

Reviewer update for Journal of Islamic Accounting and Business Research Inbox x



Journal of Islamic Accounting and Business Research <onbehalf@manuscriptcentral.com>
to dr.mhudaib, r.haniffa

Tue, Dec 20, 2022, 11:15 PM ☆ ↶ ⋮

Dear Reviewer,

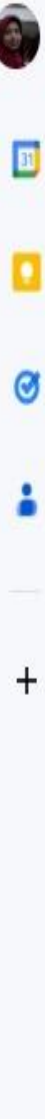
Thank you for your review of JIABR-05-2021-0152.R4 entitled ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING for Journal of Islamic Accounting and Business Research.

This paper has received a Accept decision.

Thank you for offering your expertise and on-going support. It is much appreciated.

Kind regards and best wishes,
Mohammad Hudaib and Roszaini Haniffa
Editor-in-Chief
Journal of Islamic Accounting and Business Research

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Journal of Islamic Accounting and Business Research

4 of many

Thank you for submitting your review of Manuscript ID JIABR-05-2021-0152.R4 for the **Journal of Islamic Accounting and Business Research** Inbox x

Journal of Islamic Accounting and Business Research <onbehalfof@manuscriptcentral.com> to me Sun, Dec 4, 2022, 6:45 PM

Dear Dr. Suryani Suryani:

Thank you for submitting your review of JIABR-05-2021-0152.R4 for **Journal of Islamic Accounting and Business Research**. We are very grateful for the contribution you have made to the **journal** by providing your review. We recognise the value that is added by our reviewers and would therefore like to thank you for your work, by granting you free personal access to up to 40 Emerald **journal** articles (excluding Backfiles) within a three-month period.

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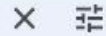
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- 7 Scores Returned** >
- Invitations >

Scores Returned

ACTION	COMPLETED	ID/TITLE	STATUS
Select... ▾	04-Dec-2022	JIABR-05-2021-0152.R4 ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING	Accept (20-Dec-2022) <hr/> Assignments: EIC: Haniffa, Roszaini GE: Not Assigned
Select... ▾	30-Sep-2022	JIABR-05-2021-0152.R3 ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING	Minor Revision (02-Oct-2022) a revision has been submitted <hr/> Assignments: EIC: Haniffa, Roszaini GE: Not Assigned



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On behalf of the Editors of Journal of Islamic Accounting and Business Research, we appreciate the valuable and efficient contribution that each reviewer gives to the Journal and we hope that we may call upon you again to review future manuscripts.

Thank you for submitting your review of Manuscript ID JIABR-05-2021-0152.R3 for the **Journal of Islamic Accounting and Business Research** Inbox x



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Dear Dr. Suryani Suryani:

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3/18/23, 5:25 PM

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Sustainability Performance at Stake during Covid-19 Pandemic? Evidence from Sharia-compliant Companies In Emerging Markets

Reviewer Affiliation

Universitas Islam Negeri Sultan Maulana Hasanuddin Banten

Manuscript ID:

JIABR-01-2022-0014

Manuscript Type

Research Paper

Keywords

sustainability, sustainability performance, Covid-19, pandemic, Sharia, Indonesia

Date Assigned:

02-Feb-2022

Date Review Returned:

20-Feb-2022

req 1. Originality: Does the paper contain new and significant information adequate to justify publication?

At a glance, it can be concluded that this article discusses the sustainability performance of sharia-based institutions during the pandemic so that it is sufficient for publication. The subject of the paper looks interesting and suitable for JIABR.

req 2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?

Sustainability is said to have 3 pillars, namely economic, social, and environmental. Since the beginning of the discussion, it has only discussed the economy so that the literature on the other two pillars is less relevant, so the review on sustainability is not comprehensive.

req 3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?

Referring to the description no. 2. The methodology does not seem appropriate if measuring sustainability performance using one measure so that the way the three pillars are aggregated into a value is doubtful.

req 4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?

The findings are well discussed but a detailed explanation is still needed regarding the following statement: Why is H1 accepted while H3 is not accepted?

req 5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society

Recommendation: Minor Revision

Comments:

Need ckeck again, best of luck

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The subject of the paper looks interesting and suitable for JIABR. This study has its own contribution and provided new insights about Islamic Work Ethics in behavioral accounting.
2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: More interpretation and recommendations should be included to the discussion area.
3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The methodology of the research is well-defined
4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Ok
5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: to make clear definition of systematic literature review, so in this case, you may cite the following papers: Suryani, et. al (2021). "Can Islamic work ethics encourage knowledge-sharing behaviors? The role of job embeddedness and organizational identification." *Journal of Islamic Accounting and Business*. <https://www.emerald.com/insight/content/doi/10.1108/JIABR-03-2021-0103/full/html?skipTracking=true>. *Journal of Islamic Accounting and Business*. 2021, 12(8), pp. 1181–1199.
6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: Need to check again.

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MANUSCRIPT DETAILS

TITLE: ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING

ABSTRACT:

The purpose of this research is to review various results regarding ethics in behavioral accounting. It critiques accountants' ethical standards and discusses Islamic work ethics to solve related problems.

This research uses a systematic literature review of peer-reviewed articles on accountant ethics published in Scopus from 2011 to 2021.

The findings describe a broader trend with a focus on the internal and external factors that influence the ethical behavior of accountants. The external factors are culture, ethical climate, and training & education, while the internal ones are demographics, emotions & moral intensity, honesty, intention, personal attributes, and professional vs. commitment. Furthermore, Islamic work ethics is presented to overcome the problem of ethical behavior among accountants.

