

The State of Ethical Practices in Accounting: How Greed Has Inhibited Accounting Leaders From Creating an Ethical Organizational Culture

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It is essential that leaders within an organization routinely meet with employees to ensure needs are met and employees understand the values, which the organization is founded. Leadership and ethical decision-making play a vital role in maintaining a cohesive organization. Leaders must retain a stable work ethic and corporate culture within the organization by clearly defining goals and behaviors, values, decisions, and communications that align with the mission. The purpose of this narrative inquiry is to investigate accounting leaders' stories related to ethical practices in accounting. How do leaders make decisions that support an ethical environment? Non-profit leaders who head up accounting departments are duty bound to enforce best practices and be held to high standards as organizational leaders working in the southern region of Louisiana. The data collection method used was in the form of semi-structured interviews. Ten open-ended semi-structured questions were posed to explore accounting leaders' stories related to their ethical practices in non-profit accounting. Data analysis administered several thematic codes using NVivo 12 software.

Keywords: non-profit accounting leaders, ethical leadership, accountability, culture, trust

INTRODUCTION

The United States non-profit (NP) workforce is currently at a critical turning point with research delineating a nationwide executive leadership crisis (Vito, 2018). The crisis has been attributed to a number of factors including Lehman Brothers, Arthur Anderson, Enron, and Worldcom (Landles-Cobb et al., 2015), lack of skilled replacement leaders (Austin, Regan, Samples, Schwartz, & Carnochan, 2011; Deaton et al., 2013; Froelich et al., 2011). A projected 18% increase in need for social and community service managers between 2016 and 2026 (U.S. Department of Labor, 2016), and the overall changing nature of non-profit organizations resulting in more workers needing to develop more advanced leadership skills (Vito, 2018). The need for leadership learning and development is imperative, and researchers have called for increased focus on non-profit leadership development (Landles-Cobb et al., 2015).

Ethical leadership creates many benefits for an organization. Ethical leadership has a direct impact on the corporate culture of the firm. Ethical leaders delineate organizations' mission and values encouraging employees to internalize what drives the organizations' purpose and beliefs (Ferrell et al., 2017). Leadership

provides cultural motivations encouraging ethical behavior and can implement reward systems for practicing ethical conduct and decision making.

Problem Statement

The general problem is the 2008 financial crisis in the United States was in large part a result of intentional disregard of accounting fundamentals, diminished moral reasoning, lack of certified public accountants' (CPA) ethical decision-making, and U.S. companies' failures to recognize risks and negative consequences associated with intentional disregard of accounting fundamentals for financial reporting (Financial Crisis Inquiry Commission, 2011; Norris, 2009; Sinn, 2008). There is a lack of research from perceptions of senior accountants' ethical decision-making for the influence of accounting leaders who have great influences on account of ethical requirements and their ethical decision-making preparedness (McPhail, 2006; Uysal, 2010).

The specific problem is greed has inhibited accounting leaders from implementing best practices and creating an ethical organizational culture. Accounting leaders in the southern region of Louisiana are identified as the population of this study. A purposeful sample will be taken from this population to determine their lived experiences as it relates to ethical behavior in accounting.

Significance of the Study

The study may contribute to practitioners and academics in the field of non-profit management. The study on the lived experiences of non-profit accounting leaders may provide insights on how the leaders interpret accountability and what was implemented to respond to recent scandals (Fichter, 2018). The response gives insights on how recent scandals affected them personally and the resources needed in order respond adequately, which can be the basis creating best practices policies. The data from the study may be used by academics in non-profit management who are focusing on developing non-profit leadership curriculum.

The findings of the study may help accounting leaders develop best practices. When best practices are implemented by management in an organization, it ensures all employees in the company are healthy and profitable, which leads to success of organization employees and recognition. A few characteristics used to guide decisions of effective leadership are motivation, direction, planning, flexibility, vision, integrity, organization, and patience. Moreover, the lack of leadership skills in business means the poor communication of the above aspect, and it can significantly undermine the success of the organization.

