## Index

accountability 228–9  
  ethic of 239  
  practices 246  
  public’s interest for 40  

accountants  
  conflict of interest 5  
  duty on 31–2  
  ethical decision making 9  
  ethical integrity of 64  
  professional 2, 5, 22, 278  
  role of 40  
  threats to 4–5  
  workplace 9  

accounting  
  anti-corruption agencies 221  
  CSR/ESG 42–4  
  curriculum 13  
  decision-making 65–6  
  educators, role of 277–8  
  ethical dilemmas in 73  
  fraud 290  
  journals 171  
  moral obligations in 3  
  organisations 241–2  
  practices 35, 241–2  
  profession approaches 37  
  researchers 46  
  standards 6–7, 35  
  students 68  

accounting education  
  limitations of 67  
  nature of 67  

Accounting Ethical Dilemma Instrument (AEDI) 66–7  

accounting ethics 65, 290–94  
  in China 283  
  in Nigeria and South Africa 238  

accounting information systems (AISs) 168, 171  
accounting profession/professionals 41, 44, 91, 242  
  characteristics of 41  
  commercialism within 3  
  credibility of 20  
  principal responsibility 42  
  relationships between 36  
  research 148  
  types of 150  

advocacy  
  attitudes 150  
  groups 336  
  threats 88  

Africa  
  accountability in Benin and Ghana 225–8  
  accounting standards in 244  
  African Union Convention on Preventing and  
  Combating Corruption (AUCPCC) 224  
  communal ethics 243, 246–7  
  agency theory 164  
  AI see artificial intelligence (AI)  
  AICPA see American Institute of Certified  
  Professional Accountants (AICPA)  
  American Institute of Certified Professional  
  Accountants (AICPA) 2, 7–8, 170  
  Code of Ethics 20  
  standards 127  
  anti-corruption accounting institutions 234  
  anti-corruption agencies 221–3, 226, 231  
  disclosure of information by 236  
  interaction between 231–5  
  literature on 221–2  
  work reports of 223  
  anti-corruption agenda, global institutionalization  
  of 222  
  anti-corruption civil society 232, 235  
  anti-corruption organizations, coalition of 233–4  
  antifraud 204  
  expertise 204  
  experts 208, 212, 214–16  
  industry 212  
  Aristotelean virtue ethics 90  
  artificial intelligence (AI) 168–9  
  big data analytics and impacts on ethics 171  
  and impacts on ethics 173–4  
  literature 169–70  
  “assetization” of data 172  
  Association of Certified Anti-Money Laundering  
  Specialists (ACAMS) 204  
  Association of Certified Financial Crime  
  Specialists (ACFCS) 204  
  Association of Certified Fraud Examiners  
  (ACFE) 204, 208, 213  
  Association of Chartered Certified Accountants  
  (ACCA) 171, 257, 276–7  
  Association to Advance Collegiate Schools of  
  Business (AACSB International) 267  
  auditors/audit/auditing 25, 76  
  ability of 86  

