'Business Ethics' as a subject needed in Accounting curriculum in Greece: Comparison to other subjects and further research on Codes of Conduct and Financial statements manipulation

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Abstract

'Business Ethics' has been considered essential subject to the education of students preparing for the profession of accountant and / or auditor. The Codes of Conduct as well as the financial statements manipulation certainly fall within the framework of 'Business Ethics'. The content of the present study includes the subject of 'Business Ethics' as part of an accounting curriculum, the fundamental principles / qualities of a Code of Conduct, and certain factors that may lead to financial statements manipulation. By examining four different groups in Greece, related to accounting from different perspectives (ie accountants, management, auditors and accounting students), the evidence indicates that 'Business Ethics' is considered an important subject for accountants and even more important for auditors. The resulting ranking, in terms of perceived importance, of fundamental principles / qualities of a Code of Conduct, and of the factors that may lead to financial statements manipulation are also considerable.

Key words:

Accounting, ethics, ethics in accounting, auditing, financial statements manipulation

A. Ethics into Accounting Curriculum

Accounting has been defined (Webster's dictionary) as the system of recording and summarizing business and financial transactions and analyzing, verifying and reporting the results. The purpose of accounting is to provide financial and business information to possible investors, current investors and management so they can make accurate decisions concerning the company. From the accounting profession, two groups are involved and examined in this article, the one being the inhouse accountants and the second being the public accountants (auditors).

Unlike accounting, ethics is difficult to be defined in today's business world because of the different ethical beliefs people have (The Journal of Accountancy, 2007). However, ethics is receiving wide-ranging discussion in today's popular press as well as in accounting literature. Three decades ago, Loeb (1975) believes that it is necessary to insist that ethics is willing to make full and respectful use of principles, to be treated as maxims but not as laws or precepts. Hosner (1994) has further suggested that ethical principles are objective statements that transcend countries, religions and times; they are not subjective measures that vary with cultural, social and economic conditions. He also provided a summary of ten distinct ethical perspectives that reflect the thinking of moral philosophers.

Some scholars and business leaders have argued that ethics and morality are vague and fuzzy concepts that are difficult to translate. Pain (2003) has suggested that ethics and morality are a highly practical invention because society expects business and its leaders to fit within contexts that 'endow human activity with meaning, prescribe standards of behaviour, and establish expectations of how we should treat one another'. D. Santava, C. Caldwell, L. Richards (2006) advocate that executives, financial leaders and auditors adhere to an ethical system that facilitates trust among its adherents and creates the necessary foundation for a cooperative endeavour. They also suggest that society has imposed on corporate leaders a set of moral obligations that includes responsibilities, aims, values and commitments.

Combining the above mentioned terms of Accounting and Ethics, the issue of ‘Ethics in Accounting’ appears, that has been examined for long within the accounting profession by the International Ethics Standards Board for Accountants (IESBA) that has been designated by and operating independently under the auspices of International Federation of Accountants (IFAC). However, the peak of discussions about ethics in accounting started a few years back by cases such as the Enron case, where the accounting firm of Arthur Andersen utilized unethical accounting practices to hide company debt, while employees of Enron were assured of financial stability and Enron declared bankruptcy shortly there after.

D. Bean and R. Bernardi (2005) propose that an initial course in ethics, rooted in philosophy and ethical reasoning, should be a required course prior to taking a discipline-specific ethics course in either business or accounting. A discipline-specific ethics course in accounting is essential to the education of students preparing for the profession, and should be taught by accounting faculty.

The model for integrating ethics into the accounting curriculum presented by R. Carroll (1998) includes (a) half a semester of the Introduction to Business course to general business ethics, (b) integration of ethics into each and very accounting course throughout the curriculum and (c) developing a capstone course at the senior level that deals with complex issues of business social responsibility and professional responsibility.

There is currently a shortage of accounting ethics teachers and researchers; for example, Bernardi (“A Commentary on Suggestions for Providing Legitimacy to Ethics Research in Accounting Education,” Issues in Accounting Education, 2004) points out that only 168 of 6,200 accounting faculty indicate that ethics is an area of research interest to them. Additionally, while approximately one-third of the journals in the marketing and management areas of business education indicate an interest in professional responsibility and ethics, only four of the 131 (3.1%) accounting-related journals indicate an interest in these areas.