The reason new leadership paradigm presents a threat to ethics is lessons learned in the past are forgotten through the course of new generations, thus repeating similar scandals from the past. However, pressure to produce results can sometimes cause corners to be cut and in some situations goes together with greed (Grzesiuk, 2016). Greed can cause leaders to become short sighted, blinding them to the risk and giving no regard to the company long-term.

It is reasonable to expect businesses to act ethically, but as much as we would like to expect the same leaders to act with a high degree of ethics, it cannot be guaranteed. In organizations, most staff will go along with whatever leaders ask for fear of losing their jobs, especially in high power financial industry where most employees enjoy the income and cannot imagine being unemployed (Handy & Russell, 2018).

Literature Review

The focus of the literature review will be to examine past and current research work in a field (Apostolou et. Al, 2019). In examining the literature, the researcher can rationalize how the topic will aid in the field to add scholarly value (Patten & Newhart, 2017). The purpose of the literature review is to compare past and current literature, scholars' similarities and delineate on topic concepts (Palmatier, Houston, & Hulland, 2018).

The purpose of the qualitative narrative inquiry study is to explore and understand practicing accounting leaders' lived experiences in creating an ethical culture in the non-profit organization. The study requires reviewing the literature to understand how accounting leaders' ethical orientations form their leadership practice. The use of ethics in decision-making is the focus of this research and by examining past and

current perspectives of unethical decision-making, accounting practices, accountability, leadership, and internal controls and code of ethics regarding policy and procedures that can provide insight on how a leaders' decision-making can profoundly affect the organization.

Unethical Decision-Making

Bennis and Nanus (2007) argued that leadership occurs in three elements. First, leaders must commit to the culture of excellence and improvement. Second, leaders must steer the complexity of the organization, culture or society that are interwoven with technology, social, and business change, navigating from industrial to information society. Lastly, people are willing to place trust and respect in public figures for credibility.

Accounting Practices & Leadership

The ethicality of professional accountants is of concern because the work of accountants can have direct ethical implications. For example, accountants are suspected as significant contributing factor underlying some of the recent corporate scandals (Dewing & Russell, 2003; Reinstein & McMillan, 2004; Brown, 2005; Young, 2005) with researchers such as Clark, Dean, and Oliver (2003) questioning the integrity of professional accountants working as auditors, executives, and directors.

Accountability

Arthur Anderson, Enron, and WorldCom, the largest financial corruption scandals that changed the face of accounting. Arnold et al. (2010) argued the collapse of former corporate giants can be due to organizational culture, lack of strong leadership, and misconduct of employees can have a negative impact on the organization. Corporate malfeasance can be attributed to the culture and a lack of governance.

Internal Controls & Codes of Ethics

Internal control is an important part of any organization, including non-profits (Byers, Anagnostopoulos, & Brooke-Holmes, 2015). Internal control failures lead to occupational fraud in non-profits and existing fraud cases are evident to that matter (Elson, O'Callaghan, Holland & Walker, 2012). The non-profit sector is significant to the United States economy (Petrovits, Shakespeare & Shih, 2011), and numerous financial scandals accentuated the importance of fiduciary responsibilities of non-profit managers (Petrovits et al., 2011). By implementing internal controls, non-profits leaders safeguard resources against cases of fraud (Maguire, 2013).

It is imperative that businesses implement control systems, while disseminating objectives and goals to transform an entire department will affect internal and external stakeholders. A functioning control system allows management to track results through the chain of command efficiently, would require department personnel to comply. Leaders ensure there are processes in place where policies and guidelines are observed and used as the protocol for management and employees performing the system's actions.

The results will inform leaders of the immediate impact on the internal and external stakeholders who are not aware of the effects, benefits, and setbacks of enforcing such a system. The study may provide vision into the real capabilities and potential of the system, by analyzing and reporting the shortfalls that may trigger decision-making for future changes. The findings will provide the external stakeholder's communication to use in making decisions when the possibility of transformation is in their scope.