It was concluded that knowledge of ethics in behavioral accounting provides sufficient scope for further research. The results show that the 11 criteria of Islamic work ethics produce quality work capable of avoiding violations while working for the good of the community and the environment.

The initial research focused on the relationship between Islamic work ethics in behavioral accounting.

Previous reviews can be found below, for context:

Reviewer: 1

Recommendation: Minor Revision

Comments:

Need ckeck again, best of luck

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The subject of the paper looks interesting and suitable for JIABR. This study has its own contribution and provided new insights about Islamic Work Ethics in behavioral accounting.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: More interpretation and recommendations should be included to the discussion area.



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Invitation to Review JIABR-05-2021-0152.R3

Journal of Islamic Accounting and Business Research <onbehalf@manuscriptcentral.com>
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28-Aug-2022

Aug 29, 2022, 2:59 AM

Dear Dr. Suryani Suryani:

Manuscript ID JIABR-05-2021-0152.R3 entitled "ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING" has been submitted to the Journal of Islamic Accounting and Business Research.

I invite you to review this manuscript. The abstract appears at the end of this letter. Please let me know as soon as possible if you will be able to accept my invitation to review. If you are unable to review at this time, I would appreciate you recommending another expert reviewer. Please click the appropriate link below to automatically register your reply with our online manuscript submission and review system.

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Sincerely,
Prof. Dr Mohammad Hudaib
Associate Editor, Journal of Islamic Accounting and Business Research
Prof.mhudaib@gmail.com, dr.mhudaib@gmail.com



ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING

Journal:	<i>Journal of Islamic Accounting and Business Research</i>
Manuscript ID	JIABR-05-2021-0152.R1
Manuscript Type:	Research Note
Keywords:	Islamic work ethics, behavioral accounting, systematic literature review, qualitative, content analysis, Nvivo pro 12

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ISLAMIC WORK ETHIC IN BEHAVIORAL ACCOUNTING

Purpose The

The purpose of this paper is to review various research results on ethics in behavioral accounting. Following, criticize the ethical standards of accountants and discuss Islamic work ethics to mitigate the ethical problems of accountants.

Design/methodology/approach:

This paper uses a systematic literature review of peer-reviewed articles on behavioral ethics of accountants published in Scopus over the last ten years (2010-2021).

Findings

This paper finds from previous studies to describe a broader trend focusing on certain aspects. These aspects are various factors that influence the ethical behavior of accountants, such as external factors including cultural, ethical climate, and training & education. Internal factors include demographics, emotions & moral intensity, honesty, intention, personal attributes, and professional vs. commitment. Furthermore, Islamic work ethics is presented to overcome the ethical behavior of accountants.

Research limitations/implications

It is concluded that our knowledge of ethics in behavioral accounting provides sufficient scope for further research. The study results show that 11 criteria of Islamic work ethics and the ethical standard of accountants will produce quality work that can avoid violations or even scandals and do work for the community and the environment.

Originality/value

This study is an initial study that focuses on Islamic work ethics in behavioral accounting.

Keywords: Islamic work ethics, behavioral accounting, systematic literature review; qualitative; content analysis; Nvivo pro 12.

Paper type: A conceptual paper

Introduction

Organizations face challenges from an environment that demands changes from both internal and external to the organization. These changes are in the physical, technological, and social aspects, including financial changes. These changes also lead to increased efforts to gain comfort so that individuals are more attracted to materialism. However, it neglected the moral and spiritual aspects (Mahdavikhoua & Khotanlou, 2012).

Neglect of moral and spiritual aspects led to the emergence of scandals in accounting. The scandal of Enron in 2001, Worldcom in 2002, and Satyam in 2009 were the biggest scandals in corporate governance. Decision-makers have ignored integrity's value, nature, and capacity (Petrick & Scherer, 2003). This case has also changed management and ethical attitudes towards various business practices (Conroy & Emerson, 2006).

For example, the accounting fraud committed by Satyam (2009) is proof that behavioral science is swayed by greed, ambition, and hunger for power, money, fame, and glory. The scandal proves an urgent need to improve strong corporate governance, ethics, accounting and auditing standards. The Satyam scam prompted the Indian government to tighten its corporate governance norms to prevent the recurrence of similar scams in the future. The increase in white-collar crime demands severe punishment, exemplary punishment, and effective law enforcement in the right spirit (Bhasin, 2013).

Based on these problems, ethics is an important aspect that shapes behavior in accounting. Accounting is a cause and effect of human behavior. Accountants can intentionally design systems to influence behavior. Accountants increasingly reflect the attitude that responsibility goes beyond simple measurement and aggregation to include the perception and use of accountant information by others (Hofstede & Kinard, 1970). Therefore, it is important to explore behavior in accounting and mitigate deviant behaviors that impact subsequent behavior.

Rest (1986) argues that moral awareness is an interpretive process in which individuals recognize that a moral problem exists in a situation or that a moral standard or principle is relevant to some set of circumstances. Morality is closely related to the formation of one's behavior. Morals based on beliefs or religions that come from divinity will be stronger than those not (Ward & King, 2018). Business ethics, for example, have a strong basis based on the religious orders adopted (Christianity, Judaism, and Islam) (Ali & Gibbs, 1998). This paper offers Islamic work ethics to mitigate ethical problems in accountant behavior. Islam has offered a perspective on work and has