Concerning continuous education, Beets (1992) conducted a study which indicated that perhaps a code of ethics is not the best way to improve ethical behaviour. Also, it was indicated that those respondents who had taken continuing professional education (CPE) courses in ethics did much better in the study.

B. Codes of Ethics in the accounting & auditing profession – Fundamental Principles

In general, the designation 'professional' is highly desired and people are even taking courses of action that seem on the surface to be against their economic interest because they want to protect the privilege of being known as professionals. Being professional is desirable because of economic rewards available to successful professionals and of certain privileges granted by society to professions. Because of the high expectations that society places on professionals, professions have adopted codes of ethics, also known as codes for professional conduct. These codes call their members to maintain a level of self-discipline that goes beyond the requirements of laws and regulations.

The first major issue for setting any code of conduct is the 'public' to which the profession is 'liable' to. The accounting profession's 'public' as consisting of 'clients, credit grantors, governments, employers, investors, the business and financial community and others who rely on the objectivity and integrity of CPAs to maintain the orderly functioning of commerce' (AICPA Code of Professional Conduct).

The second major issue for setting any code of conduct is the fundamental principles / qualities of accountants The IFAC Code of Ethics for Professional Accountants and interpretations apply to all professional accountants, whether in public practice, in business, education and in the public sector.

The IFAC code of Ethics as well as those of AICPA, IMA and IIA all require from the accountants the following fundamental principles / qualities:

(1) integrity, ie being straight forward and honest in performing professional services. Integrity strongly implies the virtues of honesty and truthfulness – virtues widely regarded as essential to the accountant (Hare, 1985). It appears that open-mindedness is an essential ingredient of integrity. For the accountant, this means being open to the reporting needs of various interest groups and not just the needs of those with economic power (R. Carroll, 1998).

(2) objectivity, ie being self-reliant and not easily influenced by others. Objectivity exists when one is self-reliant and not easily influenced by others. Professionals (since they have greater experience, ability or familiarity with a certain area) rely upon their own expertise and judgment rather than opinions, biases or emotions of other persons. So, a

professional accountant should not allow bias, conflict of interest or undue influence of others to override professional or business judgment. Moreover, should avoid not only actual, but also apparent conflicts of interest.

(3) professional competence and due care ie maintenance of professional knowledge and skill and action according to certain standards. A professional accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments. Also a professional accountant should act diligently and in accordance with applicable technical and professional standards when providing professional services. The issue of professional competence is also related to (a) barriers to entry to the profession and (b) courses in ethics

(4) confidentiality ie non disclosure or use of certain information. Concerning the information that a professional accountant acquired a a result of professional and business relationships, he should not (a) disclose them to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose and (b) use for personal advantage of himself or third parties. The issue of confidentiality is also related to 'whistleblowing' dilemma

(5) professional behavior ie being compliant with relevant laws and regulations and avoiding action that discredits the profession.

The enforcement issue is a third major issue concerning codes of conduct. The audit profession and regulators acknowledge that rules are not a panacea and that auditors' character is essential to ensure that the public's expectations are met (e.g., Brown, 2000; Pitt, 2002)

Karamanis K. (2008) refers to three levels of examination for existence of auditor's independence ie at assurance teams, at firm level and at network firms level.

An examination of personal qualities of accountants performed by J. Fatt (1995) came to the conclusion that the perceptions of the personal qualities of accountants are that accounts should be ethical and have integrity. These perceptions reflect the importance of ethics in the accounting profession. On other qualities, the public differ in perception from that of the students and accountants.

The analysis of T. Libby and L. Thorne (2007) shows that the majority of respondents assign the highest importance rating of five (very important) to four specific auditors' virtues: has integrity, truthful, independent, and objective. A review of the codes of conduct by which the respondent group are bound indicates that these four virtues are explicitly identified.

Beets (1992) conducted a study to determine practicioner familiarity with the Code of AICPA. The outcome demonstrated that the respodents were not familiar with rules which had changed since 1977. This indicates that perhaps a code of ethics is not the best way to improve ethical behaviour.

