



## Enhancing the Ethical Decision-making Framework in the Certified Public Accountants' Association Based on Q Methodology

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### ABSTRACT

The objective of the present study was to enhance and improve the ethical decision-making framework in the certified public accountants' association. The statistical population consisted of eight experts in the field of accounting, which were selected by a purposeful and judgmental method. Therefore, first-class information obtained from semi-structured interviews along with information extracted from the literature were collected in a combined approach and analyzed by Q-factor analysis and ranking index. The results indicated that personal factors (e.g., religious beliefs, personal characteristics, work experience, and self-supervision culture), professional factors (e.g., common financial benefits, work motivation, job position, interpersonal relationships, organizational misconduct, executive accuracy, and enhancement of performance), organizational factors (e.g., regulatory patterns, workplace ethics, type of organizational leadership, reward and punishment system, control structure, and organizational culture), and finally external factors (e.g., ethical codes, economic conditions, family status, and university education) are of the most important and influential factors on ethical decision-making in the certified public accountants' association.

### Keywords:

Ethical decision-making, Q methodology, certified public accountants' association.

## 1. Introduction

Business ethics is considered one of the fields of management. Ethics deals with the values, norms, and beliefs encompassing social processes that define the rightness and wrongness of measures in human society (McManus, 2011). He introduces the four moral dimensions idealism, mercantilism, deontological, and desirable moral (moral virtue). Utilitarianism is considered as a consequence of actions. Deontology is based on duty, and desirable moral (moral virtue) is considered with personal characteristics.

Although many studies have investigated accounting ethics in developed countries, a small number of studies have been carried out in developing countries (Fiolleau & Kaplan, 2017). Following the scandals, the credibility of the accounting was compromised, and it was felt that auditors, due to lack of independence, were not able to report the accounting inconsistencies. However, in most cases, there is often no virtual pressure or sanctions against the accountants of such infringing companies, which doubles the risk of financial corruption (Wickramasinghe, 2015).

By all means, the involvement of accountants in financial scandals does not necessarily mean that they have no moral values or are incapable of distinguishing right from wrong; the legalism culture is also effective in the emergence of immoral behaviors. The findings of the study conducted by Antunes et al. (2011) highlight the fact that there is a kind of interaction between ethical and professional standards. They examined Brazilian accountants' decision-making process and found that the majority of accountants who believed that the regulations were useful in behavioral guidance (approximately 73%) were reluctant to follow them (only 44% agreed).

However, in recent years, scandals and financial violations in the field of public funds have dealt a severe scathe to public trust in accounting professionals in general and in the public sector in particular (Banimahd & Golmohammadi, 2017). From the experts' point of view, accountants are at the forefront of the charge because they are subordinate to their taskmasters in carrying out their daily activities. Since a financial violation requires communication between the top official and lower-level officials and their cooperation, a public view can emerge that accountants can be present as appropriate

intermediaries in the occurrence of financial violations (Firoozi & Barzegar, 2018).

Foucault (2003) divides the issue of ethics into two categories: real behavior and moral behavior. He believes that moral behavior is obligatory and imposed because an individual must be subject to regulations that have been set from external sources, and he/she has had no impact on them. However, in contrast, in real (aesthetic) behavior, the person freely and voluntarily controls the rebellions of the self in internal communication and refuses to succumb to the desires of the self (de Sousa Jabbour et al., 2019). Ethical decision-making is due to two levels of behavioral reasons that include personal feelings and opinions of people surrounding the rightness and wrongness of a particular situation and their level of critical evaluation, which consists of logical judgment and evaluation of the situation (Hajiha & Rashki Gazmeh, 2017).

In recent years, research has led to significant advances in measuring and recognizing some aspects of the process of ethical decision-making. In this regard, researchers have identified various factors affecting ethical decision-making and have attempted to explain how they relate to each other in the form of ethical decision-making models (Greene, 2017). Lovett Lovett and Jordan (2010) developed an ethical decision-making model that provides a method for auditors to make ethical decision-making. This model has been developed from the Rest model and is employed for the ethical decision-making of accountants. This model includes four steps: 1) recognizing an ethical issue (moral sensitivity), which is the individual's perception and perception of an ethical concept; 2) moral judgment (determining the person about the correctness or wrongness of the issue); 3) moral intention (behavioral intention) toward which a person tends based on the cognitive development of his morality; 4) moral behavior (moral action that is the last step of the process of ethical decision-making and moral desire of the person toward the process).

