

# Religiosity and Auditors' Ethical Sensitivity at Different Levels of Ethical Climate: A Conceptual Link

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**Abstract** The purpose of this paper is come up with theoretical model through understanding the causes and motives behind the auditors' sensitive to ethical dilemmas. The finding of this study that there are several ethical theories a models provide a significant understanding of ethical issues and suggested factors that may affect ethical judgement decision. The suggestion model proposes that ethical sensitivity is influenced by religiosity. Nonetheless, the influence of religiosity on ethical sensitivity is expected to be stronger at higher level of ethical climate.

**Keywords** Auditors, Ethical sensitivity, Religiosity and Ethical climate

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## 1. Introduction and Background

Accounting and auditing are very important not only for the market systems, but also for other economic systems (American Accounting Association (AAA), 1978). It is essential for accounting decision makers to possess ethical skill to practice right professional judgments (Keim & Grant, 2003). The importance of ethics is currently widely recognized by the public, regulators as well as the professionals. The judgment exercise by professional has been recognized as an essential part of preparing auditing financial reports. Accordingly, the basic assumptions underlying the audit function, and then to rule that requires professional accountants to act ethically, especially with regard to independence (Jones & Ponemon, 1993; Thome, 1998).

Auditing is a public service that intends to provide investors verification of management and economic allegations. Thus, auditors should have a moral obligation with the public and investors to conduct an audit with professional independence and objectivity. However, the management hires and pays fees to the Auditor. Therefore, the auditor has a contractual obligation to conduct audit and provide his client with the audit opinion about the financial statements. Consequently, the auditor has complex responsibilities with full conflicting interest, which stem from the Auditor obligation to management's as well as to public (Chan & Leung, 2006; Shaub, 1989). Thus, the nature of the auditing task is characterised by a complex

relationship that govern the ethical framework in the audit.

Ethics is very important for professionals to perform their tasks, and a quire professional integrity. However it is not easy for a professional editor to be ethical at all time. Likewise, the auditor's professional conduct has played an important role of increasing confidence in the financial statements and the integrity of the financial statements (Karajeh, 2004). Currently a number of legal issues in international auditing companies is increasing as a result of their involvement in professional misconducts, which had led to failure of some international companies such as Enron Energy CO, and WorldCom. What led to the failure renown auditing such as Arthur Andersen is due to its contribution to misconduct (Arif, 2000). In practice, auditors are frequently faced with moral dilemmas in their exercise of professional judgment which is complex, unpredictable and not amenable to resolution through the application rules of conduct (Gaa, 1992).

Furthermore, the potential influence of internal and external factors on ethical sensitivity has been recognized in both the psychology and organizational behavior literature (Hunt & Vitell, 1986; Roy, 2009; Street, Douglas, Geiger, & Martinko, 2001). Individual characteristics such as religiosity and situational characteristics play a central role in ethical sensitivity. Also the evidences show that auditors have faced many different social pressures (from superiors and peers) that probably affect their sensitive to moral dilemmas in conflict situations (Wennerholm, 2006). Therefore, the ethical ethical sensitivity is influenced by many factors including the interaction between religiosity and ethical climate.

Additionally, many studies that examine ethical decision-making processes have investigated ethical judgement (e.g., Abdomohammadi & Baker, 2005; Au &

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Fan, Ying Han 2009; Ho & Lin ,2008; Fritzsche & Oz, 2007; Karacaer, Gohar, Aygun and Sayin, 2009; Shafer, Morris & Ketchand 2001; Steenhaut, Kenhove, 2006). However, study ethical judgement is important but people cannot judge ethical unless be sensitive to moral delimma. Yet, few studies have examined religiosity and ethical climate together that are associated with auditors' ethical sensitivity. Therefore, this study is going to contribute and fill up the gap in the ethical decision literature by introducing the linking between religiosity and ethical sensitivity with ethical climate as a moderator conceptually in an audit context.