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2
3 formulated a specific conceptualization of the work ethic. Islamic work ethics is built on four main
4 concepts: effort, competition, transparency, and morally responsible behavior (Ali & Al-Owaihian,
5 2008).
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8 This paper reviews and criticizes various articles that examine ethics and accounting
9 behavior then examines behavioral accounting from Islamic work ethics. A literature review is
10 conducted on behavioral accounting and Islamic work ethics in the second part. The third section
11 discusses the methods used to classify the various factors that affect the ethics of accountants. The
12 fourth section discusses the classification of research findings on ethical issues in accounting. In
13 the end, compare and criticize the ethical standards of the accounting profession and the
14 relationship between Islamic work ethics and accounting behavior and its implications.
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22 Behavioral Accounting and Ethics

23 Behavioral accounting is the branch of accounting that deals with behavior other than
24 accounting knowledge. Accounting is recognized as a phenomenon that operates in contexts that
25 shape, function, and have interdependent consequences; today, it is recognized as a practice whose
26 outcomes are mediated by the human and social context in which it operates (Hopwood, 1989). It
27 relates to human attitudes and behavior when faced with accounting phenomena, which determine
28 the behavior that will be shown in decision making (Muhasebe in Kutluk, 2017).
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34 Behavioral accounting is growing rapidly in all areas of accounting, ranging from
35 management accounting, auditing, accounting information systems, and financial accounting
36 (Kutluk, 2017). The study of behavioral accounting is growing along with research in this field.
37 Four categories are used in behavioral accounting research (Birnberg, 2011): individuals, small
38 groups, organizations, and environmental conditions (Fig. 1). Research classification is determined
39 by the *individuals* considered in the research question and analysis. The categories are viewed as
40 concentric series, with the middle circle representing the micro-study. The outer circle represents
41 macro studies that better reflect the broader focus of the research question. *Environmental*
42 *conditions* can be defined as the "world" in which all other events occur. Two important points
43 should be noted. First, within individual categories, there may be sub-categories. Second, studies
44 from one category can inform other categories, which may coexist.
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55 Fig 1. Classification of Behavioral Accounting Research (Adaptation from Birnberg, 2011)

Duska et al. (2011) state several reasons accountants need to study ethics. First, the study of ethics can help individuals sort out complex problems by seeing what principles apply in cases. Second, the study of ethics can help develop ethical reasoning skills. Third, the individual may have inadequate beliefs or hold on to inadequate beliefs. Fourth, it is very important to study ethics to understand whether and why our opinions are worth holding. Finally, studying ethics is to identify basic ethical principles that can be applied to action. Accountants have several ethical responsibilities - to themselves, their families, their profession, and the clients and companies where they work. However, accountants can experience ethical dilemmas that arise when there is a conflict of reasons, ethical theories emerge to resolve the dilemma (Duska et al., 2011)

Islamic work ethics

Discussions of ethics have been widely developed in the psychology of moral development, both theoretically and in research. In contrast to the philosophical treatment of morality in which norms are developed and ideals postulated, moral psychology focuses on an individual's conception of ethical behavior and how one's belief system determines conflict resolution and problem-solving in everyday life (Ponemon, 1990).

Kohlberg (1981 in Ponemon, 1990) examines the reasoning and judgment of individuals against a series of hypothetical conflicts. From this response, he developed a measurement scale that defines the ethical norms and notions of justice. Applying this test in longitudinal and cross-cultural studies found that a very broad developmental process is described as a series of sequential cognitive balances (Rest, 1973; Kuhn, 1976 in Ponemon, 1990). The individual's life cycle moves up through a stage of development, starting with "preconventional morality," then a second level called "conventional morality," and the final and highest level called "post-conventional morality" (Kohlberg, 1969 in the Ponemon, 1990).

One way to understand these three levels is to think of them as three distinct types of relationships between self, society's rules, and expectations. For the pre-conventional, social rules and expectations are something external to the self; for conventional self-identification concerning others; for the post-conventional to distinguish oneself from the rules and expectations of others and define its values in terms of self-chosen principles (Table 1).

Table 1. Six stages of Ethical Cognition Balance

An additional rule must always be followed for a Muslim accountant, namely obeying religious rules. Accountability for Muslim accountants is not only to the Board of Directors. Nevertheless, he also believes that he will be held accountable by his Lord on the Day of Judgment if he neglects his duties (Alani & Alani, 2012). Islamic work ethic is work orientation. Work is an act of virtue to fulfill needs and desires to develop a balance of individual and social life. Islamic work ethic is not based on neglect of life, but to fulfill life and carry out business motivation as the highest award (Ahmad, 1976 in Ali, (1992).

The concept of an Islamic work ethic is based on the Qur'an, the words and deeds of the Prophet Muhammad, who said that hard work could wash away sins because "there is no better food than the fruit of his work" (Ali, 1992). Prophet Muhammad intentionally and extensively discussed issues related to work and business. His directions were numerous and innovatively challenged existing business practices. Ali, (2005) categorizes sayings related to the work of the Prophet Muhammad as follows: pursue legitimate business, wealth must be earned, quality of work, wages, self-reliance, monopoly prohibition, bribery prohibition, greed prohibition, deeds and intentions, transparency, and generosity.

Methods

Literature was collected using Scopus, Elsevier's abstract, and citation database over the last ten years (2010-2021). The initial keyword used in Scopus to obtain literature is "behavioral accounting & ethics." Only four articles were found using this keyword, so the search keywords were expanded to "accounting and ethics," "Accountants and Ethics." At this stage, 36 articles were found. The next step is to filter and find 16 relevant articles for further analysis. Furthermore, a search was also carried out with the keywords "Islamic work ethics and Accountants" as the basis for analyzing the relationship between Islamic work ethics and behavioral accounting, and only four articles were found.

