

THE IMPACT OF SOCIAL INFLUENCE PRESSURE ON PROFESSIONAL ACCOUNTANTS' ETHICAL REASONING

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1 INTRODUCTION

“Using ethics to analyze business issues is merely one form of decision making, similar to profit maximization, legal compliance or religious beliefs. The difference, however, between ethics and these other bases for decisions is that ethics can serve as the foundation for each of the other methods. In reaching decisions, an individual may use ethics in legal or religious compliance, and even in maximizing profits.”

Laura P. Hartman, *Perspectives in Business Ethics* (2005, p. 1)

The advent of the 21st century brought with it an explosion of corporate accounting scandals and related financial irregularities. Names such as Enron, WorldCom, HLH, and others became household names for the wrong reasons. Arthur Anderson, one of the largest accounting firms in the world collapsed in the wake of the collapse of their client, Enron, and the expression “Enron Ethics” reads like the new catchword for the ultimate contradiction between words and deeds (Sims and Brinkmann, 2003). A decline in business morality has been blamed for these spectacular collapses (Widen, 2003), and the Enron culture has been cited as a good example of groupthink (Sims and Brinkmann, 2003) where the rules of ethical conduct were seen as merely barriers to success.

In order to minimise the contradiction between words and deeds, and to reinforce ethical behaviour on the part of their members, professional accounting bodies have developed ethical codes to help their members navigate their way through difficult ethical dilemmas. However, in spite of this, a breakdown of ethical behaviour is still a major concern. This study explores one aspect of the reasons for this breakdown, namely, whether social influence pressure has an impact on the ethical decision making of professional accountants, and whether high levels of organisational and/or professional commitment mitigate against such social influence pressure. This study examines these questions with a view to providing insights into the way an organisation can create an environment in which ethical decision making will be encouraged and supported.

Joseph Fletcher (1966) argued that there were only three possible approaches to ethics, namely the legalistic approach, the antinomian approach and the situational approach. Legalistic ethics has a set of prefabricated moral rules or laws, and is the basis of the approach of many western religions to ethics. Antinomian ethics approaches each decision as if it were unique and the moral decision is based on spontaneity. Situational ethics is based on altruism which is putting others before yourself. The professional code of ethics of the accounting professions draws on the legalistic approach to ethics, and it is this approach we have adopted in this study. According to Parsons (1964), professions developed as a peculiar social structure based on superior technical knowledge, though not necessarily on a superior social status or high moral character. Professions enjoy superior social status and economic advantage in society, in exchange for which they have

been entrusted by society to define and administer their own ethical practice and personal conduct (Bayless, 1989).

Lord and DeZoort (2001) examined the impact of commitment and moral reasoning on auditor's responses to social influence pressure while Aranya and Ferris (1984) examined aspects of organisational and professional commitment. This study draws on the organisational and professional commitment research conducted by Aranya and Ferris, and extends Lord and DeZoort's research by examining the area of ethical decision making by professional accountants. Drawing on the methodology used by Lord and DeZoort, this paper evaluates the effects of inappropriate social influence pressure in the form of obedience and conformity pressure generated by superiors and colleagues on an individual's ethical reasoning. Further, we set out to establish whether organisational and professional commitment levels mitigate inappropriate social influence pressure and whether the presence of organizational-professional conflict exposes members of the accounting industry to social influence pressure when making ethical judgements.

We conducted an online survey among the members of four professional accounting institutes in two countries, and found that although the members of these professional bodies have a high knowledge of, and commitment to, the ethical codes of their respective bodies, and generally displayed a high level of ethical behaviour, inappropriate social influence pressure in the form of obedience and conformity pressures generated by superiors and colleagues did influence their ethical decision making. Furthermore we found that high levels of organisational and/or professional commitment mitigate inappropriate social influence pressure in that those respondent's who exhibit high levels of organisational and/or professional commitment, do not succumb to social influence pressure. These findings are important as it shows that commitment to ethical codes is not enough to mitigate inappropriate social influence pressure, and that commitment to one's employing organisation and professional body is more likely to mitigate inappropriate social pressure.

Our research makes a number of important contributions. It is the first time that ethical behaviour is examined in the light of organisational and professional commitment in the whole of the accounting profession. In addition we identify a range of other factors that influence the ethical reasoning of accountants in a contemporary setting. Furthermore we include respondents from different professional accounting bodies and from two countries in our survey. Our research will be of interest to organisations employing professional accountants in that work place environments may be made conducive to ethical decision making, and the culture within the organisation be developed in the direction where all employees are encouraged and supported in making ethical decisions.

The rest of the paper is organised as follows: In the next part we review the literature and motivate the hypotheses. This is followed by the research method and the results. We end with the conclusion.

2 LITERATURE DEVELOPMENT AND HYPOTHESES DEVELOPMENT

Society has two levels of demand on the professions. The first level, which has been examined by Durkheim (1964), is that of the professions' corporate obligations, while the second level, which has been examined by Parsons (1951), is that of the individual/client relationship, and this second level is governed by both formal and informal rules. This relationship includes the expectation of ethical behaviour on the part of the professional, and the formal rules in this context is the code of ethics adopted by the profession.

Abbott (1983) analyses the phenomenon of professional ethics, and considers two major theories used to account for patterns of professional ethics. Abbott suggests that ethics codes are the most concrete cultural form in which professions acknowledge their societal obligations, and these codes usually include references to corporate obligations as well as prescriptions for relationships to colleagues and clients, thereby covering all levels of professional controls except for informal controls. Abbott also found that formal ethical codes or enforcement mechanisms are nearly universal in the professions. While most professional accounting bodies now have a code of ethics that members are expected to abide by, we still observe unethical behaviour by accounting professionals. We investigate the influence of two factors on ethical behaviour, social influence pressure and organisational and professional commitment.