Conceptual Framework

The conceptual framework for the study was focused on Treviño's (1986) person-situation interactionist model. Three constructs will guide this study of understanding a leader's ethical thinking, decision-making, and behavior when faced with ethics and ethical dilemmas. Treviño's (1986) model, Welsh and Ordóñez (2014) detailed ethical behavior that can be impactful to exposing people to favorable products and resources in the environment. Non-profit executive leaders experience the benefits of ethical, administrative decision-making when executive leaders manage resources to make administrative services more efficient (Bunger, 2013).

Non-profits rely solely on resources, like donation, gifts, and grant funds, while non-profit accounting leaders display ethical practices to ensure functionality of the day-to-day operations (Bunger, 2013; Hall, 2016; Sheehan, 2010). Welsh and Ordóñez (2014) and Bunger (2013) supported Treviño's (1986) argument that ethics and behavior are constructs of leader behavior. Accounting leaders should embody ethical standards in their responsibilities of duties and not take advantage of their positions by committing unethical acts of fraud or misappropriation of funds (Archambeault et al., 2015).

Non-profit accounting leaders are met with internal and external pressure (Chelliah et al., 2015) and that pressure exposes the dire need for leaders' support to manage the many challenges and achieve success. The researcher will conduct a narrative inquiry to harvest data that will bring awareness to the importance of accounting leaders ethical decision-making. The theory will be used in this conceptual framework includes the interpretation of phenomenal findings from the accounting leaders' lived experience who work in the nonprofit sector. Treviño's research (Brown, Treviño, & Harrison, 2005; Kish-Gephart, et. al., 2010; Treviño et al., 2003; Treviño et al., 2014) on complexity of accounting leaders' ethical behavior and dilemmas. Study findings will deliver recommendations to support leaders' ethical challenges and future research regarding the pressure accounting leaders experience in the non-profit organization (Chelliah et al., 2015).

RESEARCH METHOD AND DESIGN APPROPRIATENESS

Qualitative research methodology was used for the study. Qualitative research helps to understand how experiences are interpreted by people and the meanings they attribute to them (Merriam & Tisdell, 2015). The researcher attempted to understand the phenomenon being studied (Hesse-Biber & Leavy, 2011), by using questions that aid in extracting meaning from the data delineated in the interview. Qualitative narrative study was intended to ascertain the role of ethics in organizational leadership practice.

As the phenomenon does not lend itself to expression through numbers or formula, a qualitative research methodology was deemed appropriate (Berg, 2011). A qualitative researcher seeks to understand how experiences are interpreted by people and the meanings; they attribute to them (Merriam & Tisdell, 2015). The researcher goes beyond statistics to understand the issues (Hesse-Biber & Leavy, 2011) and base conclusions on the perspectives of participants, gleaned from asking them open ended and general questions (Merriam & Tisdell, 2015). The purpose and approach of this research coincided with these characteristics and, as such, a qualitative methodology was suitable.

Qualitative research has five design types: ethnography, narrative, case study grounded and phenomenological. Narrative inquiry was the design chosen for the study. The qualitative designs for this study reviewed two alternatives: grounded theory and case study. A phenomenology reveals the meaning of a lived experience, a grounded theory study moves away from the description and experience and reveals a theory. Grounded theory reveals the problem that needs to be addressed in the study (Morse, et al., 2016). Grounded theory in phenomenological research provides an explanation of events. Grounded theory requires a larger sample size than other qualitative studies. Grounded theory primarily uses interviews and existing documents to build a theory retrieved from the data (Karageorghis et al., 2018). Conversely, "case study research is a comprehensive method incorporating multiple data sources detailing accounts of complex research phenomena in real-life context" (Morgan, et al., 2017, p.1060). Case study approach addresses the capacity to study a phenomenological through a phenomenal event to produce findings and develop additional questions based on the findings.