This manual method is used to ensure that the process is reliable and valid, and therefore very few studies on this theme are available. The next process exports the title, abstract, keywords, theory, method, and participants in each article. Identify the main themes and patterns in the literature using the Nvivo pro 12 software to identify the main themes or patterns (Collings et al.,

2008; Vijayakumar et al., 2018). In this step, the literature is first searched using a word frequency query to identify recurring themes and concepts in the literature. Second, text search queries are used to code the most frequently occurring themes and concepts and create appropriate thematic nodes. This phase in the NVivo-enabled process generates 34 detailed codes or themes.

Findings of Ethical Behavior of Accountants

The literature search results show not many articles that examine the ethics and behavior of accountants, only 16 relevant articles from Scopus indexed journals. Following Bampton & Cowton (2013), empirical research on ethics and accounting is still not widely found. Furthermore, using the Nvivo pro 12 classification of methods and participants and query results was carried out to obtain word frequency (Fig. 2 & 3). Fig. 2 shows most of the literature using the survey method with professional accountants as participants. Then by the experimental method, with the most participants being students and professional accountants. In addition to these two methods, the literature shows qualitative and descriptive methods.

Fig 2. Methods used and Participants in Articles

Fig 3. Word Cloud Ethical Problems in Behavioral Accounting

Using Nvivo pro 12, ethical issues in behavioral accounting are classified and discussed. The classification of factors that affect the ethics of accountants can be seen in Fig. 4. The figure shows that the factors that affect the ethics of accountants can be classified into two factors, namely external and internal factors. External factors affect the ethics of accountants from outside themselves, such as cultural factors, ethical climate, and training & education. Meanwhile, internal factors influence the ethics of accountants from within the accountants, such as demographics, emotions & moral intensity, honesty, intention, personal attributes, and professional vs. commitment.

Fig. 5 shows the various theories used in each classification. In intention classification, the theories used in the literature are Cultural Relativism Theory (Herskovits, 1958), Kohlberg's Moral Development Theory (1973, 1981), Layers of Workplace Influence Theory (E. Z. Taylor & Curtis, 2010), and Cognitive Development Theory (Kohlberg, 1969). In the demographic classification,

the theories used are Ethics Theory (Kohlberg, 1984), Cultural Relativism Theory (Herskovits, 1958), and Agency theory (Jensen & Meckling, 1976). The ethical decision-making model (J. R. Rest, 1986) appears to have only been used once, namely the classification of emotions and moral intensity. Social Cognitive Theory (Wood, R., & Bandura, 1989) and Social Learning Theory (A. Bandura, 1977; Albert Bandura, 1986).

Figure 4. Classification of Factors Affecting Accountant Ethics

Figure 5. Theories Used in Each Classification

External Factors Affecting Accountant

Ethics Training and Education

Findings on the effect of training, education, and ethics courses on accountants show mixed results. Onumah et al. (2021) and Abdolmohammadi & Reinstein, (2012) found that ethics education, course, and sandwich programs affect attitudes and behavior and increase the ethical sensitivity of accountants. The findings of Abdolmohammadi & Reinstein, (2012) are interesting. Although accounting practitioners state that ethics courses affect accountants' attitudes and behavior, they do not express whether ethics courses can reduce the incidence of fraud like Enron.

Taylor (2013) found that accounting students show an increase in ethical sensitivity after being exposed to business ethics courses. Demographic characteristics of participants have varying degrees of practical importance in terms of changes in ethical sensitivity.

Culture

Several findings from cultural studies have found that culture influences the ethical actions of accountants. The findings show that the culture created within a company will impact ethical decision-making (Sweeney et al., 2010). Sweeney et al., (2010) suggest that if firms have a genuine desire to influence the final ethical actions of auditors, then greater efforts should be made to reduce pressure for auditors to engage in inappropriate actions. While management can expend considerable resources on establishing and communicating the appropriate tone, they must also find ways to ensure that the regular work pressures experienced by staff auditors do not conflict with the company's values.

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3 Barrainkua & Espinosa-Pike, (2015) adopted the concept of culture (Hofstede, 1980) finds
4 that cultural dimensions such as uncertainty avoidance, pragmatism, and indulgences influence
5 adopting the Code of Ethics of the International Ethics Standard Board of Accountants (IESBA).
6 These results reveal that culture has a major influence on ethical regulation, especially in dealing
7 with ambiguity and uncertainty.
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11 In the perspective of cultural relativism, Onumah et al., (2021) found that cultural
12 relativism affected the ethical attitudes of accountants in Ghana. Cultural relativism is a person's
13 beliefs, values, and practices that must be understood based on that person's own culture and not
14 other criteria. The results of this study should be viewed from the Ghanaian context, where
15 extended family plays a key role in the individual's moral development. Ethical values such as
16 compassion, solidarity, reciprocity, cooperation, interdependence, and social welfare must be
17 considered among the principles of communitarian morality, especially in imposing duties on
18 individuals in Ghana. Ghanaians will therefore face an ethical dilemma that may be completely
19 different from that of other jurisdictions.
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27 A similar thing was also found by Suryanto & Thalassinis, (2017) that most Javanese
28 accountants (one of the ethnic groups in Indonesia) are not interested in being whistle-blowers.
29 This finding concludes that auditors, accountants, and policymakers should design policies that
30 encourage whistle-blowing to improve audit procedures.
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36 *Ethical Climate*

37 Research by Goebel & Weißenberger, (2017) show that both personnel control and
38 organizational climate are useful for promoting the diffusion of central norms and values , leading
39 to an increased collective awareness of ethical issues. The study by Domino et al., (2015) show
40 that perceptions under a company's ethical climate are related to job satisfaction and organizational
41 commitment. Perceived organizational ethical climate may reflect client narcissism and a potential
42 fraud risk indicator. It is an important research topic, as current auditing standards require auditors
43 to examine organizational attitudes towards fraud but offer minimal guidance in doing so (Domino
44 et al., 2015).
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Internal Factors Affecting Accountant Ethics

Demographic Issues

Findings Onumah et al., (2021) show that demographic factors such as experience and age moderate the positive relationship between ethics education and accountants' ethical attitudes. Age and experience are two related factors that can influence an individual's thought process. The combination of age, experience and ethics education will strengthen the ethical attitude of professional accountants. In accounting specialization and years of work experience, the demographic characteristics of students play a role in the extent to which they change to ethical sensitivity (Taylor, 2013).