358
auditing standards 44
bias 87
business of 91
committees 182, 186
education and socialization 93
ethical mindsets 94
and ethics 84
behavior 92–3
conduct 86–9
consequentialist lens 91–2
deontological lens 89–90
directions for research 93–4
standards 44, 90
virtue lens 90–91
failures 89, 92
firms 199
independence 85–8
legitimacy 93
literature 89, 93–4
and management 12, 88
material misstatements 5
oversight 8
profession 92, 303
public expectation 93
in public practice 25
utilitarian approach to 93
Australian Business Deans Council (ABDC) 171
Autorité Nationale de Lutte contre la Corruption (ANLC) 225, 230, 235
Bad apples 191–2
Bandura, A. 206–8, 217
Bazerman, M. H. 87
behavioural choices 66
belief structure 349–50, 353
Belt and Road Initiative (BRI) 268
Benin 223
accountability in 225–8
anti-corruption agencies in 223–4
Chamber of Accounts 227
supreme audit institution of 233
best practices 187
Big 4, 11, 41, 118, 119, 171, 256
big data analytics 168, 171–2
concerns with data validation 172
data bias and skepticism 172–3
models 172
opportunities and risks 172
threat of unlimited data storage 173
biodiversity 319
boardroom
expertise in 182
service in 183–4
tactical ethics in 184–7
boards
monitoring and strategic functions of 183
strategic role of 187
brand/branding
activism 330
opportunities 9
Brazil anti-corruption institutions in 222
bureaucracy 305
business
codes 157
environment, global trends in 267–8
ethics 119, 272
integrity 159
knowledge 176
partner 346
schools 344, 348
students 68
transparency, accountability and responsibility in 3
campaign contributions 7
Canada, foreign-trained accountants 11
capital markets
functioning of 303
liberalization of 21
CEE countries see Central and Eastern Europe (CEE) countries
Central and Eastern Europe (CEE) countries 299–300
accounting
behavior in 304
ethics in 307–8
profession 299–300
emerging economies of 305
financial statements 304
institutional shifting 300–302
organizational boundaries for (un)ethical behavior 305–7
social construction of financial statements 303–4
state-owned companies 306
stock exchanges 307
studies on 303
transition reality 304
Western inspiration 302
Certified Financial Forensic (CFF) designation 204
Certified Fraud Examiner (CFE) designation 208
certified professional accountants (CPAs) 170
certified public accounting (CPA) firms 268, 278
dependent statutory body for 279–80
role of 279
CFOs 285–6
Chartered Accountants Australia and New Zealand (CAANZ) 171
Chartered Global Management Accountant (CGMA) Competency Framework 277
Chartered Institute of Management Accountants (CIMA) 269, 277
Chartered Professional Accountant (CPA) 204
chief audit executives (CAEs) 102, 105
chief executive officer (CEO) 102, 186
chief financial officer (CFO) 102
child labor 43
China 283
actual compliance with accounting ethics 287–90
audit opinion in 291
Chinese Institute of Certified Public Accountants (CICPA) members in 284
digital currencies 279
effects of codes of ethics 296
institutional background
law and administrative regulations 283–4
professional accountancy bodies and codes of ethics 284–6
natural environmental factors and accounting ethics 296
perception of accounting ethics compliance 286–7
public perception of accountants and accounting ethics 295–6
Taoism, Chinese Buddhism, Confucianism, and Accounting ethics 292–4
China Securities Regulatory Commission (CSRC) 289
Chinese Buddhism 292–4
Chinese Institute of Certified Public Accountants (CICPA) 284–5, 288–9
Chinese University of Hong Kong (CUHK) 272
City University of Hong Kong (CITYU) 272
civil society
groups 225, 229, 231, 233, 235
obligations to 35
clients
confidentiality 31–2, 86
identification 141–2
risk 141
code of conduct 50, 110, 158
code of ethics 73, 75, 242–3
definition of 19–21
development of standards in 19–20
effects and effectiveness of 20
Hohfeld’s theory of rights and duties 28–9, 31–2
International Ethics Standards Board for Accountants (IESBA), creation of 21–3
for internal auditors and CFOs 285–6
Non-Compliance with Laws and Regulations (NOCLAR) 23–8
for professional accountants 21, 75
Code of Professional Ethics 208
codes of conduct 77, 157, 160
coffee-growing nations 329
cognitive entrenchment 184
cognitive moral capability 92
cognitive moral development 74
cognitive moral reasoning and development (CMD) 66
collective bargaining protection 36–7
commercialism 4
accounting profession 5
focus towards 9
logic 4
vs. professionalism debate 84
commercial pressures 85
common good 13, 117
common sense 65–6
communal/ubunto ethics 245
integration of 246–7
in Nigeria and South Africa 238
pedagogy of 244
communal values, emphasis on 245
communications with management 184
communism 303
communist oppression 301
community belonging 136
competence 86
competency training 278–9
complexity, increasing and omnipresent 182
compliance 286–7
assurance on 101
and ethical behavior 155
and ethics programs 159
forms of 182
with laws and regulations 28
training 160
confidentiality 22, 66
in code of ethics 32–3
duty of 23, 188
for employers and clients 31
principle of 22
confirmation bias 145
conflict of interest 157, 185
Confucianism 292–4
consequentialism 84, 89
consequentialist lens 91–2
consumers, role of 335–6
continuous professional development (CPD) 261, 268, 278
control systems 162
corporate culture 102, 104
Index 361

