



UNIVERSITI PUTRA MALAYSIA

***INCORPORATING DIVINE COMMAND THEORY IN THE WORLD OF
ACCOUNTANTS' PROFESSIONAL CODES OF CONDUCT BASED ON
ABRAHAMIC RELIGIONS***

ALA'A MUSTAFA DEEB KHALIL

GSM 2016 17



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By

ALA'A MUSTAFA DEEB KHALIL

**Thesis Submitted to the Putra Business School, Univerisiti Putra
Malaysia, in Fulfillment of the Requirements for the Degree of
Doctor of Philosophy**

July 2016

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DEDICATION

To my dear mother who always motivated me.

To my beloved father who taught me the meaning of persistence.

To the soul of my dear father-in-law who was a father to me in the absence of my father.

To my loving husband, Mohammed Marwan Sha'ath, who is my example of high and fine morals. Without his continuous support and his believing in me, I would not be where I am today.

To my loyal children, Layan, Marwan, Bissan, Joman and Jowan, who endured great responsibility when I travelled to pursue my studies.

To my new gift from Allah, my baby Ala'a.

To my supportive brothers and sisters.

To Doctor Fauziah Mohd Hasan, Ramona Nazreen Abdul Rahman, Mahani binti Abdul Kadir, Tuka Adnan Mitwally and my other true friends who were a family to me in Malaysia.

To Mr. Jamal Ahmed Alsabbagh, sisters Sarina Othman and Hairin Nisa binti Meor Nordin and all my dear colleagues at Putra Business School.

To the martyrs of Palestine.

To you all I dedicate my research.

Abstract of thesis presented to the Senate of Universiti Putra Malaysia in
fulfilment of the requirements for the degree of Doctor of Philosophy

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Chairman : Ahmed Razman Abdul Latiff, PhD
Faculty : Putra Business School, UPM

Humanizing humans should be the substantial goal for all scholars in the varied disciplines of social science. Living in a value-free society is becoming a big challenge for the survival of both individuals and societies, in all aspects of humans' lives. On the financial level, financial crisis and accounting scandals as a result of fraudulent activities sound the alarm that the recent professional codes of conduct failed to influence the ethical behaviour of practitioners.

Adopting spiritual ontological and epistemological worldviews, encouraged conducting this qualitative, conceptual and philosophical research. The techniques chosen for this research are critical research techniques and methods. The Qur'an, The Islamic Sunnah, The Bible, The Torah, and The Talmud, in addition to interviews with some professional accountants are the primary sources for this research.

The major aim of this study is to play an effective role in the path of re-adopting of the Great Nest of Being, metaphysics and believing in the human being as a whole not just the human as a material. From the professional aspect, this study aims to propose an initial cure for the problem of separation between professional accountants' personal belief system (religion) and their professional conduct. This cure is to bring religious perspective in the professional codes of conduct through changing professional ethical normative theories from secular ethical theories to religion-based ethical theories. This cure has often been overlooked in the literature of international professional codes of conduct for professional accountants. These two goals are achieved through the following research objectives. First, contributing theoretically to the normative ethical theories by proposing a revised classification to these theories. Second, evaluating critically the international accounting codes of professional conduct based on the Divine command theory. Finally, proposing a new religion-based guide of ethics for accountants by referring to Abrahamic religions scriptures.

This study concluded that IFAC code of ethics is a secular code and it is not based on a clear normative theory, thus it lacks supervision and accountability authorities. Moreover, it does not fulfil the theistic obligation of building ethical principles upon God's commands. This study suggested that the Divine command theory --as a consequentialist theory-- has the ability to influence the ethical behaviour of professionals, gives meaning to the ethical principles, and is not bound by the shortcomings of secular ethical theories. The results of the interviews validate the reclassification of the Divine command theory in normative theories and proved that there is consensus among interviewees, that believers have the obligation to follow God's commands. Nevertheless, there is shallowness in knowledge among interviewees in regard to normative ethical theories, descriptive ethics, and lack of awareness of fundamental axioms of their religion. Finally, proposing a religion-based guide of ethics for accountants help in making advantage of the characteristic of codes as ethical reminders. This guide is not a magic wand; nevertheless, it could be the bedrock for rebuilding an impartial profession.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

MENGGABUNGKAN THEORI PERINTAH ILAHI/ *DIVINE COMMAND THEORY* KE DALAM DUNIA KOD AMALAN AKAUNTAN PROFESSIONAL BERDASARKAN AGAMA IBRAHIM