According to 'Ethical and Social Reporting Model' AA1000 (Institute of Social and Ethical Accountability, 1999).there are six elements in a continuous procedure aiming at managing and improving the issues of implementation and continuous improvement (programming, evaluating, reporting, auditing, supporting and involvement of directly interested persons).

C. Other important issues in the accounting profession

Other important issues for the accountants and auditors certainly include the decision making process and especially judgment as well as personal values of the accountant and auditor. Issues which are related to a degree with the codes of conduct are those of 'materiality' and 'conflicts of interests' that usually require a level of personal judgment. The accounting environment is characterized by complex judgments that have ethical overtones (Cohen and Holber-Webb, 2006). Auditors' professional judgment is exercised according to a high moral standard (Thorne, 1998, Research of Accounting Ethics). The role of ethics and the necessity for accounting decision makers to possess ethical expertise in order to be able to exercise appropriate professional judgments (Keim and Grant, 203) is widely recognized by the public, regulators and the profession.

Rest's (1986) four components specify four distinct sequential steps/processes an individual must take in order to incorporate the ethical dimension in a decision. The four components are: recognition of moral issue, moral judgment, establishing moral intent and engaging in moral behavior. Cohen and Martinov (2006) examined the relationship between moral intensity factors (ie characteristics of the issue) and characteristics of the person (confidentiality, integrity and independence/objectivity).

The results of two surveys (Mintz, 1997) indicate that accounting graduates should be aware that recruiters in the profession look for values such as honesty, reliability, trustworthiness, and a willingness to honor the public trust and public interest. These and other qualities of ethical behavior ranked higher than most other characteristics (including accounting education and communication skills) sought in entry-level accountants by various employers of accounting graduates. There are certain traits of character that are important to the development of trust in the professional relationships that exist in accounting and that are an integral part of the profession's socialization process. An accountant who is honest can be expected (ie trusted) to fully disclose all the information necessary to assure that the financial statements are not misleading. However, it is the virtue of integrity that ensures that the accountant will not subordinate honesty to the loyalty demands of an employer or client.

D. Financial Statements Manipulation

The issue of the reliability of the annual financial statements has long received the attention of the accounting profession, regulators, investment analysts, academics, and other parties in the corporate reporting supply chain (e.g. PriceWaterhouseCoopers, 2003). External auditors have been characterised as the 'public's watchdogs' in the financial reporting process (Levitt, 1998). However, the thoroughness of audit process has been questioned lately in the light of several highly publicised business and / or audit failures. The current competitive audit environment has placed a great deal of pressure on auditors. The auditor is characterised as the "man in the middle" attempting to balance professional responsibility and the immediate need to maintain and increase the client base. Further, as audit firms may follow varying market differentiation strategies, the entire audit market might not operate as a unified system.

Some of the sufferings of financial markets in the second half of the 1990s and into the early part of this decade were linked to deliberate manipulation of financial reporting. Many critics, and especially regulators, zeroed in on the issue of audit failure. What was needed, they insisted, were more robust international standards of audit, ethics and professional formation for the accounting profession (S. Thomadakis, 2006).

Risk factors for accounting mistakes (intentional or unintentional) according to auditing standards (SAS 82) include characteristics of management, the circumstances in the business sector and the operational characteristics. These three factors may help the auditor to recognize ‘red flags’ where to be especially careful.

K Naser (1993) presenting an academic view, defines creative accounting as the transformation of financial accounting figures from what they actually are to what preparers desire by taking advantage of the existing rules and/or ignoring some or all of them. As J. Blake (1998) mentions, four authors in the UK (I. Griffiths, M. Jameson, T. Smith and K Naser) each writing from a different perspective, they all (a) perceive the incidence of creative accounting to be common and (b) see creative accounting as a deceitful and undesirable practice.

As McLean and Elkind (2003) noted in their explanation of the Enron machinations, Enron’s financial staff had hired former FASB staff who had written the accounting rules in ‘gaming system’.

In Australia, Leung and Cooper (1995) found that in a survey of 1500 accountants the three ethical problems cited most frequently were (a) conflict of interest, by 51.9% of respodents (b) client proposal to manipulate accounts, by 50.1% of respodents and (c) client proposal for tax evasion, by 46.8% of respodents.

