

Professional Accountants' Ethical Intent

The Impact Of Job Role Beliefs And Professional Identity

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Abstract

Two propositions about the impact of accountants' professional self on decision-making were investigated. The first concerned the impact of job role beliefs on moral intent and the second concerned the relationship between the strength of professional identity and moral intent. Statistical analysis of survey responses from accounting consultants in Sweden revealed that job role beliefs were significantly related to moral intent but there was no relationship between identity salience and moral intent. The data in the current study indicates that accounting consultants develop their own private interpretations of their professional role. Furthermore, they have only weak identification with the profession with low levels on the salience measure of professional identity. There is indication in the data that the accounting consultants believe that they must sometimes deviate from professional obligations as a response to clients' demands.

Keywords

Accounting, accounting consultants, moral intent, guilt, decision-making, professional identity

1. Introduction

A current challenge is to find means to influence accountants and auditors in such manner that their own willingness to act in accordance with professional obligations and moral norms increases. An increased propensity to self-control would cause surveillance costs to decrease at the same time as the quality of financial information would increase. Although such improvements could be accomplished by many means, most research in accounting ethics has been devoted to how accountants' reasoning capabilities are related to behavior and how these capabilities can be increased or why they are not used. The relatively narrow focus adopted by our discipline has been criticized and the utility of studies that focus on other parameters than Kohlberg's moral capacity has been stressed (e.g. Armstrong et al, 2003).

For example, an accountant may resolve an ethical dilemma at a lower level of moral development than the highest of which he/she is capable. There is evidence that accountants do not use their highest level of problem solving skills when dealing with ethical dilemmas in accounting (Thorne 2000; Thorne et al., 2003; Massey & Thorne, 2006). Moral development is a necessary but not sufficient condition for moral behavior and other processes need to be addressed if true improvements of moral behavior should develop. The present study is concerned not with professional accountants' moral development but with their motivation for the moral decision alternatives. The study extends previous research by exploring the possibility that the way an accountant conceives his/her professional identity is related to his/her propensity to be motivated for moral decision premises. It is an attempt to verify whether there are relationships between professional self-conceptions and choice of behavior and between professional self-conceptions and moral motivation. The idea is not new. During the formation of the American professional accounting profession in the beginning of the 19th century there were discussions about the importance of mastery and development of the self (Preston et al.,

1995; Sushman, 1984). At this time self-realization required the transcending of finite individuality in the interest of larger and social forms of self-hood (Royce, 1908). In the present research this type of appeal translates into the effects of various levels of social identity on behavior. Particularly it is the purpose of this study to investigate if there are relationships between moral motivation and the self-perception of accountants as immutable regarding pressures to compromise between professional obligations and clients' needs.

2. Literature review

2.1 The four components model

Though criticism has been advanced that decision making models represent a narrow approach to accounting ethics (Young & Anisette, 2009) the Rest (1986) four components model has proven valid in many empirical tests (Scofield et al., 2004). The four components model has been the foundation for the present study as well. Therefore, the introduction to the literature review is a short description of Rest's model. The basic idea behind Rest's model is that four inner psychological processes interact or operate successively to give rise to the outwardly observable behavior (Thorne, 1998). These processes are explained as follows (Rest, 1986; Armstrong et al., 2003).

1. Moral sensitivity is a process that interprets the situation in ethically relevant aspects. A person understands that there is a moral problem. This involves the ability to role-taking and imagination of cause and effect chains.

2. Moral judgment is the process that judges which action that should be most justifiable in ethical terms.

3. Moral motivation is the degree of commitment or desire for the moral course of action. In a real situation this involves valuation of moral values over other values and taking personal responsibility for outcomes of actions.

4. Moral character is the process that makes it possible for a person to persist in a moral task although there is opposition, fatigue and temptation.

The rationale of this model lies behind

most empirical research in accounting ethics. A summary of research relating to the second and third component is presented as follows.

Most research has primarily concerned the model's second component and some of these studies also included the ethical sensitivity component. Investigating moral development among accountants (Jeffrey and Weatherholt, 1996; Lampe & Finn, 1992; Ponemon, 1990; 1992; Ponemon & Gabhart, 1993; Ponemon & Glazer, 1990; Shaub, 1994) or accounting students (Armstrong, 1987; Ponemon & Glazer, 1990; Jeffrey, 1993) and the relationship between education and moral development has been the focus of many studies (St Pierre et al., 1990; Cohen & Pant, 1989; Hildebeitel & Jones, 1992; Shaub, 1994; Armstrong et al., 2003). The possibility to increase the moral development score, most frequently measured with the DIT p-score, developed by Rest (1979), with dedicated courses in accounting ethics has been addressed recently (Dellaportas, 2006).

Empirical tests of relations between the motivation to act ethically with accounting issues and other factors are fewer. Situational factors, thus stressing the importance of context, was the focus of Leitsch (2006), who used 110 accounting students to show that moral intensity was related to ethical intentions. Her results confirmed results from a previous study in the marketing profession (Singhapakdi et al., 1996). Also among advertisers a positive relationship was demonstrated between moral intensity and behavioral intention (Robin et al., 1996).