The research design selected for the study was narrative inquiry, which is a type of qualitative research that is considered the science dealing with phenomena (Mortari, 2008). Narrative research studies the conscious experiences of the lifeworld by people and usually involves affective, emotional, and often intense human experiences (Merriam & Tisdell, 2015). The research design seeks to understand phenomena in a lived context, not limiting it to individual perceptions (Vagle, 2018). The output of a narrative study is a consolidated description of the phenomenon (Creswell, 2013). The purpose and the desired outcome of the study was closely aligned with the characteristics of a narrative study and, as such, the selection of the design was appropriate. The rationale for the design will focus on a nested interpretative study where the

integrity of all the elements is considered an integral part to gain an in-depth understanding from the more comprehensive case (Thomas, 2013).

Research questions are used as guideposts to assist the researcher with a road map to collect and organize data (Bloomberg & Volpe, 2019). The proposed study sought to understand the lived experience of accounting leaders in creating an ethical culture in the non-profit sector.

Research Questions

Research Question 1. What are your experiences as a successful non-profit accountant leader in the southern region of Louisiana?

Research Question 2. What are the reasons as to why these accountant leaders think they are successful in their decision-making processes?

POPULATION AND SAMPLE

The general population for this study were accounting leaders working in a nonprofit organization. The targeted population was accounting leaders who head-up accounting departments in a non-profit organization located in the southern region of Louisiana. The sample size of study participants included five participants. It has previously been recommended that qualitative studies require a minimum sample size of at least 10 participants to reach data saturation (Braun & Clarke, 2016; Kadam & Bhalerao, 2010; Vasileiou et al., 2018). The sample study criteria were developed to gain insight to the lived experiences of participants who (1) work in a non-profit accounting department for at least five or more years, (2) held positions of accounting management such as: accounting managers, accountants, senior accounting leaders, auditors, or CPAs, (3) must be 30 years of age or older. Snowball sampling techniques were used to broaden the scope of non-profit accounting leaders who wanted to participate in the research study.

INSTRUMENTATION

The primary instrumentation in this qualitative narrative study was the researcher, who acted as the human instrument (Merriam & Tisdell, 2015). The researcher is an accounting leader working for a non-profit organization in the southern region of Louisiana. The researchers' background was disclosed to participants after the interview sessions ended. The researcher retrieved relevant data sourced from the interviews and note taking to provide concise review of translation of data (Marshall & Rossman, 2016). The data retrieved from the video conference using audio recordings was transcribed using Google transcription, and then into Microsoft Word for editing. The transcribed data were then uploaded in NVivo 12 software system for analysis.

FIELD TEST

The interview questions were developed and vetted by field test conducted by peer reviewers and dissertation committee members. Pre-testing of the instrument was completed by five experts providing feedback prior to the implementation of the study. The purpose was to develop a strategy to identify issues which could arise during the interview session. The result would identify appropriateness when testing of reliability of the questions (Vagle, 2018).

CREDIBILITY AND TRANSFERABILITY

Merriam (2009) stated conducting qualitative research is a complex process that offers multiple formats for reporting. Creditability and transferability are terms used in qualitative research for determining the trustworthiness of a study. These terms are the frameworks for determining the extent and useability of the

collected data. Qualitative researchers determined validity and trustworthiness through the lens of four standards, credibility, transferability, dependability, and confirmability (Guba, 1981, Ravitch & Carl, 2016).

Credibility

Credibility can be achieved through prolonged engagement and persistent observation provides an accurate and truthful experience of the study. This phenomenon reduces misrepresenting information that affects the data. Conducting peer debriefing through meetings and discussions with an expert qualitative researcher critiquing field journals and allowing questions on research activities. Triangulation was used as means to crosscheck and interpret the data across categories of participants using two qualitative researchers. Continually reviewing and interpreting data with participants for accuracy provides validation (Noble & Smith, 2015). Bracketing method is used to shift empirical data away from consideration. Bracketing empirical data mitigates further investigation leaving pure consciousness, pure phenomena, and pure ego as the residue of phenomenological reduction (Creswell et al., 2016; Vagle, 2018). Implementing bracketed judgment is part of an epoche inquiry, essentially placing facts where they belong.