In the present study and according to the proposed models for ethical decision-making (including the well-known Rest model), after carrying out a comprehensive evaluation of the applied models and then providing interview questions appropriate to the steps mentioned in these models, the factors affecting the presentation of the integrated ethical decision-

making framework in the Iranian accounting association is investigated using Q methodology. Accordingly, the main research question is whether the integrated ethical decision-making framework can be enhanced in the certified public accountants' association?

## **2. Literature Review**

Ethics literature has been examined from both normative and descriptive perspectives. Primary ethics literature described normative patterns that prescribed decision-making patterns for making ethical decisions (Bose, 2012). Normative literature contains an extensive range of ethical principles that explain how individuals make ethical decisions. However, the program of ethical theories to analyze the decisions of individuals is limited to ethical studies (Premeaux, 2009), and there is also a lack of studies that justify the ethical decision-making of accountants by applying ethical theories (Keller et al., 2007).

According to some critics made surrounding the abstract nature of normative ethics, theorists developed positive models of ethical decision-making since they founded their theories based on empirical studies carried out scientifically by polling method (Fraedrich et al., 2011). During these years, much attention has been paid to developing positive ethical models for making ethical decisions (Craft, 2013). Among these positive models, the Rest (1986) model can be mentioned, which has been considered as the basis for the majority of models and experimental studies in the field of ethical decision-making, even though no attention has been paid to the influence of ethical decision factors in a personal level.

Rest proposed a four-factor model based on Kohlberg (1976) theory of moral development. He believed that a person goes through several stages to demonstrate moral behavior. First, he/she recognizes that the considered issue is a moral problem (the person's ability to recognize depends on his/her level of moral development). In the second step, he/she considers 'what action is morally right.' In the third step, he/she chooses the right moral action and finally acts according to his/her moral intentions (Allen et al., 2006). Endler (1977) introduced the person-by-situation interaction model. He believed that individual variables and organizational environment affect the person's decision-making process and also moral behavior; therefore, a person's decision is affected not

only by the process of cognition (moral development) but also some factors such as control center, ethical reasoning skills, level of awareness of his/her abilities, field dependency, organizational culture, job conditions, etc. are effective on the way of his/her moral behavior.

Thorne et al. (2003) presented an integrated model by combining the Rest model and virtuous moral theory to explain moral behavior. He argued that the ethical decision-making of individuals depends on two factors: the process of cognition (moral development) and moral virtues; hence, individuals' moral action on issues is affected not only by their ability to discern moral situations and critical thinking (moral judgment) but also the moral behavior is affected by two factors: 1) moral motivation; 2) personality of the decision-maker. Whether a person acts according to his/her moral intentions depends on the personality. Moral personality characteristics that enable the decision-maker to act according to his/her moral intentions are called instrumental virtues, and virtues that lead to motivation or moral intention are named moral virtues. Scott et al. (2007) believes that truthfulness characteristics are determined by concepts such as frankness, truth, risk, criticism, and duty, and through the analysis of these concepts and their impact on various aspects of society and culture.

In total, it can be said that truthfulness is a kind of linguistic activity in which the speakers would have a special relationship with the truth, their life, and themselves and other people through frankness, risk, and criticism, respectively. On the other hand, they would also have a special relationship with moral regulations through freedom of expression (Antunes et al., 2011). As mentioned, in recent years, many studies have addressed the issues of ethics in accounting and have presented its various aspects; the summary of the related articles is presented in Table (1).

