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LITERARY REVIEW ON THE ANTECEDENT OF ETHICAL DILEMMA IN MANAGEMENT ACCOUNTING PROFESSION

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ABSTRACT

This study aims to: 1) Describe a model expounding the inception of ethical dilemma management accountants are exposed to, delving to its antecedents; and 2) Formulate a strategy to combat ethical dilemma experienced by management accountants. The data is collected through literary study. Data analysis process is descriptive-and-qualitative in nature, consisting of data explication, data reduction, and concluding inference. The result showed that ethical dilemma of management accountants was rooted by two antecedent factors: internal and external. One of the many strategies to combat it and to produce ethical decisions was to orient one's intention to ethical deeds. The intent was affected by three elements, which were attitude towards behaviour, subjective norms, and perceived behavorial control. This study is expected to be a source of inspiration and strategy for management accountants in dealing with ethical dilemmas in decision making related to their profession. Its academic implications, hence, hopefully will be of an enriching and useful reference for accounting profession ethics study, as well as inspiring a deeper interest in research management accounting ethics.

Keyword: **Management Accountant, Ethical Dilemma, Ethical Decisions**

ABSTRAK

Penelitian ini bertujuan untuk: 1) mendeskripsikan model terjadinya dilema etika yang dialami akuntan manajemen untuk mengetahui anteseden dilema etika; dan 2) merumuskan strategi menghadapi dilema etika yang dialami akuntan manajemen. Studi ini merupakan penelitian deskriptif kualitatif menggunakan data studi literatur dengan teknik kualitatif dengan tahapan analisis telaah data, reduksi data, dan penarikan kesimpulan. Hasilnya, dilema etika akuntan manajemen disebabkan dua faktor anteseden, internal dan eksternal. Sedangkan salah satu strategi yang dapat diterapkan untuk menghadapi dan menghasilkan keputusan etis adalah dengan menata niat untuk berperilaku etis. Niat itu sendiri dipengaruhi oleh tiga faktor yang terdiri dari sikap terhadap perilaku, norma subjektif, dan keyakinan terhadap kemampuan diri dalam mengendalikan perilaku. Studi ini diharapkan dapat menjadi sumber inspirasi dan strategi bagi akuntan manajemen yang menghadapi dilema etika dalam pengambilan keputusan terkait profesi mereka. Implikasi akademis penelitian ini diharapkan dapat memperkaya referensi perkuliahan etika profesi akuntan dan dapat digunakan sebagai acuan untuk mengkaji lebih mendalam studi yang berkaitan dengan etika akuntan manajemen.

Kata Kunci: **Akuntan Manajemen, Dilema Etis, Keputusan Etis**

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Introduction

Accountant is an occupation which is vulnerable to issues related to ethics in profession. The stigma surfaced due to the growing number of prominent cases involving accountants which were proven to commit unethical behaviours by taking crucial decisions–from financial standpoint, not oriented to moral values–hence creating tremendous harms to related parties (Agung and Wijayanti, 2016). Several big impact scandals stemming from violations of accouting profession ethics are the manipulation of PT. Garuda Indonesia (Persero) Tbk's 2018 financial report, PT Bumi Resources Tbk's 2003–2008 consolidated reports, and Lippo Bank scandal of 2002. The pertinent stakeholders relied heavily to financial reports prepared by the accountants as one of the most important factors in deliberating their decisions.

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From the user of financial information perspective, accounting can be classified into two categories: financial and management. Financial accounting produces information directed to external parties, while management accounting generates one which is customized to internal audience to support managerial decisions (Rudianto, 2013). The difference in characteristics between the two is summarized in table 1.

Tabel 1. Difference between Management Accounting and Financial Accounting

Characteristics	Financial Accounting	Management Accounting
User of information	External party (creditors, governments, investors, etc.)	Internal party (management)
Guiding Principle	Generally accepted accounting principles	Not bound by accounting principles, leaning more towards the usefulness of information
Focus	Company as a whole	Departments within a company
Orientation	Past events	Past and future events
Type	Monetary information	Monetary and non-monetary
Accuracy	More accurate representatiion of data	Prioritize timeliness over data accuracy

Source: Indriani (2018)

Management accountants have a very different strategic role compared to financial accountants. Table 1 illustrates that other than having distinct user of information, management accounting provides a more comprehensive report than financial accounting since it covers a wide range of detailed department-specifics of a company. Moreover, its disclosure of accounting information demands timeliness, putting enormous pressure for the expected performance of the accountants to meet the often-unanticipated deadlines.

