

## Moral Intensity and Ethical Analysis in Accounting Decision Making



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### ABSTRACT

*Theoretically there are four stages in ethical decision making, namely identification of an ethical dilemma, ethical judgment, ethical intention, and ethical action. This study examines the relationship between perceived moral intensity and the first three stages of the ethical decision-making process for accounting students. The subjects in this study were 160 students majoring in Accounting with an experimental design that uses four business scenarios. This study examines three stages in the ethical decision-making process and provides additional support for the role of moral intensity in ethical decision-making. The results of empirical testing at least partially support all the hypotheses developed in this study. Ethical identification was significantly related to ethical judgment and ethical intention of the four scenarios and ethical judgment was significantly related to ethical intention of the four scenarios. The two dimensions of moral intensity are differently related to the stages of the ethical decision-making process with social consensus emerging as the most important component of moral intensity.*

## 1. INTRODUCTION

Much research in ethics has focused on developing multiple models to better understand the ethical decision-making process of individuals i.e. understanding why and how individuals and groups make ethical decisions in a business context and should improve ethical decisions made in organizations (Loe et al., 2000, p. .200). Overall, if

ethical behavior in business is to be improved, it is very important to understand the factors that influence ethical decision making (Barnett and Valentine, 2004) and incorporate them into the moral education of accountants. moral intensity will affect a person or group in the decision-making process. Likewise, a person's ethics will influence when individuals make decisions. this is because ethical considerations will guide behavior in decision making. This is because morals have a role in decision making. Rest (1986) developed a model of ethical action consisting of four sequential steps that must occur if moral behavior is to be considered (identification of ethical dilemmas, ethical judgments, intention to act ethically and ethical action/behavior).

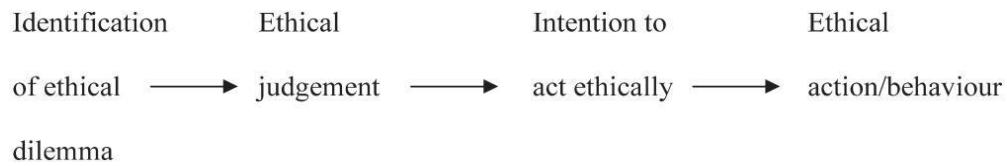
The assessment of ethical dilemmas themselves and their impact on the ethical decision process is an important topic that has received little attention to date (Leitsch, 2004). Jones (1991) suggests that the characteristics of ethical dilemmas (moral intensity) have a significant impact on all stages of the ethical decision-making process. Understanding the Jones (1991) model will help increase our understanding of the ethical decision-making process and have important implications for educators and employees. Education and training programs can be designed according to the moral intensity component to benefit the individual and, in the context of accounting and the restoration of the image of the profession. Limpo and Junaidi (2023), faound that the empowered and ethical leaders positively influenced employees' job satisfaction which also bridged the predictor variables to employees' job performance and organizational commitment. Empirical research on the Jones model (1991) in accounting is an important avenue for future research (Leitsch, 2006). The purpose of this study is to extend the theoretical model of Jones (1991) on the ethical decision-making process of accounting students. Insights into the ethical decision-making processes of accounting students are expected to have implications for educators and employers such as accounting firms recruiting directly from colleges.

## **2. LITERATURE REVIEW AND HYPOTHESIS**

### **Ethical Decision Making**

Research related to the field of accounting ethics has been significantly influenced by the work of Rest (1979; 1986). Rest (1986) states that, to incorporate an ethical dimension

into a decision, an individual must proceed through four sequential steps as shown in Figure 1.