## 2. Literature Review

Numerous sources have provided conceptual foundations for research into the ethical behaviour area. Several researchers have examined frameworks to understand the determinants of ethical decision making using psychology theory or models. In the business ethics literature the majority of them have been focusing on the formulation and testing of ethical decision-making models (Dubinsky & Loken, 1989; Ferrell & Gresham, 1985; Ferrell et al., 1989; Hunt & Vitell, 1986; Rest, 1986; McShane & Glinow, 2007; street et al., 2001; Trevino, 1986). However, these models are not normative models that describe what people should do or whether their current moral behaviour is reasonable. Nevertheless, they are descriptive models which describe how people act or think. Since the results of these models can be either ethical or unethical behaviour, using these categories as ethical decision making models might be considered wrong. However, the term is being used here to indicate that these are models of the decision making process in which one engages when faced with an ethical dilemma (McMahon, 2002).

### 2.1. Ethical Sensitivity

Ethical sensitivity is “the empathic interpretation of a situation in determining who is involved, what actions to take, and what possible reactions and outcomes might ensue” (Endicott, 2001, p7). The Ethics Education Framework (EEF) presented by International Accounting Education Standards Board (2006) describe individual ethical sensitivity as the ability to recognize an ethical threat or issue when it occurs and being aware of alternative courses of action which can lead to an ethical solution. It also includes an understanding of how each alternative course of action affects the parties concerned. Enhancing ethical sensitivity through ethics education will enable accountants to more readily identify any threat. Perceptions are evaluated in terms of ethical norms or moral judgments to make a decision about the ethical dilemma. However, the individual must first perceive an ethical problem to evaluate the situation (Roxas & Stoneback, 1997). Practically, the individual must perceive alternative courses of action and consequences to these actions. The ethical judgments are derived from considerations of the “moral values” that guide action and

from consideration of the consequences of the action (Roxas & Stoneback, 1997).

### 2.2. Religiosity

Johnston (1975) defined religion as a system of beliefs and practices of interpretation of a group of people responding to the mystical and revered. Furthermore, religion is a social institution and shapes controls the beliefs and behaviours of followers. The influence of religion on individual behaviour through these two sources. First, religion provides rules and obligations, as well as sanctions that control directly influencing the behaviour of an individual (Harel, 1986), for examples might be to ban gambling and alcohol consumption to Muslims. Secondly, as well as an influential social institution religion's role in shaping the culture, norms, attitudes and values in society (Al Habshi & Syed-Agil, 1994). Religiosity is “the extent to which an individual's committed to the religion he or she professes and its teachings, such as the individual attitudes and behaviours reflect this commitment” (Johnson, Jang, Larson & Li, 1995, p. 25). Hence the impact of religion on an individual's beliefs and behaviour depends on the individual level in religion and one important places on religion itself (Sood & Nasu, 1995). Given the instrumental role of religion and religiosity in business ethics were the subject of considerable attention in an effort to develop an understanding of human behaviour and attitudes. Previous studies and try using religion to explain human behaviour to that of key personal characteristics. For example, according to Magill (1992) personal religiosity can be used to rationalize nature of ethical behaviour. Also, Giorgi and Marsh (1990) mention that religion and the level of religiosity positively influenced an individual's ethical stance or position. Therefore, religious persons show believe value that differs from those of the less religious and the non-religious (Mokhlis, 2006).

### 2.3. Ethical Climate

Ethical climate as defined by Victor and Cullen (1988, p 51) is “the shared perception of what is correct behaviour and how ethical issues should be handled”. This definition has used sociological perspectives for developed a theoretical concept bases of ethical climate in organization. More specific, they used two theoretical perspectives to describe the different types of ethical climates that really exist in organizations, firstly, ethical criterion, it has adopted from three major of ethical theory egoism, benevolence and deontology or principle. Secondly, clad locus of analysis, it relates to who the referent is for one's actions. The three locus of analysis include oneself, one's organization, and cosmopolitan (the environment external to the organization).

## 3. Islamic Model of Ethical Behaviour and Conceptual Framework

With regard to Islamic society, Nughaimshi (1994) affirmed that individuals' perspectives begins at the stage of

puberty, whereupon, individuals start to become aware of the meaning of ethics. In psychological literature, the behaviours, habits and attitude are considered an internal monitor of a human being. Further, an ethics could be installed through dialogue and mental discussion, which could convince the individuals to be able to incur internal satisfaction of them. Therefore, the ethics result will be based upon the responsibility of commitment and internal discipline. So monitoring is not only the control of external oversight. At this stage being fully matured, the commissioning forensic being on the Muslim, and become binding by applying Islamic commands based on Islam's rules of morals and behaviours, where the individual prepares for integration for the physical, mental, and psychological components to be self-monitoring (Nughaimshi, 1994). Also, the individuals' sense of the importance of deeper moral commitment, with sensitivity to feel what is good or bad, in terms of objectives and controls and their effects applies (Nughaimshi, 1994).