corporate environmental performance (CEP) 330
corporate exploitation 36
corporate financial performance (CFP) 43–4, 330
corporate governance 180, 277, 307
definition of ethics 181–2
domain of 182
empirical basis 181
history of 183
mechanisms 101
corporate management 35
corporate misconduct 199
corporate psychopaths 191
corporate responsibility 240
corporate social marketing 330
corporate social responsibility (CSR) 35–6, 277, 330
accounting standard-setters 40
activities 38
concept and practice of 37
conventional language of 37
description of 35
ethical theories for 38
historical context 36–7
history of 37
instrumental theory approach to 43
in practice 37
ratings 46
rationales 35
standards 39
theoretical approach to 38
theories 37–8
corporate social responsibility performance (CSRP) 35, 37
accounts of 43
integration 44
normative ethical basis for evaluating 44
social accounting and measurement of 39–40
challenges for research 44–7
ethics in CSR/ESG and accounting 42–4
role of accounting profession in ESG 41–2
shift from CSR to ESG 40
corporate strategies 111
corporate tax avoidance 117
corporations 104
employees of 104
ethical performance of 335
social obligations of 36–7, 40
corporation/society agreement 36
corruption
agency’s stances on 228–9
description of 221
economic cost of 222
investigation assignments 234
risk assessment 230
Corruption Perception Index 2020 221
CPA Australia 276
cultural misrepresentation 331–2
cultural political economy framework (CPE) 254–6
cultural sympathy 259
culture risk 9
data analytics
data bias and fairness 174–5
interpretability and decisions 175
opportunities and risks 174
data bias 174–5
and skepticism 172–3
types of 172
data collection 171
data ethics 169
data integrity controls 174
data validation, concerns with 172
deceptive practices 330–31
decision-making 50
frameworks 74–5
models, value of 75
decoupling 254–6, 258, 301
Defining Issues Test (DIT) 66–7, 73
deliberative reasoning 67
deontology 42–3, 45, 89–90
digital technologies, developments in 168
directors 180
ethical responsibilities of 182
working relationships with 187
disability 30–31
disciplinary actions 160
disclosure practice 232
discrimination 157, 159
allegations 11
against individuals 172
dispassionate professional 120
diversity
dilemmas of 10–12
initiatives 11
dominant interests 59
Economic and Organised Crime Office (EOCO) 228–9
economic development 160
education
journals 68
in work environment 67
egalitarianism 45
egoism 91
emerging economies 305
emotional demoralization 346
emotional stress, avoidance of 183
empirical basis 180–81
employees 155, 159, 169
employers
  confidential information 158
  internal control 284
Enron 76, 87–9, 198, 261
enterprise resource planning (ERP) systems 168
environmental, social, and governance (ESG)
  accounting profession in 41–2
  corporate performance 40
  integration 43–4
  issues 40
  measurement and reporting information 42
  performance 36
  reporting standards 36
  risks 37, 44
environmental sustainability 159
equity, diversity, and inclusion (EDI) 172
ESG see environmental, social, and governance (ESG)
etical accounting behavior 300
ethical approach typology 46
ethical auditor conduct 84
ethical behavior 10, 67, 85, 93, 193
  assumptions of 180
  definition of 156
  threats to 92–3
ethical burden 162
ethical compliance 181–2
ethical conduct 2, 5, 12–13
  codes of 3
  contemporary issues in 3
  importance of 92
  threats to 86–9
  written code of 2
ethical conflicts 32–3, 277
ethical consequences and implications of 160, 162–3
ethical consumerism 335
ethical controls 157
  effectiveness of 159–60
  general functioning of 159
  types of 157–9
ethical decision-making 144–5
  process of 67
  Rest’s model of 119
  stages of 156
ethical dilemmas 104–5, 110, 127
ethical discomfort 186–7
ethical discourse 193
ethical egoism 91
ethical judgments 142–5
ethical leadership
  of board chairs 188
  measure of 182
ethical mindfulness 348–50
ccontrol 351–3
leadership education 347–8
power of purpose 353–4
seduction and destruction of greed 344–7
virtue, for leadership and life 354–5
wisdom, authentic power, joy and freedom 353
ethical pressure 102, 104
ethical reasoning, elements of 142
ethical scandals 329
ethical self-care 52
ethical sensitivity 64–6, 73, 76, 269
  case analysis 75–6
  code of ethics 75
  decision-making frameworks 74–5
  descriptive results 68–73
  discrete and pervasive ethics interventions 76
  ethical sensitivity 76
  ethical theories 74
  evidence on 66
  limitations of accounting education 67
  literature review 65–6
  moral reasoning 66–7, 76
  research method, data collection and analysis 68
  ethical substance 52–3, 57
ethical tension, primary situations of 184
ethical theories 38, 45, 74, 77
ethical training 93
ethical work 53
ethical workplaces 9
ethics
  and compliance programs 158
  conceptions of 3
  configuration of 57
  curriculum 74
  definition of 156, 168, 181–2, 193
  depersonalized approach to 6
  in governance 184
  interventions 74–6
  perspective on 12–13
  professional training in 239
  strict codes of 5
ethics and compliance officers (ECOs) 158
ethics education 64–6
  benefits of 67
  components of 65
  essential components of 76
  intervention 64, 68
ethics of things
  definition of 51–2
  ethical work 57
  Foucault’s ethical fourfold 52–3
  learn from 57–8
  online retirement calculators 54–5
retired self 55
ethical substance of retirement planning 55
mode of subjectivation 55–7
telos 57
experimental tax 126–7
detailed literature review 128
ethical context 127–8
tax compliance research 129–35
taxpayer research 128, 136
tax professional see tax professional
expertise 182, 204
extensive regulation 87–8
external auditors 107