This high-pressure environment and contractual ties with the company make management accounting profession susceptible for ethical dilemma. The dilemma is defined as a situation in which a person faced in choosing the right decision towards certain appropriate behaviours in professional setting (Cohen, 1995). Eweje and Brunton (2010) mention that intervening factors to objectivity of the accountant, such as financial incentive and job security, will obfuscate the decision taken to certain condition laden with moral pressures on each course of alternative actions. Accoutants are confronted by options to take the decision in line with the ethic code but having possible negative consequences for the business of the company, or the one which in unethical to divert the possible aforementioned prospect.

A reliable financial report is vital for the stakeholders as a guide to come to a reasonable decision, but in the real world, management accountants in the business world are increasingly found to so often formulate financial report engineerings. A management accountant’s capacity to formulate a decision in a dilemmatic situation depends on various elements since it will impact greatly in the organization where he/she resides (Bangun dan Asri, 2017). An organizational-vs- professional pressure is what often conjured up when such situation exists. Stress from this pressure is what makes accountants to be biased and not independent in serving their profession. As a consequence, the situation

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Correlates to only one choice that is deviant behavior and unethical deeds.

An organizational-vs-professional conflict related to ethical behaviour has been explored in accounting literature. However, majority of these literatures center their attention to the employees of a public accounting firm or to the public accountants themselves, not the management accountants. Ethical behaviour displayed by management accountants is a hallmark of moral value creation every organization aspires. It is often assumed that this process will run smoothly without any challenges in implementation. Nevertheless, in reality, busineness rarely reflect on the possible organizational-vs-professional conflict a management accountant may experience. The source of this conflict generally are various pressures by a company's management to lean towards unethical behaviours, as previously mentioned, for instance in manipulating financial reports.

Arranya dan Ferris (1984) found out that management accountants eventually have a significantly higher level of organizational-vs-professional conflict if compared those who work in public accountant offices. It shows that management accountants often sense the differences between organizational and professional values, hence the pressure to perform unethical behaviour seems to be one of the sources of the conflict. A similar finding by Weaver (1995) exhibits that unethical behaviour by management accountant occurs because of the business owner as a shareholder has a stake at profit creation, so as to allow unethical deeds to be taken, for instance: data manipulation.

Various pressures posed to management accountants put them in a dilemma. When facing one, a management accountant may prone to take a decision which deviates from ethical behaviour. In line with the Theory of Reasoned Action by Fishbein and Ajzen (1980), intention is the major predictor of a behaviour. Therefore, in the context of management accountant's ethical dilemma, the main course of action that one may undergo to be able to take an ethical decision is by commiting to an ethical intention. In conjuction with the narrated discourse in the previous part, this paper is therefore aimed at: 1) describing a model to expound the inception of ethical dilemma management accountants are exposed to, delving to its antecedents; and 2) Formulating a strategy to combat ethical dilemmas experienced by management accountants. The result hopefully contributes to form a guidance model to management accountants facing ethical dilemma. It also may enrich theoretical reference on the subject of management accountant's professional ethics.

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Literature review

Theory of Reasoned Action

Theory of Reasoned Action (Fishbein and Ajzen, 1980; Fishbein and Ajzen, 1975) in simple term explains that intention (motivation) is the key to a person's action towards certain behaviour, the stronger the intention the bigger the chance to conduct a particular behaviour. Ajzen and Fishbein (1980) assume intention as a motivating factor affecting one to act out a behaviour, indicating how hard one will try, and how much effort one will one exert to manifest the behaviour. The intention to commit to a behaviour is based on the attitude towards behaviour and subjective norms. Intention is a direct antecedent of behaviour, which is under the control of will (Buchan, 2005). Positive intention will accrue if one is expecting positive results and

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is in the environment where such behaviour is favored. If a management accountant expects a positive result from his/her work, and the company's environment supports it, then the ethical dilemma will be easily dealt with.

