

THE IMPACT OF ACCOUNTING AND AUDIT PROFESSION ETHICS ON THE RELIABILITY OF FINANCIAL REPORTSWITH REFERENCE TO SUDANESE AUDITORS

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ABSTRACT

The reliable financial information plays an important role in economic and social development. The aim of this study is to examine the impact of accounting and auditing profession ethics on the reliability of financial reporting with particular reference to Sudanese auditors. The data has been collected through a well-structured questionnaire is designed and will be distributed to a randomly chosen sample of who working in auditing field. Descriptive and inferential statistics were used to generalize the results and conclude the findings. The results suggested that existence of accounting and auditing profession ethics guidance renders legal and compulsory guides with clear punishments contributes in rendering data with credibility, also shown that there is a great importance for teaching accounting and auditing profession ethics for the accounting and auditing students.

Keywords: Profession ethics, reliability, Financial Reporting, accounting Standards, Integrity.

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1. INTRODUCTION

The collapse, which occurred in several giant companies in world, particularly in the USA bring back the problem of ethics to professional arena, especially after the collapse of the largest audit firms "Arthur Andersen" and the firmness of their involvement in financial manipulation in the audited companies, therefore regulators and users of financial reporting began to focus once again on the profession ethics and how to be rested. These issues have a negative impact, not only in the USA but in the world as a whole. Therefore many of the criticisms had been made for the accounting and auditing profession that they provide misleading information. The accounting profession is faced by many problems that hinder its role to serve effectively the society such as the behavioral and moral ethics problems especially in regard to the fraud and deception phenomenon in accounting(Ragab, 2006).There are challenges facing the implementation of ethics of the accounting profession in Iraq through the study of the views of a group of accountants in the Iraqi city of Mosul (Taha and Hassan, 2007).Therefore there is the impact of environmental variables and dimensions of society's values on accounting practices (Basioni, 1997).However

Auditing is a social activity influenced by and affects its relationship with the environment of professional practice, so we find that the auditor is subject to variables that directly or indirectly affect the professional performance (Hussein, 2001).

2. THEORETICAL BACKGROUND

Ethics is becoming an essential component in the accounting curriculum, and those tasked with teaching it may benefit from relevant published research, teaching notes, and case studies (Apostolou, Dull, and Schleifer, 2013).(Zahabi, Ali and Jamal aldeen, 2008) explained that the word ethics is derived from the Latin word States, which means moral quality, and morality is the implementation of what is defined by the community value system is good or bad. According to(Ogbonna and Ebimobowei, 2011), the ethics represent the principles used by the individual to control his behavior, therefore, represent the personal principles which distinguish between right and wrong. Also(Ahmed, 2008); stated that ethics are a set of ethical values which is owned by the individual and become his ethical behavior.

The question is whether the accounting ethics be taught or gained? (Kidwell, Fisher, Braun and Swanson2013) concluded that many accounting educators continue to debate whether ethics can be taught, apparently unaware that a common body of ethics knowledge exists, this knowledge needs to be imparted before higher-level classroom discussions can ensue. (Holmes, Marriott and Randal2012) found out that more compliant behavior among older students and students who have been at university longer also found that female students demonstrate more ethical responses in their behavior than male students. (Ogbonna and Ebimobowei, 2012) point out that professional ethics help accountant in developing his professional behavior and relations, explain to him the professional situation which should be maintained in order to develop the profession, give customers adequate basis to a sense of self-confidence that their wishes and needs will be achieved honestly, and help the professional bodies and the profession members to do their responsibilities toward the profession. (Baker,2014); demonstrated that the ethical discourse of the profession can be found more in the self-forming practices of the profession rather than its code of ethics. (Bonaci, Strouhal, Mullerova and Roubickova2013) show that when looking at the academic environment, students already have significant background that should have built the foundations of their ethics as persons, Therefore, teaching ethics to accounting students should no longer try to convince them that they should act in an ethical manner, but raise their awareness with regard to ethical issues in accounting practices.