Social Influence Pressure

Lord and DeZoort (2001) suggest that accountants are susceptible to inappropriate social pressure from superiors and peers within the accounting firm, but acknowledge that social influence pressure remains relatively unaddressed in accounting research. We investigate two types of social influence pressure, obedience pressure and conformity pressure (Lord and DeZoort, 2001; Davis et al, 2006). Obedience pressure results from being pressured to follow instructions made by those in positions of authority (Brehm & Kassin, 1990; Davis et al., 2006; DeZoort and Lord, 1994). Research has shown that accountants are more likely to make unethical decisions when exposed to obedience pressure (DeZoort and Lord, 1994; Lord and DeZoort, 2001, Davis et al., 2006 and Smith et al., 2007). Lord and DeZoort (2001) describe conformity pressure as pressure brought about by equals and peers, and not by instructions from authority figures. Conformity is caused because individuals fear the consequences of appearing different and tend to prefer to act in ways that do not make them stand out from others. Because of the lack of an authority figure, conformity pressure will have a lesser influence on behaviour than obedience pressure (Lord and DeZoort, 2001). Although Lord and DeZoort (2001) anticipate that conformity pressure will have an impact on ethical decisions from the literature, their results did not confirm a conformity pressure effect. We therefore make the following hypothesis:

H₁: Social influence pressure will negatively affect the ethical reasoning of professional accountants

Organisational Commitment

For the purposes of this study, organisational commitment is defined as the relative strength of identification with, and involvement in, an organisation, acceptance of

organisational goals, and willingness to exert extra effort to remain in that organisation. This definition is consistent with that of prior research (Aranya and Ferris, 1984; Mowday et al., 1982). The definition of organisational commitment by Porter et al. (1974) has been developed into an instrument (the Organisational Commitment Questionnaire OCQ) that has been used extensively as the basis for measuring organisational commitment in the majority of organisational studies (e.g., Gregersen and Black, 1992; Mathieu and Farr, 1991).

Prior research (Porter et al., 1974) has identified organisational commitment as important in its effects on individual's performance. The literature suggests that many variables influence organisational commitment, such as financial pressure (Brett et al., 1995), job role (Keller, 1997) and personality (Colarelli and Bishop, 1990). Prior research has also shown that highly committed employees may perform better than less committed ones (Jauch et al., 1978; Mowday et al., 1974), organisational commitment may be a better predictor of employee turnover than job satisfaction (Porter et al., 1974), and organisational commitment may be used as an indicator of the overall effectiveness of an organisation (Steers, 1977; Schein, 1970). There has, however, been little research on how variables interact to affect individuals' organisational commitment (Chen and Francesco, 2002).

Lord and DeZoort (2001) investigate the impact of organisational commitment on ethical decision making and find that organisational commitment influenced the willingness to sign off on materially misstated financial statements, with respondents having a higher commitment signing off on a significant lower balance. Since organisational commitment has important effects on an individual's behaviour, including ethical behaviour, we are interested in whether the presence of organisational commitment mitigates the effects of social influence pressure.

Lord and DeZoort (2001) has found that the positive benefits of high organisational commitment is eliminated by the presence of social influence pressure in that the differences between high and low organisational commitment respondents they observed, disappear when conformity and obedience pressure is introduced. We approach this from a different perspective. We want to determine if organisational commitment mitigates social influence pressure, in other words, if social influence pressure causes respondents to act unethically, does organisational commitment mitigate this behaviour. Accordingly it is hypothesised that:

H₂: The presence of organisational commitment will mitigate the effect of social influence pressure on professional accountants.

Professional Commitment

For the purposes of this study, professional commitment is defined as the relative strength of identification with and involvement in a profession, as well as the willingness to exert extra effort on behalf of the profession and the desire to maintain membership. (Aranya and Ferris, 1984). Professional independence is a core value of a profession (Vollmer and

Mills, 1966; Larson, 1977), therefore accountants who are highly committed to their profession should consider freedom to act in accordance with professional judgement more important than those who are not as highly committed (Aranya et al., 1981). Professionally committed accountants would be less ready to accept situations in which accounting principles are used in ways which are different from those implied by the best professional judgement (Aranya et al., 1981).

Professional commitment has been linked to important outcomes such as improved performance (Lee et al., 2000), reduced turnover intentions, and greater satisfaction at both the organisational and professional levels (Harrell et al., 1986; Meixner and Bline, 1989; Bline et al., 1991; Bline et al., 1992), and there is evidence to show that professional commitment has the potential to produce benefits for both the individual and their organisation (Cohen, 1999).

In spite of the importance of professional commitment, there has been little research on how variables interact to affect individuals' professional commitment and no research on whether professional commitment plays a role in the ethical reasoning of professional accountants, or whether the positive benefits of high professional commitment can be undermined by the presence of social influence pressure. Since professional commitment has important effects on an individual's behaviour, including ethical behaviour, we are interested in whether the presence of professional commitment mitigates the effects of social influence pressure. Accordingly it is hypothesised that:

H₃: The presence of professional commitment will mitigate the effect of social influence pressure on professional accountants.

Organisational-Professional Conflict

The idea of organisational professional conflict stems from the assumption that organisational and professional norms and values are inherently incompatible (Aranya & Ferris, 1984). Shafer (2002) suggests that as more professional services are offered through other organisational forms, concerns have been raised that organisational pressures would reduce professional autonomy. Findings from research investigating this conflict using professional accountants has been inconsistent, bringing into question the notion that these norms and values are in fact inherently incompatible. However, Aranya and Ferris (1984) found that the perception of conflict was negatively related to job satisfaction and positively related to employee turnover intentions while Shafer (2002) found that ethical pressure was associated with higher levels of organisational-professional conflict and that higher levels of conflict is associated with lower level of commitment and job satisfaction. Since conflict is therefore important in its effects on an individual's satisfaction and performance, we include organisational-professional conflict as a test in our study.

3 METHOD

We collected the data by way of online questionnaire surveys. The questionnaire was constructed to capture the views of members of four professional bodies (CPA Australia;

The Institute of Chartered Accountants in Australia (ICAA); The New Zealand Institute of Chartered Accountants (NZICA); and the National Institute of Accountants (NIA)), on ethical reasoning and organisational and professional commitment. The data was collected at the end of 2007 and in early 2008. The main focus of our survey was the use of scenarios to establish the ethical decision making abilities of the respondents. Professionals of all persuasions are sensitive to allegations of unethical behaviour, therefore we were particularly careful with the development of the research instrument. The scenarios were developed with reference to other published scenarios and the help of the four accounting bodies surveyed was enlisted to assist by reviewing the scenarios used for authenticity and realism. Changes to the questionnaires and scenarios were made in the light of comments and suggestions by the professional accounting bodies, and once they had given their approval, the questionnaires, which included the scenarios, were work-shopped among a number of professional accountants in Australia and New Zealand, which resulted in final modifications to the questionnaire and scenarios. The research design, questionnaire and methodology used in the project was approved by the Human Ethics Committee and the Office of Research Integrity at Deakin University, and The University of Auckland Human Participants Ethics Committee.