**Table 1. A Review of the Background of Domestic and Foreign Studies**

Researchers (Year)	Topic	Results
Khajavi et al. (2020)	An ethical conceptual framework for financial accounting and reporting.	Basing ethical values in accounting and financial reporting can lead to the main role of accounting, i.e., clarification.
Birjandi et al. (2019)	Investigating the effect of professional ethics on the auditor's professional skepticism.	All five components of professional ethics (professional principles and rules, independence and neutrality, confidentiality, honesty, integrity, and professional competence and care) significantly affect the auditor's professional skepticism; however, the most significant impact is related to the professional competence and care.
Sadeghian et al. (2019)	Machiavellianism, ethical orientation, and fraudulent financial reporting.	By assuming significant manipulation of profits, Machiavellian personality traits have a positive and significant effect on the incidence of fraudulent financial reporting.
Goldoost et al. (2018)	Assessing the impact of ethical perception and intuition on accountants' ethical judgment toward whistleblowing financial violations in the public sector.	Intuition, in addition to having a significant positive effect on the moral judgment of accounting professionals, also plays a positive and significant role in the relationship between their perception and moral judgment regarding the four types of whistleblowing.
Kazemi Oloum et al. (2018)	Investigating the ethical function of justice theory in accounting.	Although the ethical function of accounting is not fully explained by the theory of justice, this theory places great emphasis on the ethical action in accounting.
Oboh et al. (2020)	Ethical decision-making among professional accountants in Nigeria: the influence of ethical ideology, work sector, and types of professional membership.	Idealistic and relativistic ethical orientation has been reported among accountants, with an average score higher than 0.4 for moral idealism. Moral idealism positively affected this regard, while moral relativism had a negative effect in three stages (cognition, judgment, and intention).
Dunn and Sainty (2019)	Professionalism in accounting: a five-factor model of ethical decision-making.	Behavioral characteristics and peoples' attitudes toward each of the factors (rules of professional behavior, philosophical orientation, religious orientation, cultural values, and moral maturity) can affect ethical decision-making while performing work activities.
Lee and Xiao (2018)	Whistleblowing on accounting-related misconduct: A synthesis of the literature.	Whistleblowers' personal characteristics and type of error are important factors influencing internal or external whistleblowing by accountants, and in contrast, organizational characteristics have had a variety of effects in this regard.
de Sousa Jabbour et al. (2019)	Ethical awareness, ethical judgment and whistleblowing: A moderated mediation analysis	Whistleblower intentions depend on moral perception and judgment, and this relationship is influenced and modified by factors such as emotion and the severity of the moral issue.

### 3. Methodology

In the present study, the Q methodology has been applied, which is a suitable tool for understanding peoples' values, concerns, tastes, and viewpoints that discovers their mentalities and reveals patterns and agreements based on statistical analysis. This method is usually referred to as a link between quantitative and qualitative approaches (KhoshgouyanFard, 2007).

The statistical population of the present study consisted of two groups, including 30 experts and specialists in the field of accounting selected for semi-structured interviews by purposive sampling method and also eight experts and professors in this field to participate in Q methodology. The sampling of these

people was of the purposeful and judgmental type to make the ranking process as precise as possible.

Therefore, the researcher initially has evaluated the factors related to the improvement of the integrated ethical decision-making framework in the certified public accountants' association (as primary sources) by applying qualitative study and design of semi-structured interview questions from experts and professors in the field of accounting and then designed the final model of research and prioritization of factors by combining these findings with the results of previous studies. Accordingly, the present study is based on the fundamental type of purpose in which the Q approach has been applied to investigate the factors affecting ethical decision-making. A summary of the steps of Q methodology is presented in Figure (1).