Sweeney et al., (2010) show that one of the significantly related variables to ethical evaluation is gender. Women show much higher ethical evaluations than men. However, women showed significantly higher intentions to underreport time than men when responding to unethical pressure. However, underreporting time is seen as significantly less ethical by women than men. Women view underreporting of time as the least serious and least ethical dysfunctional behavior available. Although additional analysis showed no significant difference in perceived unethical pressures between the sexes, women may be more likely to respond to unethical pressures by choosing underreporting of time as the 'best' available method of dealing with them.

Ho et al., (2014) stated that male CEOs dominate the company's leadership. The literature on top management decision-making implicitly contains a masculine bias. Although research shows that men and women are biologically and psychologically different, the leadership characteristics of female CEOs are largely unexplored. Two of these characteristics are risk aversion and ethical sensitivity, related to key accounting issues, such as conservatism in financial reporting and staunch opposition to fraud. Ho et al., (2014) show shows that firms with female CEOs report more conservative earnings than males. Because female CEOs are more ethical and risk-averse, they recognize bad news in earnings reports more timely. Consistent with conventional wisdom, the relationship between female CEOs and accounting conservatism is significant in firms exposed to higher than the lower risk of litigation and takeovers. The cross-sectional analysis of the effect of CEO gender on accounting conservatism provides intuitive results. In particular, the gender effect is more pronounced in smaller firms and firms with stronger corporate governance.

Honesty

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3 Chung & Hsu, (2017) examine how managers at different levels of cognitive moral
4 development affect operating profit. Although ethical decisions directly affected outcomes, some
5 participants chose to report truthfully or partially. Honest reporting rates are positively associated
6 with higher cognitive moral development.
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10 11 12 ***Emotions and Moral Intensity The***

13 Research by Latan *et al.*, 2019 found that emotions can serve as indirect mediation or full
14 mediation of the relationship between ethical awareness and ethical judgment. When someone
15 finds fault, it affects their emotions before making an ethical judgment. Latan *et al.*, (2019) state
16 that internal auditors have more intense ethical awareness, emotions, and ethical judgments than
17 external auditors. The emotions or feelings of the auditors themselves play an important role in
18 increasing the ethical judgment of the auditors with the consequence that they have a higher
19 whistleblowing intention to report any errors that occur, strengthening the discussion about non-
20 rationalist-based decision making.
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27 Moral intensity is positively related to reporting objectives and persistence and can increase
28 the influence of ethical judgments on whistleblowing intentions (Latan et al., 2019; Taylor &
29 Curtis, 2010). While the moral intensity emanating from the auditor's experience will help weigh
30 the magnitude of the consequences, the possibility of future loss and proximity to the organization
31 predisposes them to blow the whistle (Taylor & Curtis, 2010).
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38 ***Professional vs. Commitment.***

39 The professional attitude of accountants directly affects ethical intentions (Buchan, 2005).
40 A high level of professional identity increases the likelihood that the auditor will initially report
41 the observed violations. The auditor's commitment to the organization encourages the persistence
42 of such reporting. It shows that a person's commitment to his moral judgment is a significant
43 determinant of reporting unethical behavior of others in the workplace. The extent to which
44 someone willing to do so persists in reporting it (Taylor & Curtis, 2010). Reporting unethical
45 behavior may not require professional qualifications, so a person will continue to report until
46 appropriate action is taken (Lampe & Finn, 1992). In addition, auditors with high professional
47 commitment will try to eradicate those who violate professional standards because they do not
48 want the damage to these violations to become public to tarnish the profession's reputation.
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Persistence to report increases when a person's commitment to the organization is stronger than his co-workers (Taylor & Curtis, 2010).

Personal Attribute

Ghazali & Ismail (2013) found that personal attributes affect accountants' assessment of the ethics in question. Older accountants, accountants who are tied to companies with a higher ethical scale, and accountants who understand professional codes of ethics are more stringent in assessing ethical situations in question. On the other hand, accountants who actively participate in professional activities tend to be more receptive to ethically questionable scenarios. The results support Kohlberg's theory of moral development (Kohlberg, 1973, 1981) which suggests that as individuals age, their decision-making will be influenced by ethical values.

Intention

The moral intensity and ethical awareness influence the intention of reporting (Hirth-Goebel & Weißenberger, 2019; Sweeney et al., 2010). However, ethical awareness is not directly related to an intention to engage in ethically questionable behavior but is mediated by the level of ethical experience, i.e., the individual's exposure to ethical role models within the organization (Hirth-Goebel & Weißenberger, 2019). On the other hand, perceived unethical pressure is positively related to acting unethically. The greater the perceived pressure to engage in unethical acts, the greater the intention to engage in unethical acts (Taylor & Curtis, 2010).

Islamic work ethics in Behavioral Accounting

At this stage, it is necessary first to understand the comparison of Islamic work ethics with the ethics of the accounting profession. Comparing the Islamic work ethics and the two codes of ethics is important to find the similarities and differences. For example, Lee et al. (2020) conducted a computer content analysis. They found that the USA code of ethics differed from the international code of ethics for professional accountants. The USA code of ethics reflects more on moral values related to social order. The international code of ethics emphasizes the principles of independence and confidentiality, while the US code of ethics emphasizes independence and responsibility.