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Proses penginsanan manusia perlu menjadi matlamat utama untuk semua sarjana yang mempunyai berbagai disiplin ilmu di dalam sains sosial. Kehidupan dalam masyarakat yang tidak mempunyai nilai-nilai positif menjadi satu cabaran besar untuk meneruskan kehidupan buat individu dan masyarakat, malah dalam kesemua aspek kehidupan manusia. Dari aspek kewangan, krisis kewangan dan skandal perakaunan berlaku adalah akibat daripada aktiviti penipuan yang membuktikan bahawa kod etika profesional gagal untuk mempengaruhi tingkah laku dan etika pengamalannya. Menggunapakai pandangan dunia ontologi dan epistemologi kerohanian, ini telah menggalakkan penyelidik untuk menjalankan penyelidikan berbentuk kualitatif, konsepsi dan falsafah. Teknik-teknik yang dipilih untuk menjalankan kajian ini ialah teknik penyelidikan kritikal dan kaedah-kaedahanya. Al-Quran, Sunnah Rasulullah, Bible, Taurat dan Talmud dan juga temubual dengan beberapa akauntan profesional sebagai sumber utama bagi kajian ini.

Tujuan utama kajian ini adalah untuk memainkan peranan yang berkesan selari dengan menggunapakai “the Great Nest of Being”, metafizik dan kepercayaan bahawa manusia itu terdiri daripada dua elemen penting iaitu rohani dan jasmani dan bukan terdiri dari unsur material sahaja. Dari aspek profesional, kajian ini bertujuan untuk mencadangkan pemulihan awal untuk masalah pemisahan antara sistem kepercayaan peribadi (agama) akauntan profesional dan kelakuan profesional mereka. Pemulihan ini adalah untuk membawa perspektif agama dalam kod kelakuan profesional melalui perubahan teori-teori normatif berkenaan etika profesional daripada teori-teori etika sekular kepada teori-teori etika berasaskan agama. Pemulihan ini sering diabaikan dalam kesusasteraan kod kelakuan profesional antarabangsa untuk akauntan profesional. Kedua-dua matlamat ini dapat dicapai melalui objektif kajian berikut. Pertama, menyumbang secara teori kepada teori-teori etika normatif dengan mencadangkan klasifikasi yang disemak semula kepada teori-teori ini. Kedua, menilai secara kritis kod kelakuan profesional perakaunan antarabangsa berdasarkan “Divine command theory”.

Akhir sekali, kajian ini mencadangkan satu panduan baru etika akauntan berasaskan agama dengan merujuk kepada kitab-kitab agama Ibrahim. Kajian ini menyimpulkan bahawa Kod Etika IFAC adalah kod etika sekular dan ia tidak berdasarkan kepada teori normatif yang jelas, oleh itu ia tidak mempunyai kewibawaan pengawasan dan kebertanggungjawaban. Tambahan pula ia tidak memenuhi kewajiban yang bersandarkan kepercayaan bahawa alam ini adalah ciptaan tuhan berkenaan pembinaan prinsip etika berlandaskan perintah Allah. Kajian ini mencadangkan bahawa “Divine command theory” sebagai “consequentialist theory” - mempunyai keupayaan untuk mempengaruhi tingkah laku etika profesional, memberi makna kepada prinsip-prinsip etika dan tidak terikat dengan kelemahan teori etika sekular. Keputusan temubual mengesahkan klasifikasi semula “Divine command theory” dalam teori-teori normatif dan membuktikan bahawa terdapat kata sepakat di kalangan mereka yang ditemubual, bahawa mereka yang beriman mempunyai kewajiban mengikuti perintah-perintah Allah. Walau bagaimanapun, terdapat kedangkalan dalam pengetahuan di kalangan mereka yang ditemubual berkenaan dengan teori normatif etika, etika deskriptif dan kurangnya kesedaran berkenaan prinsip yang diterima umum yang berasaskan agama mereka. Akhir sekali, kajian ini mencadangkan satu panduan etika berasaskan agama untuk akauntan supaya dapat membantu mereka dalam mengenalpasti ciri-ciri kod yang mempunyai nilai tambah sebagai peringatan beretika. Panduan ini bukanlah satu tongkat sakti, walau bagaimanapun ia boleh menjadi asas kepada membina semula satu profesion yang adil.