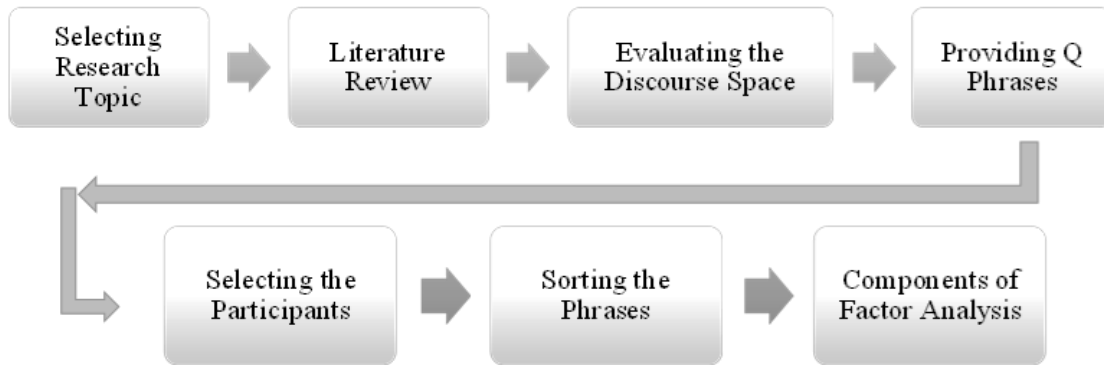


Figure 1. Steps of the research implementation process with Q methodology

**4. Results**

As mentioned, semi-structured interviews were applied to collect primary sources in the first part of the present study. The interviewees were all active members of the certified public accountants’ community in Tehran and mostly worked in auditing firms. On the other hand, most of the people selected to participate in this stage had more than 20 years of

work experience and often had a master's degree or higher. Finally, most of the participants were over 40 years old, indicating they had enough experience and full control over the mind and the surrounding circumstances. The coding output of 30 interviews was analyzed using the paradigmatic model of Strauss and Corbin (1997), the output of which is shown in Table (2).

Table 2. Coding Outputs of Semi-Structured Interviews

Causal Conditions	Main Issue	Underlying Conditions	Interfering Conditions	Strategies	Consequences
Family Circumstances	Control Structure	Society Conditions	Sex	Organizational Supervision	Reflection of Professional Ethics
Interpersonal Relationships	Regulatory Patterns	Social Activities	Age	Self-supervision Culture	Enhancement of Performance
Economic Conditions	Type of Organization Leadership	Cultural Problems	Work Motivation	Principles of Organizational Culture	Executive Accuracy
Mental and physical health	Reward and punishment system	Regulations governing working conditions	Type of industry	Education Management	Improving the accountants’ positions
University Education	Organizational Culture	Wages and benefits	Work Experience	Reforming the rules and regulations	Improving organizational issues
Religious beliefs	Common financial benefits		Organization size		Reduction of violations
personal characteristics					

On the other hand, as mentioned, besides the codes extracted from the interviews, the codes, and notes from previous studies were applied, the summary of which is presented in Table (3). The advantage of this method was that it was simpler for the participants to understand the phrases extracted from the interviews, and they were easily sorted.

**Table 3. Factors affecting ethical decision-making frameworks in the research literature**

Author	Pattern/Framework	Factors affecting ethical decision-making
Ferrell and Gresham (1985)	Possible framework	Personal and organizational factors (including prominent people and opportunities related to creating the factors)
Hunt and Vitell (1986)	A general theory of ethics	Personal, organizational, industrial, and cultural factors
Endler (1977)	Person-position interaction model pattern	Personal and situational variables
Boomer et al. (1987)	Behavioral ethical decision-making pattern	Individual, personal, business, professional, governmental and legal, and social factors
Dubinsky and Loken (1989)	Ethical decision-making pattern	Behavioral Beliefs, Results Evaluation, Normative Beliefs, Victory Motivation
Jones (1991)	Problem-oriented pattern	Social, cultural, personal, and organizational factors and moral intensity
McDevitt et al. (2007)	Ethical decision-making pattern	Personal and situational variables
Pimentel et al. (2010)	Ethical Behavior Framework in Instrumental Jobs	Personal, organizational, and environmental variables
Schwartz (2016)	Integrated ethical decision-making pattern	Rational and irrational factors and personal and situational variables
Liyanapathirana (2018)	An integrated ethical decision-making framework	Personal and organizational factors, codes of professional ethics, ethical pressures

Q-factor analysis was used for statistical analysis of data obtained from sorts in the Q methodology, which is a multivariate method based on the correlation between individuals. Therefore, the term 'Q-factor Analysis' is used to emphasize that people are categorized instead of variables in the factor analysis process. The correlation matrix between these variables is the basis of this classification, or in technical terms, the extraction of factors. Before reviewing the Q methodology results, first, the statistics of eight participants in the Q study are presented in Table (4).