Some tests concern behavioral intention but do not relate to accounting. Among salespeople it was found that subjective norms and attitudes were predictors of intentions to act (Dubinsky & Loken, 1989). Mayo & Marks (1990) showed that deontological and teleological evaluations have a significant influence on ethical intent, and Reidenbach & Robin (1990) found that ethical attitudes are strongly connected with ethical intentions.

The combination of ethical intent and self-conception has not been the focus of explicit studies in accounting ethics, but some research concern the area. Firstly, there is research concerning ethical virtues which are stable, and relate to the core, personal self. The virtue ethics approach is relatively new and empirical results have not yet been generated, except for some early studies. According to the virtue ethics approach virtues are core self-conceptions that affect intent and behavior (Pincoffs, 1986; Thorne, 1998; Armstrong, 2003). For example, Libby and Thorne (2007) found that ethical virtues that have been included in a professional code of ethics, such as has integrity, truthful, independent, objective, tend to be viewed as very important virtues among accountants, while other potentially important virtues were regarded as less important by accountants. Although not proven, it may be that accountants tend to internalize their code of ethics in their professional self-description.

Secondly, there are results that indirectly addressed self-conception but still are relevant for a discussion of the impact of the more dynamic and context-related aspects of the self on ethical intent. Jeffrey and Weatherholt (1996) found a strong relationship between professional commitment and rule observance attitudes among accountants. Professional commitment is related to the importance, or salience, of the professional identity (Van Knippenberg et al., 2004) and therefore Jeffrey and Weatherholt's result is an indication that more systematic research about the impact on ethical intent of various social identities such as the professional identity or the societal identity could be fruitful. Elias (2002) used the concept 'personal moral philosophies' as an individual personality trait that can be viewed as a self-concept component and demonstrated a relationship between it

and ethical attitudes to earnings management among accountants and students. However, Elias did not adopt a measure of ethical intent as dependent variable.

Finally, the most relevant previous studies have explicitly adopted the self-concept approach to the study of how auditors are affected by the conflict between organizational and professional identification. The most notable study is Bamber & Iyer (2007) that reported a positive relationship between the degree of identification with a client company and the auditors' acquiescence to the client preferred position concerning accounting issues. The study contributed to a more general branch of research which has studied the organization-profession conflict in several professions. For example, the same effect has been demonstrated recently for corporate lawyers (Gunz & Gunz, 2007). These studies have measured the extent that the auditor or lawyer perceives him/her-self to be a member of an organization and thus identifies with the organization. Organizational identification has been demonstrated as generating a tendency towards pro-organizational judgment and professional identification has been conceptualized as a counteracting force. As will be further discussed in a section below, the professional can have several competing identities simultaneously and the outcome in terms of ethical judgment, motivation and action can be described as a competition between more or less salient social identities. The relevance of these previous studies for the present study lies primarily in that they have demonstrated the applicability of the self-concept approach to the study of ethics in accounting, and in that they indirectly or directly have investigated the relationship between professional identity and ethical intent.

The current study extends the previous research by (1) addressing explicitly the relationship between self-conception and moral intent and (2) by its focus on accounting consultants and not professional auditors. As noted above, previous research has predominantly concerned ethical judgment and has seldom included ethical intent or actual behavior as outcome variable. The lack of research on moral intent has been noted by several scholars (c.f. Armstrong et al., 2003). However, the current study relates to previous research because it builds on the Rest (1986) model and thus contributes to a large amount of studies that has adopted the four components model as explanation of ethical reasoning. It extends Bamber & Iyer (2007) by explicitly relating professional identity and ethical intent and by relating the privately held perception (as different from the profession's official version) of professional identity and ethical intent. Furthermore, previous research, including Bamber & Iyer (2007), has frequently studied professional auditors and the current sample of accounting consultants are organized in a different professional organization than the professional auditors. The accounting consultants are subjected to less strict and ethical rules and have lower professional status than the auditors. It is likely that professional obligations, as communicated by the professional organization, are less influential on ethical behavior for the accounting consultants in the present study than is the case with professional auditors. These differences are described in more detail below.

2.2 Psychological and social psychological underpinnings of the study

The present study is concerned with the dependence of ethical judgments and motivation relating to accounting consultants self-concepts. In particular, two aspects are focused – firstly whether the subjects' ethicality depends on how salient their professional identities are, and secondly whether the extent that

subjects feel an obligation to compromise with professional ethics in order to satisfy clients' needs affects the subjects' ethicality. The two issues will be discussed using a self-concept approach. The conceptual apparatus for this approach will be developed first, and the social psychological foundation for the propositions to be explored in the empirical study will be discussed, following the conceptual presentation.