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I certify that a Thesis Examination Committee has met on 22 July 2016 to conduct the final examination of Ala'a Mustafa Deeb Khalil on her thesis entitled "Incorporating Divine Command Theory In The Accountants' Professional Codes Of Conduct An Ethical Guide Based On Abrahamic Religions" in accordance with the Universities and University Colleges Act 1971 and the Constitution of the Universiti Putra Malaysia [P.U.(A) 106] 15 March 1998. The Committee recommends that the student be awarded the Degree of Doctor of Philosophy.

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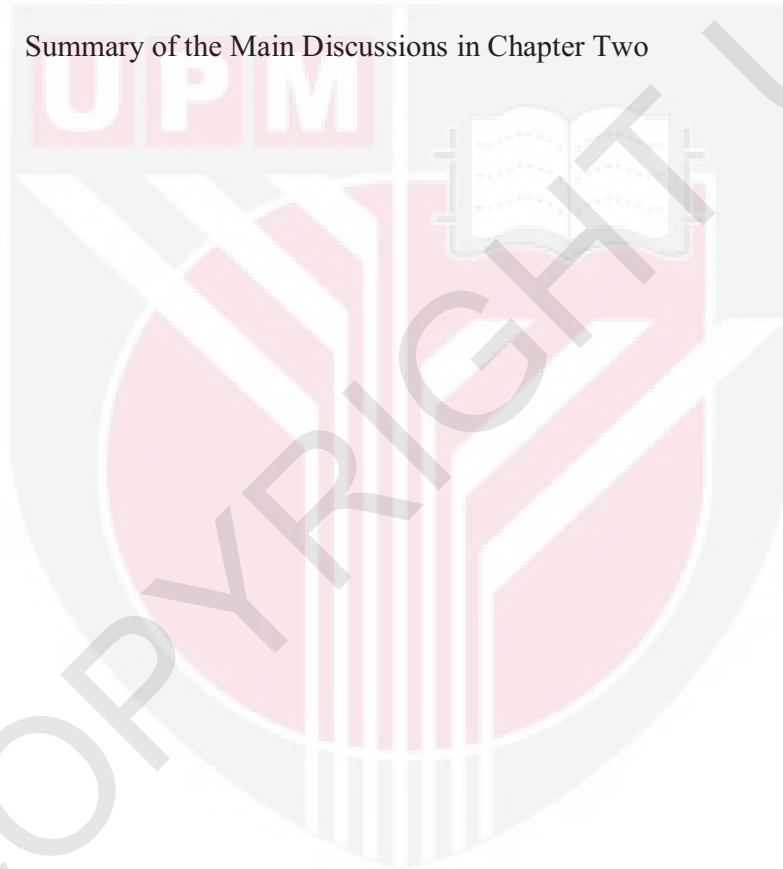
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CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Writing about fraudulent activities is not new in the literature of accounting, Seidman (1939) was concerned about this phenomenon, which cost the industry yearly losses of more than two hundred million dollars at that time. Fraudulent activities did not stop, on the contrary they continued to happen, causing collapse in the financial sector and other significant sectors in the world. The best depiction—in the opinion of this research—of this situation was by Ball (2009), when he dubbed it “The tsunami of accounting scandals”. He mentioned that the scandals rocked the United Kingdom in the 1960s, the late 1980s and the early 1990s while the years 2001 and 2002 witnessed the epicenter for this “tsunami” in the United States of America. Many companies were involved in these scandals in different continents in the world, including companies in the United States of America, Australia, and Europe. These included Dyn-egy, HealthSouth, Xerox, Federal Home Loan Mortgage Corporation (“Freddie Mac”), Conseco, Royal Ahold, Parmalat, Lernout & Hauspie Speech Products, Enron and Worldcom. It is worth noting that the negative effects of these scandals were not confined only to the Western countries, rather it was a global problem.

All these scandals have been coupled directly or indirectly with delusive, misleading, or untruthful accounting. The confirmation of false or deceptive financial report shows some belief that the existence of an untrue or misleading report conquers the existence of a true or accurate one (Bayou, Reinstein, & Williams, 2011). The vast damage caused by the scandal waves also negatively affected the reputation of auditors, regulators, security analysts, financial markets and U.S. accounting institutions and principles (Ball, 2009). In addition, it produced new U.S. public financial reporting regulations, in order to govern and improve the quality of audit industry products (Ball, 2009; Lennox & Pittman, 2010), and oversize number of unaided literature (Ball, 2009).

