute should not follow the standards below the standards determined in codes of professional behavior. However, if a member or institution should not comply with parts of the codes of professional behavior due to legal or regulatory prohibitions, other sections of it must be observed and met. The requirements and guidelines of some areas may have differences with these codes of professional behavior. Professional accountants in these areas should be aware of these differences and comply with the harder requirements and guidelines, unless they are prohibited by law or regulation. One of the clear characteristics of the accounting profession is to take the responsibility for preserving public interest. Hence, the professional accountant's responsibility is not limited solely to the satisfaction of the owner or employer. A professional accountant should be committed to code of ethics for preserving the public interest. If the laws or regulations prevent a professional accountant from complying with a part of the code of ethics, the professional accountant should respect and meet other sections of this code of ethics (Arbab Soleimani, 2013).

5-1- The Factors Causing the Auditor's Abnormal Behavior

Abnormal behavior of the auditor is a term used in academic literature to describe behavior that results in a reduction in the quality of the audit and ultimately in the failure of the audit. The auditor's abnormal behavior directly affects audit quality. The auditor's abnormal behavior involves a number of issues, including audit underreporting of time (time pressure) and signing sooner/earlier than planned audit procedures (Mahdavi and Houshmand, 2012),

1. **Time pressure:** Time pressure is a common and known issue in the audit firms. The time budget pressure happens when the time required for conducting the audit work exceeds the predicted time in the budget and the auditor is required to complete the work at the appointed time (Mehrani and Na'imi, 2003). Factors that increase the pressure of time budget may vary between auditors with high and low ratings. Reporting less than real time of partners increases with the risk factors related to employer, while the reporting less than the actual time of the auditors' assistance, does not depend on the risk factors of the employer (1999, Gist & Davidson); because the pressure of time budget on high-rank auditors, such as Managers and partners are more likely to be felt (1991, Cook & Kelly, 1991, McNair). Auditors often face strict time budget pressures, a situation which is at least partly based on semi-bidding conditions for audit contracts. Due to the considerable attention given by the audit firms to achieve time budgets as a measure for efficiency, and their difficulty in measuring the quality of the audit, the potential conflicts have been intensified between control costs and achievement of high quality audits (McNair, 1991). As a result, unpaid overtime to cover time budgets that have are not achieved, has become an informal cultural norm in audit institutions (1982, Alderman & Deitrick, 2006, Pierce & Sweeney).

2. **Audit procedures termination earlier than planned:** Earlier signature occurs when the audit worksheets require an audit test and are not covered by other audit procedures; in other words, evidence on the time of completion of the work has been completed while no work has been done (Mahdavi and Houshmand, 2013).

5-2- Ethical Threats in the Audit Profession

Various situations and relationships can create risks. In cases that a situation or relationship causes a risk, that risk may violate or seems to violate the fundamental principles observation by professional accountant. A risk can affect the observation of more than one fundamental principle. Risks can be classified into the following categories (Abbas Arbab Soleimani, 2014):

- A) **Personal interests Risk:** The risk that financial or non-financial interests could affect the professional accountant's judgment or behavior in an inappropriate way.
- B) **Risk of vanity on reconsideration:** The risk that a professional accountant does not perfectly perform re-evaluating and revising the results of work or judgment that he/she, or his/her professional co-worker of the same institution or organizational partner has previously done and relies on it to provide a professional opinion about its current services.
- C) **Risk of support or opposition:** The risk that a professional accountant supports his/her client or employer in the way that negatively influences his/her realism.
- D) **Risk of Relationship:** The risk that a professional accountant would try to keep and preserve his/her client or employer's interests or accept their work due to the long-term or close relationship with them.
- E) **Risk of Threat:** The risk that prevents a professional accountant from realistic action due to other individuals' actual pressures or fear of imagined pressures, including inappropriate influence on the professional accountant.

In the audit profession, there are five groups of ethical threats, and complicated ethical issues occur as a result of these threats.