In this article, the self-concept is referred to as a construct that organizes the person's perceptions, beliefs, and attitudes regarding his or her-self as an object. Often literature cites identity or self-identity in the same meaning. A central building block for the development of propositions in the current article is social identity theory (Tajfel & Turner, 1985; Turner, 1987), which was applied by Bamber & Iyer (2007) in their related study on auditors' identification with client companies. It is a social psychological blend of a more general approach that claims the importance of the self for social or psychic processes. Social identity theory holds that an individual can simultaneously possess several identities, of which some have a clearly social origin. The social identities originate from self-categorization through which a person learns to describe him/her-self in terms of membership in groups, the family, organizations, professions, and societies. The identities are compatible or competing with one another but one identity tends to be activated in the person's mind at the time (Markus & Wurf, 1987). A more general approach to the self-concept would consider self-conceptions at various levels of inclusiveness, and would take the personal self as starting point. The personal self refers to unique individuating characteristics that distinguish the person from others. The social dimension of the self extends to include others (Hogg, 2003; Markus & Kitayama, 1991; Sedikides & Brewer, 2001; Tajfel & Turner, 1985; Turner, 1987). In particular, social identity theory refers to the collective level of self, and this level is termed social identity (Hogg & Abrams, 1988; Tajfel & Turner, 1985) or collective self (Brewer & Gardner, 1996; Hogg & Williams, 2000; Sedikides & Brewer, 2001). The concept 'social identification' is also used to refer to the extent that the self is defined in social terms and means a psychological merging of self and group that implies a person to see the self as similar to other members of the collective and to take the collective's interests to heart (Hogg, 2003; Sedikides & Brewer, 2001; Turner, 1987).

Social identity in the form of professional accountant identity is what the profession attempts to instill in their members and the professional community may influence ethical judgment and intent of their members if professional values are 'taken to heart' by members. Auditors tend to identify with their profession and with the organization in which they are employed (Bamber & Iyer, 2002; 2007). A professional community can strengthen its leadership influence over its members for example through authorization and claims about the need for and utility of professional membership. The audit profession appears successful in this respect but accounting consultants likely have much weaker professional identities. Leadership research has adopted this framework, not limited to professional identity, as one of its leading paradigms and has found relationships between social identity and motivation for behaviors (Shamir et al., 1993), for example motivation for collective task performance (van Knippenberg, 2000) or motivation for cooperation towards collective goals (De Cremer & Van Vugt, 1999; also see Ashforth & Mael, 1989; Dutton, Dukerich, & Harquail, 1994; Hogg & Terry, 2001). Lord & Brown (2004) conceptualized leadership as influence on follower self identity and provided an overview of much research that connects identities and behavior, poten-

tially relevant for accounting ethics research.

In the same manner as this version of leadership research has described how leaders influence followers, the accounting profession may impact on its members through the self-conceptions the members have as professionals. The attractiveness of the profession to the individual member determines how salient the professional self is in comparison with other identities, and, given the salience of the professional identity, the content of the professional self in terms of rules, norms, values and attitudes may then impact on the member's thinking and behavioral intent. In particular, it is likely to be relationships between the salience of professional identity and the level of motivation for moral behavior among professional accountants.

The above overview refers to the existence and salience of a self-conception but does not deal with how the self-concept is organized and whether there may be inconsistency or incoherency within a salient identity.

Psychology and social psychology offer several conceptualizations of this theme. The difference between the pragmatic self and the ethical self can be thought of in terms of incoherency or inconsistency. Incoherency refers to the self-related differences between for example parts of the self or between self-views and action while inconsistency, as in Festinger (1957), may refer to a difference between attitudes that do not refer to an identity and the subject's action. Festinger's consistency theory has been used to explain how the psychological costs of a mismatch between an attitude and behavior can cause the attitude to change. In this article, however, inconsistency is treated as synonymously with incoherency.

Incoherent or inconsistent self-views are at odds with how self-verification theory suggests an identity is organized. Self-verification theory (Swann, 1983; 1987; 1990; 1999) holds that coherence is a basic motivation that can be derived from cybernetic ideas of order and organization. It appears as though people prefer self-verifying feedback even if their identities happen to be negative (Hixon & Swann, 1993; Robinson & Smith-Lovin, 1992) and for those with a negative identity a positive evaluation would be unpleasant. In this perspective there is apparent support for the claim that too disparate self-views are difficult to combine in one identity because of the incoherence that would be perceived.

This line of thought can be further established by referring to the literature on stress and work motivation. Burke (1991) showed that distress results from a mismatch between the content of a person's identity and input from the social environment. For an accounting consultant this could be the difference between the ethical duties of the profession and the requests on the accountant from clients to make flexible interpretations of accounting standards. In leadership studies the idea that consistency between follower self identity (Lord & Brown, 2004) and social environment is well established (c.f. Shamir et al., 1993) and the need to enhance a sense of self-consistency, self-worth and self-esteem has been regarded as motivators (Shamir, 1991). Consistency between self and work activities are also identified as a foundation for motivation by self-concordance theory (Sheldon & Elliot, 1999). In the current study there is not a difference between social input and professional identity, but a difference between (1) a perceived necessity to compromise with professional obligations and give in to clients' pressures, and (2) the obligations that come with professional membership. Although dissimilar to the situations described in the cited previous research the effects studied in the current article are such that analogous interpretations are motivated. The origin of the attitude towards adapting to clients' needs may be

a social learning process in which accountants have encountered situations where they felt proximal to the clients and possibly even identified with them. Regardless of origin, many accounting consultants feel a need to be more flexible with accounting rules than professional obligations allow. The inconsistency between the two sides of professional identity is between the attitude to, or expectation of, the need to compromise between professional obligations and clients' needs for aggressive accounting. This difference between the privately held attitudes towards compromises with professional obligations and the official version of the professional role is paradoxical from a social psychological viewpoint. Individuals need coherent identities, and attempt to maintain continuity over time and across situations (Dirks et al., 1996; Fiske & Taylor, 1991; Swann et al., 2003). Stable self-views provide people with a crucial source of coherence, invaluable means of defining their existence, and guiding social interaction (Cooley, 1902; Mead, 1934; Lecky, 1945; Swann et al., 2003). Coherence is not simply stability over time because logically incompatible combinations of self-views would make it difficult for the individual to distinguish between self-congruent feedback and self-incongruent feedback. It would also be difficult for the environment to predict the individual's behavior. An incoherent identity would produce stress because the incoherency is a threat to the self-concept (Ashforth & Mael, 1998) analogous with Burke's (1991) 'identity interruptions' notion.