(Bin Salih,2010); stated that practitioners commitment of accounting and auditing ethics rules is considered as confirmation of accounting and auditing profession responsibility as a whole toward the community, customers, and their colleagues in the profession. According to(Ogbonna and Ebimobowei,2012) the ethical standards of accounting have positive significant with the quality of financial reporting for banks in the area study in Nigeria. But (Usurelu et al 2010) argued that the issue of the ethics of accounting responsibility versus creative accounting has shown that there is a growing desire on the ethics of the accounting profession to the extent that some authors of the financial statements of accountants fill a descriptive report include any relevant factors influencing Information on ethical behavior. Whilst (Carreras, Bahaudin, Mujtaba and Cavico,2011) has addressed the neglect of moral considerations when preparing budgets, titled do not blame budget preparation process through exploratory study to efficiency and effectiveness of managers. (Ismail, 2014) discovered a significant impact of ethical ideology

on judgments regardless of the legality of the cases, and found a significant positive and negative impact of idealism and relativism, respectively on ethical judgment. Also (Ghazali, 2015) show that ethics instruction received during tertiary education have a significant impact on both legal and illegal business scenarios. Accountants also judged an illegal questionable scenario stricter than a legally questionable scenario.

Recent research (Bampton and Cowton, 2013; Tweedie et al, 2013) indicated that the proportion of business ethics literature devoted to accounting and the proportion of academic accounting literature devoted to ethical issues are both small, and yet there has been a steady accumulation of research devoted to ethical issues in accounting. (Mastracchio, Angueira and Toth, 2015); stated that today, accounting academics and practitioners generally agree that ethics can be taught and that it should have a more prominent role in accounting curricula and professional education. According to (Reda, 2006; Mohammed et al 2011); accounting profession like other professions have special rules and standards are being distinguished it from the others, these standards need to be followed, such as Professional conduct, Integrity, Competence, Confidentiality, and Objectivity.

From the above, it is clear that the commitment of both accountant and auditor with the personal morality and the profession ethics will reduce the undesirable behaviors and thus give him support and confidence in his work. Based on literature review, the following hypotheses were generated:

H1: There is a positive relationship between the presence of ethical guide for the accounting and auditing profession and the reliability of financial reporting.

H2: There is a negative relationship between Absence of independent professional bodies in accounting and auditing and development of profession ethics.

H3: There is a positive relationship between the teaching of accounting and auditing profession ethics for practitioners and the reliability of financial reporting.

3. RESEARCH METHOD

The primary data for the study were generated through a well-structured forty-five (45) questionnaires were distributed randomly to some of the workers in auditing field, only thirty-

nine(39) respondents have been returned, with response rate of 87% to evaluate the impact of accounting and auditing ethics on the reliability financial reporting with particular reference to Sudanese auditors.

In order to obtain a reliable data, the chosen scale items were translated from English into the Arabic language to reduce translation errors and reflect the real meaning and local acknowledge. The questionnaire has been arbitrated by an expert to give higher quality and to ensure the specificity and accuracy of the questionnaire be realized. The first part of the questionnaire contains questions on respondents' characteristics & personal information. The second part of the questionnaire examined the impact of accounting and auditing ethics on financial reporting reliability. A five-point Likert scale indicators were used, from 1 strongly disagree to 5 strongly agree for 17 items to be measured.

4. RESULTS & DISCUSSION

4.1 The goodness of Measures: The study used several statistical procedures. The descriptive statistics and correlations test were conducted to examine the relationships among variables by using the SPSS 24.0 version. The results of the statistics analyses are described as follows:

4.2 Respondents Demographic Characteristics: Table 1: presents the respondent's demographic characteristics. the respondents' ages between (25 and less than 40 years) is the highest which represent (59%) followed by respondents' those between (less than 25 years) which represent (35.39%) then the respondents' ages (55 years and more) which represent (25.6%) and lastly, the respondents ages (55 years and more) which represent (12.8%). Regarding the respondent's job title, the majority of them were Auditor (79.5%), followed by under training auditor (10.3%) followed by Director of the audit (10.2%). Concerning for the respondent's educational level, the majority of them were graduate education level which represents (69.3%), followed by the level of Post-graduate(30.7%). As for the length of respondents' working experiences. The table shows that respondents' whom they have worked (less than 10 years) and who worked for (5 to 10 years) were the same ratio which represents (38.5%) followed by those work (10 to 20 years) which represent (12.8%), and those respondents who worked (20 years and more) is a lower ratio which represents (10.2%).