Economic, psychological, sociological, political and ethical factors help explain this complex phenomenon (Argandoña, 2012). Since scholars have different perspectives and worldviews, each one was interested in highlighting the causes compatible with his own worldview. On one hand, some scholars were concerned with studying the deficiencies in financial systems (Crotty, 2009; Linsmeier, 2011; Porter, 2009), while others concentrated on the weaknesses in corporate governance (Ball, 2010; Berrone, 2008; Imhoff, 2003; Monem, 2011). Still other scholars asserted that deficiencies in accounting standards were behind these crises (Choo, 1992; Kothari & Lester, 2012; Stevens, 2009). Finally, scholars with a more spiritual worldview argued that the scandals reflect nothing but feebleness of religious beliefs among professionals (Emami & Nazari, 2012; Emerson & McKinney, 2010; Keller, Smith, & Smith, 2007; Kum-lung & Teck-Chai, 2010; Peace, 2006).

After considering the literature and proceeding from the professional duty of this researcher as an accountant to serve the profession and enhance the performance of its members, accountants' codes of conduct and a deontological ethical theory are the main axes for this study. This study enriches these professional and theoretical aspects by three significant contributions. First, contributing theoretically to the normative ethical theories by proposing a revised classification to these theories; this new vision will help in understanding the spirit behind the Divine command theory and the believers' motives behind their commitment to this theory as a basis for determining their ethical behaviour. Second, evaluating critically the accountants' codes of conduct from a new angle; this study is based on the Divine command theory which is a respectable deontological theory. Using this theory and the religious philosophies behind it in evaluating critically the accountants' recent codes of conduct is an important step on the road of reintegrating the Great Nest of Being in humans lives in general and in the profession of accounting in particular. Third, proposing an alternative to the recent codes; the new guide will help in proposing a logical cure for the insufficiency of accountants' codes of conduct. Theistic and religious dimensions are clear in the new code; it is based on Abrahamic religions Scriptures: The Qur'an, Islamic Sunnah, The Bible, and The Torah are the main sources for data in this study. In addition, interviews with professional accountants were conducted as an additional primary source for this research.

1.2 Problem Statement

Reconnecting social science and ethics with religion, is one of the most significant discussions in social science and moral philosophy. It is becoming increasingly difficult to ignore the voices of scholars who call to the re-adoption of the Great Nest of Being, metaphysics and believing in the human as a whole not just the human as material. Those scholars assert that to have an ethical community, humanity needs first to review its epistemology (Salleh & Ahmad, 2010, 2012; Wilber, 1998). In addition, the percentage of religious followers exceeds two-thirds of the overall population, thus, it is illogical to ignore religion in our professional life.

With the current status quo of people whereby they to ignore these voices of wisdom, it is of no wonder that we are in the middle of a global financial crises. The fact is, discussions of the causes and consequences of the global financial crisis have filled up a large portion of recent accounting and economic studies (Armstrong, Ketz, & Owsen, 2003). Researchers were trying to identify the causes behind such crises, but they did not use the same worldview while conducting their research; some tended to be corporeal, while others were spiritual. Bisman (2010) clarified this by asserting that the relationship between the researcher and the issue being researched is shaped by the ontological and epistemological worldviews of the researcher.

Researchers who analyzed the situation with a spiritual view connected the recent financial crisis to the febleness of religious beliefs among professionals (Emami

& Nazari, 2012; Emerson & McKinney, 2010; Keller et al., 2007; Kum-lung & Teck-Chai, 2010; Peace, 2006). Others argued that the professional codes of conduct failed in many circumstances to influence the behaviour of practitioners (Choo, 1992; Hooker, 2007; Kruckeberg, 1989; Robin, Giallourakis, David, & Moritz, 1989; Stevens, 2009; Velayutham, 2003; Yunanda & Abd. Majid, 2011). It seems that if accountants continue looking at these codes of conduct as merely written codes neglecting the fact that they are a guide for the whole life for accountants, this will lead to new fraudulent activities, and will lead into worldwide economic problems (Horomnea & Paşcu, 2012). A significant number of scholars suggested different amendments to the recent codes of ethics, one of which is to include religion in the picture (Johnson, 1994; Lundåsen & Trägårdh, 2013; Peace, 2006). More elaboration can be found in sections 2.6.1 (Deficiencies in Professional Codes of Conduct) and 2.6.2 (Proposed amendment on the professional codes of conduct).