**Figure 1. Model of Ethical Action (Rest, 1986)**

The first stage, identification of ethical dilemmas, this stage involves the awareness that a dilemma can affect the welfare of others. An individual must first identify an ethical dilemma before he or she can behave morally. Chia and Mee (2000, p.s. 255) explains that when individuals recognize the moral dimensions of a problem, this recognition has the potential to influence their judgments, intentions, and decisions. Once the dilemma is identified, an individual arrives at an ethical judgment (second stage) based on an evaluation of the supposed outcome in a given situation. Ethical judgment is partly determined by a person's moral development, which is often described using Kohlberg's (1969) six-stage model. There have been many criticisms of Kohlberg's theory and these criticisms (summarized by White, 1999) have focused on the number of stages in the model (Gibbs, 1979; Habermas, 1979); the presence of western cultural bias in the model (Sullivan, 1977; Snell, 1996); excessive focus on the cognitive aspects of moral reasoning and insufficient focus on emotional and affective aspects (Guertin, 1986); and there is a gender bias in the model towards a male perspective (Gilligan, 1982). Despite these criticisms, however, Kohlberg's work remains perhaps one of the most prominent theories of moral development.

### **Moral Intensity**

Jones (1991) defines moral intensity as a construct that captures the extent to which moral imperatives relate to problems in a situation. Moral intensity consists of six components (consequence magnitude, social consensus, time immediacy, probability effect, proximity effect and concentration) that help describe the characteristics of a moral problem. According to Jones (1991, p. 373), "moral intensity tends to vary substantially from problem to problem, with some problems reaching high levels and many problems reaching low levels". A situation will not be seen by a decision maker as having an ethical

element if the moral intensity of that situation is seen as weak in terms of the moral intensity component (Singhapakdi et al., 1996).

Jones (1991, p. 374) defines the magnitude of the consequence as the amount of harm (or benefit) done to the victims (or beneficiaries) of the intended moral action. The more serious the consequences, the more likely a person is to become morally angry. Social consensus is defined by Jones (1991, p. 375) as 'the degree of social agreement that the proposed action is evil (or good)'. If someone doesn't know what good ethics are in a given situation, then it's hard for them to act ethically (Jones, 1991). When individuals are unsure what constitutes good ethics, they turn to others for guidance on the social acceptance of action. As a result, Jones believes that whatever ambiguity there may exist as long as ethically right actions are reduced when there is a high degree of social consensus. Empirical studies have found the greatest support for the impact of these two dimensions on ethical decision-making processes (Carlson et al., 2002; Barnett and Valentine, 2004). The findings, however, cannot be concluded on the relative importance of these dimensions. Barnett and Valentine (2004) suggest that one of the reasons for this may be differences in the moral development of the people in the sample used. Many studies point to perceived social consensus as the main dimension using a sample of students, whereas research finds perceived consequence magnitude to be a more significant dimension coming from a sample of trained or professional managers (Barnett and Valentine, 2004).

### **Research Hypothesis Development**

Research related to the field of accounting ethics has been significantly influenced by the work of Rest (1979; 1986). Rest (1986) states that, to incorporate an ethical dimension into a decision, an individual must proceed through four sequential steps namely identification of ethical dilemmas, ethical judgments, intention to act ethically, and ethical actions. According to Jones (1991, p. 373), "moral intensity tends to vary substantially from problem to problem, with some problems reaching high levels and many problems reaching low levels". A situation will not be seen by decision makers as having an ethical element if the moral intensity of the situation is seen as weak in terms of the moral intensity component (Singhapakdi et al., 1996).

Ethical reasoning is theorized to consist of four stages in Rest's (1986) ethical model. In carrying out the act of incorporating an ethical dimension into a decision, an individual must proceed through four successive steps. This study will examine the relationship

between the first three stages of the model. The last stage was not carried out because of the difficulty in measuring actual behavior. Ethical reasoning is theorized to consist of four stages in Rest's (1986) ethical model. In carrying out the act of incorporating an ethical dimension into a decision, an individual must proceed through four successive steps. This study will examine the relationship between the first three stages of the model. The last stage was not carried out because of the difficulty in measuring actual behavior. The results of the research by Barnett and Valentine (2004) show that the recognition of one's ethical problems is significantly related to ethical judgments and both variables are significantly related to the intention to behave. Thus, the proposed hypothesis regarding ethical decisions is as follows:

**H1a: Identification of ethical dilemmas is positively related to ethical judgments;**

**H1b: Identification of ethical dilemmas is positively related to ethical intentions;**

**H1c: Ethical judgment is positively related to ethical intention**

Findings about the relationship between moral intensity and identification of ethical dilemmas have been mixed. The research results of Singhapakdi et al. (1996) found that the two solution factors of moral intensity were significantly related to moral identification in the four scenarios examined. Marshall and Dewe (1997) found social consensus and magnitude of consequences to be positively associated with identification. May and Pauli (2002) found that moral intensity was significantly associated with identification in only one of their two scenarios and the social consensus component was not significant in both scenarios. Given these findings, further testing is needed and the following relationship is hypothesized:

**H2a: Perceived moral intensity will be positively related to the identification of an ethical dilemma**

The relationship between this stage of the ethical decision-making process and moral intensity has received the greatest attention empirically with social awareness and magnitude of consequences emerging as the most important component of moral intensity (Jones and Huber, 1992; Singer and Singer, 1997; Morris and McDonald, 2003). 1995). Singhapakdi et al. (1996) found consequence magnitude, social consensus, temporal proximity and likelihood of harm were significantly associated with ethical judgments. Barnett and Valentine (2004) found consequence magnitude and social consensus to be

significantly associated with ethical judgment but not immediacy of harm or temporal freshness. Thus, the following hypothesis is built:

**H2 b: Perceived moral intensity is positively related to ethical judgments**

Moral intentions will be set more frequently when problems of high moral intensity are involved than when problems of low moral intensity are involved. A number of studies have found a significant relationship between ethical intentions and social consensus (Jones and Huber, 1992; Harrington, 1997) and between ethical intentions and the magnitude of consequences (Cohen et al., 2001; Chia and Mee, 2000; Flannery and May, 2000). Cohen et al. (2001) also found that proximity and concentration effects have an impact on intention although proximity is not in harmony with the results of Singhapakdi et al. (1996). Thus the following hypothesis is proposed:

**H2c: Perceived moral intensity is positively related to ethical intentions**

**3. RESEARCH METHOD**

The subjects in this study were 160 students majoring in Accounting who were enrolled in classes in financial accounting, auditing, professional ethics and business ethics at the accounting department, Faculty of Economics, Sriwijaya University. The Department of Accounting at Sriwijaya University is one of the favorite majors with many enthusiasts for every new student admission. Alumni from the accounting department of FE UNSRI have also had many careers by taking part in various fields such as government, private sector, accountants and other businesses. Thus, it is hoped that they can work ethically because they have been equipped with courses related to professional ethics and business ethics as well as other courses and support them so that they are able to make ethical decisions.

This study uses an experimental design to investigate the proposed hypothesis. Before administration, the research instrument was tested using 10 students. The instrument is given to students themselves during the 2020/2021 odd semester lecture period. Participation in this study is voluntary and students are assured that all results will remain confidential, and there are no right or wrong answers. These details are included in the written instructions on the cover page for the instrument and are repeated orally when the instrument is distributed. The reason for this instruction is to weaken the social desirability

response bias that occurs in behavioral ethical research (Randall and Fernandes, 1991). The entire set of experimental tasks can be completed in approximately sixty minutes. The tasks that must be done by participants are, first filling in participant demographic data, followed by training sessions, then working on the main task, and finally filling out manipulation checks to ensure the success of the experimental scenario. Participants were given experimental case scenarios containing moral problems and ethical dilemmas.

Four scenarios were used in this study, which were adopted from Flory and Phillips (1992) and previously used by Leitsch (2004; 2006) to examine the ethical decision making of accounting students. Each scenario, an average of 200 words, detailing a business dilemma (approving questionable expense reports, manipulating company books, bypassing capital spending policies, and granting questionable credit) was rated as representative of problems encountered in the workplace. While students are inexperienced in the workplace and would not have had exposure to the types of pressures, which individuals face when making these decisions, it is hoped that their educational experience should prepare them for possible dilemmas in the workplace. Each scenario ends with actions taken in response to the dilemma to ensure all respondents react to the same stimulus (Flory and Phillips, 1992).