fairness 174–5
familiarity threats 88, 262
family firms 89
fear 185–6
feminist stakeholder theory 45
Financial Accounting Standards Board (FASB) 6, 45
Financial Action Task Force (FATF) 253, 256
financial activities 41
financial bankruptcy 346
financial “edu-tainment” 50
financial performance 44–5
financial planning 54–5, 58
financial reporting 101–3, 106
Financial Reporting Council (FRC)
  monitoring process 260
  sanctions imposed by 260
financial transactions, recognition of 92
firms
  auditing 9
  and brands 334
  code of professional conduct 261–2
  commercial logics in 116–17
  and cultures 10
  ethical performance of 335
  financial performance 330
  financial position 41
governance structure and organisation of 324
  human rights performance 43
  internal training documents from 257
  non-audit businesses 4
  origins of 320
  owner-managers 315–16
  profitability 330–31
  summary 318
  uniformity 315
Foucault, M. 50, 52, 57–9
fraud 89, 109, 191–2
  consequences of 195
  description of 191
detection 101, 109, 210
  at Enron 191–2
ethics and MCSs 193–4
management systems 205–6
  multilevel approach to see multilevel
  multiple dimensions of 192
  presence of 204
prevention 109
private and secret management of 205
professions in 199
responsibility for reporting 214
triangle 163
visions of 191
freedom, practice of 52
free-market spirit 3
French audit oversight 8
Friedman, M. 35, 37
game metaphor 123
gaming 161
Ghana 222–3
  accountability in 225–8
  anti-corruption agencies in 223–4
  Anti-Corruption Coalition 231–2
  Internal Audit Agency 227
  internal audit institutions 224
  supreme audit institution 224
  global ecosystem 352
  global financial crisis 92
  global human rights 240
globalization 3
  Global Reporting Initiative (GRI) 39
  governance dysfunction 187
  governance systems 155
  government budgets 205
  greed 344–7
  green marketing programs 330
guanxi 290–91
GYEEDA program 226
GYEEDA scandal 234
harassment 159
higher education 269–75
homo oeconomicus 245
homo politicus 245
Hong Kong 267–9
  accounting ethics in professional accounting bodies 275
  Association of Chartered Certified Accountants (ACCA) 276–7
  Chartered Institute of Management Accountants (CIMA) 277
  CPA Australia 276
  Hong Kong Institute of Certified Public Accountants (HKICPA) 275–6
accounting professional development after graduation
CPA firms 279–80
ethics training offered by professional associations 278–9
registration, licensing, and continuing professional development 278
role of accounting educators 277–8
higher education in 269–75
master’s programmes in 272
Hong Kong Institute of Certified Public Accountants (HKICPA) 269, 275–9
human rights violations 240
humility 347