J. Filos (2004) provides evidence about the factors that influence equity manipulation behaviour of listed companies. Twelve variables are tested: type of auditor, gearing, liquidity, corporate size, remarks, profitability, other auditor, auditor change, uncertainty expressed in audit report, financial, manufacturing and services. The descriptive statistics indicate that most companies engage in policies of significant equity manipulation (31.55%). That might be either because management and/or auditors of listed companies believe that equity manipulation practices cannot be screened by users of financial statements (i.e. the accounting market is relatively inefficient) or because regulation is so lax that any company which chooses to do so can engage in manipulative tactics without serious penalties.

E. Research target and methodology

'When upper management 'plays with the numbers' the public often assumes that the accountants and auditors act as willing and active participants, in the process. Whether this is a fair assessment or not, the lack of ethics perceived by the public is a severe threat to the accounting profession '(D. Bean, R. Bernardi).

By examining the above statement, within the context of certain areas in accounting and auditing, and taking into account the major issues for setting the code of conduct as well as other issues presented above, the target of this research that has been performed in Greece in 2008, has been set to evaluate the importance of:

(1) Business Ethics as a curriculum subject for accountants and auditors ie

What is the importance weight of Business Ethics as a curriculum subject in relation to 4 other subjects in the same curriculum (ie accounting, auditing, business law and Information Technology)?

What is the importance weight of Business Ethics as a curriculum subject in relation to the subjects of accounting and auditing?

Furthermore, are there differences in the perception of Business Ethics importance between accountants and auditors?

(2) Qualities included in Codes of Conduct for accountants and auditors ie

Which are the most important qualities included (or to be included) in a Code of Conduct for accountants and/ or auditors (by evaluating the importance of 5 specific qualities)? Furthermore, are there differences in the importance of 5 specific qualities (a) between the four examined groups and (b) between accountants and auditors?

(3) Certain factors that may lead to misinformation of financial statements ie What is the importance and possible influence of certain specific factors in relation to implementing the accounting principles and rules? The factors are Materiality (as used in practice by accountants and auditors), Conflict of interest, Conducting internal audit on the financial statements preparation, Existence of audit committee, Supervision on auditors' work, High penalties in case of accounting misinformation, Listing of company in stock exchange, Existence of business plans announced to public, Existence of high loans, Profitability and liquidity and Tax environment (Big Volume of tax laws, Many changes in tax laws, and Kind of tax audits).

In order to achieve the targets of this research, a questionnaire was been prepared and was given to individuals of four groups to reply, these of (1) accountants (2) management (3) public accountants and (4) accounting students.

For each question, respondents indicated the importance in a scale from 1 (not at all important) to 5 (very important).

Pre-testing took place with graduate auditing students, which had as a result the elimination of a few items highly correlated

The questionnaire was mailed to all four groups, to randomly selected individuals and the response rate is shown in the table below.

	Accountants	Management	Public accountants	Accounting students
Mailed	100	100	100	100
Replied	40	42	42	82
Response Rate	40%	42%	42%	82%

F. Conclusions

1. Business Ethics in the curriculum of accountants and/or auditors

We estimated the importance weight of Business Ethics as a curriculum subject in relation to four other subjects in the same curriculum (ie accounting, auditing, business law and Information Technology) by using descriptive statistics, the results of which are presented in table 1.

Table 1

	Subject (in importance order)	Mean	Std. Deviation	Frequency Table
1	Accounting	4.23	0.779	5 (for 43.2%)
2	Auditing	3.95	0.984	5 (for 36.4%)
3	Information Technology	3.61	0.939	4 (for 39.3%
4	Business Ethics	3.40	1.076	3 (for 35.9%)
5	Business law	3.06	0.935	3 (for 46.1%)

As shown in table 1, Business Ethics comes third out of five, to a place above business law and close to Information Technology.

Furthermore, for the importance weight of Business Ethics as a curriculum subject in relation to the subjects of accounting and auditing, further data are presented in Table 2 below.

Table 2

		Relation to Accounting		Relation to Auditing	
	Subject	Mean	Frequency Table	Mean	Frequency Table
1	Business Ethics	3.16	4 (for 19.4%) 5 (for 14.6%)	3.64	4 (for 25.2%) 5 (for 26.2%)
2	Accounting	4.44	4 (for 31.1%) 5 (for 56.3%)		
3	Auditing			4.52	4 (for 30.1%) 5 (for 61.2%)

As shown in table 2, Business Ethics is considered more important for auditors than for accountants.