Scholars who connected the recent financial crisis with feebleness of religious beliefs among professionals believe that the ever-increasing secularization in society could be one of the fundamental factors in limiting the positive impact of families, education and religion on individuals' morality. As a result of the focus of the modern secular societies on direct self-gratification, individuals are likely to care only about themselves or their immediate families (Andrews, 2003 and Hofstede, 1983 as cited in Buys, Visser, & Oberholzer, 2012). In sum, professionals detach themselves from their religious beliefs as they separate their professional conduct from their private belief system.

Adopting a spiritual worldview, and embracing philosophies of theism, supernaturalism, monotheism, and a deontological ethical theory build upon these philosophies which is the Divine command theory, led to identification of the problem statement for this study. In addition to the observation—while reviewing the literature—that most researchers tried to identify the causes behind these crises and study the reasons which encouraged fraudulent activities, rather than proposing concrete steps to assist in the renaissance of the accounting profession.

Briefly, the problem statement for this study is the fact that the existing codes of conduct are a secular-based codes devoid of religious scruples and do not esteem God as the only power of legislation, accountability and penalization of humans. This has led to researchers and scholars ignoring a great opportunity to influence the ethical attitudes for a wide range of professionals in general, and accountants in particular. Bringing religious perspective in the code may help in reconnecting between professionals and their belief system (religion).

Patrick Loobuyck commented when he compared between theistic ethics represented by the Divine command theory (DCT) and secular ethics:

DCT has a greater capacity than secular theories to satisfy the platitudes of our moral discourse and phenomenology. Theistic ethics offers resources unavailable to secular, horizontal, naturalistic ethical systems. Secular ethics lacks the special action-guiding

authority and the real binding, essential features of morality.
(Loobuyck, 2010, p.205)

Some may argue that individuals should be able to distinguish between right and wrong without any reminder. Therefore, Mazar, Amir, & Ariely (2008) conducted an experiment on students to test if reminding people about their religious standards of honesty, will make them more honest. They concluded that dishonesty decreased after the students recalled the Ten Commandments prior to the test. So they commented that “...the question is not whether people know that it is wrong to behave dishonestly but whether they think of these standards and compare their behaviour with them in the moment of temptation” (Mazar et al., 2008, p 635). The previous conclusion was reaffirmed by a contemporary empirical research in which the scholars argued that people should be reminded frequently of the necessity to act morally in order to maintain the accessibility to moral schemas. The findings of the research manifested that humans are more likely to conduct moral behaviour if the environment provides appropriate reminders that increase the accessibility to moral identity (Xu & Ma, 2015).

In addition, and in a previous quantitative study, different statistical analysis was conducted on 361 questionnaires data. The results revealed that humans are emboldened by spiritual and religious ideals, inspirations and hopes. And that religious teaching may not be enough to keep students from involving in unethical behaviour, but religion certainly helps lessen it (Rawwas, Swaidan, & Al-Khatib, 2006).

1.3 Objectives of the Study

Since this study is a *critical research*, the intention is not planning to measure any phenomena. Per contra, this study is concerned with achieving the following objectives:

1. Contributing theoretically to the normative ethical theories by proposing a revised classification to these theories.
2. Evaluating critically the international accounting codes of professional conduct based on the Divine command theory.
3. Proposing a new religion-based guide of ethics for accountants by using Abrahamic religions scriptures.

1.4 Research Questions

This research aims to answer the following questions:

- 1- Where is the Divine command theory within the framework of existing normative ethical theories?
- 2- Does the framework of existing normative ethical theories need any reclassification according to the literature review related to normative ethical theories and religious philanthropy?

- 3- What are the religious elements missing, if applicable, from existing professional codes of ethics and what is the impact of missing elements on the ethical behaviour of professional accountants?
- 4- What are the similarities in manifestation of values between existing accountants' professional codes of ethics and Abrahamic religious sources, if any?
- 5- What will a new religion-based guide for the professional codes of ethics for accountants look like?

Based on research questions, this research is divided mainly into two parts. The first part is covered in the first and second research questions relating to the fundamental research to review the existing classification of normative ethical theories. This review is accompanied with a purpose to develop a foundation for investigating other research questions. The second part covers other research questions.

1.5 Research Contribution

The academic contribution of this research is through the theoretical contribution which opens new avenues towards introducing a new theory under consequentialist theories. Proposing a new and a logical insight to the classification of the Divine command theory could add another potent power to this theory and could open new opportunities to influence the behaviour of believers through using this theory as a standard to humans' ethical behaviour.

