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Research paper

The Influence of Knowledge, Skills, Attitude and Organization Commitment Using Ethical Climate as A Moderator Towards Ethical Decision Making of Accountants in Malaysia: A Conceptual Paper

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Abstract

The aim of this study is to investigate the influence of Knowledge, Skills, Attitude and Organization Commitment Using Ethical Climate as a moderator towards Ethical Decision Making of Accountants in Malaysia. Empirical research on ethical decision making of Accountants has shown that knowledge, skills and attitude are important factors in improving Accountants decision. However, literature on Accountants Ethical Decision Making in Malaysia has highlighted research gaps in few areas which is the use of Individual and Situational Moderators in measuring the Theorist of Ethical Behavior, The use of Personal Values to Measure Ethical Judgment, The effect of Organization Culture and Ethical Climate on Ethical Decision Making using Self-Efficacy as the Moderator. To fill this sequel of research gaps, this research tends to identify the effects of knowledge, skills and attitude and Organization Commitment using Ethical Climate as a Moderator to measure ethical decision making of Accountants. In doing so, this research use Theory of Planned Behavior. This study focus on the Big Four Accounting Firms in Malaysia. This is because the audit of the Transmille Company by Deloitte auditors has not lived up to the expectations of public. The positivistic research philosophy will be used to empirically test the formulated hypotheses. The study will use quantitative analysis approach and survey strategy to collect data by adapting established measurement tools for each construct in the conceptual model. Questionnaires results will be analyzed using SPSS software.

Keywords: *Knowledge, Skills, Attitude, Organization Commitment, Ethical Climate and Ethical Decision Making*

1. Introduction

Ethical decision making can be defined as a process by requires individuals to use their moral to determine whether a certain action is right or wrong [1]. Much research has been conducted on ethical decisions in the context of business. Some research has examined ethical decision making of accounting students and practising accountants, investigating their variable that might influence their decisions [2, 3, 4, 5].

The role of ethical decision making is important as individuals in an organisations encounter ethical challenges which requires them to engage in decision making process [6]. The process of ethical decision making requires an individual to use their moral base to decide whether an issue is right or wrong.[1] Ethical or unethical behaviour is linked with the interaction of a person and the situation [7] as ethical decision making is influenced by individual and their environment.

Ethical climate serves as an important organizational variable that is able to influence employee's ethical decisions [8]. Victor and Cullen [9] define ethical climate as the organisational practices and procedures that have ethical content. They feel that the ethical climate at the workplace will be able to influence employees behaviors in determining which action is right or wrong within organisations. Based on theories from moral philosophy [10] and moral psychology [11], Victor and Cullen [12] theorize that ethical climate within organisation differs along the three categories of ethical theory (egoism, benevolence and principle) and the three loci analysis (individual, local and cosmopolitan). Victor and Cullen [12] propose that climates are categories by self-interest (egoistic/individual) and firms interest (egoistic/local). In contrast, climates that emphasize law and professional codes (principle/ cosmopolitan) and social responsibility (benevolent/cosmopolitan) should be connected with more ethical decisions. In their surveys, Loe et al [13], and O'Fallon and Butterfield [14] reviewed thirty-four studies and conclude that ethical climates can influence individual decisions. More recently, some studies [15, 16, 17] indicates there is impact of ethical climate on ethical decision stages, while some [2, 18] shows no significant results.

Victor and Cullen [12] define ethical climate as the shared understanding of what is the accepted behaviour , and how to tackle ethical situations in organizations, According to Cohen [19] ethical climate is part of the value system. Moreover, according to Weeks and Nantel [20], when codes are delivered well in an organization, it will result in a positive ethical behaviour. Ethical climate or ethical culture of an organisation is the shared belief about what is the do's and don't in an organisation [12]. Similarly Hunt et al [21]. express ethical climate as corporate ethical value. Corporate ethical value is defined as values that are being incorporated in formal and informal policies of the organisation [21]. Trevino's [7] interactionist model proposed that organizational culture can help in shaping an individual's moral development. Victor and Cullen [9] also feels that ethical climate in organizations is able to influence the moral conduct of their board of directors.