5-3- Methods for Preventing Threats

International Federation of Accountants has developed a code of ethics to prevent the occurrence of these threats. These prevention methods are divided into two categories (Safarzadeh and Karimrad, 2020):

1. Prevention methods that are developed by profession, legislation and By-law that include:
 - Training through university education and experience requirement to enter the profession
 - Need for continuous career advancements
 - By-laws on having a good grasp on company
 - Professional standards
 - Professional or legal and disciplinary methods
 - Independent evaluation of reports, declarations, correspondences, or information provided by a professional accountant or a third party with statutory authority.

2. Preventive methods created in the workplace, including:

- Using another professional accountant to check the work done or, if necessary, using consulting services
- Consultation with independent third parties, such as a committee of non-executive directors, a professional legislative body, or another professional accountant
- Displacement of professional Senior members
- Discussing with managers of employer's company on issues related to ethics principles
- Disclosure of the nature of the services provided and the respective wages
- Using another company to run the whole or part of the contract

The International Federation of Accountants (IAU) Guidelines to avoid ethical Threats, prohibits the following non-audit services for audit applicants:

1. Bookkeeping Services
2. Evaluation Services
3. The task of management decision-making
4. Brokerage services in securities transactions
5. Support in lawsuits (legal cases)

6- Accounting Ethics Problems in Today's Economy

- 1. Competitive market of accounting services:** Nowadays, in a competitive market, the process of finding a new customer and maintaining the current customer is a costly and time consuming process, and it is concluded that by finding a new customer, the Accounting Services Company wants to keep him/her for years to compensate company's large marketing costs by providing services for him/her. Even if the performance of a member of a company results in the loss of a new customer, the company will not have a good deal with that member (Sarlak, 2008).
- 2- Focus of business units on maximizing profits:** In recent years, the accounting profession which is a useful and honorable profession has been humiliated under the environmental pressures. Large companies have used accounting fraud for reporting the profits more than the actual amount and to deceive investors. Famous and prominent companies and top executive managers have applied such frauds which have weakened trade and commerce. Companies such as Enron, Tyco, and WorldCom are examples of these unethical behaviors. In these companies, ethic is ignored for the sake of profit. They have expressed that the company's goal was to maximize profits for its shareholders even at the expense of morality. In their point of view, mammonism and greed are considered to be desirable in commerce and trade, and they create the activity and movement of individuals and, therefore, result in more profit. In their perspective, by expanding moral and ethical rules, individuals' motivation for progress is reduced and companies become weak (Sarlak, 2008).
- 3- Variety of accounting services:** While the main role of accountants is to provide an image of the organization's financial situation and performance, they also play other roles such as auditing, management accounting, tax accounting, financial planning, and financial consultation. All these roles, in particular financial consultation and financial planning, have made the accounting profession to move from the traditional profession, which focus on reporting and auditing, to entrepreneurship profession of financial consulting, designing and planning. Many believe that this transformation has led to a crisis for accountants. Violation cases by of Enron and Anderson companies revealed some of these problems. As a result, accounting in the world does not seem to be credible and reasonable as it

was before, and it is unfortunately now in ethical crisis and its reliability and credibility have been questioned (Sarlak, 2008).

7- New Attitudes in Training Professional Accounting Values and Ethical Principles

Providing values, orientations and ethics for accounting students can be enhanced and improved through applying collaborative approaches. Some of the most important approaches are (Safarzadeh and Karimrad, 2020):

1. Applying educational texts such as case studies
2. Analyzing real situation of business and trade such as ethical dilemmas and problems
3. Evaluating official statements and interdisciplinary results and findings
4. Conducting seminars using experienced speakers for participation or professional decision making

Such collaborative works will improve awareness about the ethical implications for students and will help them in complicated decision making situations. On the other hand, it is very important for students to learn from ethical experiences; because using previous experiences in the future issues and similar situations can be very useful and helpful. To clarify the topic, some ethical rules provided by professional organizations are explained in the following.

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