Theory of Decision Making

Theory of Decision Making by Duffy dan Atwater (2002) defines decision making as a process of integrating information of relevant alternatives and making the correct choice. De Janasz et al., (2002) defines it as the process of integrating relevant information to construct alternative options in order to make the correct choice. Decision making is a systematic approach to the core of a problem that should be previously preceded by the gathering of data and facts, since this will determine the quality of the decision taken (Chernev, 2003). One of the criteria of a correct decision is that when it takes into account ethical values (De Janasz et al., 2002).

Management accountants are not only responsible to themselves and their profession but also to the organization where they work and the society–where an error in decision making may implicate in negative consequences to the stakeholders and to the public as a whole. It is therefore of utmost important for management accountants to fully comprehend the ethical decision process, especially when being in the midlle of a dilemma. A fundamental capacity to identify if one is involved in an ethical or unethical behaviour is a must have for a management accountant.

Research Method

This research is taken with the goal to analyze antecedents of ethical dilemma faced by management accountants in performing their professional duties. Specifically, it attempts to describe a model on how ethical dilemma happens at the first place and to formulate applicable strategies to deal with it. For that reason, it is descriptive in nature and taking a qualitative approach. Descriptive research, according to Arikunto (2016), is one which tries to describe a condition being the focus of the research based on the available data. Qualitative research, on the other hand, is an approach that employs inductive analysis model to examine the issue in question to subsequently disclose it verbally as interpreted by the researcher (Moleong, 2012).

Qualitative data gathered came from literary study. The sources used are publications on the subject of accountant's ethics from scientific journals, books (either hardcopy or electronic copy), academic papers and scientific reports. The term qualitative denotes that the data may be in the form of picture or words instead of numbers (Muri, 2014). It was gathered in a two-staged literary study: exploring published relevant materials on the internet, and subsequently categorizing them. Once it was adequately collected, it was then analyzed by going deep into the author's interpretation on management accounting's ethical dilemma issue, discussing and elaborating the details that reference the description of ethical dilemma model of management accountants, and from there formulating the strategy to cope with management accountant's ethical dilemma.

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Result and Discussion

Management Accountant's Role

For Samryn (2012), management accounting is a field in accountancy that focuses on the supply, development, and interpretation of accounting information customized to the management as the basis to decision making in planning and control of a company. Subagyo et al., (2018) describe management accounting as a tool to support decision making on the future of a company, ranging from its design, planning, management, control, to performance measurement. Therefore, management accounting produces output in the form of important information which is essential to the internal audience of a company to form strategic decisions which will impact the future of the company.

On the relative role of accounting management in a company, the actor conduting accounting activity, or often dubbed as a management accountant, has a very important role in the process of information creation that is needed by the management of a company. Pratolo and Jatmiko (2015) posit that management accountants are the providers of vital information that is needed to achieve the organization's goal and to create competitive advantage. To be able to assume the role, a management accountant must posses a thorough knowledge and skills in system information and technolgy, aside of accounting information system, so that a more quality information be readily available and expectations of the internal management be met. As the business continues to develop, keeping up with the advance in technology, the role of management accounting has been more pronounced in the strategic decision-making process and company's operational control.

Furthermore, Pratolo and Jatmiko (2015) also predicts that a management accountant in the future will undertake a role more leaning towards analysis and full support to decision-making process taken by managers–from lower, middle, up to top manager in a company. In other words, a management accountant will act more like a high-level decision support specialist. Additionally, a management accountant will be more than just a business partner. It will evolve into a strategic partner for a management accountant should also take into account in his/her role the context in which a company operates: the market setting and competition in the industry. Suedi (2012) suggests that a management accountant has an assisting role to management and related internal parties that own the powers and responsibilities in strategic decision-making in achieving the stated goals of the company. Specifically, a management accountant is in charge of designing the information system, making sure that it efficiently runs, and feeding periodic information to the managers, as well as conducting custom analysis on special or requested information.