IAF see internal audit function (IAF)
IFAC see International Federation of Accountants (IFAC)
IIA CBOK survey 111
IIA Global CBOK study 105–6
immunity 30–31
independent contractor 137–8
individual accountants 10, 64
individual behavior 157
individual decision making 316
individual’s ethical competency 73
individuals’ privacy 172
industry, financial offering in 345
information, filtering 185
Institute of Chartered Accountants in England and Wales (ICAEW) 168–9
Institute of Internal Auditors (IIA) 101
Institute of Management Accountants (IMA) 171, 193
institutional context 310
institutional corruption 225
instrumental stakeholder theory 45
instrumental theories 37–8
instrumental virtue 90
insurance calculators 54
integrity 21–3, 85–6, 141, 158
Internal Audit Agency (Ghana) 234
internal audit function (IAF)
in assurance and consulting services 103
in corporations 101–2
involvement in operations-related advisory activities 103
as management training ground 107–8
reporting lines of 104
staffing of 101–2
internal auditing 94
activities 107
definition of 101
hallmark of 103
scope of 106–7

services 107
internal auditors 101–2, 105, 107–8, 285–6
in corporations 111
ethical behavior 106
in ethical dilemmas 111
ethical pressure on 103–6, 110–11
IAF 103, 107–8
involvement in whistleblowing 108–9
in operations-related consulting activities 106
outsourcing internal audit activities 106–7
unique position of 104
internal controls 101–2
internal fraud
management 205
private management of 205
internal operating system (IOS) 349
International Accounting Standards Board (IASB) 6
international accounting workplace 267–8
International Code of Ethics 20
International Ethics Standards Board for Accountants (IESBA) 19, 23–4, 32, 86–7, 174
code of ethics 19–20, 85, 87
code on auditor behavior 94
creation of 21–3
International Federation of Accountants (IFAC) 19, 85, 252
code of ethics 240–41, 254, 263
ethical values 257
International Ethics Standards Board for Accountants (IESBA) 252
principles 261–2
statement of membership obligations (SMO) 258
international financial market 268
International Financial Reporting Standards (IFRS) 241
International Integrated Reporting Council (IIRC) 39
International Monetary Fund (IMF) 252
International Standards of the Professional Practice of Internal Auditing 104
international standards-setting boards 7
interpersonal relationships 188
interpretability, and decisions 175
interventionism 305
intrinsic stakeholder theory 45
Irish audit oversight 8
IRS audit protection 150

Jakarta Principles for Anti-Corruption Agencies 230
Index

Kentucky court decision 1839 36
kind intention 352
knowledge
academic and practical 181
accumulation of 181
forms of 176
Kohlberg, L. 66, 74

law enforcement, fraudsters to 211–12
leadership, 9, 351, 354–5
Learning Management System 350
liability 30
liberal democracies, freedom and autonomy in 3
LuxLeaks 255