3.1 RESEARCH INSTRUMENT

The survey instrument consisted of various sections. Section 1 was designed to capture demographic information of the respondents to be used in the analysis. Following other research in the area, we requested data on the sector respondents worked in (public practice, commerce, government, education) employment status (self employed or not) level of seniority within organisation, years of experience, gender, age, country and state (Australia) of residence, and professional body membership.

Section 2 was designed to capture the ethical decision making behaviour of the respondents by providing scenarios which portrayed ethically compromised situations, and which required the respondent to select a course of action in order to respond to the situation in the scenario. To ensure consistency of the respondents' decisions, three different scenarios were provided. The scenarios portrayed real life situations for each sector in which professional accountants would normally be working in, namely, the professional environment of the public accountant, commerce and industry and the public service (Federal, State and Local government). For each scenario, the respondents were asked to decide which course of action they would embark on out of a choice of four alternatives. The alternatives were arranged from clearly unethical through ambiguous options to a clearly ethical option. The three scenarios and courses of action are described in Appendix A.

In order to examine the effects of social influence pressure, different versions of the scenarios introduced inappropriate social influence pressure. Three social influence pressure groups were formed and respondents were randomly assigned to one of three pressure groups (equal numbers were assigned to each pressure group). The first group was asked to make their decision without any social influence pressure, the second group was asked to make their decision after being subjected to conformity pressure, and the

third group was asked to make their decision after being subjected to obedience pressure. The wording of the scenarios differed for the three groups, but only in order to describe the pressure the group faced, in all other respects the wording was similar. Respondents in the conformity pressure group were told that they had consulted a colleague of the same seniority as themselves and that this colleague had suggested that they embark on an unethical course of action (actions 1 or 2 from the possible actions given). Respondents in the obedience pressure group were told that they had consulted a colleague who was senior to themselves, and that this colleague had suggested that they embark on an unethical course of action (actions 1 or 2 from the possible actions given).

Research has pointed to the possibility of a halo effect or tendency of respondents to ascribe a higher level of ethical behaviour to themselves than what would really apply in practice. Following Lord and DeZoort (2001), we asked respondents to indicate how they believe a typical accountant (a member of the same professional body as the respondent) would react when presented with the same scenario. We regard this as a sensitivity analysis for our results as respondents are often less critical or self aware about their own responses and more objective and realistic about how others would respond.

The next two sections were designed to determine participants' organisational and professional commitment. Commitment is measured in terms of a combination of attitudes and behavioural intentions (Aranya and Ferris, 1984; Aranya et al., 1981). We used a modified version of the Aranya and Ferris (1984) commitment scale¹ and provided participants with seven statements related to their attitudes and behavioural intentions regarding the organisation that they work for and, in the next section, regarding the profession that they belong to.² Respondents were asked to rate each statement on a seven point scale from strongly agree to strongly disagree. The instrument is attached in Appendix B.

The final section of the survey instrument was designed to measure evidence of a conflict between organisational and professional commitment, and more specifically, conflict between the ethical demands of the organisation employing the respondents and the accounting profession that they belong to. Although earlier studies have inferred conflict from the relationship between organisational and professional commitment, we follow Aranya and Ferris (1984) and assess the level of organisational-professional directly. Respondents were asked to rate three questions on a seven point scale from strongly agree to strongly disagree.

3.2 SAMPLE

The four professional bodies sent out the request to participate in the survey on our behalf. We involved the professional bodies at the outset and negotiated a high level of commitment and co-operation. Each professional body (ICAA, CPA Australia, NIA and

¹ Aranya and Ferris adapted this scale (with 15 items) from Porter et al. (1974) and this was widely used in professional-organisational research in accounting settings, see for example, Aranya et al., 1981; Aranya and Ferris, 1984; Lord and DeZoort, 2001.

² We note other research also used fewer statements, see for example Aranya and Ferris, 1983 using an 8 item scale; Gendron et al., 2009 using a 7 (6) item scale for professional (organizational) commitment.

NZICA) was asked to send out emails requesting participation to randomly selected members. An equal number of requests relating to each of the different pressure groups (being no-pressure, conformity pressure and obedience pressure) were sent out. We did not have access to member details at any time, ensuring anonymity.³ From the email request, respondents could access the online questionnaire survey. The request was repeated after two weeks. The survey was hosted on a secure university website and the results were captured electronically. The results are analysed using statistical techniques.

4 RESULTS

We start by discussing our response rates and descriptive statistics, including the demographical details of the respondents. Next we discuss the effect of pressure on ethical decision making, followed by the effect of commitment on ethical decision making. Finally we discuss the results of our sensitivity tests.

4.1 RESPONSE RATES AND RESPONSES

We received 348 no pressure responses, 330 conformity pressure responses and 300 obedience pressure responses. This equates to a response rate of 11%. While this appears low, the counts are still high enough to carry out reliable statistical analyses without compromising on assumptions needed for these tests, and having 300 plus responses for each pressure group improves the strength of the statistical analysis.

With an anonymous survey there is a possibility of bias in the results in that we don't know the reaction of those who did not respond, and therefore whether the results represent the views of the underlying population. We minimized the possibility of non-response bias by requesting participation through the respective professional bodies, thereby increasing the credibility of the survey (Deegan & Rankin, 1997) and the likelihood that members of all persuasions answered the questionnaire. Furthermore, the ease of being able to complete the questionnaire using the link to the online survey reduced the effort required to answer the survey and thereby helped to reduce the possibility of non-response bias. Responses were treated anonymously, potentially increasing the response rate (Oppenheim, 1992) and encouraging respondents to give their actual opinions.

We conclude that there is no evidence in this analysis of a non-response bias, and in conjunction with the other steps we took to reduce bias in our results, we consider that it is unlikely that non-response bias influenced our results significantly. The low response rate is likely related to the work pressure of the respondents (being professional accountants) combined with the length of the questionnaire which was necessitated in order to cover all the aspects we needed for our analysis (demographics, scenarios with individual and others decisions, organisational and professional commitment, and conflict).

³ Anonymity is considered to encourage honest responses (no pressure to comply with a certain view). The main drawback is that it is more difficult to control for non-response bias.