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Individual variables is believed to have a significant relationship with ethical decision making stages [18, 22, 23, 24]. Knowledge is defined as justified true belief by Eigler [25]. Thus this indicates the feature of knowledge contains the element of truth . Whereas, the cognitive aspect has defined knowledge as the content of humans long term memory [26]. Skills is defined by Oxford dictionary as the ability to do something well. Whereas Holmes [27] defined skill as an attribute that is required in educational perspective and employment path. Attitude is defined by the oxford dictionary as a settle way of thinking or feeling about something. A few authors has defined attitude in a different perspectives. Allport [28] defined attitude as a mental state of willingness which is organised by experience when confronting with a specific situation. Whereas Krech and Cruthfiled [29] defined attitude as the way the employee sees the need of the compliance with the organisation based on the employees or Individual attitude. Organizational commitment is the psychological link of employees with the organization [30]. Whereas Buchanan [31], viewed organizational commitment as the emotional attachment of accountants with the organization. Similarly, Cullen [32], defined organizational commitment as the recognition and participations of employees in the organization. This shows that employees accept the goal of the organization [33, 34]. Whereas Porter [35] feels that organization commitment is associated with the employee's attitude. Pool and Pool [36], defined organizational commitment as the strength of accountants recognition and involvement in a particular organization.

The present study is an attempt to investigate the link between individual factors (Knowledge, skills and attitude) and subjective norm (organization commitment) in relation to behaviour (ethical decision making) as moderated by organisation factor (ethical climate).

1.1. Background of the Study

The ideal situation in accounting profession, is to see all accountants making ethical decision in the course of conducting their work. According to Bebi Loreta [37], Zarei [38] all accountants are obliged to make ethical decisions. This obligation is based on the need for fairness and justice.

In the current situation, accountant are struggling to make ethical decision. This is evident with series of unethical decision made by accountant in recent times. The most published Enron Scandal was a result of unethical decision made by accountants.

The desired situation is to improve the number remove completely the stereo type that accountant can make unethical decision, the need to enhance their integrity and revive the professional image is highly desired. According to Bebi Loreta [37], Accountants plays an important role in providing financial information for business. Information provided by accountants help business to make decisions. Ethical decision making helps business to provide fair view of accounts. The role of accountants in helping to make ethical decisions is important. Problems in making ethical decision frequently arise when there appears to be audit conflict. Increase in the number of business has also increased in the volume of financial statement users was the main reason for the need of accountants to be ethical when making decisions. Corporate scandals like Enron and Aurther Andersen collapse has confirmed the need of high quality audit and significant attention towards the factors that can effect on ethical decision making of accountants. A good quality of accountants decision is based on the production of financial information without misstatements, omissions or biases [39]. In the agency theory viewpoint. Dang [40] claims that audited financial statements are used as a base to provide assurance for users of financial information as the statements are viewed by accountants who are independent from the company. Gray and Manson [41] agreed with Dang [40] and Flint [42] when they indicated that the role of an accountant is to observe and ensure responsibility towards public

To fill this gap however, research are needed to identify the causes and come up with practical solutions for the said problem. In this regard, many studies have been conducted on the concept of ethical decision making and ethical climate. However, the insufficient studies on subject matter regarding the influence of knowledge, skills and attitude towards accountants ethical decision making [43].

This study is an attempt to investigate the effect of Individual factors (Knowledge, skills and attitude) and Organizational commitment in relation to ethical decision making. The study is also going to examine the moderating effect of ethical climate in the relationship between individual factor and organizational commitment with ethical decision making.

1.2. Problem Statement

The ethical decision making have been studied in the accounting and business literature for many years. Based on the literature regarding the concept, it is first noticed that few previous studies have investigated the individual factors and ethical decision making in developing countries context. According to Bebi and Llaftiu, asserted that the majority researching related to ethical decision making is made in the developed country and the in the developing countries the concept is unexplored.

Secondly, limited studies that used ethical climate as a moderator of the relationship between individual factors and ethical decision making. A systematic literature review conducted by Lehnert, Park and Singh, revealed that out of fifty studies conducted between 2004-2012, which used moderator only six percent of studies used ethical climate as moderator.

Thirdly, the continuous frauds in the accounting professions requires more studies in order to enhance understanding of the phenomenon. Findings by Zarei, Esmaeeli and Zarei [38], showed that despite the emphasis of studies on the impact of professional ethics on the accountants, no considerable effort has been made in extending professional ethics.

Fourthly, limited studies have used knowledge, skills and attitude as aspects of individual variable to study ethical decision making.

The present study attempt to fill the identified gaps by designing a model that used ethical climate as a moderator in the relationship between individual variables and ethical decision making. Next section shows the objectives of the research.