#### **4. RESULTS AND DISCUSSIONS**

From the initial number of participants, 160 people were collected. After being given instructions for carrying out the experimental task, there were 22 people who were unable to understand the experimental task and 3 people did not complete filling out the instrument. Thus there are 135 participants who can be continued in the data processing process. the mean age of the participants was under 19 years. the number of men is 57 people and women are 78 people.

Moral intensity consists of six components and analysis of the moral correlation of intensity components is carried out for the four scenarios. Proximity was not significantly correlated with all other components in the four scenarios and social consensus was not significantly correlated with all components in scenarios 1 (questioned expense reports) and 2 (manipulating company books). Otherwise, the results reveal that the moral intensity components are highly correlated. There are contradictory findings about whether moral intensity is uni-dimensional (Valentine and Silver, 2001) or multi-dimensional

(Singhapakdi et al., 1996) and therefore exploratory factor analysis, using varimax rotation, was performed on the six individual components of moral intensity to each of the four scenarios.

The moral intensity component included as part of each factor was one with a significance of 0.50 or greater. One factor consists of consequence magnitude, effect probability, temporal immediacy and effect concentration. Based on the empirical work of Singhapakdi et al. (1996), this factor is labeled a perceived hazard potential factor. This explains between 42% and 52% variance depending on the specific nature of the scenario in this study. The second factor consists of social consensus and immediacy components of moral intensity. This is labeled 'perceived social pressure', again adopted from the work of Singhapakdi et al. (1996). Depending on the specifics of the scenario, this factor explains between 22% and 19% of the variance.

The same two-factor results were observed in three of the four scenarios. Only scenario 4 (doubtful lending) produces a difference with the second factor consisting only of proximity. The other five components of moral intensity are loaded on the first factor. To be consistent with the other three scenarios, however, it was decided that the same division of the moral intensity scale would be used for scenario 4 as for the other scenarios. These two factors (perceived potential danger and perceived social pressure) were used for further testing of moral intensity.

The relationship between the three stages of ethical decision-making and between moral intensity (using two factors) and each stage was tested using correlation analysis. The test results show the following results no significant relationship was identified between the three stages of ethical decision making in scenario 1. There is a significant relationship between assessment and intent in scenario 2 and the relationship between identification and assessment is slightly insignificant in scenario 2. the three variables are significantly correlated with each other in both scenarios 3 and 4. Thus the test results provide support for H1 (c) in scenarios 2, 3 and 4 and support H1 (a) and (b) in scenarios 3 and 4.

Neither of the two moral intensity factors was significantly related to the identification of ethical dilemmas in scenario 1 but perceived social pressure was significantly related in scenario 2 and both factors were significantly related in scenarios 3 and 4 (table 3). Further analyzes were carried out and the relationship between the



individual components of moral intensity and each decision-making step was examined separately. Only the social consensus component is significant in scenario 2. For scenario 3, all individual components are significant other than proximity, which is slightly insignificant. Neither temporal proximity nor proximity is significant in scenario 4. For ethical judgments, perceived social pressure is significant in scenario 1 (the social consensus component is significant but not closeness) (table 2). In the other three scenarios, both factors are significant. When the individual components of moral intensity were analyzed for this scenario, proximity was not significant in scenarios 3 and 4 but all other components were significant. For ethical intentions, only significant social pressure was considered for scenario 1 (this social consensus component is significant but not proximity). For scenario 2, the potential for perceived harm is significant and perceived social pressure is slightly insignificant (the social consensus component is significant). Both factors are important for the other two scenarios (although the proximity component is not significant in scenario 4). This bi-variate correlation provides initial partial support for hypotheses 2(a), 2(b), and 2(c). A more comprehensive test of the impact of moral intensity on ethical intention, ethical identification and ethical judgment was performed using multiple regression analysis.