In summary, the above discussion has concluded that there is social psychological support for the argument that a more salient professional identity would be more motivating for an accounting consultant's ethicality. Besides the salience aspect on moral motivation the above discussion lends support to claims about how the content of a salient professional identity would affect ethicality among accounting consultants.

2.3 Motivation relating to self-conception

Self-conception may interact with motivation in at least two separable ways. One concerns the impact of the relatively stable core personality traits and the other the more volatile and context-relevant features of the self. The first alternative has been the focus of studies concerned with virtue ethics and the so called ethical identity. Several studies on moral motivation in accounting have adopted the virtue ethics framework (c.f. Minz, 1995; Thorne, 1998; Armstrong et al., 2003, Libby & Thorne, 2004; 2007). According to this framework the character traits of a person are treated as stable determinants of moral motivation over time and across contexts. The cited research has followed the description of virtue ethics as presented by Pincoffs (1986). Other research has dominion in applied psychology, of which some studies have developed and tested a similar concept 'ethical identity' as a definition of various virtues that the individual level identity may adopt as self-descriptive. Moral identity has been defined as the moral aspect of one's self (Bergman, 2002). The moral identity is a self-regulatory mechanism that motivates moral behavior (Blasi, 1984; Damon and Hart, 1992). The impact of the moral identity on motivation is explained by the self-consistency motive according to which a strong ethical identity compels the individual to act morally (Colby and Damon, 1992; Oliner and Oliner, 1988). Aquino and Reed (2002) have demonstrated relationships between ethical identity and several moral behaviors such as self-reported volunteering and willingness to minimize harm.

These relatively stable core personality traits differ quite from the situation-driven, context-sensitive, and highly dynamic social identities that are associated with group member-

ship and other social entities, such as the profession, to which the attention of the present study is directed. According to the discussion above about the context-driven activation of fractions of the self, identities or working self-concepts (WSC), the self-concept approach offers a conceptualization that takes into account context variation and other dynamics (Kihlstrom & Klein, 1994). In this context a professional accountant would typically be under the influence of a professional identity during his/her work. An attempt to improve the accountant's ethicality through improvements of cognitive structures would thus primarily concern the professional identity that the particular individual holds.

The general discussion of the self-concept approach to motivation leads to the following two statements: The propensity to be motivated for moral action in accounting would depend on (1) the chance of activating a professional identity and (2) the content of this identity. The first point relates to the salience order of identities (Stryker, 1980). The second point concerns, as follows from the self-concept discussion above, several aspects of the content of the professional self, for example the accountant's perception of the importance of moral standards in the professional identity which may in turn be dependent on a self-enhancement or self-verification motive. The content may also depend on the sense of autonomy the identity provides, and the coherency between various aspects of professional identity or the consistency between the identity and actual or anticipated behavior of the accountant.

The chance of activating the accountant's professional identity in a situation would depend on the salience of his/her professional identity, which is the relative importance or attractiveness of the professional identity compared with other identities that the person has. The salience may vary across time, situations, group memberships, and relationships (Aron, 2003; Brewer, 2003; Turner, 1987).

2.4 Research propositions

The discussion above lead to the following two propositions:

Proposition 1: The salience of professional identity is positively related to moral intent.

Proposition 2: The fragility of accountants' professional identity is positively related to moral intent.

3. Methodology

3.1 Data collection

An e-mail survey consisting of two separate parts was distributed to 3762 members of the Swedish association of accounting consultants, SRF, (Sveriges Redovisningskonsulters Förbund). The population of the study was all accounting consultants in Sweden, and the sample consisted of all members of the professional organization, SRF, that authorizes accounting consultants in Sweden. This sample of respondents is likely to be distributed across the country in accordance with the population of accounting consultants and is also likely to represent the population of accounting consultants in terms of age, professional experience, gender etc. The accounting consultants are external consultants who deliver accounting, tax, and other administrative services to mostly small clients. They are mostly employed in small accounting firms that are distributed across the country. The consultants have varying education, but frequently lack the academic background typical for auditors. Their tasks are frequently book keeping, and preparation of annual reports, and tax reports. As members of the professional organization the consultants are required to follow ten ethical

rules. The fourth rule concerns their relationship to clients and the first paragraph of this rule says: "An accounting consultant shall, within the law and other norms, carry out his/her tasks in a way that is in the best interest of his/her client." As consultant the task is to serve clients, but breaching law, accounting standards, or other norms is always unacceptable for the professional. Compared with professional auditors the accounting consultants enjoy considerable lower status and their commitment to their professional organization is likely lower as well.