Management accounting role, according to Ngumar (1997), must keep up with the growth pace of a company. A management accountant should no longer be accounting information provider a sich, rather also be highly involved in decision-making process. In addition, a management accountant should assume a role as a manager support in operational control process. Ngumar (1997), citing Ronald W. Hilton, furthermore details the roles of an accounting management: as an information provider for managerial decision-making reference, supporting

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managers in operational control process, giving motivation to all departements within a company to maximize the efforts to achieve company's goal, and evaluating the performance of divisions and the company's management. Ngumar (1997) also states that a management accountant is indeed a financial data analyst and the most important decision maker in matters related to financial information. Additionally, based on the analysis taken, a management accountant may also become a market (and company's business environment) observer, and a development strategist.

With all the important roles on his/her shoulders, a management accountant also bears enormous responsibilities, which eventually morphed into a high working pressure. This is reflected by the fact that the objective of management accounting is more towards timeliness than data accuracy, and also on the characteristics of the (financial and non-financial) reports that must be specific and detail, taking into account elements such as a company's division, product, department, area, etc. (Indriani, 2018). The pressure may also arise in the inner conflict a management accountant experiences when faced by situations requiring ethical decision-making, or as it is termed: an "ethical dilemma". (Wijayanti et al.,2017).

Ethical Dilemma Inception Model as Experienced by Management Accountant

Abdurrahman and Yuliani (2011) translate ethical dilemma as a situation which demands decision-making which is deemed ethical and proper. According to Okezie (2016), ethical dilemma is in itself an ethical issue. Robbins and Judge (2008) add that ethical dilemma is a perplexing situation for someone, where there is a request to take an action or a decision that each has a strong risk and moral burden. Wijayanti et al., (2017) states that ethical dilemma must be well overcome by a management accountant, so that ethical decision may be made to guarantee public trust towards the profession. Unethical decision will harm it, and management accountant as a profession will risk its credibility, eventhough in one hand it is due to the workload and pressure made by internal management of the company.

Ethical dilemma is often experienced by a management accountant when conducting his/her professional role, hence it is often being the focus of scholarly interest in management accounting field. However, it is still unclear what the process is leading up to the dilemma, in what circumstances management acoountants are potentially exposed to, and what factors are at play. This is probably due to the scope of the previous research is rather partial, relating to only one object, so the finding is not generalizable to other cases with different objects and situations. Therefore, through the literary research in this paper it is hoped that an ethical dilemma inception model will surface–specifically the one faced by management accountants–and the model may be employed as a reference to analyze and overcome ethical dilemma in general.

The formulation of ethical dilemma model follows the first stage of the four-stage framework of ethical consideration process by Rest (1979), where a management accountant is in the phase of identifying ethical dilemma as a

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psychological process that involves sensitivity or ethical perception. Consequently, the first step to understand how an ethical dilemma may occur is to explore ethical perception.

Perception, according to Gibson (1996), is a process to make sense of the environment with all objects within it through a coginitive process that consists of the efforts to search, find, know, and understand the information that explain the characteristics of those objects. Smith (2009) posits that a cognitive process shapes the experience in order to form knowldge. The obtained experience and knowledge as well as various aspects involved in the cognitive process may differ depending on each unique individual traits and characteristics. More precisely, Lubis (2010) mentions two factors that may affect perception, that is internal self factor (cognitition) and external ones (visual stimuli).

Koerniawan (2013) states that ethics is a moral principle used as the basis of the deemed proper behaviours. Hence, a management accountant's ethical perception is a management accountant's worldview which he/she attains from experience and learning on ethical matters. Tikollah et al. (2006) mention that ethical perception may be affected by three factors, namely:

1. Individual factor, includes, among others, religiousity, emotional quotient, sex, individual ethical nuance, personal trait, and trust on others' ethical behaviour.
2. Organizational factor, which comprises of organizational ethical nuance, and organizational nuance.
3. Environmental factor, which relates to organizational and social environment.

Thus, ethical dilemma is experienced when a management accountant holds an ethical perception, so he/she is able to identify the presence of ethical dilemma. In other words, the higher the ethical perception capcacity a management accountant has, the easier for him/her to sense the presence of ethical dilemma.

As mentioned earlier, ethical dilemma refers to a perplexing situation where a management accountant is demanded to take ethical decision considering alternative decisions each burdened by heavy moral pressure (Robbins and Judge, 2008). It can also be stated that each alternative decision taken will bring about different consequences, where several decisions are ethical but containing negative implications, and the others are violating ethical values but bringing fewer negative consequences or instead benefiting for some parties (Diamastuti, 2014).