Macau 267–9
accounting ethics in professional accounting bodies 275
Association of Chartered Certified Accountants (ACCA) 276–7
Chartered Institute of Management Accountants (CIMA) 277
CPA Australia 276
Hong Kong Institute of Certified Public Accountants (HKICPA) 275–6
accounting professional development after graduation
CPA firms 279–80
ethics training offered by professional associations 278–9
registration, licensing, and continuing professional development 278
role of accounting educators 277–8
higher education in 269–75
machine learning 173–4
MacLean, T. L. 160
macroeconomy 292
managed professional business 85
manage fraud risks 205–6
management, business partner of 103
management control systems (MCSs) 155–6, 192
accounting literature to 192
carelessness of 198
coordination across 196
ethical aspects of 193
ethical (preventing unethical) conduct 157–60
ethical consequences and implications of 160, 162–3
ethical dimension of 200
ethical foundations of 163–4
ethics 156–7
and fraud detection 196
in management control literature 193–4
in organizations 197
and personal ethics 200
power of contemporary 195
prevention and detection of 192
procedures 191
profit-oriented strategy 198
relevance of 196
role of 197–8, 200
technical and formal aspects 194
typologies 193–4
unethical behavior 160–62
management-driven reporting 44
managers
behavior of 155
implications for 323–4
mandatory auditor rotation 93
mandatory moral virtue 90
manipulate performance information 161
market/marketing 4
brands’ and firms’ values 330
competitive advantage in 335–6
definition of 329–30
description of 328–9
external responsibility of marketers 333–4
ethics in 329
exclusion 332–3
function of 328
institutions 329
marketing practices and ethical criticism 330
cultural misrepresentation 331–2
deceptive practices 330–31
exploitative use of social media 333
market exclusion 332–3
mix elements 334
practices of 331–2
practitioners 334
unethical practices 335–6
marketplace, actors 336
material artifacts 52
material ethics 51
materialism 331
materialization of morality 51
Mauritius 252–4
accounting ethics in 253
accounting profession in 263
auditor (non-)rotation in 262
data and methods 256
ethical codes and standards 254–5
ethical standards reforms 253
ethical values from IFAC code 261–3
Financial Action Task Force (FATF) 258
Financial Reporting Act 261
inherent weaknesses of local institutional structures 258–61
institutional and regulatory structures 256–7
inter-connected network of professionals in
258
list of interviewees 257
notion of public interest amongst accounting
profession 263–4
Red Card to Rogue Accountants 263
social, political, economic, and national
cultural factors 255–6
Mauritius Institute of Professional Accountants
(MIPA) 257–9
media scandals 205
mental–emotional patterns 351
mental training 351
mind
practices cultivating 353
training 352–3
minimum wage requirements 36–7
modernity, interjection of risk 57–8
money laundering 253
moral authority 353
moral courage 94
moral development, stages of 66
moral disengagement 204–6
from actions 211–13
of antifraud experts 210
Bandura’s theory of 206–8
from consequences 214–16
form of 207
mechanisms of 206
methods 208–9
process of 208
from responsibilities 207, 213–14
theory of 206
moral egalitarianism 45
moral framing 315
moral issue 212
morality, materialization of 59
moral philosophy 347
moral reasoning 64–7, 73, 118
definition of 66–7
development 76
impact of 85
stages of 119
test scores 76
types of 150
moral self-sanction 206–7
Multidimensional Ethics Scale (MES) 73
multinational corporations (MNCs) 242
Native American culture 332
Nestlé 43
Nigeria 238, 240
accounting
communal ethics of 246–7
ethics in 238
institutions in 241
practice and education 243–6
professions 240–42
communal ethics in 238
conceptions of ethics 239–40
contextualising culture 242–3
ethics and practice in 243
professional accountancy bodies 241
no-claim 30
non-accounting anti-corruption agencies,
disclosure practices of 234
non-audit businesses 4
non-auditors in public practice 28
non-audit services (NAS) auditors 87–8
non-compliance 21, 23–4
disclosure of 24
suspected 25
Non-Compliance with Laws and Regulations
(NOCLAR) 19
adoption of 23
Hohfeld’s theory of rights and duties 28–9,
31–2
for professional accountants 28
standards 20–21, 23–8, 31–2
non-governmental organizations (NGOs) 37
non-mandatory moral virtue 90
non-state-owned banks (NSBs) 295
normative ethical grounding 45

objectivity 22
online retirement calculators 54–5
operations managers 102
operations-related consulting services 106
organizational/organization
activities 41
and business 156–7, 175
culture 196
decision making 316
ethical infrastructure in 157
hypocrisy 197
integrity of 210
interests 162
leadership 347
loyalty 198
management 210
misconduct 198
obedience 305
performance measures 159
positive consequences for 212
private 211
reputation of 208
Pan African Federation of Accountants (PAFA)
243
Panama Papers 255
Index