The accounting consultants were asked to respond to a questionnaire. The first part of the questionnaire provided the material for the present study and the second part contained items which were used for a different study reported elsewhere. Participation in the study was voluntary and respondents were assured that their responses would be treated with confidentiality. The surveys were distributed in May 2008 during a period of three weeks. Responses were delivered by 1178 accountants giving a response rate of 31 percent. The complete responses to all questions were fewer and represented a 20 percent response rate, which compares well with other research.

The possibility of a bias in the data was dealt with in the following way. Non-respondents' answers were represented with late respondents' answers and the possible difference between late respondents and early respondents was treated as a measure of non-response bias. An ANOVA was computed in order to assure that late respondents did not answer the questions in a different way than early respondents. Results for late respondents, as surrogate for non-respondents (Larson & Catton, 1959), were statistically indistinguishable from early respondents. Accordingly, there is some assurance against bias in the sample.

3.2 Survey and Questionnaire

The survey developed for this study consists of an accounting ethical scenario and related questions. The scenario was adopted from Thorne (2000), who has developed an accounting specific variant of Rest's (1979) Defining Issues Test, to measure accountants' moral reasoning. Thorne's questionnaire consisted of either four or six ethical vignettes of which the present study used one, 'Alice and the ABC Company'. Ideally there should be several vignettes, different from each other, in the survey. The effects studied may depend on the situation, as is the case with moral intensity (Leitsch, 2006), and it is desirable to establish the impact of the situation on the effects measured in the test. However, in order to decrease the total number of questions in the questionnaire, one of Thorne (2000) vignettes was chosen. The dependence of the fragility effect on the situation was postponed to future research. In this vignette the auditor Alice is about to write a letter to the manager of her auditing client. The letter was going to direct the manager's attention to problems with a software used by this firm for the purpose of internal control. Alice's accounting firm has developed the software, therefore Alice's manager is trying to persuade her to modify her letter. The choice of this vignette is motivated by its relatively vague contours in terms of moral intensity dimensions, leaving room for various interpretations. Apparently an auditor has a professional obligation to report the deficient software, but it is less clear what the consequences could be if she does not. Also present in the case is a problematic relationship to peers. There is room for speculation concerning the magnitude of consequences and the attitude of the manager encourages some doubt about the level of social consensus about the unethical nature of Alice's neglect if she decided not to write the letter. The probability of the harmful effects of neglecting

to write the letter and the temporal immediacy of the harmful effects are both open for respondents' speculation. The case does not inform whether Alice has a close relationship with her client. Finally, it is not clear exactly who will be affected by the problematic software, and how large the client company is, therefore the case leaves room for judgment regarding the concentration of effect.

The Thorne (2000) test for accounting ethical reasoning, here called AEDI, is a variant of the DIT. The AEDI examines prescriptive and deliberative moral reasoning that the respondents apply to realistic accounting ethical dilemmas. The prescriptive and deliberative reasoning are versions of the instrument that refer to different levels of involvement of motivation processes that the respondent applies when resolving the dilemmas. According to Rest (1979; 1983; 1994) prescriptive reasoning is the considerations of what should ideally be done to resolve an ethical dilemma. Deliberative reasoning concerns instead what a person would realistically do about an ethical dilemma. Deliberative reasoning involves an intention to act in a particular way in the situation described in the moral dilemma. It tends to involve motivation to a greater extent than does the prescriptive moral reasoning (Svanberg, 2008). In the present study both versions of the AEDI was used. The 3762 respondents were randomly assigned either the prescriptive or the deliberative version of the one case version of the AEDI. The number of responses to either version of the instrument split relatively evenly. In addition to the AEDI a module about self-constructs, questions about motivation and perceived guilt were added.

Demographic variables

Demographic variables were age, sex, and accounting work experience.

Salience of professional identity

The salience of professional identity was measured with one item similar to the items used by Bamber & Iyer (2007) and can be found in the organizational identification scale (Mael & Ashforth, 1992). The item was: Is this a description of you? When I read or hear about criticism of accounting or auditing I take it as personal criticism. Respondents were asked to either agree or disagree along a 5 point Likert-type scale.

Fragility of professional identity

The accountants' belief that there is a necessity to compromise between professional obligations and clients' needs were estimated with two items. Accountants were asked to agree or disagree along a 5 point Likert-type scale to the statement "In order to do a good job as accounting consultant I have the opinion that the consultant in practice must find compromises between rules, moral and clients' interests." The other statement was "My work requires that I make reasonable compromises between accounting recommendations and my client's needs." A compound variable, reaching from (2) low fragility to (10) high fragility was calculated as the sum of the responses to the two questions. This variable was used as measure of fragility. It would have been desirable to construct a more multidimensional measure of fragility, but it was conceived as the attitude about compromising between norms and clients' interests. This attitude may be measured with the adopted technique. An alternative approach would be to apply the Ethics Position Questionnaire (EPC), which measures personal moral philosophies along the idealism-relativism scale (Forsyth, 1980). However, the present study defines fragility as an attitude specifically con-

cerned with professional obligations, but the EPC is a psychologically global moral philosophy. The adopted measure may capture a different phenomenon than the personal philosophy of the respondent. At least, fragility is more narrowly defined than the concept 'personal philosophy'.