The National Association of Accountants in 1983 published the ethical standards of the accounting profession (Woelfel, 1986), which the IMA later adopted (2019). The International

Ethics Standard Board for Accountants (IESBA, 2020) publishes an international code of ethics for professional accountants. Table 4 shows some similarities and differences between the ethics of the accounting profession (IMA and IESBA) and Islamic work ethics. At Islamic work ethics, namely running a legitimate business, focusing on the quality of work, self-reliance, giving fair, appropriate, and fast wages, the wealth obtained is based on legitimate morals show similarities with the ethics of the accounting profession, such as competence, confidentiality, integrity, and credibility (IMA, 2019; IESBA, 2020). In the IESBA (2020) code of ethics, professional behavior has similarities to the ethics of deeds and intentions at Islamic work ethics.

Table 2. Comparison of Islamic work ethics and Accountants Code of Ethics

Table 4 shows behavior formed from Islamic work ethics which are not possessed in the ethics of the accounting profession, such as actions based on intention, transparency, prohibition of monopoly and greed, and the encouragement of generosity. Accountant ethics formed from Islamic work ethics and professional ethics of accountants will form different behavior compared to accounting ethics, which are only based on ethical standards of the accounting profession alone. It has been confirmed from the research findings discussed previously, which show that there are still ethical violations by accountants caused by many external and internal factors of professional accountants.

Deeds and intentions have a high position in Islam. The Prophet Muhammad mentioned that "if one of you strictly follows his Islamic religion, his good deeds will be rewarded ten times to seven hundred times for every good deed, and bad deeds will be recorded as they are" (Khan, 1997). A person's behavior or actions depending on his intentions. Therefore, intentions and actions play an important role in accountant ethics. Studies of intentions and actions have begun to be proven by current studies. Rest (1994) developed a model of moral behavior that intentions determine a person's moral behavior. Even Rest's model mentions the factors that shape a person's intention to behave ethically/morally. The results show that attitudes can affect accountants' intentions. In audit cases, the perceived unethical pressure can affect the behavioral intentions of auditors (Buchan, 2005; Sweeney et al., 2010).

Transparency and accountability are Islamic teachings. Good governance can be achieved by applying Islamic views on accountability and transparency (Gidado & Yusha'u, 2017). The

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3 study shows that organizations that demonstrate transparency: the organization's reputation for
4 transparency and efforts to communicate transparently, achieve more than twice the level of trust
5 and positive behavioral intentions than organizations that do not exhibit both types of transparency
6 (Auger, 2014). Transparency in Islamic work ethics is actually in line with accounting principles:
7 disclosure. However, the ethics of the accounting profession demands confidentiality which
8 contrasts with the disclosure principle of accounting itself. It causes conflicting duties, and
9 sometimes accountants are ethically compelled to violate rules that require compliance with
10 generally accepted accounting principles (GAAP) and maintenance of client confidentiality.
11 Circumstances in which disclosure is ethically compelled relate to the certainty of outcomes and
12 consequences of not disclosing (Ruland & Lindblom, 1992). Adams et al. (1995) found that
13 although most CPAs resolve ethical issues according to a code of ethics, these decisions do not
14 necessarily reflect their beliefs about what is right in morals. CPAs typically adhere to a code of
15 ethics in resolving issues involving confidentiality. However, such decisions do not always
16 correspond to what they consider "good ethical behavior." Ruland & Lindblom (1992) suggest that
17 policymakers consider this conflict because professional rules in accounting do not always support
18 ethical behavior on the part of accountants in terms of disclosure. Spalding & Oddo (2011) stated
19 that principles-based ethics could help the accounting profession and financial reporting processes
20 become better than the current rule-based approach.
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34 In the case of monopoly, Islamic law prohibits monopoly and the strategy of business actors
35 to maximize profits. Islam forbids individuals from taking advantage that is detrimental to the
36 community's economy (Johan, 2015). The Antitrust Law defines four types of monopoly activities:
37 monopoly agreements, abuse of market dominance, the concentration of operators, and abuse of
38 administrative power to exclude and limit competition (Shang et al., 2021). Gow & Kells, (2018))
39 mentions that professional monopolies have occurred in four major accounting and auditing firms
40 over the last ten years (namely Deloitte, Ernst & Young (EY), Klynveld Peat Marwick Goerdeler
41 (KPMG), and PricewaterhouseCoopers (PwC), which resulted in revenues of more than US\$100
42 billion with one million staff. From the 1960s to the 1980s, the four firms shifted their internal
43 accounting functions through mergers and acquisitions. In the 1990s, consulting services began to
44 rival accounting and auditing as a source of revenue until a massive Enron fraud emerged involving
45 partner Arthur Andersen for failing to properly interrogate Enron's financial statements due to a
46 conflict of interest as both Enron's advisor and auditor.
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3 Islam also forbids greed. The Messenger of Allah said, "Beware of greed because only
4 greed that destroyed those before you. It ordered them to be stingy, and they did. It ordered them
5 to sever their family ties, and they did. It ordered them to behave evilly, and they did" (Sunan Abu
6 Dawud 1698 by Ash'ath, 2008). Krawiec, (2000) mentions the three most prominent institutional
7 norms that emerge in the trading environment: greed, risk-taking, and independence. Rouge traders
8 in the professional market have a strong sense of materialism because the company's incentive
9 structure is specifically designed to encourage such an attitude. For example, in the trading
10 department, the merchant hierarchy consists only of traders who make more money for the
11 company versus traders who earn less. It encourages greed.
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15 In contrast to the prohibition of monopoly and greed, Islam strongly advocates an attitude
16 of generosity. The Prophet said, "The generous person is close to Allah, close to heaven, close to
17 humans, and far from hellfire. The miser is far from Allah, far from heaven, far from humans, and
18 close to the fire of hell. A foolish benefactor is more beloved to Allah SWT than a stingy scholar"
19 (Sunan at-Tirmidhī 1961 by At-Tirmidhi, 2007). Fairness and generosity in the workplace are
20 necessary conditions for the well-being of society. Salvation comes from within through
21 knowledge and good deeds (Ali, 1996).
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25 The literature search results found four Scopus indexed articles that examined Islamic work
26 ethics in accountants. These articles show that Islamic work ethics affects accountants'
27 performance, organizational justice, especially procedural justice, and interactive justice. Islamic
28 work ethics also affects effective behavior towards organizational change and can reduce stress
29 and the desire of accountants to quit their jobs (Amilin, 2016a, 2016b; Amilin et al., 2018;
30 Arifuddin et al., 2014).
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33 **Implications**