There is also an Islamic ethical behaviour overview which could be used to explain individual ethical decision making behaviour. The Islamic ethics model was presented by (Ajmi, 2007) which had mentioned that the Islamic ethical behaviour approach was introduced by Asfhani at the beginning of the twelfth century, which explained that behaviour is effected by individual characteristics (personal ability, religiosity, experiences), and he suggested that these factors impact the level of individual ability to moral act and understand moral issues. This ability reflects individual characteristics to affect individual to take an ethical decision (Hilmi, 2005). Moreover, Asfhani as cited in Ajmi (2007) stated that the surrounding environment influence individual ethical behaviour through interpersonal relationship and government power, and that might have a role on individual ethical behaviour. Furthermore, another Muslim scholar called Abu hian Althwhidi (923-1023) who also discussed about how Muslims behave when they face a dilemma which should reflect the Islamic behaviour. In his ethical theory, Abu hian Althwhidi suggested that ethical behaviour coming from individual internal restrictions represented (i.e. cognitive development, experiences or knowledge, religiosity and money or financial situation). These factors affect Muslim ethical by providing moral attitude with the belief during the ethical decision process (Abdualhadi, 1997). Practically, any practice it contains to imagine and evoke the greatness of the Creator and individuals are seeking approval of Allah Subhanahu Wa Ta'ala (SWT) and obey the basic goals which affect the individual's moral behavioural. In this case, Muslims' sense will be self-responsibility and an internal self-observer associated with awareness of the moral system. In this vein, Nughaimshi (1994) agreed with the theoretical concepts of Asfhani with regard to the direction of moral obligation of individuals from the external direction, to become part of a morality internal. Moreover, both models described Muslim behaviour as an interaction of the individual and surrounding factors, including culture, co-workers, and they have shown how ethical decisions are made in Islamic society. Based on

the above-mentioned, decision-making is dependent on the external and internal contingencies of the decision-making process. However, these contingency factors might be found within the individuals in the organisational context or being external to both individuals and the organisation. Therefore, this study framework suggested that religiosity affect individual ability to recognize a moral issue and this relationship will be moderated by ethical climate as following:

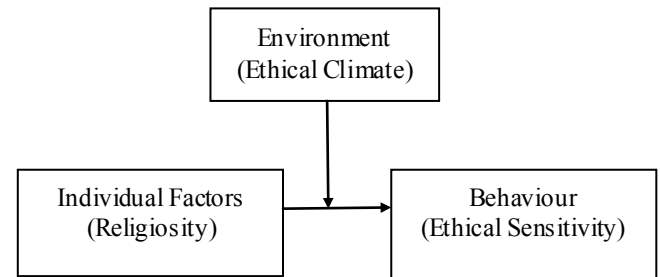


Figure 1. Research Framework

#### 4. Religiosity, Ethical Climate and Ethical Sensitivity Link

There have been debate among researchers in the field of ethics regarding the determinants of the ethical decision making resulting in questions such as "Is ethical decision making a direct result of personal characteristics of individual decision maker under the socialized perspective of individuals acting in isolation or, rather, is ethical decision making more heavily dependent upon organizational and societal variables over socialized view of individuals obedient to norms and culture?" (Brass, Butterfield, and Skaggs, 1998).

Hunt and Vitell (1986, 1993) claimed that religiousness could affect an individual's perception of an ethical situation and other components of ethical decisions. This model discovered that people who practiced their religion tend to consider themselves more ethically minded than those who did not. Hence the strength of religiousness might lead to differences in one's ethical decision making process. Furthermore, Weaver and Agle (2002) affirm that individuals formed a religious belief based on the teachings of religion which will in turn shape their behaviour and attitudes. In the latest study on ethical students' attitudes in US, Albaum and Peterson (2006) indicated that students who claimed to be highly religious tended to display more morality than others who were less religious. Singhapakdi, Marta, Rallapalli, and Rao (2000), using a sample of 453 marketers found that religiosity was a significant predictor of ethical problem recognition. Angelidis and Ibrahim (2004) in their sample of 473 Christian business students, found that high religiosity corresponded to greater concern about the ethical component of corporate social responsibility. On the other hand, some previous empirical studies presented non significant effect of religiosity on ethical behaviour such as Knotts, Lopez, and Mesak (2000). In Malaysia, Saat et al. (2009), using a sample of 378 respondents, revealed that the level of religiosity affect accounting students' ethical

sensitivity at the first stage of ethical decision making. Similar to Singhapakdi *et al.*'s (2000) view, Ibrahim *et al.* (2008) found that the ethical dimension of corporate social responsibility has affected the level of religiosity among managers and students.