Accountants need to have knowledge, skills, and attitude to make an ethical decision. This is because the public lay their trust on the accountants report. Reporting independence gives the accountants the right to disclose information to the public. In the event there is a fraud in the company, an accountant has the right to disclose it to the shareholders and public. Stricter laws has been enforced to gain public confidence. Accountants need to adhere to this law with the right level of attitude. This is because audit report is based on individual accountants decision making ability. These decisions is influenced by the accountants knowledge, experience, skills and competencies in performing the audit task [44].

The positive influence of education level on career advancement is clear in the U.S environment and was empirically established. Nevertheless, the effect of knowledge, skills and attitude as a part of accountants decision making, is still unclear in the context of Malaysia.

1.3. Research Objectives

Based on the problem statement, the objectives of this research were:

i. To examine the effect knowledge, skills and attitude on the ethical decision making of accountants.

ii To examine the effect of organization commitment on the ethical decision making of accountants.

iii To investigate the moderating effect of ethical climate on the effect of knowledge, skills, attitude and organization commitment on accountants ethical decision making

2. Literature Review

2.1. Introduction

The purpose of this research is to reduce the ethical issues among professional accountants. The researcher is keen to find out the reasons that influence ethical issues in an organization and the researcher hopes this study can be useful in determining the main factors that cause ethical issues to occur in organization.

2.2. Theory of Planned Behaviour

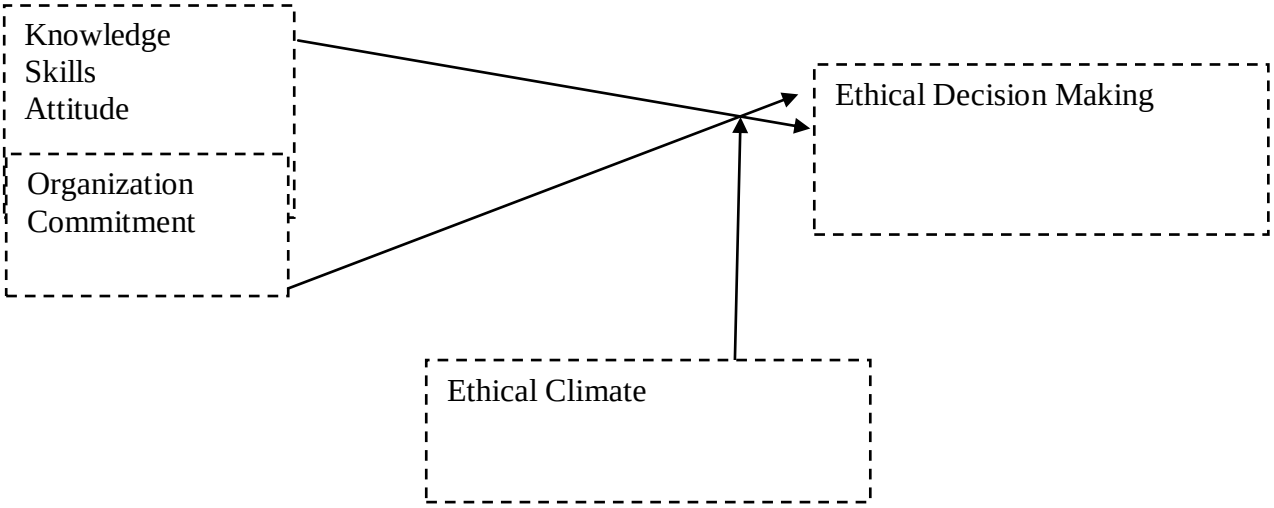
Theory of Planned Behaviour tends to identify the factors that influence individual behaviour. Moreover, Theory of planned behaviour indicates that behavior can be influenced by attitudes, norms and perceived behavioural control [45].

According to Sheeran [46], Individual will act in a situation that is favourable to them. Individual behaviour can be influenced by various factors. This is due to every individual's belief and norms are different [47, 48, 48].

TPB also feels accountants have some level of control to perform an action. One element of control is in the form of knowledge. Individuals behaviour can be influenced by intention and perceived behaviour control [48 ,50, 51].

According to Sheeran [46], behaviour is based on automatic process. Therefore, human behaviour is based on automatic process and not intentions.

Conceptual Framework:



2.3. Knowledge

Knowledge is defined as justified true belief by Eigler. Thus this indicates the feature of knowledge contains the element of truth . Whereas, the cognitive aspect has defined knowledge as the content of humans long term memory [26]. Similarly, constructivism theory assumes that individuals are able to create their own environment based on their sensory input thus, there is no reliance on absolute truth. Furthermore, knowledge is also defined as the action taken by an individual which is proven to be viable in order to achieve their own goal.