4.2 DESCRIPTIVE STATISTICS

We found that, in aggregate, taking into account all respondents irrespective of whether they responded to scenarios with or without pressure, the majority responded ethically. Overall 89%, 96% and 85% responded ethically to scenario 1, 2 and 3 respectively and conversely 11%, 4% and 15% responded in an unethical way. Considering how respondents think other accountants would have responded in similar scenarios, 69% (31%), 85% (15%) and 69% (31%) believed other accountants would have responded ethically (unethically) to scenario 1, 2 and 3 respectively. This is most likely a more realistic assessment of the level of ethical reasoning in their decision making and still reflects a high level of ethical reasoning. We investigate whether pressure and commitment change the percentage that respond ethically (or unethically) in order to examine the influence of pressure and commitment on ethical decision making.

Demographical details

We surveyed the members of four professional bodies. The professional bodies agreed to our request for assistance on the basis of confidentiality, i.e. that we do not compare the responses of the different bodies, and only analyse the results in aggregate. In addition we find different demographic profiles across the professional bodies which could impact the results. Not analysing our results per professional body is therefore validated as we want our analysis to reflect differences brought about by pressure and commitment and not to reflect other differences caused by demographic differences in the sample. Since we do not analyse our results by professional body, differences between the professional bodies is not important for our analysis and demographic data for the respondents of each of the four professional bodies participating in the survey is therefore not given.

Differences across pressure types (no pressure, conformity, obedience)

In this paper we test the effects of different social influence pressure types on ethical decision making. We introduce social influence pressure by giving respondents different versions of the scenario to simulate different types of pressure. These were allocated equally across the sample. Since we analyse and compare the results for the different pressure groups, we need to analyse the differences in responses across the three pressure groups.

Overall approximately 64% of respondents were male with little change in this percentage distribution noted within each of the pressure types. The p-value of 0.203 confirmed this consistency of gender mix across each of the pressure types. Approximately 36% of participants were in Public Practice, 30% of participants work in the Commerce sector, 13% work in each of the Government and Manufacturing Industry 3% work in the education sector, and 4% were unemployed or retired. There is no significant difference in this distribution across each of the three pressure groups (p-value = 0.326).

In terms of the age break-up of respondents, we use categories within which we have determined (for scenario 1) significant differences in ethical responses. An analysis of scenario 1 has indicated that respondents of different age groups have significantly different ethical behaviour.⁴ We therefore test to ensure whether these different age groups are equally distributed across our pressure groups. We use three age groups with similar ethical behaviour (i.e. under 40; 40 – 60; over 60) and find that there is no significant difference in the distribution of respondents in these age groups across each of the three pressure groups (p-value = 0.336).

Chi-square tests across the remaining demographic areas revealed insignificant differences. Approximately 76% of respondents were not self employed across each of the three pressure types (p-value = 0.13). There was also no significant difference in the numbers of years' experience by those responding to any one of the three pressure types. (p-value = 0.075), although those responding to the Conformity pressure type had a greater likelihood of having 20 years or more experience than those from the other pressure types, however statistically this was not significant. Participants could also indicate their level of seniority within the institution that they work for. These responses were consolidated and responses were classed as either senior or not senior. There was no significant difference in the distribution of senior people across the three pressure types (p-value = 0.083). A final analysis was made of the qualifications of all those responding with pressure type. The most likely qualification of the respondents was bachelor degree with approximately 53% having this level of qualification followed by the Masters/Honours Degree which approximately 16.5% possessed. There was no significant difference in the mix of qualifications across the pressure groups (p-value= 0.329).

⁴ A further analysis of age versus ethical behavior (for Scenario 1 only) revealed that there are significant differences the ethical behaviour of people depending upon their age. Older people tend to act more ethically with an increase in the age. I.e. those in the 20-29 age groups only 74% acted ethically versus 87.4% in the 30-39 age group, 90.5% in the 40-49 age group, 90.7% in the 50-59 age group and 94.4% in the 60+ age group. This result was significant at the 5% level.

Table 1 - Distribution of responses by pressure type

Demographic feature	No Pressure		Conformity pres		Obedience pres		Total Count	Total Perc
	Count	Perc	Count	Perc	Count	Perc		
Prof body:								
CPA	81	33.9%	83	34.7%	75	31.4%	239	24.4%
ICAA	71	38.2%	65	35.0%	50	26.9%	186	19.0%
NIA	108	36.1%	107	35.8%	84	28.1%	299	30.6%
NZICA	88	34.6%	75	29.5%	91	35.8%	254	26.0%
<i>Total</i>	348	35.6%	330	33.7%	300	30.7%	978	100.0%
<i>Professional body distribution across pressure groups: P Value 0.396</i>								
Gender:								
Male	217	34.9%	222	35.7%	183	29.4%	622	63.9%
Female	131	37.2%	106	30.1%	115	32.7%	352	36.1%
<i>Total</i>	348	35.7%	328	33.7%	298	30.6%	974	100.0%
<i>Gender distribution across pressure groups: P Value 0.203</i>								
Age:								
under 40	125	36.1%	100	30.6%	103	36.6%	328	33.8%
40 – 60	182	34.4%	181	34.2%	166	31.4%	529	54.5%
above 60	39	34.2%	46	40.4%	29	25.4%	114	11.7%
<i>Total</i>	346	35.6%	327	33.7%	298	30.7%	971	100.0%
<i>Age distribution across pressure groups: P Value 0.336</i>								

It is important to examine whether or not ethical behaviour was influenced by demographic features, such as gender type and age, i.e. whether or not certain demographic features may determine the level of ethical responses. We evaluate whether or not there were any significant differences between the categories within each of the variables (i.e. male/female, level of seniority, etc.) and the level of ethical behaviour displayed.

Table 2 – Impact of demographic profile on ethical behaviour

	Scen1	Scen2	Scen3
Demographic feature	p-value	p-value	p-value
Self employed	0.281	0.929	0.241
Gender	0.490	<i>N2</i> 0.121	0.334
Sector	0.416	0.047	0.343
Qualification	0.724	0.470	0.612
Number Years Experience	<i>N1</i> E0.031	0.540	0.982
Level of seniority	0.389	0.616	0.402
Australian versus NZ participants	0.418	0.202	0.499
Four professional bodies	0.233	0.362	0.119

Notes: E = exact test result; N1: Significant for the no pressure situation
N2: Significant for the conformity pressure situation

The following items of significance were found:

- N1: In scenario 1, the more years experience, the more ethical the responses under no pressure (5%).
- N2: In scenario 2 the ethical behaviour of individuals differed according to the sector worked in. Under conformity pressure, those in the commerce sector were more likely to act unethically than those from other sectors.

These influences are minor and we do not believe that it had a major impact on our results.