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35 The findings of the literature study of the last ten years show that only 16 relevant articles
36 discuss the ethical behavior of accountants. These findings indicate that external and internal
37 factors influence the ethical behavior of accountants. There is much less research on Islamic work
38 ethics in the accounting literature. A critical review of the comparison of Islamic work ethics with
39 professional accounting ethics found that professional accounting ethics (competence,
40 confidentiality, integrity, credibility) have not handled the problem of violations of accountant
41 ethics. On the other hand, the ethical standards of confidentiality are inversely related to the
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3 principles of accounting disclosure, causing confusion and ethical dilemmas for accountants
4 themselves. Based on this, policymakers should review the ethical standards of confidentiality and
5 accounting principles of disclosure to provide clarity and avoid ethical dilemmas for accountants.
6 This article also provides an overview to executives and accountants regarding various factors that
7 can influence the ethical behavior of accountants, both internal and external factors of the
8 accountants themselves.
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13 Although ethics is not a new topic in behavioral accounting, it is still interesting to study
14 now. Scandals have occurred in the behavior of accountants until this time, but the study of the
15 ethical behavior of accountants is still very inadequate. A person's behavior (accountant) will
16 impact the quality of his work, and this behavior is based on his understanding of ethics. A Muslim
17 accountant does ethics not only driven by his desires and external pressures (such as rules and
18 punishments) (e.g., Kohlberg, 1969 in Ponemon, (1990) but also a high spiritual attachment that
19 controls his actions. A Muslim accountant whose behavior is based on 11 criteria of Islamic work
20 ethics and ethics standard of accountant will produce the quality of work, avoid violations or
21 scandals, and do work for the community and the environment.
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29 Further studies need to criticize and review the ethics of the accounting profession, which
30 can increase ethical awareness and shape the ethical behavior of accountants. Research on Islamic
31 work ethics is also important to study various research classifications into accountants' behavior.
32 The study of Islamic work ethics in the accounting literature will contribute to mitigating ethical
33 violations by accountants and contributing and suggesting improvements to the ethical standards
34 of the accounting profession.
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Fig 1. Classification of Behavioral Accounting Research (Adaptation from Birnberg, 2011)

69x66mm (96 x 96 DPI)

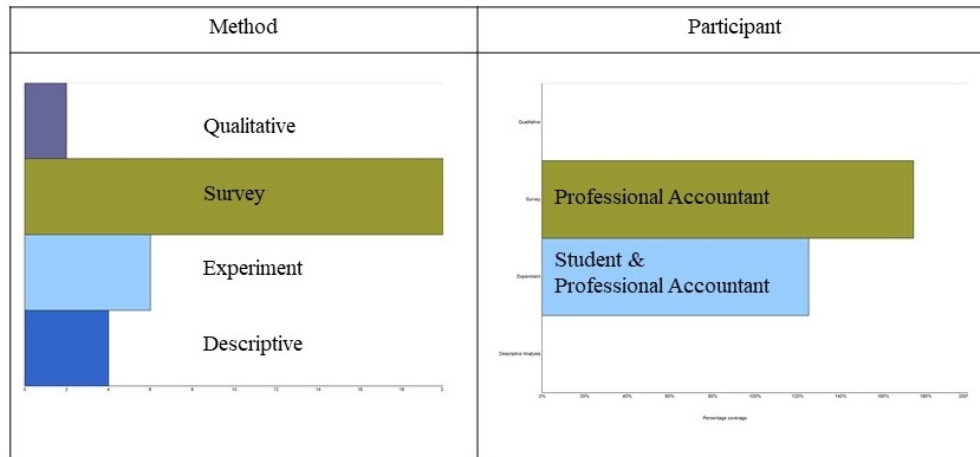


Fig 2. Methods used and Participants in Articles

223x105mm (96 x 96 DPI)

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Fig 3. Word Cloud Ethical Problems in Behavioral Accounting

99x127mm (96 x 96 DPI)