Transferability

In a qualitative narrative analysis, the researcher can implement strategy protocols to support transferability of the data findings. The strategies applied to collecting descriptive information for the population of non-profit accounting leaders participating in the study. In the study design, challenges with determining transferability were met due to the small quantity of participants and understanding key facts, thereby obtaining data saturation and findings are possibly transferability to other non-profit accounting leaders working in the southern region of Louisiana.

DATA COLLECTION

In a qualitative study, one of the steps in a research process is data collection. The process of collecting information and organizing the data for the purpose of observation, focus groups and interviews (Rimando, et al., 2015). The methodological steps for collecting data and data storage in a qualitative study can vary using different techniques like contacting participants, scheduling interviews, providing informed consent forms, planning interview location and duration, arranging recording devices and data storage, and conducting follow-up that included a researchers' journal and member checking (Thomas, 2016). Data are collected through semi-structured interviews, phone interviews, focus groups, and other forms using social media. Researchers can also incorporate written case-based memos and make observations during in-depth interviews.

Data collection used in the narrative inquiry was in the form of interviews. The semi-structured interviews were created to target specific collection of data. Interviews were coordinated with accounting leaders' working in non-profits organization in the southern region of Louisiana (Merriam & Tisdell, 2015). Interview sessions were performed using Go-to-Meeting video conferences using audio recording. Participants were referred by others in a chain reaction or snowball sampling approach. The interview approach was designed to help answer the "how" and "why" questions composed for the current study (Creswell, 2013). The researcher interview questions were tailored to the study; however, participants were informed of the latitude available to them in responding and participants were encouraged to elaborate on areas as they desired.

The researcher was attentive throughout the interview sessions as participants addressed each question. Interview sessions were between 25 to 40 minutes in response. Audio recordings were used with note taking that enabled the researcher to maintain accuracy. Participants' audio recordings were transcribed and approved by participants, then immediately destroyed. Participants' identifiable documents are stored in a safe deposit box under lock and key hidden in the researchers' home office and will be destroyed after three years.

DATA ANALYSIS

An inductive approach was used for evaluating data analysis specific to a qualitative narrative study. The purpose for an inductive approach was to condense raw textual data into a summary format then establish a clear link between the research objectives and the summary findings (Linneberg & Korsgaard, 2019). The inductive approach provides a systematic set of procedures for analyzing qualitative data to produce reliable and valid findings.

In the study, the data were analyzed using a thematic analysis. Thematic analysis is a process qualitative researcher used to identify patterns or themes from participants interview to provide answers to research questions (Braun & Clarke, 2006). The first cycle using NVivo open coding, produced a word cloud and frequency count, then gathered to look for matching patterns to create themes. The second cycle provided smaller groups of patterns using repetitive words and phrases emerged which were developed into themes. The researcher examined the documents to become familiarized with each participant's response while seeking initial coding, patterns, and themes.

The transcribed data was then uploaded in NVivo 12 software system for analysis. The documents file interviews that created codes from the analysis using NVivo 12 for developing themes. The selected codes developed from the frequency word cloud were then used to affixed theme outcomes that derived from the participants' interviews.

Triangulation is a method used to test validity through convergence of information. In a narrative inquiry, the researcher achieved findings by reviewing participants interviews and note taking process collected for credibility (Ravitch & Mittenfelner, 2016). The data retrieved from the audio recordings was transcribed using Google transcription, and then put into Microsoft Word for editing. The transcribed data were then uploaded in NVivo 12 software system for analysis.

Findings

The study focused on five accounting leaders' lived experiences in creating an ethical organizational culture in non-profits in southern Louisiana. The findings could provide local practitioners and leaders with the knowledge, skills, and ability to strengthen organizational culture in the leaders' decision-making, leadership, accounting department, internal controls, and ethical behavior. The goal of the researcher was to explore and provide an account of participants' lived experiences in creating an ethical organizational culture in non-profits. The next step for non-profit organizations in the southern region of Louisiana would be to develop strategies and principles, vigorous prevention, and promotion of ethical practices, in an effort of working toward implementing processing systems to aid in improving organizational change.