The results from the tests showing an equal mix of demographic make-up across pressure types taken together with the finding that demographic features do not influence ethical behaviour, enable us to analyse our results without having to take demographic differences into account.

Differences across commitment types (organisational, professional):

Since we also analyse the moderating effect of organisational and professional commitment on ethical decision making, we are interested in how commitment was influenced by demographic features. We find no significant influence and discuss this next.

Organisational

It was necessary to examine whether or not organisational commitment was influenced by demographic features, such as gender type and age. We analyse this in Table 3 – Panel A. The only demographic feature indicting significantly different organisational commitment was that of the self employed. Those who were self employed were significantly more likely to be committed to the organisation (96.6%) versus those not self employed (90.4%).

Table 3 - Impact of demographic profile on commitment

<i>Panel A - Organisational commitment</i>	
Demographic feature:	
Age	0.052
Self employed	0.004 Yes
Gender	0.893
Sector	0.117F
Qualification	0.248
Number Years Experience	0.223
Level of seniority	0.662
Australian versus NZ participants	0.634

<i>Panel B - Professional commitment</i>	
Demographic feature:	
Age	0.088
Self employed	0.361
Gender	0.941
Sector	0.902F
Qualification	0.042F*
Number Years Experience	0.098
Level of seniority	0.316
Australian versus NZ participants	0.540

Professional

It was necessary to examine whether or not professional commitment was influenced by demographic features, such as gender type and age. We analyse this in Table 3 – Panel B. The only demographic feature indicting significantly different professional commitment was that of the level of qualification. Those who had completed a tertiary certificate or a tertiary diploma were significantly more likely to be committed to the profession (100% and 95.9% respectively) versus those with other qualifications.

4.3 THE EFFECT OF PRESSURE ON ETHICAL DECISIONS

Respondents were asked to respond to three scenarios. As already indicated, respondents were given different versions of the scenario to simulate different types of pressure. These were allocated equally across the sample. In addition each scenario had two parts, where the first part measures the personal decision of the respondent to the scenario and the second part measures what the respondent believes a typical accountant (member of the same professional body as the respondent) would do in the same circumstances when presented with the same scenario. For each scenario, responses 1 or 2 are considered to be an unethical response, whereas 3 or 4 are considered to be an ethical response. For each of the three different pressure types an analysis was carried out to determine if there were any differences in individual ethical behaviour of respondents from each of the three pressure types. We then analyse how our respondents perceive other members of the same professional body would react to the scenarios and how that relates to their own reaction.

We have already shown that the respondents (representing members of four professional accounting bodies in Australasia) in general make ethical decisions. The aim of our analysis is to identify specific pressures that could influence individual's ethical responses.

Individuals' personal decisions

Using the above definitions of what constitutes an ethical response, Table 4 shows individual decisions by scenario, regardless of the accounting body to which respondents belong. Missing data has been disregarded in the analysis. Chi-square tests were carried out. The percentages in Table 4 indicate that in general respondents under no pressure are more likely to act ethically than those being pressured in the conformity and obedience pressure situations. The p-values reflect the significance for each scenario.

For Scenario 1, 92.2% of those under no pressure acted ethically, 88.1% in the conformity pressure group acted ethically while 86.1% in the obedience pressure group acted ethically. The decline in ethical behaviour as pressure increases is significant at the 5% level (p-value = 0.043). For Scenario 2 a slightly different pattern was observed with the percentages acting ethically higher than in scenario 1 and the differences in the percentages significant at the 5% level (p-value = 0.049). Even though, unexpectedly, those under conformity pressure were slightly more likely to act ethically compared to those under no pressure, those in the obedience pressure group were more than twice as likely to act unethically compared to those in the conformity pressure situation (6% versus 2.5% acting unethically). Scenario 3 has the highest rates of unethical behaviour of the three scenarios offered to participants. Furthermore, the differences in behaviour are significant at the 1% level (p-value = 0.007). The percentages of unethical behaviour for individuals in scenario three were at 10.4% for those under no pressure, 16.0% for those under conformity pressure and 19.1% (or virtually 1 in every five participants) for those under obedience pressure.

Table 4 - Individual decisions by scenario

	Decision:	Scenario 1		Scenario 2		Scenario 3	
		ethical	unethical	ethical	unethical	ethical	unethical
No Pressure	Count	319	27	334	11	310	36
	%	92.2%	7.8%	96.8%	3.2%	89.6%	10.4%
Conformity Press	Count	282	38	318	8	272	52
	%	88.1%	11.9%	97.5%	2.5%	84.0%	16.0%
Obedience Press	Count	255	41	280	18	242	57
	%	86.1%	13.9%	94.0%	6.0%	80.9%	19.1%
Total	Count	856	106	932	37	824	145
	%	89.0%	11.0%	96.2%	3.8%	85.0%	15.0%
p-value for Chi Square		0.043*		0.049*		0.007**	
Significance		Yes		Yes		Yes	

Notes: % = % within pressure group. * and ** significant at the 5% and 1% level respectively

The individual (personal) responses to the ethical scenarios therefore support hypothesis 1 in that the social influence pressure that accountants face (represented in our survey by conformity pressure and obedience pressure) influenced their ethical decision making, with those facing no pressure having the highest level of ethical decision making and those facing obedience pressure having the lowest level of ethical decision making, while those facing conformity pressure fall somewhere in between. An increase in pressure therefore leads to a decrease in ethical behaviour.

How respondents perceive other members of the same professional body will act

As we have already mentioned, the survey also measures what the respondents believe a typical accountant (member of the same professional body as the respondent) would do in the same circumstances when presented with the same scenario. We asked the question on their perception of other's ethical behaviour to get a more realistic answer to our question. We regard this as a sensitivity analysis for our results as respondents are often less critical or self aware about their own responses and more objective about how others would respond. Results are analysed for each of the three scenarios in the Table 5. Chi-square tests were carried out. The percentages in Table 5 indicate that in general respondents perceive that other accountants under no pressure are more likely to act ethically than those being pressured in the conformity and obedience pressure situations. The p-values reflect the significance for each scenario. The results follow the same pattern as the individual decisions, but the percentages are lower (and the significance levels higher).

Table 5 - Perceived behaviour by other accountants by scenario.