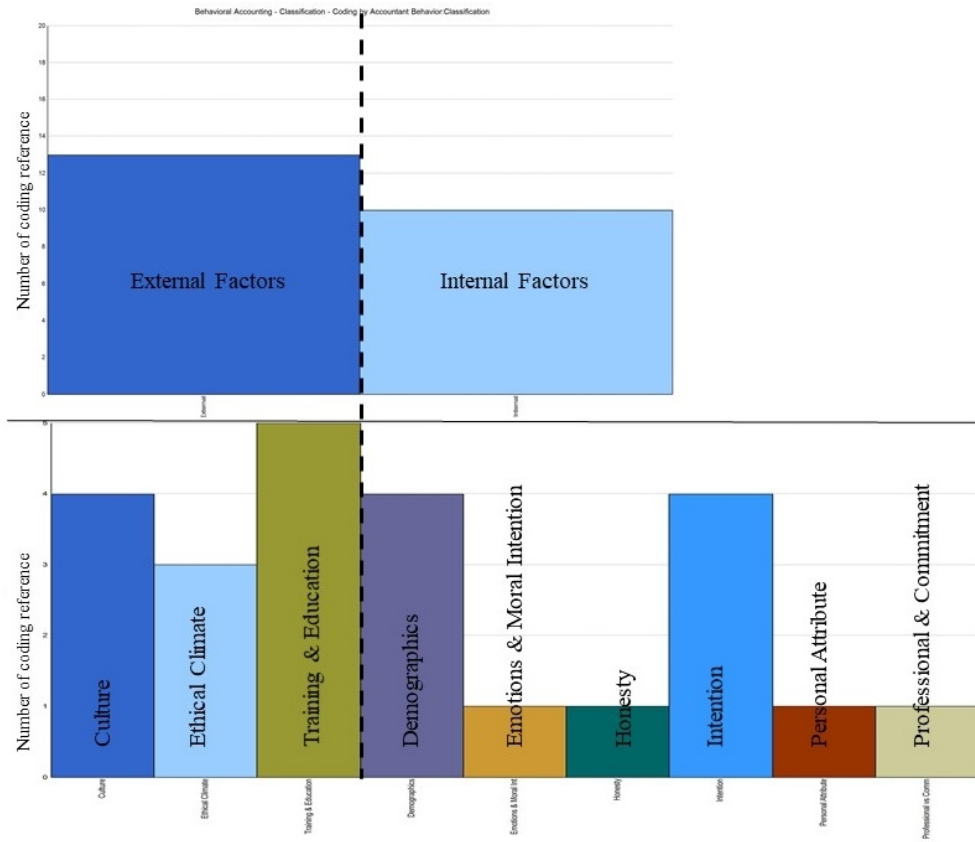


Fig 4. Classification of Factors Affecting Accountant Ethics

213x182mm (96 x 96 DPI)

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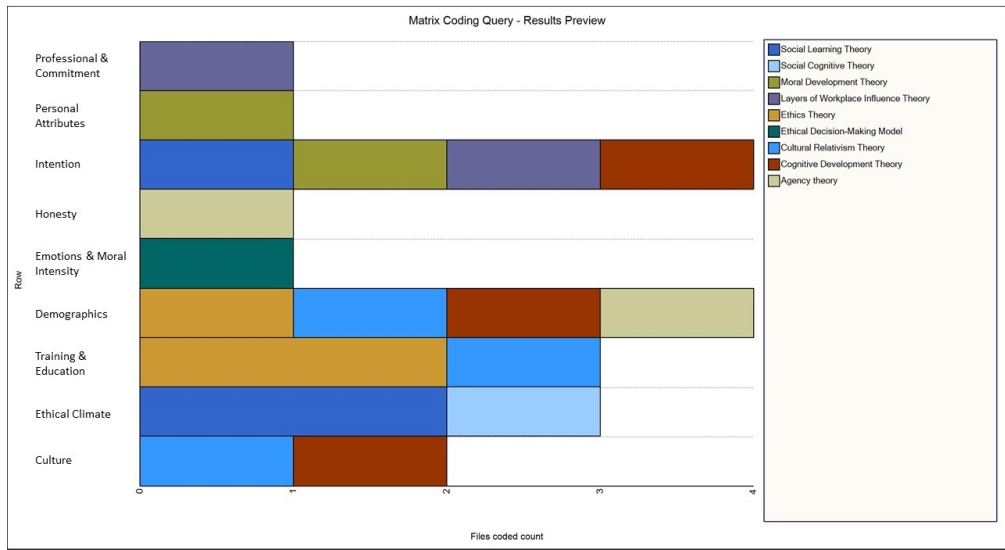


Fig 5. Theories Used in Each Classification

338x186mm (96 x 96 DPI)

Table 1. Six stages of Ethical Cognition Balance

Stage Level	What is right	Reason for doing it
Pre-conventional		
Stage 1	Avoid breaking the rules backed by punishment	Avoid punishment
Stage 2	Follow the rules of self-interest	To serve one's immediate interests
Conventional		
Stage 3	Live what people expect	Need to be a right person
Stage 4	Fulfill the agreed duties and obligations	So that the institution continues to run
Post-conventional		
Stage 5	Enforce non-relative obligations first	Legal obligations before social contracts
Stage 6	Follow handpicked ethical principles	Believe in the ideal of being a rational person

Table 2. Comparison of Islamic work ethics and Accountants Code of Ethics

Islamic work ethics (Ali, 2008)	Code of Ethics for Accountants (IMA, 2019)	Code of Ethics for Professional Accountants (IESBA, 2020)
<ul style="list-style-type: none"> • Pursuing legitimate business • Wealth must be earned • Quality of work • Self-reliance • Fair wages, precise and fast • Bribery prohibition • Wealth must be earned based on the moral and legitimate 	<ul style="list-style-type: none"> • Competence • Credibility • Integrity • Confidentiality 	<ul style="list-style-type: none"> • Professional Competence & Due Care • Integrity • Confidentiality • Objectivity
<ul style="list-style-type: none"> • Deeds and intentions • Transparency • Monopoly prohibition • Greed prohibition • Generosity 		Professional behavior