Table 1: Respondents Demographic Characteristics

Variable	Particular	Frequency	Percent
Age	less than 25 years	10	25.60
	25 and less than 40 years	23	59.00
	40 and less than 55 years	05	12.80
	55 years and more	01	2.60
	Total	39	100.00
Job Title	Under training auditor	04	10.3
	Auditor	31	79.5
	Director of the audit	04	10.2
	Total	39	100.00
Educational Level	Graduate	27	69.3
	Post-graduate	12	30.7
	Total	39	100.00
Experience	Less than 5 years	15	38.5
	5 to 10 years	15	38.5
	10 to 20 years	5	12.8
	20 years and more	4	10.2
	Total	39	100.00

Table 2: transactions unchanged and honesty questionnaire study

Statement	Number of the final paragraphs	steadiness coefficient	truth coefficient
First hypothesis	6	82.6	90.8
second hypothesis	6	82.3	90.7
Third hypothesis	5	80.1	89.5
All questionnaires	17	92.0	95.9

4.3 Reliability Analysis

From the above table 2: It appears that the former all steadiness and truth coefficient are very high (greater than 50 %), this means that, if this study has been applied on the same sample for a hundred times it will give a constant results of 92% and fair results about 95.9%, in the light of all this the questionnaire accepted as the study tool.

Table 3: Frequencies&percentage of responses of thefirst hypothesis.

phrase	Strongly Agree	Agree	Neutral	Do not agree	Strongly donot agree
1	30 76.9%	7 17.9%	2 5.2%	0 0%	0 0%
2	28 71.8%	11 38.2 %	0 0%	0 0 %	0 0 %
3	28 71.8%	10 25.7%	1 2.5%	0 0%	0 0%
4	28 71.8%	10 25.7%	1 2.5%	0 0%	0 0%
5	22 56.4%	12 30.8 %	3 7.7%	2 5.1%	0 0%
6	24 61.5%	9 23.1%	4 10.3%	2 5.1%	0 0 %

The table 3: show that 76.9% of the total members of the sample agree strongly that existence of ethical guide for accounting and auditing profession provides reliable information, 17.9% of them agree, while 5.2% of them were neutral. Also, it is clear that 71.8% of the total members of the sample agree strongly that the governmental laws are not enough to set ethical guide for accounting and auditing profession that can be relied on, 38.2 % of them agree. It appears that 71.8% of the total members of the sample agree strongly that the existence of ethical guide for accounting and auditing profession provides binding legal rules with clear punishments, 25.7% agreed, while 2.5% was neutral. It is clear that 71.8% of the total members of the sample strongly agree that there is a necessity for anethical guide to identify the basic principles of ethics, which is expected to be followed by practitioners, 25.7% of them agrees, while 2.5% was

neutral. As is clear from the above table that 56.4% of the total members of the sample strongly agreed that the absence of ethical guide for auditing and accounting profession reduces the credibility of financial reports, 30.8 % agreed, while 5.1% of they do not agree, and 7.7% of them neutral. 61.5% of the study sample agreed strongly that the competition between auditors need aguide for ethical standards that can be committed by accountants and auditors, 23.1% of them were agreed, 5.1% of them do not agree, while 10.3% of them were neutral.

Table 4: Standard deviation, arithmetic mean, &probability value for thefirst hypothesis.

phras e	arithmeti c mean	standar d deviatio n	Value of Kay square	Degrees of bias	probabili ty value
1	1	0.5595 4	34.308	2	0.000
2	1	0.4558 8	7.410	1	0.000
3	1	0.5208 2	29.077	2	0.001
4	1	0.5208 2	29.077	2	0.000
5	1	0.8465 2	26.744	3	0.009
6	1	0.8801 3	30.436	3	0.000

From table 4: It is clear that all probability values less than the significance level (0.05), this means that there is no statistical significant exist in the distribution of the sample responses for the answer options. The answers of most respondents fall within the approval option (Strongly agree and agree). In general, we can conclude that the sample members agreed on most statements of the first hypothesis. We also find that the standard deviation of those terms less

than one, this refers to responses homogeneity. The above conclusion verifies that the first hypothesis would be achieved.

Table 5: Frequencies & percentage of responses on the second hypothesis.

phrase	Strongly Agree	I agree	Neutral	Do not agree	Strongly do not agree
7	25 64.1%	11 28.2%	2 5.1%	1 2.6%	0 0%
8	19 48.7%	13 33.3%	4 10.3%	3 7.7%	0 0%
9	28 71.8%	8 20.5 %	3 7.7%	0 0%	0 0%
10	26 66.7 %	11 28.2% o	2 5.1%	0 0%	0 0%
11	23 59%	8 20.5 %	6 15.4%	2 5.1%	0 0%
12	25 64.1%	14 35.9%	0 0%	0 0%	0 0%