**Table 4. Statistics of Participants in the Q Methodology**

Number of Participants	Sex	Age	Education
1	Male	38	Master's Degree
2	Male	46	Master's Degree
3	Male	36	Ph.D. Degree
4	Male	52	Master's Degree
5	Female	39	Master's Degree
6	Male	44	Ph.D. Degree
7	Female	32	Master's Degree
8	Male	38	Ph.D. Degree

As shown in Table (4), for Q sorting, six out of eight participants were male, and two were female in the

range of 32-52 years old. In terms of education, all participants had master's and Ph.D. degrees in accounting and were thoroughly acquainted with the issues related to the research topic, and also participated in this stage of the research with consent. After the end of sorting and before statistical analysis, the sorting of each participant was recorded, the results of which are presented in Table (5).

After sorting the codes by the experts, the two main steps of the Q-factor analysis process were performed. In the first stage, the factors were extracted using the principal components method, and in the second stage, they were rotated by the varimax method (to be interpretable). Hence, in the first stage of data analysis, the communality table of the participants was calculated to determine the extent to which the identified factors could express the viewpoints of participants. By definition, the higher the level of communality, the more general the participant's mentality concerning the subject, and in contrast, the lower level of communality means that the individual has a specific and unique viewpoint of the research topic. Consequently, his/her viewpoints play an insignificant role in the identified factors (Danaeifard et al., 2013). The results of the communality table using the principal component analysis method are presented in Table (6).

**Table 5. Sorting the Results of Factors Related to Burnout**

Component (Expert)	1	2	3	4	5	6	7	8
Family Circumstances	1	2	4	3	3	1	4	2
Workplace ethics	2	1	2	-1	2	1	-1	0
Results Evaluation	-3	-1	1	-4	-1	2	0	1
Regulatory Patterns	1	4	3	1	3	-1	2	5
Organization Size	-5	0	-2	-4	-2	0	1	-5
Victory Motivation	-1	-4	0	0	-5	-3	-4	0
Work Motivation	0	-3	-4	3	0	1	2	-2
Religious Beliefs	5	4	5	2	4	5	3	4
Normative Beliefs	-1	2	1	-2	0	0	-3	2
Enhancement of Performance	-3	-4	-3	4	2	0	1	-2
University Education	-2	1	0	3	1	3	2	-1
Organizational violations	-4	-3	-1	1	0	1	-1	-3
Willingness to take bribes	-1	-1	0	1	-3	-1	1	-3
Job Position	2	-2	-2	2	4	4	2	3
Sex	0	0	-5	-3	-4	-1	1	-4
Personal Characteristics	1	1	4	0	-1	4	-1	3
Executive accuracy	-2	-1	-3	-1	2	1	0	-4
Interpersonal Relationships	-1	-2	-2	1	0	2	1	0
Work Experience	2	0	3	-3	-2	2	-1	0
Control Structure	1	-1	2	-3	3	0	-2	-2
Working hours	-3	-2	0	-2	-2	-5	-4	1
Mental and physical health	0	-3	-1	-2	1	-4	-3	-2
Age	4	1	1	-2	-3	0	-2	2
Economic Condition	3	2	1	-1	-2	0	5	2
Self-supervision culture	0	1	0	2	-4	-1	0	-1
organizational culture	0	3	-1	4	-3	-1	-2	-1
Social Activities	-2	-5	-4	-5	0	3	-5	0
Professional rules and regulations	2	-2	-3	0	-1	-2	0	1
Ethical codes	3	5	3	2	5	3	3	4
Education Management	-1	0	-2	0	-1	-3	0	1
Cultural Problems	-4	-1	0	-1	1	-4	-2	0
Common financial benefits	4	0	-1	1	1	2	-1	-1
Organizational supervision	3	2	2	0	1	-2	0	3
Reward and punishment system	0	3	2	5	-1	-2	4	1
Type of Organizational Leadership	1	3	1	-1	0	-2	3	-1
Type of Industry	-2	0	-1	0	2	-3	-3	-3