Furthermore, by examining the Pearson Correlation, it is found that there is a partly positive correlation between Accounting and Business Ethics, which is calculated to be 0.383

Also, in order to examine if there are differences in the perception of Business Ethics importance between accountants and auditors, by examining the frequencies we have an indication in table 3

Table 3

	Questioned group	Mean	Percent
1	Accountants	3	30.4
2	Auditors	4	33.3

As shown in table 3, auditors place higher importance to Business Ethics than the importance that the accountants place on the same subject.

2. Qualities included in Codes of Conduct for accountants and auditors

The two tables presented below refer to accountants and to auditors (tables 4 and 5 respectively)

Table 4

For accountants

	Quality (in importance order)	Mean	Std. Deviation	Frequency Table
1	Professional competence	4.54	0.697	5 (for 64.1%)
2	Confidentiality	4.27	0.769	4 (for 44.7%)
3	Professional behavior	4.25	0.789	4 (for 42.7%
4	Integrity	3.90	0.823	4 (for 43.7%)
5	Objectivity	3.76	0.913	4 (for 37.9%)

As shown in table 4, for accountants much higher importance is placed to Professional competence, followed at a distance by both (almost same importance) Confidentiality and Professional behavior. Integrity and Objectivity are coming at much lower levels.

Table 5

For auditors

	Quality (in importance order)	Mean	Std. Deviation	Frequency Table
1	Confidentiality	4.57	0.709	5 (for 65.0%)
2	Professional competence	4.55	0.668	5 (for 63.1%)
3	Professional behavior	4.51	0.655	5 (for 57.3%
4	Objectivity	4.32	0.744	4 (for 37.9%)
5	Integrity	4.20	0.759	4 (for 44.7%)

As shown in table 5, for auditors a very high importance is placed to both Confidentiality and Professional competence, while Professional behavior comes third. Objectivity and Integrity are coming at much lower levels.

A comparison of the two above tables (table 4 and table 5) clearly indicates that for each one of all examined qualities a higher importance is placed for the auditors than for accountants.

3. Factors that may lead to financial statements manipulation

The table presented below refers to factors that may influence, in one way or another, the accountants or/and the auditors, resulting to manipulation of financial statements.

Table 6

	Factors (in importance order)	Mean	Std. Deviation	Frequency Table
1	Big Volume of tax laws	4.09	0.793	4 (for 45.6%)
2	Many changes in tax laws	3.99	0.693	4 (for 55.3%)
3	Kind of tax audits	3.85	0.923	4 (for 45.6%)
4	Profitability and liquidity	3.73	1.359	5 (for 37.9%)
5	High penalties for accounting misinformation	3.49	1.212	3 (for 27.2%)
6	Listing of company	3.47	1.008	4 (for 44.7%)
7	Business plans announced	3.38	1.197	4 (for 36.9%)
8	Supervision on auditors' work	3.37	1.129	3 (for 33.0%)
9	High loans	3.37	1.155	4 (for 33.0%)
10	Internal audit on the financial statements	3.33	1.061	3 (for 38.8%)
11	Existence of Audit Committee	3.28	1.070	3 (for 36.9%)
12	Conflict of interest	3.15	1.088	3 (for 30.1%)
13	Materiality	3.00	1.129	3 (for 37.9%)

As shown in table 6, the three tax-related factors are considered the most important ones (not only as 'mean' numbers, but also in terms of 'std deviation'). The factor of profitability and liquidity follows in importance, while the seriousness of the penalties imposed comes next. The 'Internal audit of financial statements' as well as the 'existence of audit committee' are placed relatively low, while Conflict of interest and Materiality come last in the list.

Further examination of the issues examined in this study might possibly include the examination of (a) continuing education in 'ethics in accounting' and (b) professional qualifications in ethics. Also, the implementation of qualities / attributes of Codes of

Conduct could be further examined, possibly combining the ‘Ethical and Social Reporting Model’ AA1000 (Institute of Social and Ethical Accountability, 1999).

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