All scenarios were viewed as involving ethical dilemmas with students more likely to identify ethical dilemmas in scenarios 1 and 2. Students were more likely to form ethical judgments in scenarios 2 and 3 and students were more likely to form intentions to act ethically in scenarios 2 and 3. Overall, the results shows significant differences in the three stages of ethical decision-making in the context of different scenarios. Regarding the ethical intensity factor, in general scenarios 2 and 3 are considered more ethically intense than scenarios 1 and 4. Scenario 3 has the highest rating for both factors and scenario 1 the lowest rating for both factors.

For both ethical intention and ethical judgment regression, F changes statistically significantly when the moral intensity component is added for all cases. This shows that moral intensity has a significant direct relationship with ethical judgments and ethical intentions. For the ethical judgment regression, perceived potential harm was significantly associated with ethical judgment in scenarios 2, 3 and 4 and perceived social pressure was significantly associated with ethical judgment in scenarios 1, 2 and 3. significantly related to ethical intention in scenarios 1, 3 and 4. Perceived harm potential was slightly

insignificant in scenario 1 and significant in scenario 2. Consistent with the correlation analysis ethical identification was only directly related to ethical judgment and ethical intention in scenarios 3 and 4 and judgment ethical behavior is directly related to ethical intentions in scenarios 2, 3 and 4 (table 3).

To examine the direct impact of moral intensity, a hierarchical ethical judgment regression was run with ethical identification (entered in step one) and two moral intensity factors (entered in step two) as explanatory variables and hierarchical ethical intention regression was run with ethical identification (entered in step format) first), ethical judgment (entered in step two), and two factors of moral intensity (entered in step three) as explanatory variables (table 2).

**Table 2. Regression Results for Ethical Assessment and Ethical Intention Regression**

	Scenario 1			Scenario 2		
	Coefficient	Std error	Sig. t	Coefficient	Std error	Sig. t
<b>Dependent variable: Ethical evaluation</b>						
<b>Model 1</b>						
Ethical identification	-0.083	0.081	0.407	0.135	0.096	0.320
Constant	6.701	0.763	0.002	4.769	0.411	0.005
Model summary	Adj R sq.=0, F=4.072, Sig. F=0,376			Adj R sq.=0.006 F=1.071, Sig. F=0,230		
<b>Model 2</b>						
Ethical identification	-0.103	0.075	0.281	0.049	0.084	0.496
Perceived potential danger	-0.082	0.039	0.451	0.321	0.027	0.002
Perceived social pressure	0.231	0.041	0.015	0.391	0.0321	0.005
Constant	4.092	0.872	0.001	0.821	0.725	0.173
Model summary	Adj R sq.=0.027, F=3.772, Sig. F=0,029, Sig. F change= 0.026			Adj R sq.=0.221, F=15.482, Sig. F=0, Sig. F change= 0		
<b>Dependent variable: Ethical Intentions</b>						
<b>Model 1</b>						
Ethical identification	-0.031	0.098	0.561	-0.039	0.087	0.564
Constant	5.212	0.671	0.002	4.521	0.676	0
Model summary	Adj R sq.=-0.003, F=0.373, Sig. F=0,542			Adj R sq.=0 F=0.378, Sig. F=0,564		
<b>Model 2</b>						
Ethical identification	-0.057	0.063	0.681	-0.076	0.061	0.416
Ethical Judgment	0.079	0.072	0.763	0.340	0.078	0
Constant	4.127	0.613	0.	2.777	0.631	0
Model summary	Adj R sq.= -0.007, F=0.385, Sig. F=0,649, Sig. F change= 0.471			Adj R sq.=0.112, F=13.000, Sig. F=0, Sig. F change= 0		
<b>Model 3</b>						
Ethical identification	0.082	0.097	0.421	-0.081	-0.072	0.336
Ethical Judgment	0.027	0.075	0.456	0.397	0.058	0.001
Perceived potential danger	0.185	0.021	0.069	0.578	0.039	0.002
Perceived social pressure	0.173	0.044	0.018	0.043	0.054	0.631
Constant	2.876	0.763	0.001	1.162	0.781	0.081
Model summary	Adj R sq.= 0.022, F=2.23, Sig. F=0,071, Sig. F change= 0.026			Adj R sq.=0.231, F=0, Sig. F=0, Sig. F change= 0		