The table 5: show that 64.1% of the total of the sample strongly agree that It has been necessary to establish neutral professional organizations for accounting and auditing, 28.2% of them agreed, while there are two of them are neutral (5.1%), 2.6% of them do not agree. Also, it is clear that 48.7% of the sample agrees strongly that absence of professional organizations impact negatively on ethics of accounting and auditing profession, 33.3% of them are agreed, while 7.7% of them are neutral. It is clear that 71.8% of the sample agree strongly that the understanding of auditing and accounting importance helps in creating and developing a neutral professional organization, 20.5 % of them agreed, while 7.7% of them are neutral. It is clear that 66.7 % of the total of the sample strongly agree that presence of neutral professional organizations has a positive impact on the ethics development of the accountancy and auditing profession, 28.2% of them are agreed, while 5.1% of them are neutral. As is clear from the above

table that 59% of the total sample agree strongly that the linking between religion and accounting and auditing profession has a great role in developing the accounting and auditing profession, 20.5% of them agreed, while there are 15.4% of them are neutral, and 5.1% of them did not agree. It is clear that 64.1% of the total sample agrees strongly that lack of commitment to ethical standards which identified and defined by professional organizations effect on the reputation of the accounting and auditing offices, 35.9% of them agree, means that agree percentage is 100%.

Table 6: Standard deviation, arithmetic mean, & probability value for the second hypothesis.

phras e	arithmeti c mean	standar d deviatio n	Value of Kay square	Degree s of bias	probabili ty value
7	1	0.7198 7	38.026	3	0.000
8	2	0.9308 0	17.923	3	0.000
9	1	0.6277 4	26.923	2	0.000
10	1	0.5900 7	22.615	2	0.000
11	1	0.9271 7	25.923	3	0.006
12	1	0.4859 7	3.103	1	0.078

From table 6: It is clear that all probability values less than the significance level (0.05) except for the sixth statement, this means that there is no statistical significant exist in the distribution of the sample responses for the answer options. The answers of most sample members fall within the approval option (I strongly agree and I agree). In general, we can conclude that the sample members agreed on most statements of the first hypothesis. We also find that the standard

deviation of those terms less than one, this refers to responses homogeneity. The above conclusion verifies that the second hypothesis would be achieved.

Table 7: Frequencies & percentage of responses of the third hypothesis.

phras e	Strong ly Agree	agree	Neutral	Do not agre e	Do Not Agree Strongl y
13	24 61.5%	13 33.3%	1 2.6%	1 2.6%	0 0%
14	23 59%	15 38.4%	1 2.6%	0 0%	0 0%
15	20 51.3 %	16 41%	2 5.1%	1 2.6%	0 0%
16	23 59%	13 33.3%	2 5.1%	1 2.6%	0 0%
17	20 51.3 %	16 41%	3 7.7%	0 0%	0 0%

The table 7: show that 61.5% of the total sample strongly agree that there is a great importance of teaching ethics of the accounting and auditing profession for accounting students in higher education, 33.3% of them agreed, while 2.6% of them did not agree, and 2.6% of them were neutral. It is clear that 59% of the total sample strongly agreed that there is a necessity for continuous training to practitioners of accounting and auditing profession about how to deal with ethical problems, 38.4% of them agree, 2.6% of them remain neutral. It is clear that 51.3 % of the total sample strongly agree that there is a necessity for the ethical code to link between academic and practical qualification for the practitioners of accounting and auditing profession, 41% of them agree, while 2.6% of them did not agree, and 5.1% of them are neutral. It is clear that 59% of the total members of the sample agree strongly that linking between the accounting

education and ethical issues lead to profession development, 33.3% of them agree, while 2.6% did not agree, and 5.1% is neutral. As is clear from table 51.3 of the sample, agree that the interaction of accounting and auditing department for teaching ethics to account students increases the society confidence towards accounting and auditing profession, 41% of them agree, while 7.7% of them were neutral. To confirm phrases used here see appendix 1.

Table 8: Standard deviation, arithmetic mean, & probability value for the third hypothesis.

phrase	arithmetic mean	standard deviation	Value of Kay square	Degrees of bias	probability value
13	1	0.68234	37.615	3	0.000
14	1	0.55226	19.077	2	0.000
15	1	0.71517	28.795	3	0.000
16	1	0.72081	33.103	3	0.000
17	1	0.60346	14.105	2	0.001

From table 8: It is clear that all probability values less than the significance level (0.05), this means that there is no statistical significant exist in the distribution of the sample responses for the answer options. The answers of most sample members fall within the approval option (I strongly agree and I agree). In general, we concluded that the sample agreed on most statements of the third hypothesis. We also find that the standard deviation of those terms less than one, this refers to responses homogeneity.