	Decision:	Scenario 1		Scenario 2		Scenario 3	
		ethical	unethical	ethical	unethical	ethical	unethical
No Pressure	Count	256	82	306	37	263	78
	%	75.7%	24.3%	89.2%	10.8%	77.1%	22.9%
Conformity Press	Count	212	106	273	47	219	100
	%	66.7%	33.3%	85.3%	14.7%	68.7%	31.3%
Obedience Press	Count	191	102	229	64	176	118
	%	65.2%	34.8%	78.2%	21.8%	59.9%	40.1%
Total	Count	659	290	808	148	658	296
	%	69.4%	30.6%	84.5%	15.5%	69.0%	31.0%
p-value for Chi Square		0.007**		0.001**		0.000**	
Significance		Yes		Yes		Yes	

Notes: % = % within pressure group. * and ** significant at the 5% and 1% level respectively

For scenario 1 the results show a strong association between the pressure type and the opinion of respondents of their colleagues' behaviour, 76% indicated that in a no pressure situation their colleagues would act ethically where as in a conformity pressure situation and obedience pressure situation around 67% and 65% respectively indicated that they think their colleagues would act ethically. This result is significant at the 1% level (p-value = 0.007). Scenario 2 and 3 provides the same conclusion but the percentages of perceived ethical actions of colleagues are higher than for scenario 1, except for the obedience pressure situation in scenario 3 where respondents thought that 40% of their colleagues would act unethically. The associations are significant at the 1% level.

We regard accountants perception of how a typical accountant (member of the same professional body as the respondent) would react in a similar situation as a more realistic and honest assessment of the true response to our scenarios. The results therefore provides additional support for hypothesis 1 that the pressure faced by individual accountants influences their ethical behaviour.

Individuals' personal decisions in the scenarios versus how they perceive other members of the same professional body to act

As a further sensitivity analysis, we analyse individuals' personal decision versus how they perceive others would react, using a Chi-square test. Table 6 shows how respondents view the behaviour of their colleagues by column versus their own behaviour displayed by row.

Table 6 - Individual decisions vs. how others are perceived to act by scenario

Individual Behaviour	Perception of others acting unethically/ethically		
	<i>Scenario 1</i>	<i>Scenario 2</i>	<i>Scenario 3</i>
Unethical Decision	104	37	144
% (num) that thought others would act unethical	75.0% (78)	81.1% (30)	79.2% (114)
Ethical Decision	839	916	809
% (num) that thought others would act ethical	75.0% (629)	87.2% (799)	77.5% (809)
P-value for a Chi-square	0.000**	0.000**	0.000**
Significance	Yes	Yes	Yes

Notes: * and ** significant at the 5% and 1% level respectively. % = percentage. Num = number.

In all scenarios (regardless of pressure type), respondents acting unethically are more likely to believe that their colleagues would act unethically, while those acting ethically are more likely to believe that their colleagues would act ethically. For scenario 1, 75% of those that acted unethically think that their colleagues will also act unethically (81.1% for scenario 2 and 79.2% for scenario 3) while 75% of those that acted ethically think that their colleagues will also act ethically (87.2% for scenario 2 and 77.5% for scenario 3).⁵ These results are significant at the 1% level. A significant finding across the three scenarios appears to be that the perception of people on how their colleagues would act is based upon how they themselves act. In other words if a person indicated that they would act unethically they were highly likely to indicate they believed their colleagues would also act unethically. Those acting ethically were more likely to believe others would also act ethically. This provides further evidence for our main results in that there do not appear to be significant differences in how respondents rated their own response and how they rated the response of others.

4.4 COMMITMENT AND ETHICAL BEHAVIOUR

We analyse all pressure types and the level of organisational and professional commitment to determine if organisational and professional commitment has a mitigating influence on inappropriate social influence pressure on the ethical behaviour of respondents in each the three scenarios. Finally we analyse the impact of organisational and professional conflict on ethical behaviour.

The method for determining the level of organisational (and professional) commitment consisted of measuring the average response to seven questions. Respondents were asked to rate each question on a seven point scale from strongly agree (being 1) to strongly disagree (being 7). An average below 3.5 indicates commitment. The results are then compared over each scenario and pressure type.

⁵ For each of the three scenarios an analysis (untabulated) was performed to see if there were any differences in the participants' ethical behaviour versus their perception of the behaviour of other members of their profession, tempered by the pressure they faced. The general pattern remained that people tended to believe that others would act the same as themselves but there were differing strengths of this pattern depending on the scenario and also the pressure type.

Organisational commitment

We posit that respondents committed to the organisation will make more ethical decisions, however we could not find any evidence to show that those respondents who display higher levels of organisational commitment act more ethically than those who display lower levels of organisational commitment, however our results show that the presence of organisational commitment does mitigate against inappropriate social influence pressure.

In Table 7 we analyse the ethical behaviour of respondents that are committed to the organisation by pressure type, for each scenario. Table 7 shows that when organisational commitment is introduced, the influence of inappropriate social influence pressure is mitigated for scenario 1 and 2, in that the significant differences that we observed over pressure types (see Table 4) has been removed or mitigated. This was not the case for scenario 3 which remained significant.⁶

Table 7 - Individuals committed to the organisation by scenario and pressure type

		Scenario 1		Scenario 2		Scenario 3	
Decision:		ethical	unethical	ethical	unethical	ethical	unethical
No Pressure	Count	243	25	259	8	243	25
	%	90.7%	9.3%	97.0%	3.0%	90.7%	9.3%
Conformity Press	Count	218	32	248	6	211	42
	%	87.2%	12.8%	97.6%	2.4%	83.4%	16.6%
Obedience Press	Count	191	35	215	12	185	43
	%	84.6%	15.5%	94.7%	5.3%	81.1%	18.9%
Total	Count	652	92	722	26	639	110
	%	87.6%	12.4%	96.5%	3.5%	85.3%	14.7%
p-value for Chi Square		0.113		0.188		0.007**	
Significance		No		No		Yes	

Notes: % = % within pressure group. ** significant at the 1% level

The findings regarding organisational commitment and ethical decision-making therefore suggest that in most of the scenarios organisational commitment mitigated the effect of social influence pressure, that is respondents that are highly committed would not succumb to inappropriate social pressure. We therefore accept hypothesis 2.

Professional commitment

We posit that respondents committed to the profession will make more ethical decisions. Looking at the no pressure group only, we find that the level of ethical decision making of those that are committed to the profession is higher compared to those not committed to the profession. Furthermore, when asked about their perception about other accountants,

⁶ We have also analysed (untabulated) the ethical behaviour of respondents that are not committed to the organisation by pressure type, for each scenario. Social influence pressure remains a significant factor in the ethical decision making for this group (of not committed) respondents.

respondents think that those that are committed to the profession will have higher levels of ethical decision making.