Parmalat case 199
PCAOB actions 8
pedagogies, types of 68–9
peer-related behavior 135
peer reporting 135
performance measurement systems (PMSs) 160–61, 169–70
Performance Review Committee (PRC) system 198
personal accountability 169
personal budgeting 57
personal ethics 192
  definition of 193
  expression of 199
  importance of 195
  research ignoring 195
personal responsibility 136
personal stress 104
philosophical discourse 156
philosophy, ethical theories of 74
physical distance 197
physical violence, threats of 89
Planning, Programming and Budgeting (PPB) tool 161
policymakers, implications for 323–4
political campaigns 7
political ethics 3
  accounting standards 6–7
  description of 6
  public legislation and oversight 7–8
political role 35
political strategy 7
political theories 38
post-communist space 302
power 30
practice of freedom 52
praemeditatio malorum 53, 57
prejudice bias 172–3
prescriptive reasoning 67
Prince’s Accountability Project 39
private interest model 254–5
private investigation firms 204–5
private justice, parallel system of 205
private organizations 211
private sector organizations 54
privilege 30
product differentiation 331
product obsolescence 331–2
product strategy 345
profession
  conduct and performance 7
  conduct in contemporary scandals 8
  public interest 3
Professional Accountancy Organization (PAO) 252, 264
professional accountants 23–4, 28, 31–3, 171, 306
  bodies and codes of ethics 284
  code of ethics for 75
  competence and relevance of 176
  credibility and reliability of 267
  duty on 32
  ethics standards for 85
  legal claims on 30
  responsibilities of 19, 26–7, 263
professional accountants in business (PAIBs) 25
professional accounting associations 170
professional auditors 260
professional authority, control of 8
professional behaviour 22–3
professional competence 22, 284
professional conduct 64
professional ethics 2, 4–5, 12, 239, 264
  limits of current regulatory approach 5–6
  threats to accountants 4–5
  traditional understandings of 3
  violation of 284
professionalism 5, 279
professionals
  jurisdiction 7–8
  misconduct 199
  morality of 117
  responsibility 21, 31
  skepticism 172
professions, sociology of 84
profit-sharing schemes 4
proper citizen taxpayer 59
prospect theory 129
prosperity vs. uncertainty 55–6
prosperous retiree 57
public accountants, focus of 9
public accounting, profession’s participation 8
public criticism 8
public disclosure 233
public interest 5, 13, 23–4, 32–3, 84–5, 242–3, 261, 264, 275–6
  definition of 2
  duty of care to 91
  moral responsibilities and impacts for 6
  objective of serving 21–2
  primacy of serving 22
  profession 3
  protecting 254–5
Public Interest Disclosure Act in UK 159
public interest entity (PIE) 260
public justice system 205
public legislation 7–8
public organizations 155
public practice, auditors in 25
public procurement 223
Public Procurement Authority 226
radical change 92
radical self-inquiry 351
rationalizations 163, 212–13, 215
real-life ethical failures 76
redistributional consequences 45
reflective journaling 354
relativism 91
reputational risk 175
reputational threats 205
research method
data collection and analysis 68
types of 148–9
responsibility, types of 29
Rest, J. R. 66–7, 73, 119, 156
retired self 55
ethical substance of retirement planning 55
mode of subjectivation 55–7
retirement calculators 62–3
retirement calculator selected information 56
risk management 101, 110
Romania 302
accession to the European Union 302
auditing in 303
subsidiaries in 302
tax consultancy in 304
ROSC report 258
Sarbanes-Oxley Act (SOX) 89, 103, 159
Saudi Arabia, women into workplace 11
self-awareness 350
self-enhancing values 134
self-exoneration 207
self-formation 53
self-interest 91, 93, 293
sexual harassment 157
skepticism 172
small and medium-sized enterprises (SMEs) 314, 323–4
ethical practices among 323–4
partners 323
values 323
small firm value orientation plurality 314–15
Cider Co 318–19
future research agenda 324
Giftware Co 321–2
Gin Co 320–21
heterogeneity of 317
Jewellery Co 319–20
managers and policymakers 323–4
relevance of 322–3