It is then apparent that other factor is at play, other than ethical perception, in the inception of ethical dilemma, based on the propensity of commiting ethical or unethical decision. According to Ponemon (1992), execution of ethical decision is strongly influenced by ethical behaviour of a management accountant. Jones and Kavanagh (1996) define etichal bahaviour as a result of individual disposition that mirrors one's character and not derived from short-term learning experience, for example in a training held by an organization. Referring to fundamental behaviour concept by Asriwati dan Irawati (2019), a human behaviour is any activity which is the result of stimuli from external objects, hence ethical behaviour may be molded by continuous stimuli exposure. The stimuli should be

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in the form of pressure towards ethical behaviour from the environment surrounding management accountants.

Henceforth, there are three factors that precede the start of ethical dilemma that a management accountant experiences, which are individual factor that comprises of ethical perception and self characteristic, and external environmental factor. This is in line with the attribution theory which claims that individual behaviour leading to certain traits may be formed through the exposure of factors either coming internally (dispositional attribution) or externally (situational attribution) (Heider, 1958).

Furthermore, Widyastuti and Ariani (2015) found that self characteristics of a management accountant comprise of idealism, relativism, locus of control, gender, and age. Idealism is a term referring to a credence of an individual that something can be done or achieved without violating moral behaviour. Relativism is a rate in which an individual reject behaviour-guiding moral rule. Locus of control is a strength that is believed by an individual as a form of responsibility towards one's self-inflicted reward and punishment. Referring to management accountant code of conduct by IMA, self characteristic may also encompass qualities related to honesty, audacity to keep sensitive information, competence, and objectivity.

Grounded by the discussion above, a model on how ethical dilemma is incepted as experienced by management accountant may be constructed as figure 1.

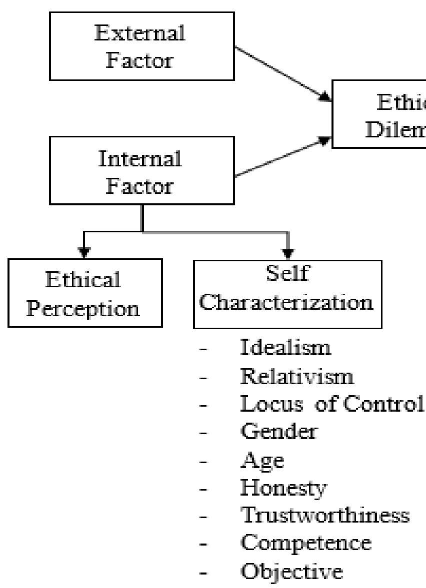

Figure 1. Ethical Dilemma Inception Model as Experienced by Management Accountant

The figure 1 shows the antecedents of ethical dilemma experienced by management accountant consists of external and internal factors. Ethical dilemma is fundamentally a cognitive issue in a management accountant as a response towards stimuli in the forms of workloads and situations that force an accountant to choose between ethical or unethical decision. The first antecedent, the external

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factor, may consist of all related external factors that may influence the decision that is going to be taken. According to Eweje and Brunton (2010), the external factors may be incentive or financial compensation received by a management accountant from the company. The incentive may be the possible stimulus that intervenes an accountant’s objectivity in commiting ethical decision. Internal factor being the antecedent of ethical dilemma may be comprised of a management accountant’s idealism, relativism, locus of control, gender, age, honesty, trustworthiness, competence, and objectivity.

Strategies to Overcome Ethical Dilemma

Attribution theory dictates that individual behaviour is affected by either internal or external factor (Heider, 1958). However, in Theory of Reasoned Action (TRA), the single predictor of individual’s behaviour is intention (Fishbein and Ajzen, 2010). In the context of ethical dilemma faced by management accountants, the most important couse of action that a management accountant may undergo to come to an ethical decision is by orienting oneself to ethical intention. This is in line with the third phase of ethical consideration process by Rest (1979) and being classified by Richmond (2011), that after a management accountant goes through an ethical consideration with its affecting internal and external factors, one will be in the psychological state in which ethical orientation will form and produce intention to obey or defy the ideal (ethical) solution.