The study revealed dilemmas accounting leaders struggle with in creating an ethical organizational culture. Participants expressed the need for employees receiving knowledge and information relating to operational efficiency, particularly having strong internal controls policies, leadership on-board to promote the employees understand the mission and the culture, intimidated blinded decision-making.

Discussions

The results from the current study could provide awareness to practitioners and leaders to aid in implementing knowledge, skills, and abilities to strengthen the organizational culture in leaders' decision-making, leadership, internal controls, ethical behavior. Non-profit organizational leaders are faced with dilemmas leading to management enforcing best practices policies on decision-making. A recommendation is that accounting leaders of non-profit organizations should provide adequate training that aids in the development and skill set of their employees. The success of the organization depends on leaders and their willingness to restructure cultural dynamics. The lack of continuous training and enforcing internal controls can and will lead to workplace corruption (Johnson et al., 2018).

When management fails to provide proper training to keep staff engaged, the lack of proper training lowers morale and causes employees to struggle. Employees will continue to struggle with a lack of motivation to do their daily tasks and will show disinterest in learning new ideas without a clear connection

to the organization's cultural norms. Leaders should support thinking outside the box, welcome fresh ideas and embrace change.

Implications

Bringing awareness and trying to eliminate unethical business practices in the workplace. The actions of employees and management who disregard internal policies and procedures provided will have significant effects on the organizational well-being. The appearance of unethical leadership in the workplace, and the shape of unethical leadership on their workplace counterparts has a direct influence on the organizational culture, creating and implementing a clear internal control system. A clear internal control system is imperative to prevent fraud when leaders become involved in unethical practices and overrides internal control systems. Muhtar et al. (2018) claimed fraud is committed when there are weak internal controls in place.

Limitations

The participants in the study were limited to accounting leaders working in non-profit organizations. Limitations also exist with this study because of the COVID-19 pandemic that affected the United States during the development of the current study. Many potential interviewees in the State of Louisiana were struggling to pay rent, buy food, and take care of families, which made it difficult for potential interviewees to participate in this study. Under distress and pressure trying to figure out how to deal with this crisis, people were not responding to the recruitment invitation.

Recommendations for Future Research

Recommendations for future research are expected to validate the need to implement ethical practices to aid developing a knowledge level of ethical accounting standards and practices in non-profit organizations best suited to promote organizational change. Leadership often is exploring ways to create a healthy organizational culture through the practice of ethical behavior. Developing training modules that the organization can adhere to should sharpen accounting leaders' skill sets relating to decision-making, which should have a positive influence on employees' behavior.

CONCLUSION

Non-profit organizations are experiencing a nationwide turning point in executive leadership workforce crisis (Landles-Cobb et al., 2015; Vito, 2018). There is a need for leadership learning and development with a focus on ethical leadership. Non-profit organizations ethical leadership practices provide benefits. Ethical leadership has a direct impact on the corporate culture of the firm. Ethical leaders delineate organizations' mission and values encouraging employees to internalize the drive behind the organizations' purpose and beliefs (Ferrell et al., 2017). Leaders provide cultural motivations encouraging ethical behavior and can implement reward systems for practicing ethical conduct and decision making (Landles-Cobb et al., 2015). According to U.S. Department of Labor (2016), the overall changing nature of nonprofit organizations resulting in an 18% increase for social and community service managers need between 2016 and 2026 and a growing need for advanced leadership development skills (Vito, 2018).

The study explored the lived experiences of accounting leaders. The study explored accounting leaders' lived experiences in creating an ethical organizational culture in non-profits. The study examined whether accounting leaders are practicing decision-making by utilizing the organization mission and value statements to deter unethical behavior and promote best practices. The current study is drawn from verifiable research by the lived experiences of accounting leaders working in a non-profit accounting organization. The study explored the narratives, describing the lived experience of accounting leaders in creating an ethical culture in the non-profit sector. The study offered new knowledge about the issues affecting non-profit organizations dealing with the lack of integrity in leadership to create a platform of awareness.

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