Ethical intent

A part of the AEDI is that respondents are asked to choose between two alternative actions that the described auditor could take. Respondents were asked to choose whether the auditor Alice in the vignette should alter her letter to the management. There were three alternative answers "yes", "unable to choose", and "no" to the item "Should Alice modify her letter to the management?" In the prescriptive version the response to this question is a representation of what the respondent thinks is the morally most correct answer. This version measures little or no ethical intent.

In the deliberative version the response represents what the accountant thinks is the most realistic course of action given the pressures and limitations that affect the described auditor in the situation. If the motivation to choose the moral alternative is stronger than the motivation to choose the immoral alternative the moral will be chosen. The choice signals that there is an involvement of motivation, ethical intent, to act.

The respondents' indication of their preferred action alternative was combined with their judgment of how difficult they thought it was to make their choice. The combination of these two issues made of a variable from -5 to +5, where responses from -5 to -1 represented answers from "certainty of the yes" to "uncertainty of the yes" alternative. The 0 represented "unable to choose" and +1 to +5 represented "uncertainty of the no" to "certainty of the no".

The deliberative version of the instrument activates motivation, but the prescriptive version asks for an intellectual moral judgment that minimizes the involvement of motivation (Thorne, 2000). This difference between versions of the instrument makes comparison possible and effects that depend solely on motivation structures can be distinguished from immoral

responses that depend on lack of knowledge or false conviction that the immoral alternative is moral. The prescriptive version of the answer was called prescriptive ethical decision (PED) and the deliberative was called deliberative ethical decision (DED).

The indication of preferred action and certainty of the choice was supplemented with two other measures. The moral motivation was assessed with a direct question. "Imagine that you were the described auditor in the case. How motivated would you be to execute the course of action that you have judged that the auditor would take?" The respondent was asked to judge the question along a 5-point Likert-scale from no motivation to strong motivation. This question captures perceived motivation for the chosen alternative, regardless whether the choice is the most morally acceptable behavior. Finally, the perceived guilt was measured with the following item: If the auditor chose the unethical alternative, how would the auditor feel after that his/her colleagues have learnt about his/her action? The respondent was asked to judge the question along a 5-point Likert-scale from strong guilt to no guilt.

4. Results

Table 1 presents descriptive statistics. It shows demographic measures of the respondents as well as other variables. Mean values and standard deviations are displayed.

The deliberative version of the test was conducted in order to investigate the level of ethical intent and relationships between ethical intent and perceived attitude to compromises between professional obligations and clients' needs. Pearson product moment correlations were computed and presented in table 2 for the relevant variables. The correlations between the independent variables of this study were at expected levels and do not exhibit any signs of multicollinearity or singularity. No correlation between the independent variables exceeded 0.45 which is below any recommendation for multicollinearity.

Respondents agreed to some extent to the statements about necessary compromises between clients' interests and professional obligations. In the deliberative version a t-test with

Variable name	Scale	Frequency	Mean	SD
Male	0	451		
Female	1	579		
Age	Numerical		41.8	10.060
Acc. Experience (years)	Numerical		14.092	6.3830
PED	From -5 to +5		3.6244	2.3367
Fragility/PED	From 2 to 10		4.0776	1.9879
Age/PED	Numerical		47.484	10.1848
Salience/PED	From 1 to 5		1.4053	0.74115
DED	From -5 to +5		2.5034	2.9122
Fragility/DED	2-10		4.0193	1.9035
Age/DED	Numerical		48.322	10.2332
Salience/DED	From 1 to 5		1.4206	0.76189

Table 1. Descriptive Statistics: Acc. experience is the number of years worked in accounting. PED is Prescriptive Ethical Decision which is the resolution, including the perceived certainty of the resolution, of the ethical dilemma in the prescriptive mode of the questionnaire and DED is the corresponding resolution of the dilemma in the deliberative mode of the questionnaire, the latter which is indicating ethical intent. PED and DED vary between -5 and +5. Fragility varies between 2, which is low fragility and 10, which is high fragility. Fragility/DED is the measure of fragility among the respondents taking the deliberative version of the test and Fragility/PED is the measure of fragility among the respondents taking the prescriptive version. Salience is the salience of professional identity in the respective versions of the test.

99 percent confidence interval suggested that the mean fragility was in the interval between 3.82 to 4.21 which is clearly above the lowest level of fragility (2) that would have been a rejection of the desirability of compromises. The prescriptive version contained responses with similar mean fragility value. The accounting consultants tend to cautiously accept the claim that compromises between professional obligations and clients' needs is a necessary part of their job role.

In the prescriptive version of the instrument, table 3, there were less or no significant correlations with perceived motivation, as could be expected from previous usage of this measure (c.f. Thorne, 2000). The involvement of cognitive structures that govern motivation is apparently minimized in the prescriptive mode of the questionnaire, and only age significantly correlated with the prescriptive ethical choice measure (PED). As noted regarding the deliberative version above, there were no signs of singularity or multicollinearity in the data.

Prior to the multiple regression analysis the suitability of this technique for the available data was assessed. No correlations between independent variables were alarmingly high. On the contrary, the correlations were low. Also the $1-R^2$ values were in the vicinity of 1, therefore multicollinearity was not the case. Furthermore, conventional checks for outliers, normality, linearity, homoscedasticity and independence of residuals were performed.