One of the reasons behind rejecting the Divine command theory by a number of scholars is that they are convinced that humans are driven by consequences when determining their ethical behaviour, and it is illogical to ask people to act against their human nature. Thus, it is a very crucial contribution to the literature of normative ethical theories in general and the literature of the Divine command theory in particular to clarify that building ethical conduct upon the Divine command theory does not prevent humans from measuring the consequences of their conduct and it is not against humans' nature. The issue is that the type of consequences measured is different. Instead of waiting for material and worldly consequences, believers who base their conduct upon God's commands measure and wait for eschatological consequences for their conduct. This also draws attention to the usability of the Divine command theory in the practical aspects of the accounting profession, which could motivate other researchers to pay attention to this theory and its viability to be used in different aspects in humans life.

Adding the religion-based dimension to the existing professional codes of conduct for accountants constitute the practical contribution of this research. Yet, if professional bodies did not adopt what is proposed by this research, at least this research provides an alternative.

The expected industry contribution of this research is through influencing the behaviour of internal accountants. Developing the accountants' professional codes of conduct by adding religion-based dimension to these codes, may positively influence the accountants' ethical behaviour and they maybe less fraudulent. This

will be beneficial for the interests of different stakeholder groups in the community such as; stockholders, colleagues, employers and customers. Moreover, this will help in restoring confidence in the accounting profession.

1.6 Significance of the Study

The importance of this study is summarized in the following points: First, after reviewing the literature, this study is the first of its kind that seeks to critically evaluate the international accounting codes of conduct by referring to the Divine command theory. Second, this study not only highlights the problem, but also proposes a thoughtful alternative, which is a religion-based guide of ethics for accountants. Third, this study could be a turning point for other professions; incorporating a religion-based guide of conduct in the accounting profession may encourage other professions to implement a religion-based guide of conduct also. Finally, although this study refers to Abrahamic religious doctrines, it does not target a particular religion or a particular country, but is addressing all believers in this world.

1.7 Definition of Terms

Ontology: Branch of philosophy concerned with fundamental questions related to metaphysics. It deals with answering the questions related to the nature of reality (or being or existence) (Willis, 2007).

Epistemology: Branch of philosophy concerned with fundamental questions related to metaphysics. It answers various questions related to the theory of knowledge (Willis, 2007).

Monotheism: Believing that there is only one deity. This type of religion exists in Judaism, Christianity and Islam (Baumann, 2006).

Theism: "The position according to which there exists a single, ultimate, transcendent, immaterial cause of nature; a creative and sustaining agent antecedent to and independent of its effects; and which is all present, all powerful, all knowing, and all good" (Haldane, 2006, p. 424).

Polytheism: The concept of 'polytheism' is considered as an antonym to the concept of 'monotheism'; while monotheism is seen as the belief of God, polytheism is seen as the result of apotheosizing nature (Baumann, 2006).

Modernity: The abolition of the role of God from the life of humanity (Wilber, 1998).

Empiricism: The permanent strand in philosophy that attempts to tie knowledge to experience... It denies that there is any knowledge outside tiffs class, or at least outside whatever is given by legitimate theorizing on the basis of this class. It may

take the form of denying that there is any a prior knowledge of necessary truths, or any innate or intuitive knowledge or general principles gaining credibility simply through the use of reason; it is thus principally contrasted with rationalism (Blackburn, 1996, p. 149).

Secularization: The decline of the social significance of religion (B. Wilson, 1988 as cited in Hart, Dekker, & Halman, 2013, p. 4).

Normative ethical theories: Ethical theories concerned about what individuals should do –this is what philosophers in the past centuries have investigated and developed theories about right and wrong, good and bad (Armstrong et al., 2003).

Consequentialist ethical theories: Support the notion that the results and the consequences of an action constitute the only determination of morality; the right action is the one expected to result in a greater ratio of good to evil than any other action (Velasquez, 2008).

Non-consequentialist theories: Support the view that morality depends on moral rules or God's commands, rather than depending on results and consequences (Velasquez, 2008).

Philanthropy: The voluntary transfer of resources for charitable, civic and social purposes (Saidi, 2001, p. 1 as cited in Basri & Abdul Khalid, 2012).

Eschatology: (Gk., eschatos, the last) The formation of ideas about the end of life, or the end of the world, and in Christian theology, the last judgement and resurrection (Blackburn, 1996).

Eschatological: In this study it is used to express anything related to the hereafter.

Non-eschatological: In this study it is used to express anything mundane and worldly.

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