The role that religiosity plays in affecting ethical behaviour is well documented (Allmon *et al.*, 2000; Conroy & Emerson, 2004; Saat *et al.* 2009). For example, the degree of religiosity is generally associated with higher ethical attitudes (Conroy & Emerson, 2004). Some researchers indicated that, higher religiosity people may be inclined to view unethical situations more negatively than less religious people (Albaum & Peterson, 2006; Singhapakdi *et al.*, 2000; Woodbine & Yuningsih, 2004). Furthermore, Hunt and Vitell (1986) in their theory suggested that, individuals who are more religious will tend to be more perceptive of ethical problems than others who are lower religiousness. Accordingly, this study expects that highly religious auditors will tend to aware the existence moral dilemma more readily than auditors with lower religiousness and to express the judgement more ethically in a given situation. In particular, the following proposition was formulated:

*There is a significant positive relationship between auditors' religiosity and their ethical sensitivity.*

Furthermore, according to the social learning model Chan (2007), behaviour is the response to the interaction effect of individual internal processes and external environment. Researchers raised the issue that the impact of a moderator on the personal factors-behaviour relation (Chan, 2007). This moderator may be the situation (environment), such as the organization culture, in which behaviour outcome takes place (Barrick & Mount, 1993), if the environment provides a strong indication on some desirable behaviours, the personality factor may play a lesser role in explaining behaviour in organizations (Beatty, Cleveland, & Murphy, 2001). Therefore, it is essential to identify and compare the impact of both individual and environmental factors on the auditors' outcomes. The audit firm culture may be a possible determinant of individual behaviour that creates a favourable and supportive environment for the individuals to elicit the reciprocal behaviours to their organization. Thus, there were a large number of studies which revealed that organizational culture had an impact on how employees feel.

In addition, because of the relationships between religiosity and ethical sensitivity were inconclusive in previous studies as both Conroy and Emerson (2004) and Saat *et al.* (2009) found a statistically significant effect, while Patterson (2001) found non significant effect. Furthermore, the results of Barnett and Vaicys (2000) indicated that, although perceived climatic dimensions did not have a direct effect on individual behaviour, there were significant moderating effect in this case. Furthermore, moderator variables are typically introduced when there is an unexpectedly weak or inconsistent relation between a predictor and a criterion variable (Baron & Kenny, 1986). Moreover, it has been suggested by MARS (2010) that the

environment or situation is playing a moderating role in the ethical behaviour association with individual motivation and behaviour. This study expected ethical climate as a moderator variable on the association between religiosity and the ethical sensitivity. In addition, the appropriate match between religiosity and ethical climate is expecting to give greater effect on the auditor ethical sensitivity.

Consequently, among individuals who regarded religious interests as being will show a high level of the ethical sensitivity when they face a moral dilemma if ethical climate is high also. Otherwise high religiosity does not always mean high ethical behaviour (Rashid & Ibrahim, 2008), for example, while the misfit between a level of religiosity and ethical climate is expecting to give the opposite effect or reduction the level of ethical sensitivity to moral dilemma. Based on the above, there is a possible effect of ethical climate on the the relationship between religiosity and ethical sensitivity. Therefore, this study posits that:

*Ethical climate will moderate the relationship between auditors' religiosity and their ethical sensitivity.*

## 5. Conclusions

There are several ethics theories and models that provide a significant understanding of ethical issues. The theories are underpinned by ethical principles that lead to the successful and well decision. A proper understanding of the theory for the individuals, including strengths and weaknesses can enable one in making the best decision relating to the moral dilemma. Furthermore, The suggestion model built according to these models and proposes that ethical sensitivity will influenced by level of religiosity. Nonetheless, the influence of religiosity on ethical sensitivity is expected to be stronger at levels of ethical climate.

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