Knowledge is equally important in academic and accounting field [52, 53, 54]. It is a combination of information and professional understanding that provides a framework for evaluating and incorporating information which is useful for accountants decision making [54, 55]. Knowledge is an important resource for accountants which has been described as values, experiences, and perceptions [53, 54, 55].

The components of knowledge can be divided into two which is Tacit and Explicit. Tacit knowledge is the knowledge that cannot be transferred to another person. This knowledge includes innovation, the ability to speak various language, body language. Tacit knowledge proves that individuals are able to perform actions without being given much instructions and are able to explain the outcomes [56]. Similarly, Polanyi [57, 58] defined tacit knowledge as the existence of silent aspect of knowledge that cannot be transferred.

There are several different classifications of knowledge, each of which highlights different aspects of knowledge. Some researchers has categorize knowledge into two dimensions namely tacit and explicit knowledge [53, 54, 58,59]. Tacit knowledge belongs to individuals and is certain and not easy to modify it. In other words, it is the absorption capacity of an individual. Tacit knowledge is difficult to state and demonstrate. It consist of physical skills and cognitive frameworks [58, 59].

Nonaka [60] believes that tacit knowledge can be viewed as the knowledge that accountants already have in them. Nonaka's [60] SECI model further describes knowledge as part of a transformational process starting with creation of knowledge in an individual level ended with conversion of knowledge in an inter- organizational level. According to the SECI model, a complex series of steps should be taken to create, transfer and embed knowledge within accountants. Nonaka and Takeuchi [59] stressed that socialization as the process where tacit knowledge is learned in social interaction. Thus, it is important to understand that accountants can make decisions in team by discussing about the actions can be taken for situations that they are not sure.

On the other hands, explicit knowledge can be witnessed, shared, communicated and codified; thus, it can easily be passed on or externalized by documents and depictions [59].

2.4. Skills

Skills is defined by Oxford dictionary as the ability to do something well. Whereas Holmes [27] defined skill as an attribute that is required in educational perspective and employment path. In this 21st century, every professionals need to equipped themselves with both hard skills and soft skills. Hard skills are the skills that needed to ensure job security. This skill can be acquired through education [61, 62]. Soft skills has the ability to promote organizational effectiveness and efficiency [63, 64].

Soft skills is necessary for an individual to be competent in their workplace as most of the leaders are also encourage to develop their soft skills in order to be successful. Similarly,Wijan [64] shared the same view that soft skills is an important element for accountants to have in order to be successful in making ethical decisions. Whereas Wallapha[65] feels that incorporating soft skills in an organization can drive a positive work environment.
Soft skills proved to have a positive impact on an individual's behavior. Positive development can help to enhance accountants confident, being optimistic by challenging themselves to take up new challenges, working towards goal and ensuring that every action they are taking is driving them to the path of success [65].

2.5. Attitude

Attitude is defined by the Oxford dictionary as a settle way of thinking or feeling about something. A few authors has defined attitude in a different perspectives. Allport [28] defined attitude as a mental state of willingness which is organised by experience when confronting with a specific situation. Whereas Krech and Cruthfiled [29] defined attitude as the way the employee sees the need of the compliance with the organisation based on the employees or Individual attitude. This means that Individual tends to take action on what they feel is right. Similarly, Eagly and Chaiken [66]; Fuson [67]; and Campbell [68];defined attitude as the way the individual reacts to the situation.
Accountants and Auditors need to have a proper auditing attitude because public is doubtful on the validity of the disclosure on the Audited Report. This is due to the downfall of Multinational Companies despite being audited raised suspicion on the quality of the Audited Report and the information that has reached the public at large [69, 70]. Therefore, new laws and auditing standards has been enforced to gain the public confidence among Accountants and Auditors. However, these laws and regulations will not be complete without a proper auditing attitude.
According to ACCA, auditors need to have professional attitude in order to be regard as a competent auditor. This is because professional attitude requires auditors to be independent from client and never trust whatever client says. This attitude is what exactly every accountants and auditors should have.

2.6. Organization Commitment

Organizational commitment is the psychological link of employees with the organization [30]. Whereas Buchanan [31], viewed organizational commitment as the emotional attachment of accountants with the organization. Similarly, Cullen [32], defined organizational commitment as the recognition and participations of employees in the organization. This shows that employees accept the goal of the organization [33, 34]. Whereas Porter [35] feels that organization commitment is associated with the employee's attitude. Pool and Pool [36], defined organizational commitment as the strength of accountants recognition and involvement in a particular organization.
It is also one of the main organizational outcomes in accounting occupation because it is a service-oriented occupation, which requires never ending commitment .The success of an accounting organization lies in the willingness of the accountants to comply to the regulations of the reporting standard with full commitment.