In Table 8 we analyse ethical behaviour of respondents that are committed to the profession by pressure type, for each scenario. Table 8 shows that when professional commitment is introduced, the influence of inappropriate social influence pressure is mitigated for all scenarios, in that the significant differences that we observed over pressure types (see Table 4) has been removed or mitigated.⁷

Table 8 - Individuals committed to the profession by scenario and pressure

		Scenario 1		Scenario 2		Scenario 3	
		ethical	unethical	ethical	unethical	ethical	unethical
No Pressure	Decision: Count	244	20	257	6	235	29
	%	92.4%	7.6%	97.7%	2.3%	89.0%	11.0%
Conformity Press	Count	220	22	241	6	208	37
	%	90.9%	9.1%	97.6%	2.4%	84.9%	15.1%
Obedience Press	Count	208	23	220	12	191	42
	%	90.0%	10.0%	94.8%	5.2%	82.0%	18.0%
Total	Count	672	65	718	24	634	108
	%	91.2%	8.8%	96.5%	3.5%	85.4%	14.6%
p-value for Chi Square		0.637		0.131		0.081	
Significance		No		No		No	

Notes: % = % within pressure group

The findings regarding professional commitment and ethical decision-making therefore suggest that in all of the scenarios professional commitment mitigated the effect of social influence pressure, that is respondents that are highly committed to the profession would not succumb to inappropriate social pressure. We therefore accept hypothesis 3.

Organisational-professional conflict and ethical behaviour

Although we have considered organisational and professional commitment separately, it is possible that somebody finding themselves in a conflicting situation, i.e. where their organisational commitment and professional commitment conflicts, could face a different pressure when it comes to ethical decision making. The method for computing the organisational-professional conflict of a person comprised of computing the averages of three questions relating to conflict. Respondents were asked to rate each question on a seven point scale from strongly agree (being 1) to strongly disagree (being 7). The average was then computed. If the average fell between 3.5 and 4.5 inclusive, the conflict level was recorded as “neutral”. Those with a rating average below 3.5 were given a “no conflict” rating and those with a result over 4.5 a “high-conflict” rating. The results are tabulated in Table 9 and analysed using a Fishers exact test – this was because many expected cell counts fell below the required minimum. For every pressure type and

⁷ We have also analysed (untabulated) the ethical behaviour of respondents that are not committed to the profession by pressure type, for each scenario. Social influence pressure remains a significant factor in the ethical decision making for this group (of not committed) respondents.

scenario, an analysis was undertaken to see if an individual's decision could be accounted for by the conflict they experienced between the ethical demands of their employing organisation and the accounting profession.

Table 9 - Individuals acting ethically by commitment conflict and pressure type

Conflict	<i>Individual Acting Ethically</i>								
	<i>No Pressure</i>			<i>Conformity Pressure</i>			<i>Obedience Pressure</i>		
	<i>Scen 1</i>	<i>Scen 2</i>	<i>Scen 3</i>	<i>Scen 1</i>	<i>Scen 2</i>	<i>Scen 3</i>	<i>Scen 1</i>	<i>Scen 2</i>	<i>Scen 3</i>
Count no conflict	243/261	253/260	238/261	223/252	252/257	217/256	199/229	216/230	188/231
% no conflict	93.1	97.3%	91.2%	88.5%	98.1%	84.8%	86.9%	93.9%	81.4%
Count facing conflict	30/32	29/32	28/32	17/20	19/20	16/19	16/18	17/19	14/19
% facing conflict	93.8	90.6%	87.5%	85.0%	95.0%	84.2%	88.9%	89.5%	73.7%
Total (con and no conflict)	293	292	293	272	277	275	247	249	250
Fishers Exact Test -p-value	1.000	0.084	0.514	0.715	0.365	1.000	1.000	0.350	0.377

We know that most respondents are committed to their organisation (92%) and their profession (93%) and there could therefore be a possibility that they will experience a conflict between their professional and organisational commitment. However, from Table 9 it is clear that most respondents do not experience a commitment conflict, on average between 7% and 11% of respondents experienced a conflict across the scenarios and pressure types. This confirms the Aranya and Ferris (1984) proposition that an individual with high professional commitment and high organisational commitment should experience low organisational-professional conflict. Their explanation is “that such professionals are very involved in, and very loyal to, both organisation and profession. Under these circumstances they may not be ready to admit possible incompatibility between organisational and professional demands” (Aranya and Ferris, 1984, p. 5).

In general it appears that those who are in conflict are less likely to act ethically, however none of the differences were significant at the 5% level and we therefore cannot draw any inferences from the results. Organisational-professional conflict therefore does not have an impact on ethical behaviour.

5 CONCLUSION

Our results show that social influence pressure influences ethical reasoning, and more specifically, that those under conformity pressure make less ethical decisions than those under no pressure and those under obedience pressure had the lowest level of ethical reasoning. This confirms our literature based hypotheses. In contrast to Lord and DeZoort (2001), who found that organisational commitment effects disappeared with the emergence of social influence pressure, we found that when commitment levels are taken into account both organisational and professional commitment moderate the social influence pressure and committed respondents are less susceptible to social influence pressure.

Our findings confirm the existence of social influence pressure among professional accountants, and their susceptibility to these pressures, and emerging from these findings are a number research and practical implications. The work done on organisational and professional commitment has been extended, and the important finding is that employers

can go some way to neutralise social influence pressure and reinforce ethical decision making by their professional employees by taking steps to ensure they are committed to the organisation.

6 LIMITATIONS

Our study has a number of limitations and these need to be taken into account when evaluating the results of this study. Firstly, our respondents were exposed to a number of case studies which introduced ethical dilemmas, and in spite of us taking a number of steps to ensure that the case studies depicted realistic scenarios, we acknowledge that the fact that this was a simulation and not real, could bias the outcome. DeZoort and Lord (1997) refer to “environmental” conformity pressure which can influence ethical decision making, and due to this environmental pressure, the social influence pressure would likely be stronger in practice than in experimental settings (DeZoort and Lord, 1997). Secondly, we provided our respondents with four alternative courses of action, two of which we deemed to be ethical actions and two unethical. We acknowledge that there are those who may dispute our categorisation of the responses, however we believe that we have been careful in this process. Thirdly, it should be kept in mind that conclusions are based upon only those who have participated. Therefore broader generalisations with reference to each of the four accounting bodies must be made with appropriate caution.

