

**THE ACCOUNTANT'S ETHICAL CODE OF CONDUCT AND
MORAL REASONING FROM AN ISLAMIC ENVIRONMENT:
CASE IN YEMEN**

AL-HASAN MOHAMMED HASAN AL-AIDAROS

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By

AL-HASAN MOHAMMED HASAN AL-AIDAROS

**Thesis Submitted to
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in Fulfillment of the Requirements for the Degree of Doctor of Philosophy**

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ABSTRACT

An ethical code of conduct is developed to guide behaviors of members in or of organizations. Accountants, in this context, are not an exception. The availability of such ethical code of conduct is extremely important for both accountants and users of accounting information. However, currently in Yemen, there is no ethical code of conduct for Yemeni professional accountants. It is also equally important to know how Yemeni professional accountants perceive prescriptively and deliberatively on issues related to the ethical code of conduct. Hence, two phases of study were carried out to tap the issues. The first phase was sought to address the question of what constitutes the ethical code of conduct among Yemeni professional accountants. Data were collected from 386 users of accounting information in Yemen. The study employed interdependency analysis to reveal and confirm the domain of the accountants' ethical code of conduct. Results show that the ethical code of conduct consists of several ethical constructs. The second phase of the study was to know to what extent Yemeni professional accountants behave ethically at work. This is important because Islam emphasizes consistency between thought and action. Data were collected from 138 professional accountants in four main cities of Yemen i.e. Sana'a, Hadhramout, Taiz, and Aden. Results showed that Yemeni professional accountants exhibit higher level of moral reasoning beyond the conventional level. The findings of this study contribute to the body of knowledge by providing an Islamic perspective to the ethical issues which has similarities and differences vis-a-vis the Western perspective.

Keywords: Ethical Code of Conduct, Moral Reasoning, Professional Accountants, Islamic Perspective, Yemen

ABSTRAK

Nilai etika dibangun untuk membimbing kelakuan ahli-ahli sesebuah organisasi. Akauntan, dalam konteks ini, adalah tidak terkecuali. Kewujudan nilai etika sedemikian adalah amat penting untuk kedua-dua pihak akauntan dan pengguna maklumat perakaunan. Sungguhpun begitu, ketika ini di Yaman, tidak terdapat nilai etika khusus untuk akauntan profesional Yaman. Adalah sama penting juga untuk mengetahui bagaimana akauntan profesional Yaman melihat isu-isu berkaitan nilai etika ini secara preskriptif dan dengan berhati-hati. Oleh yang demikian, dua fasa kajian telah dijalankan untuk memperdalami isu-isu tersebut. Fasa pertama menjurus ke arah menjawab persoalan tentang apakah yang menghasilkan nilai etika untuk akauntan profesional Yaman. Data dikumpulkan daripada 386 pengguna maklumat perakaunan di Yaman. Kajian ini menggunakan analisis saling bergantung untuk mendedahkan dan mengesahkan domain akauntan nilai etika terbabit. Keputusan menunjukkan nilai etika tersebut mempunyai beberapa bentuk etika. Fasa kedua kajian ini adalah untuk mengetahui sehingga ke tahap manakah akauntan profesional Yaman berkelakuan secara beretika dalam tugas mereka. Hal ini penting kerana Islam menekankan ketekalan antara pemikiran dan tindakan. Data dikumpulkan daripada 138 akauntan profesional dari empat bandar utama Yaman iaitu Sana'a, Hadhramout, Taiz dan Aden. Keputusan menunjukkan bahawa akauntan profesional Yaman mempamerkan tahap pembudayaan moral yang lebih tinggi melangkaui tahap konvensional. Dapatan kajian ini menyumbang kepada pengukuhan ilmu pengetahuan dengan menawarkan perspektif Islam terhadap isu-isu etika yang menunjukkan banyak persamaan dan perbezaan dengan perspektif barat.

Katakunci: Nilai Etika, Pembangunan Moral, Akauntan Profesional, Perspektif Islam, Yaman

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LIST OF ABBREVIATIONS

A-DIT	:	Accounting-specific Defining Issues Test
AAOGC	:	Accounting and Auditing Organization for Gulf Countries
AICPA	:	American Institute of Certified Public Accountants
AMOS	:	Analysis of Moment Structures
CFA	:	Confirmatory Factor Analysis
CSO	:	Central Statistical Organization
DIT	:	Defining Issues Test
EFA	:	Exploratory Factor Approach
HKICPA	:	Hong Kong Institute of Certified Public Accountants
ICAEW	:	Institute of Chartered Accountants in England and Wales
ICAO	:	Institute of Certified Accountants of Ontario
IFAC	:	International Federation of Accountants
JICPA	:	Jordan Institute for Certified Public Accountants
MIA	:	Malaysian Institute for Accountants
MJI	:	Moral Judgment Interview
SMAC	:	Society of Management Accountants of Canada
SOCPA	:	Saudi Organization for Certified Public Accountants
SPSS	:	Statistical Package for the Social Sciences
UK	:	United Kingdom
US	:	United States
YACPA	:	Yemeni Association for Certified Public Accountants
YPC	:	Yemeni Polling Center

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND

Researchers have found that accountants operate within a world of change in which corporate collapses, business impropriety, regulatory failure and environmental disasters are prevalent. It is said that professional accountants were partly responsible in the collapse of several companies in the world such as Enron, WorldCom, Global Crossing in the United States, Parmalat in Italy, One-Tel in Australia, Almanakhah Market in Kuwait, and the Yemeni National Commercial Bank in Yemen for not performing their role accordingly in detecting mistakes and frauds, and making sure that financial information is prepared according to the accounting and moral/ethical standards (Martin, 2007). For example, when the Yemeni National Commercial Bank in Yemen collapsed at the end of 2005 severely affecting private and public sectors, many investors from various countries such as the Arab Gulf countries, Japan, China, United States (US), and United Kingdom (UK) began to have doubts on the efficiency and integrity of the Yemeni government in protecting the country's economy (Al-Ariqi, 2007). When this happened, investors tended to shy away from Yemen and this had a domino effect on the development of the country (Almaory, 2008).

When big corporations and firms collapse, this raises issues of the culture of integrity, morality and ethics in the organization (Kulik, O'Fallon, & Salimath, 2008; Mintchik & Farmer, 2009). While at the organizational level, the lack of appropriate culture may be one factor, at the individual level, lack of Islamic values amongst professional

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