**Table 6. Community Table Results**

Component	Initial Value of Community	Value of Community After Extraction
1	1.000	0.582
2	1.000	0.772
3	1.000	0.757
4	1.000	0.743
5	1.000	0.613
6	1.000	0.746
7	1.000	0.753
8	1.000	0.702

According to the calculations made through the initial values and the also values obtained after extraction by principal component analysis method, the communality rate of seven participants was higher than 0.6, which indicates that these people have a general attitude toward the issue related to ethical decision-making, while participant No. 1 had a relatively specific and unique view of the subject. Afterward, the Kaiser–Guttman criterion was applied to evaluate the principle components; put differently, the components with eigenvalues higher than 1 were selected as the principal components. The results of this measurement are presented in Table (7).

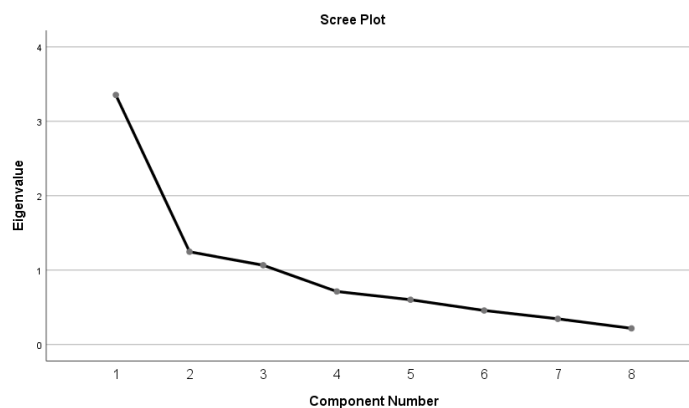
As shown in Table (7), the identified principal components include a total of 70,834% of the

participants' common mentality. On the other hand, the mentality of 32.438%, 20.173%, and 18.224% of these people was in the first, second, and third component frameworks, respectively. Figure (2) indicates the scree plot in which components with eigenvalues higher than 1 or the same principal component are identified.

On the other hand, the studied components must be independent and not correlate with each other. According to the calculation of correlation coefficients between the main factors, all correlation coefficients are equal to zero, which indicates their independence from each other. Table (8) indicates the rotated matrix of components after three successive rotations.

**Table 7. Results of Eigenvalues and Dispersion of Factors with Kaiser–Guttman Criterion**

Component	Initial Eigenvalues			Total values of components extracted after rotation		
	Total	% of Variance	Cumulative Percentage	Total	% of Variance	Cumulative Percentage
First	3.355	41.933	41.933	2.595	32.438	32.438
Second	1.246	15.580	57.513	1.614	20.173	52.610
Third	1.066	13.321	70.834	1.458	18.224	70.834



**Figure 2. Scree plot**

**Table 8. Rotated Components Matrix**

Component	First	Second	Third
P1*	0.723	-0.237	0.050
P2	0.784	-0.168	-0.359
P3	0.751	-0.435	-0.063
P4	0.447	0.619	-0.399
P5	0.521	0.294	0.506
P6	0.470	0.291	0.663
P7	0.632	0.533	-0.263
P8	0.749	-0.365	0.083

P\*: Number of participants



According to the results indicated in Table (8), it is noteworthy that the three participants P1, P2, and P3, create the first component, the participant P4 forms the second component, and the participants P5, P6, P7, and P8 create the third component. Accordingly, the values of the factor loads were compared, and the most important components or ideas were specified. The importance criterion of a component and its analysis depend on the size (approximately higher than 70%) of

the number of factor loads of that component. The factor arrays were evaluated at the final stage of Q-factor analysis and after determining the analysis of the identified mental patterns. Thus, by selecting the ranking items from the conversion menu, the factor scores were ranked, the results of which are presented in Table (9). Accordingly, the ranking of criteria higher than the average value for each component is presented.