4.1 Test of proposition 1

As a first step a regression was performed, for the deliberative version of the instrument, with ethical intent as dependent variable and professional identity salience as independent variable. The results of this analysis revealed that identity salience did not predict the respondent's ethical intent. The regression did not produce any significant coefficients and the R^2 -value was 0.009. Then a regression was computed with moral motivation as dependent variable and identity salience as independent variable with the same result. This analysis was concluded by repeating the regressions on the prescriptive version of the instrument, and the results were the same. No support could be found in the present data for proposition 1. There was no positive relationship between the salience of professional identity and the intent to behave according to the ethical alternative action in the Alice and ABC-company case.

Measures	DED	Fragility	Age	Identity salience	Perceived motivation
DED					
Fragility	-0.215**				
Age	0.187**	-0.129**			
Identity salience	-0.094	0.116**	0.012		
Perceived motivation	0.443**	-0.145**	0.129*	-0.001	
Perceived guilt	0.259**	-0.144*	0.040	0.083	-0.001

Table 2: Correlations between DED (ethical intent in the deliberative mode), fragility, age, perceived motivation, perceived guilt and professional identity salience.

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

4.2 Test of proposition 2

In order to test the relationship between ethical intent and fragility the measure of fragility and age were primarily chosen as independent variables. Also perceived guilt was included in the model as a representation of the moral importance of the issue and therefore as a representation of the moral driving force perceived while resolving the dilemma.

The regression model may be understood as a representation of three sources of motives and motivations for the moral choice. Fragility is the attitude towards the pragmatic, and possibly even immoral aspect of dilemma resolution; age is the moderating force of pragmatically originating pressures such as fear of competition or peer pressure, assuming that fragility is related to self-construct as proposed by this paper; perceived guilt is the emotional response that would result if the immoral outcome would be realized.

The regression for the deliberative version of the instrument is presented in table 4. In this regression the ethical intent was constructed from the deliberative reasoning choice, as described above. The regression model could predict the variations in ethical intent with a moderate R^2 -value. The coefficients were all significant, though, and their signs were as expected. The negative contribution to ethicality from the perceived need to compromise between professional obligations and clients' interests is counteracted by the impact on ethical intent from perceived guilt and age. It appears as though the ethical intent is the outcome of a trade off between the fear of guilt and the pragmatic side – the attitude towards compromising with professional obligations, with age as a general contributor to ethical intent.

Measures	PED	Fragility	Age	Identity salience	Perceived motivation
PED					
Fragility	-0.10				
Age	-0.114*	-0.091			
Identity salience	-0.024	0.086	-0.005		
Perceived motivation	-0.049	-0.061	0.092	0.001	
Perceived guilt	-0.010	0.176**	-0.126*	-0.110	-0.088

Table 3: Correlations between PED (ethical intent in the prescriptive mode), fragility, age, perceived motivation, perceived guilt and professional identity salience.

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

Variables	Ethical intent (DED)	Ethical choice (PED)
Constant	3.082***	1.845
Fragility	-0.225*	-0.014
Age	0.436**	0.108
Perceived guilt	0.544***	-0.018
R2	0.115	0.006
F	12.990	0.569

Table 4. Multiple regression: Fragility, age, perceived guilt and ethical intent (DED).

*. Significant at the 0.05 level.
 **. Significant at the 0.01 level.
 ***. Significant at the 0.0005 level.

The same regression was repeated for the prescriptive version of the instrument. The result is reported in table 4. In the prescriptive version it is more relevant to conceptualize the outcome of the ethical dilemma resolution as ethical choice, due to the non-involvement of motivation. Thus, PED is designated as ethical choice. There were no significant predictions in the model as expected, due to the nature of prescriptive reasoning as a purely intellectual response.

5. Discussion

Building on the work of Bamber and Iyer (2002; 2007) who examined the possible conflicting motivations of auditors' professional and client identifications, the present study researched the possible conflict between the official demands of the professional role and the accountants' private attitudes about the necessity to make compromises between professional obligations and clients' interests. Bamber and Iyer (2007) demonstrated that auditors who were more strongly identified with their profession and had weaker identification with clients could withstand client pressure better than could auditors who had the opposite combination of identifications. Although there is mixed evidence about the organizational-professional conflict (OPC) it appears that the existence of such a conflict is established (cf. Gunz and Gunz, 2007). The present study is a parallel to the OPC literature in one sense. The current article deals with a conflict between the official version of professional obligations and privately held beliefs about the professional role concerning the extent that the accounting consultant must sometimes serve clients' interests even if it means that the consultant does not comply with professional obligations.

The data in the current study indicates that accounting consultants develop their own private interpretations of their professional role. Furthermore, they have only weak identification with the profession with low levels on the salience measure of professional identity. There is indication in the data that the accounting consultants believe that they must sometimes deviate from professional obligations as a response to clients' demands.

It is likely that a more salient professional identity would increase the impact of the official interpretation of the professional role on accountants' ethical intent. An accountant who believes that he/she must sometimes depart from professional obligations for the sake of serving clients' interest and simultaneously believes that circumventing rules is 'a part of doing a good job' displays a weak link between his/her view of professional ethical behavior and the view of the profession projected by the professional organization. This pragmatic view of the professional role may be the effect of competitive pressures, the power of clients, or the culture of the employer organization. The attitude serves to weaken the effect of the official version of the professional identity. Therefore it is here called the 'fragility' of the individual's professional identity.