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Appendix A – The three scenarios

The first scenario depicted a professional environment, the second scenario depicted a commerce/industry environment and the third scenario depicted a public service environment.

Scenario 1

You have recently been employed as a partner with Rodwell & Dowling, a national accounting firm. One of Rodwell & Dowling's larger audit clients is Medical Equipment Ltd (MEL), a publicly owned company that manufactures medical equipment used by hospitals. Rodwell & Dowling have been MEL's auditors for many years, and because you have experience in the audit of manufacturing enterprises, you have been placed in charge of the audit. Whilst conducting the audit at MEL's, you are told by the production manager that although the company meets inspection standards, about 6 months ago they had become aware of a defect in one of their products; a complicated piece of equipment which filters blood during surgery. They have not notified any of their hospital customers because they felt that the probability of malfunction was low, and they are currently investigating the cause of the defect with a view to modifying the equipment's design. They concede that if a malfunction did occur, it could cause a patient's death.

You consult your firm's solicitors who advise you that in the event of such a malfunction, MEL could expect to be sued and the liability would amount to several million dollars; a substantial and material amount for MEL. You believe it could bankrupt them. You take the matter up with the senior management of MEL and advise them that unless they disclose a contingent liability of \$10,000,000 on their balance sheet, you will qualify the audit report for the current financial year. MEL's senior management arrange a confidential meeting with you where they tell you that they have been aware of the defect for about 6 months and have put substantial resources into trying to locate the design fault, but have so far failed to find it. They tell you that they are waiting for you to complete the current audit and, armed with these audited financial statements, intend to approach their bank with a view to borrowing \$2,500,000. They will use this money to consult medical equipment design engineers in an effort to locate the fault. They will then recall all the products and rectify them to eliminate the possibility of being sued.

They believe that this process will take 12 months and ask that you not require the disclosure of the contingent liability and also that you not qualify the audit report, as either of these actions will ensure that the bank will not lend them the money and it will also alert shareholders, investors and their customers to the problem.

Respondents were instructed to note that they were not being asked to select a “correct” action but, possessed with this confidential information and assuming that they were in a position to make the final decision as to what to do next, they would:

1) Not require the disclosure of the contingent liability on the current year's financial statements nor qualify the current year's audit report and also not attach any conditions to your actions.

2) Not require the disclosure of the contingent liability on the current year's financial statements nor qualify the current year's audit report, however make it clear in writing, that should the defect not be resolved within 12 months you would insist on MEL disclosing the contingent liability on next year's financial statements, failing which, you would qualify next year's audit report.

3) Insist that MEL disclose a contingent liability of \$10,000,000 on the current year's financial statements, failing which, you would resign as the auditor.

4) Inform senior management that you are planning to discuss the situation with successively higher levels of management, including the Audit Committee and the Board of Directors, until there is agreement to disclose the contingent liability on the current year's financial statements. If the matter is not satisfactorily resolved, you would qualify the current year's audit report.

Scenario 2

You have recently been employed as a senior accountant by a major manufacturing firm, James Corporation, and are being groomed for the position of Chief Financial Officer (CFO), as the current CFO is 12 months from retirement. Your duties include the preparation of the annual financial statements for the firm, as well as the annual tax return. Whilst preparing the current financial statements, you discover that James Corporation deliberately understated net income on its previous year's income tax return.

Options:

1) Not adjust the financial statements for the underpaid taxes, keep the matter confidential and remain in your job.

2) Inform the Australian Taxation Office about the matter and resign from your job.

3) Adjust the financial statements and the tax return for the underpaid taxes, inform the company's Audit Committee about the matter and remain in your job.

4) Discuss the situation with successively higher levels of management, including the Audit Committee and the Board of Directors, until there is agreement that the financial statements and tax return should be adjusted to reflect the underpayment of the taxes, failing which, you would resign from your job.

Scenario 2

You have recently been appointed as a Senior Financial Officer with the Government Department of Health, and are being groomed for the position of Departmental Head. Your responsibilities include ensuring that the Department does not overspend its budget and that there are reliable internal control systems in place to ensure that all expenditure is properly authorised. You also liaise with the internal auditors, who are required to report to Parliament on internal control systems and reliability.

As with many Government Departments, if there are unspent monies at the end of the financial year, the surplus is returned to the Treasury Department and absorbed into the Government's overall spending program. Towards the end of the financial year, \$100,000 remains unspent in your Department's budget. You have been asked to approve the recruitment of casual staff against this \$100,000, and ensure that they submit their timesheets prior to the end of the current financial year even though in reality these individuals will perform their duties in the next financial year. Upon enquiry, you are told this practice, whilst against regulations, is common in the Department.

Options:

- 1) *Keep the matter confidential, continue with the current practice and remain in your job.*
- 2) *Inform the Treasury Department about the matter and resign from your job.*
- 3) *Discontinue the current practice, inform your Head of Department and remain in your job.*
- 4) *Discuss the situation with successively higher levels of management, as well as the Internal Auditors, until a decision is reached to cease this practice, failing which, you would resign from your job.*

Appendix B – Questions used for determining commitment levels

Questions relating to the organisation by which you are employed.	Questions relating to your attitude towards the accountancy profession
<ol style="list-style-type: none"> 1. I am willing to put in a great deal of effort beyond that normally expected in order to help this organisation be successful. 2. I talk enthusiastically about this organisation to my friends as a great organisation to belong to. 3. I feel very little loyalty to this organisation. (I could just as well be working for a different organisation as long as the type of work was similar.) 4. I would accept almost any type of job assignment in order to keep working for this organisation. 5. I find that my values and the organisation's values are very similar. 6. This organisation really inspires the very best in me in the way of job performance. 7. For me this is the best of all possible organisations for which to work. 	<ol style="list-style-type: none"> 1. I am willing to put in a great deal of effort beyond that normally expected in order to help this profession be successful. 2. I talk enthusiastically about this profession to my friends as a great organisation to belong to. 3. I feel very little loyalty to this profession. (I could just as well be working for a different profession as long as the type of work was similar.) 4. I would accept almost any type of job assignment in order to keep working for this profession. 5. I find that my values and the profession's values are very similar. 6. This profession really inspires the very best in me in the way of job performance. 7. For me this is the best of all possible professions for which to work.

Note: Question 3 was reversed in the analysis to allow for the consistency of the commitment measure.