Source; Data processed, 2023

**Table 3. Regression Results for Ethical Assessment and Ethical Intention Regression**

	Scenario 3			Scenario 4		
	Coefficient	Std error	Sig. t	Coefficient	Std error	Sig. t
<b>Dependent variable: Ethical evaluation</b>						
<b>Model 1</b>						
Ethical identification	0.221	0.065	0.001	1.645	0.452	0
Constant	3.327	0.321	0	0.525	0.072	0
Model summary	Adj R sq.=0,076 F=11.621, Sig. F=0,001			Adj R sq.=0.333 F=51.733, Sig. F=0		
<b>Model 2</b>						
Ethical identification	0.111	0.086	0.144	0.333	0.054	0
Perceived potential danger	0.365	0.031	<b>0.001</b>	0.544	0.028	0
Perceived social pressure	0.181	0.060	<b>0.020</b>	0.090	0.056	0.111
Constant	1.329	0.628	<b>0.030</b>	-0.579	0.437	0.321
Model summary	Adj R sq.=0.139, F=19.766, Sig. F=0, Sig. F change= 0			Adj R sq.=0.472, F=41.673, Sig. F=0, Sig. F change= 0		
<b>Dependent variable: Ethical Intentions</b>						
<b>Model 1</b>						
Ethical identification	0.484	0.126	0	0.459	0.054	0
Constant	1.877	0.526	0	2.200	0.306	0
Model summary	Adj R sq.=0.054, F=13.672, Sig. F=0			Adj R sq.=0.132 F=2.222, Sig. F=0		
<b>Model 2</b>						
Ethical identification	-0.127	0.082	<b>0.017</b>	-0.017	0.054	0.132
Ethical Judgment	0.457	0.045	0	0.693	0.032	0
Constant	1.445	0.421	<b>0.012</b>	1.020	0.333	0.001
Model summary	Adj R sq.= 0.256, F=32.416, Sig. F=0, Sig. F change= 0			Adj R sq.=0.463, F=80.720, Sig. F=0, Sig. F change= 0		
<b>Model 3</b>						
Ethical identification	-0.063	0.088	0.462	-0.057	-0.055	0.666
Ethical Judgment	0.422	0.072	0	0.729	0.032	0
Perceived potential danger	0.112	0.003	0.283	0.033	0.010	0.337
Perceived social pressure	0.367	0.008	0	0.199	0.033	0.011
Constant	-0.042	0.639	0.977	1.344	0.589	0.477
Model summary	Adj R sq.= 0.622, F=20.103, Sig. F=0, Sig. F change= 0			Adj R sq.=0.542, F=33.671, Sig. F=0, Sig. F change= 0.010		

Source; Data processed, 2023

## 5. CONCLUSIONS AND SUGGESTIONS

This study examines the impact of moral intensity on each of the first three stages of ethical decision-making and finds that moral intensity is directly significantly related to ethical judgments and ethical intentions in all four scenarios and significance is directly related to the identification of ethical dilemmas in three of the four scenarios. This study

also investigated the relationship between the three stages of ethical decision-making and found a significant relationship between the three stages in the two scenarios.

The limitations of the study arise from the narrow sample (taken from only one university), the use of a single item measure for each stage of ethical decision-making and each component of moral intensity, and the sequence of statements after each scenario that may have produced an unintended order effect. In addition, respondents may have experienced difficulties related to scenarios due to lack of work experience.

It is very important for organizations to hold training sessions to expose younger employees to ethical issues. Organizations such as accounting firms recruit large numbers of employees directly from colleges and opportunities are needed where these individuals can discuss consensus among members of the organization, the profession and society regarding certain ethical decisions that employees can make. Care is needed to ensure the code of conduct does focus on the broad principles that guide ethical decision making and future research is needed to examine the impact of the code on ethical decision making. Instilling in students a strong ethical sense should increase confidence in their own views and make them less dependent on social consensus as a guide for making ethical decisions.

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