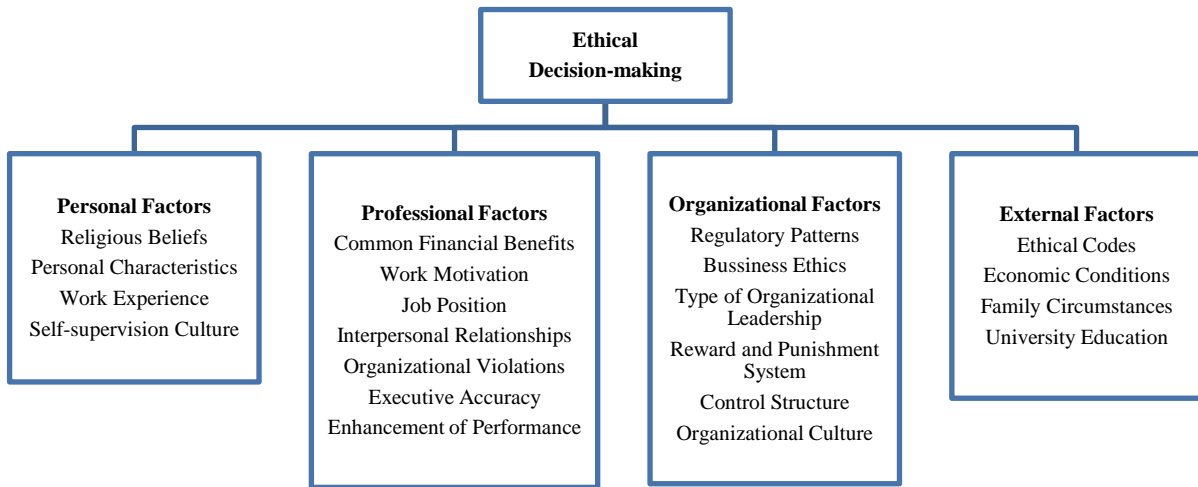
**Table 9. Ranking of the Most Important Factors Related to Each Component**

Rank	First Component	Second Component	Third Component
1	Religious Beliefs	Family Circumstances	Job Position
2	Regulatory Patterns	Reward and punishment system	Religious Beliefs
3	Ethical codes	Enhancement of Performance	Social Activities
4	Organizational supervision	University Education	Ethical codes
5	Age	Work Motivation	Common financial benefits
6	Personal Characteristics	organizational culture	Executive accuracy
7	Economic Condition	Ethical codes	University Education
8	Work Experience	Economic Condition	Interpersonal Relationships
9	Family Circumstances	Self-supervision culture	Control Structure
10	Normative Beliefs	Type of Organizational Leadership	Enhancement of Performance
11	Workplace ethics	Willingness to take bribes	Personal Characteristics
12	Type of Organizational Leadership	Religious Beliefs	Workplace ethics
13	Reward and punishment system	Regulatory Patterns	Family Circumstances
14	Control Structure	Job Position	Work Motivation
15	organizational culture	Interpersonal Relationships	Results Evaluation
16	Working hours	Education Management	Organizational violations
17	Self-supervision culture	Organizational violations	Work Experience
18	Common financial benefits	Executive accuracy	Regulatory Patterns

The ranking of factors based on the available components demonstrated which factors have received the highest rank based on the three-time rotation of Q-factor analysis in each viewpoint. Since the objective of the present study is to provide a framework for ethical decision-making in the certified public accountants' association, the common components in two or three viewpoints ranked higher than the average of all components were highlighted and selected. Hence, the final model of the integrated ethical decision-making framework in the certified public accountants' community is presented in Figure (3).

As indicated, the factors influencing ethical decision-making in the certified public accountants' community included four groups of personal, occupational, organizational, and external factors. Accordingly, personal factors included variables such

as religious beliefs, personal characteristics, work experience, and self-supervision culture. Professional factors include variables such as common financial benefits, work motivation, job position, interpersonal relationships, organizational violations, executive accuracy, and enhancement of performance. In this field, organizational factors include regulatory patterns, business environment ethics, type of organizational leadership, reward and punishment system, control structure, and organizational culture. Finally, external issues include ethical codes, economic conditions, family circumstances, and university education.