Behavorial intent, or may be also understood as behavorial disposition, will manifest as the time and opportunities come, into the real action (Fishbein and Ajzen, 2010). Ethical intent translated into disposition towards ethical deeds, that will materialize itself in ethical behaviour. From psychological standpoint, Widyarini (2009) supports TRA premise, that an individual’s behaviour will materialize if based by strong enough intention. In other words, an individual may determine the desired behaviour if the sufficient intent leaning towards such behaviour exists. The stronger the intention, the higher the chance of the desired behaviour will manifest.

The intention to commit to behaviour is affected to three factors namely attitude towards behaviour, subjective norm, and perceived behavorial control (Fishbein and Ajzen, 2010). According to Azwar (2007), attitude is a mental mechanism which evaluates, shapes worldview, sets the mood tone and will also determine an individual’s behavorial propensity towards the other human beings, or something that an individual is facing, even towards oneself. An individual is taking an attitude if there is an object that gives stimulus. Therefore, eventhough attitude is an internal factor of an individual, but it cannot be divorced from the context of its environment. In the context of ethical dilemma faced by by management accountants, in order to achieve attitude which leans towards ethics, it is important to condition the contextual environment, or in the other words, it requires organizational characteristics that values highly moral virtues.

Subjective norm is one’s perception towards social pressure to do or not to commit to certain behaviours (Fishbein and Ajzen, 2010). Therefore, subjective norm is a cultural representation of an organization where a management accountant works. If the organizational cultural treasures highly ethical values and

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makes it among the most priced and consistently practiced, it will greatly positively affect management accountants to orient towards ethical intentions. On the contrary, if the organizational culture fails to express ethical values, the possibility for a management accountant to form ethical intention will be miniscule.

The third factor influencing intention is perceived behavorial control, that is the impression someone has on oneself on how easy or hard it is to manifest certain behavious (Fishbein and Ajzen, 2010). This is strongly related to self-competence and behavorial experience. Therefore, the better self-competence and experience a management accountant has in dealing with ethical dilemma dilema to come up with ethical decisions, the higher the confidence to commit to ethical behaviours.

Conclusions

Some conclusions from this research are: first, ethical dilemma inception model as experienced by management accountants involves two antecedent factors, namely external and internal factors. External factors comprise of everything outside of management accountant's self that affect the decision that must be taken, for example financial incentive that an accountant receive for his/her work which may intervene the objectivity to commit to an ethical decision-making process. Internal factors range from idealism, relativism, locus of control, gender, age, honesty, trustworthiness, competence, to objectivity.

Secondly, ethical dilemma is a general issue that management accountants face. One of the applicable strategies to overcome it and to formulate ethical decision is by orienting the intention to ethical behaviour. The intention itself is influenced by three factors: attitude towards behaviour, subjective norms, and perceived behavorial control, which involve the role of the organization where the management accountant works, in order to instill the ethical intention to management accountants, either through formulating organizational characteristics which uphold moral values or implementing organizational culture which consistently uphold ethical values as a reference for work.

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Limitation

This research has several limitations. It has not covered extensively on the existing available literature on the phenomenon of ethical dilemma experienced by management accountant due to the limited access that the author was able to obtain. The direct observation of ethical dilemma in the field was also not performed, so the more ingrained and subtle nuance of the phenomenon could not be thoroughly captured.

Suggestion

Based on the aforementioned limitations, the direction that the next research may take would be to hold a series of direct observations to the company site where the management accountants work and compare the results with the existing literary study, so that a deeper and more comprehensive picture could be drawn. The other thing that might be useful is to formulate an empirical data research focusing on factors affecting management accountants' ethical behaviour

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when faced by dilemmatic and pressured situations to take either ethical or non-ethical decisions. Among the factors that might be explored are external (organizational culture) and internal (ethical perception and self characteristics) factors.

Implications

This study is expected to be a source of inspiration and strategy for management accountants in dealing with ethical dilemmas in decision making related to their profession. One of the applicable strategies in facing ethical dilemma is by commiting the intention to ethical behaviour so the ethical decisions may arise. Its academic implications, hence, hopefully will be of an enriching and useful reference for accounting profession ethics study, as well as inspiring a deeper interest in research management accounting ethics.

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