2.7. Ethical Climate

Ethical climate can be defined as group related occurrence. This occurrence is termed as psychological climate or perception of ethical climate at the individual level [71]. The perception of ethical climate is concrete, easily understandable and highly important in accounting industry [72]. Ethical climate is also known as the work climate of a particular organization. Ethical climate involves shared values of group norms regarding different practices, policies and procedures of managing and the custom of these norms relating to organizational ethics [73].
In organizational studies, ethical climate is defined as organization rules and regulations which involve norms and values which exist within the context and structure of the organization [73]. Ethical climate also refers to the organizational rules and regulations, policies and practices which are reflected in terms of moral consequences. In addition, Victor and Cullen [9] proposed three standards for ethical behaviors of employees namely egoism- self-interest maximization, benevolence - intention to do good, and principle - desire to do what is right irrespective of the outcome. Victor and Cullen [9] has measured ethical climate in three levels namely local, cosmopolitan and individual. Based on the their analysis, local levels tackle ethical climate at the organization level whereas cosmopolitan levels tackle the ethical climate at society levels and individual levels tends to measure personal beliefs related to work ethics. Based on the three standards of ethical climate, Victor and Cullen [9] remarks that law and code, rules, attitude and free from bias as the main aspect that can enhance postive ethical climate for ethical decision making. These aspects point out ethical behaviors. This is due to the fact that accountants are encouraged to align their behaviors with the values and standards of the organization.
Moreover, ethical climate is a construct to identify the existence of policies, code of ethics, corporate regulations on ethical practices, communication of ethical awareness to employees and top management's attitude towards the implementation of ethical standards in organization [74]. When employees observe a caring working climate in the organization they strongly believe that the organization is adhering code of ethics and practicing ethical policies for the betterment of employees. Independent climate is based on the moral values of individuals, whereas instrumental climate refers to frequent change of behaviors with regards to self-interest [74].
Nevertheless, the rules climate are based on the focal moral rules governed by policies and structure of the organization [73]. It has been drawn from the wide research on the accounting sector about the contribution of ethical climate has an effect with regards of various individuals and organizational outcomes [14, 73]. Many researchers have agree that awareness of ethical climate reduces the negative attitude of employees as well as turnover intention [73].

2.8. Ethical Decision Making

Accountants and auditors have a responsibility to be competent and objectivity towards the public welfare. The rising number of the corporate scandals has caused a serious damage to the reputation of the accounting profession. Therefore, the need for improve in the level of ethical decision making is being highlighted. Moreover, ethics is now being asked to be incorporated in the education syllabus as well. Thorne's [75] model of ethical decision making can be incorporated into two main elements namely moral development and virtue. The moral development element requires an individual to identify the moral issues that they are facing and looking at the issues precisely whereas virtue is the guts that the individual should possess in order to make an ethical decision. Apart from that, the environment the auditors are working during the audit engagement process have a strong impact on their ethical decision making. If an auditor is in a bad or negative environment they tend to be less ethical in decision making process. This is because they are feeling disturbed, discomfort and are incompetent to think ethically. Most of the accounting studies used Defining Issues Test (DIT) to measure the impact of moral reasoning on ethical behaviour. However, the impact of ethical decision making can't be measured solely to derived at a solid remarks. It is understood that individuals with low tolerance of ambiguity will be less tolerance when they are asked to do unethical acts whereas individuals with high tolerance of ambiguity will be able to tolerate the unethical acts. This study was conducted in southwest. The sample of the study is 157 undergraduate accounting students [76]. Ethical decision making is establish through trust where both par-

ties who are involved know their duty and responsibilities and act with high due care. Adoption of covenants in the Accounting Standards helps Accountants to establish a good spiritual behaviour and help accountants to make decision which is ethical. Without guidelines, accountants can still make decisions but the decision may not be ethically grounded [77].

3. Methodology

The sample for this study is the Big Four Audit firms in Malaysia namely Price Water House and Coopers, Ernst and Young, KPMG and Deloitte. Open ended questionnaire will be provided to respondents with a likert scale of 1-7 ranging from strongly agree to strongly disagree[78,79,80,81].

4. Conclusion

This study was carried to minimize ethical issues among professional accountants. The contribution of this study is to ensure that accounting and auditing error and fraud can be minimized or controlled. This study hopes to create awareness on the need for ethical decision making among accountants.

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