**Figure 3. Final ethical decision-making framework in Certified Public Accountants' Community**

## 5. Discussion and Conclusions

This study attempted to investigate the factors impacting the ethical decision-making of accountants in Iran using Q methodology. The research yielded a variety of findings that contribute to knowledge while also posing a challenge for future research. First, by creating an integrated ethical decision-making framework for accountants, this study intended to contribute to accounting ethics knowledge. Second, it was stated that accountants' ethical decision-making in Iran has a range of characteristics. It is evident that an individual's ethical decision-making process—including that of an accountant—is complex and dynamic by nature, and that there are no simple solutions.

According to the priorities made by experts in the field of accounting, the final grouping according to the frequency and agreements was performed in three groups using Q-factor analysis and was divided into four categories of personal, professional, organizational, and external factors. Regarding personal factors, it is noteworthy that the individuals' religious beliefs and personal characteristics considerably affect their moral behaviors. On the other hand, increasing the work experience causes people to have a kind of self-supervision attitude towards their behaviors since they know very well that there is much

expectation from them to make better decisions in work environments.

From a professional perspective, common financial benefits can be a kind of motivation for ethical decisions through which both groups are exposed to the benefits and losses of the business. Hence, people feel more responsible for their decisions. On the other hand, the job position and responsibilities of individuals and the relationship between the employees or their connection with high-level managers cause certain behaviors among employees in the field of accounting. Organizational violations are of other factors that can affect people's ethical decisions, which is a kind of alarm for the employees of the organization and causes many people to increase their accuracy at work due to fear of dismissal from the organization; therefore, violations have positive effects on executive accuracy and enhancement of performance of employees instead of emerging in a negative form.

The most important and key element in organizations that can influence employees' behavior in all departments, especially accounting staff, is the regulatory patterns and control structure, which are applied to evaluate the employees' performance. On the other hand, business ethics and the type of organizational leadership can lead to employees' orientation and attitude towards ethical issues. The reward and punishment system is one of the policies

that can increase the accuracy and attention of employees to their decisions and performance within the company or organization in the short term; however, maintaining such issues, in the long run, requires establishing an ethical organizational culture to all employees so that they feel responsible for the objectives of the company or organization and the results of their performance.

In terms of external factors, some issues such as ethical codes (if corrected and reviewed by various groups and authorities in the field of accounting and finance), individuals' economic and family conditions, and especially the active presence of different educational groups, particularly at the university level, in educating and training ethical accountants can affect the individuals' attitudes toward ethical issues and prioritizing them in various aspects of work.

In general, it can be stated that regarding the rankings made by experts in the field of accounting, some issues such as religious beliefs, family environment, and job position along with regulatory patterns and reward system for employees can provide the basis for making ethical decisions in all circumstances in the field of accounting; half of these issues are in the responsibility of the country's macro-institutions and families, and the other half is subject to the adoption of correct organizational policies by different work environments.

Given the above findings, it appears that accountants should be able to recognize and efficiently manage ethical issues when they arise (Fiolleau & Kaplan, 2017). They are expected to act ethically in this regard so that the integrity of financial information is not compromised (Keller et al., 2007). For example, one of the main issues confronting the accounting profession in light of international business collapses, according to Waddock (2005), is a lack of ethics education. As a result of these problems, professional accountants' status is endangered because of their inability to acknowledge ethical issues and act in the public interest (Marques & Azevedo-Pereira, 2009).

During the interviews, it became clear that many accountants lacked the ability to assess factors that might have an impact on their decision-making and outcomes. Because of their lack of awareness, they have made unethical decisions in some situations. In this regard, accounting students and accountants should be aware of their difficult responsibility in addressing ethical challenges. This study contributes to

the body of knowledge on ethics in the accounting profession by demonstrating that ethical decision-making is a process that involves the appropriate level of knowledge, as well as necessary education and practical training.

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