research method 317–18
values and small business ethics 315–17
SMEs see small and medium-sized enterprises (SMEs)
social accounting 39–40
challenges for research 44–7
ethics in CSR/ESG and accounting 42–4
role of 40–42
shift from CSR to ESG 40
social demands 38
social desirability bias 317
social institutions 38
socialisation 123
social media
advertisements 331
exploitative use of 329, 333
marketing 333
social norms 38, 135, 328
social responsibility 136, 156–7, 316
compliance-based perspective to 324
formal reporting and communication of 316
identification and prioritisation of 316–17
social welfare 36
societal demands 39–40
societal ethics 3
definition of 9
diversity, dilemmas of 10–12
work climate, dilemmas of 9–10
society
social obligations 37
Sophism 91
South Africa 238
accountancy bodies 240–41
accounting
ethics in 238
institutions in 241
practice and accounting education 243–6
professions 240–42
anti-corruption institutions in 222
contextualising culture 242–3
ethics
communal 238, 246–7
conceptions of 239–40
South African Institute of Chartered Accountants (SAICA) 255
special administrative regions (SARs) 268
stakeholders
and civil society 39
obligations to 35
state-owned banks (SBs) 295
state-owned companies, privatized 301
state-owned enterprises (SOEs) 294–5
state-owned entities 301
state ownership, and accounting ethics 294–5
statutory audits 12
Stoics 57–8
strategic orientations, development of 183
structural poverty 43
students
detachment 75
ethical competency 68, 73, 75–6
ethical sensitivity 73–5, 77
to ethical theories 74
moral reasoning 64–5, 68–74, 76–7
subjection mode 53
subjectivity 120–21
ambiguity and 121
forming process 50
of personal ethics 122
sufficientarianism 45
Sustainability Accounting Standards Board (SASB) 39–40
sustainability initiatives 330
tactical ethics in boardroom 184
agency and powerful CEO 186
conflict of interest 185
fear and silence 185–6
filtering information 185
timing and escalation 186–7
tactical patience, and assertiveness 188
Taoism 292–4
tax compliance 117, 127, 129–36, 149–50
attitudinal factors 135
behavior 134, 150
economic factors 129–34
ethical factors 134–5
hypothetical intentions about 149
social and peer components 135
use tax 135–6
tax professional aggressiveness
predictors of 141
research on 136
tax professionals 116–18, 127–8
aggressiveness 138–42
components 145–7
decisions 145
ethical 143–4
decision-making of 142
environment of 145
judgments for 142
experimental nature of 148–9
future research on 150
knowledge and familiarity 142
penalties imposed on 137
recommendations 137, 150
tax research and ethics 147
challenges 148–9
taxpayers 149–50
tax professionals 148, 150
tax/taxpayer/taxation 127, 137
ethical values and tax profession 116–19
evasion 134
experts 116
findings 120
law 122
risk and reputation 120
subjectivity and dispassionate professional 120–22
future research on 149–50
as game 122–3
and inequality 119
legislation 123
method and data 119–20
personal values 135
policy 123
work 117
technology 58
classical approaches framed 51
ethics, scholars of 51
philosophy of 53
tension 111, 116–17, 179–80, 184
Thatcher, M. 37
threats 2
timing, and escalation 186
traditional accounting 42
Transparency International 235
Triple Bottom Line Reporting (TBL) 39
trusted advisor 103
Ubuntu 244–7
UK
Financial Conduct Authority (FCA) 235
Modern Slavery Act 323
uncertainty 57
unethical auditor 84, 94
unethical behavior 145, 160–63, 169–70, 355
United Nations Convention Against Corruption (UNCAC) 224
 unlimited data storage, threat of 173
utilitarian ethics 38, 42
utilitarianism 45, 91
Value Reporting Foundation 40
values
of community engagement 321
of environmentalism 319, 322
orientations in firms 318
practice and communication of 317
of progress 321–2
relevance of 322–3
in small firms 322
social and environmental 316
violation of policies 159
virtue
ethics 74, 90–91, 353–4
grounding in 354–5
wages 127
Wells Fargo Bank 161
whistleblowing 108–9, 159
white collar crime 163
wisdom traditions 352
work climate, dilemmas of 9–11

work–life balance 9
workplace 9, 13
World Bank 252, 257
WorldCom 76, 87–8