Intuition coincides with psychology in the explanation of the fragility effect. Intuition has it that an attitude that client adaptation is a necessary part of doing a good job translates to action. Psychology either in the inconsistency theory version (Festinger 1957), or incoherence theory (Dirks et al., 1996; Fiske & Taylor, 1991; Swann, 2003), suggests that attitudes cannot differ from behavior without incurring cognitive problems, and therefore that ethical intent would decrease with such a mental state. An accountant who holds the 'fragility' attitude would thus intend to behave less ethically due to the lack of internal consistency/coherence. In terms of incoherence the incompatible views of the professional role would lead to concrete problems. The col-

lision between pragmatism and idealism would introduce incompatible combinations of self-views that make it difficult for the consultant to distinguish between self-congruent feedback and self-incongruent feedback. A less coherent identity is less motivating (c.f. Shamir, 1991) and incoherence is a threat to the professional identity (Ashforth and Mael, 1989). Ethical intent should decrease as a consequence. Thus, from psychological perspective it is in the self-interest of the individual to interpret his/her professional role in coherence with the actions that employers and clients demand.

The fact that no relationship between fragility and ethical intent could be detected in the prescriptive version of the test indicated that there was no false conviction of professional obligations. No cognitive mistake regarding what an accounting consultant ought to do according to his/her professional organization could explain the 'fragility effect'. Instead the negative relationship between fragility and ethical intent revealed a trade-off between ethical convictions and various selfish interests. The difference between the two versions of the instrument is that only the deliberative version activates the trade-off between ethical and non-ethical considerations (Thorne, 2000). Apparently the respondents were able to react differently to the prescriptive version, which is purely intellectual, and the deliberative, which involves ethical intent versus selfish motivations.

The proposition that ethical intent has a positive relationship with the salience of professional identity was not supported in this research. There were no significant correlations between identity salience and ethical intent, and the lack of relationship was confirmed by the fact that there was no significant correlation between identity salience and motivation for the chosen action alternative. This is in conflict with the well established previous research in leadership that has documented the relationship between the salience of organizational identity and work motivation. Much leadership research looks for means to increase the salience of organizational identities among employees in order to increase organizational commitment. For example, Shamir et al. (1993) builds on the relationship between work motivation and the salience of organizational identity and provides an overview of empirical research. Van Knippenberg et al. (2004) provide an overview of empirical results of studies of self-construal and organizational commitment in a special issue of the *Leadership Quarterly*.

In the accounting ethics discipline the relationship between professional identity salience and ethical intent has not been explicitly addressed by previous research. Still it is unlikely that there would be no relationship between the salience of professional identity and ethical intent among various groups of accountants or auditors. The result found in the present study is a slight indication that identity salience of the professional identity is not a factor that contributes to determine the motivation for ethical behavior among accounting consultants in the Swedish sample. One explanation may be that the accounting consultants have a weaker relationship with their professional organization than auditors. Another possible cause of the absent salience effect on motivation is that only one item was used to measure identity salience in this study, which is less than the frequently adopted five items (c.f. Bamber and Iyer, 2007). Therefore the lack of relationship between identity salience and ethical intent is uncertain.

Other limitations associated with the study, such as response rate and non-response rate, social desirability bias, using a constructed scenario to measure ethical intent and motivation, all demand caution in the interpretation of the study's results. Furthermore, the fragility effect is weak, but in comparison with

the explanatory power of the factors in Bamber and Iyer (2007) the effect is relevant. The fragility effect may be quite different for a different sample of respondents. Auditors would likely differ from accounting consultants regarding how identities and attitudes affect ethical intent. Further investigation can determine how these professional groups differ and the relationships between pragmatic and official versions of professional identity and moral intent.

6. Conclusions

Specifically this study concerned the attitude that it is a necessary part of doing a good job as an accounting consultant to compromise between professional obligations and clients' interests. The attitude was interpreted in this study as a weakness of the professional identity that sensitizes the professional role for client pressures. The weakness, the fragility of the professional identity, was measured using a scale between 2 and 10. The average fragility was about 4.0, which was significantly more than the zero-level fragility, thus indicating that the consultants in the sample experienced fragile professional identities. They thought that finding compromises between professional obligations and clients' needs was part of doing a good job as account-

ing consultant or a practical necessity.

A significant fragility effect was detected with linear regression analysis on the level of ethical intent expressed during resolution of a constructed ethical dilemma. Higher levels of fragility were related to lower levels of ethical intent. The pragmatic attitude about the necessity of compromises between professional obligations and clients' interests translated into motivation for less ethical behaviors. Accounting consultants who believe that they should compromise between official obligations and clients' interests apparently tend to be less motivated for ethical accounting solutions.

No effect of professional identity salience on ethical intent was found, which was contrary to expectations. One explanation is that the accounting consultants do not identify sufficiently with their professional organization, and some support for this statement was derived from the fact that the mean value of the measure of professional identity salience in the deliberative version of the test was 1.42, which corresponds with the responses "not at all" or "partly". This is some indication that professional identity is not very salient in accounting consultants. If this is true, it explains why identity salience was not related to ethical intent in this study.

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