The above conclusion verifies that the third hypothesis would be achieved.

For the relationship between ethical guide and reliability of financial reporting, inferential statistics shows that there is a significant positive interaction between predictor and the dependent variable (Table 4), This result is emphasized by (Almaotaz, 2010; Ogobonna, 2012). For the connection between the absences of independent professional bodies and profession development, inferential statistics shows that there is a significant negative relationship between

predictor and the dependent variable (Table 6), this result is confirmed by. (Bampton and Cowton, 2013). For the connexion between Teaching of profession ethics for practitioners and the reliability of financial reporting, inferential statistics shows that there is a significant positive correlation between predictor and the dependent variable (Table 8), This result is in line with (Linda et al 2013; Bonaci et al 2013).

The results of this study have theoretical and practical implications that could be of interest for students, academics, regulators and practitioners. The first theoretical contribution is the study provide a framework for the impact of accounting and auditing ethics on financial reporting reliability. This study practically contributes to the accounting profession by examining the effect of the ethical standard in accounting and auditing profession.

In spite of these implications, this study is subject to some limitations that need be considered. This study is based on participants' responses to given scenarios and there is a risk that the respondents may not have answered the questionnaire honestly. The findings and discussion are limited to the propositions put forward in the questionnaire and such a survey instrument provides limited opportunity to solicit further meanings to participant's responses. The major limitation of this study is that the scope of the research is bounded and sampling method used, thus limiting the generalizability of the results. The study only applied in Sudan environment, this could result in an important limitation of the study. The findings of this study suggest that there is a necessity for continuous training to the practitioners of accounting and auditing profession about how to deal with ethical problems. Also, there is a necessity to establish independent professional organizations for accounting and auditing in Sudan.

5. CONCLUSION:

This study explores the impact of accounting and auditing ethics on the reliability of financial reports with particular reference to Sudanese auditors. The existence of ethical guide for the accounting and auditing profession provides reliable information, this result is consistent with (Ogbonna, 2012). Governmental rules are not enough to set ethical guide for accounting and auditing profession that can be relied on, and the understanding of the auditing and accounting importance by governments helps in creating and developing neutral professional

organizations. The presence of neutral professional organizations has a positive impact on developing accounting and auditing profession ethics. Lack of commitment to ethical standards which identified and defined by professional organizations effect on the reputation of the accounting and auditing offices. There is a great importance of teaching ethics of accounting and auditing profession for accounting students in higher education this result is consistent with (Kevin, Lisa and John 2012; Nazli 2015).

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Appendix: questionnaire

N	phrase	Strongly Agree	agree	Neutral	disagree	Strongly Disagree
1	The existence of ethical guide for accounting and auditing profession provides reliable information.					
2	Governmental laws are not enough to set ethical guide for accounting and auditing profession that can be relied on.					
3	The existence of ethical guide for accounting and auditing profession provides binding legal rules with clear punishments.					
4	There is a necessity for an ethical guide to identify the basic principles of ethics, which is expected to be followed by practitioners.					
5	The absence of ethical guide for auditing and accounting profession reduce the credibility of financial reports.					
6	Competition between auditors needs a guide for ethical standards that can be committed by accountants and auditors.					

7	It is necessary to establish neutral professional organizations for accounting and auditing.					
8	The absence of professional organizations impacts negatively on the ethics of accounting and auditing profession.					
9	Understanding auditing and accounting importance by governments helps in creating and developing a neutral professional organization.					
10	The presence of neutral professional organizations has a positive impact on developing accounting and auditing profession.					
11	Linking between religion and accounting and auditing profession has a great role in developing the accounting and auditing profession.					
12	Lack of commitment to ethical standards which identified and defined by professional organizations effect on the reputation of the accounting and auditing offices.					
13	There is a great importance of teaching ethics of the accounting and auditing profession for accounting students in higher education.					

14	There is a necessity for continuous training to the practitioners of accounting and auditing profession about how to deal with ethical problems.					
15	There is a necessity for ethical code links between academic and practical qualification for the practitioners of accounting and auditing profession.					
16	Linking between accounting education and ethical issues lead to profession development.					
17	The interaction of accounting and auditing department for teaching ethics to account students increased the society confidence towards accounting and auditing profession.					