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Individual and Organizational Determinants of Accounting Practices: Evidence from an Emerging Economy

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ABSTRACT

Despite all the efforts given through various government initiatives, accounting standards and rigorous ethical codes, the persistence of global corporate scandals such as Enron and Worldcom, along with Malaysian fraud cases like Serba Dinamik Holdings Berhad and 1MDB had deteriorated the public trust on the accounting profession. The occurrences of the various malpractices have raised concerns on the ethical principles that accountants should uphold in exercising their duties in safeguarding the interest of the shareholders and stakeholders at large. Therefore, this study examined the effect of accounting practitioners' internal factors (integrity, objectivity, confidentiality, professional behavior and professional competences and due care) and external factors (i.e. ethical climate and ethical leadership) on accounting practices in Malaysia. A survey of 165 accounting practitioners who worked in Klang Valley, Selangor found that all the internal factors except professional behavior and one of the external factors i.e. ethical leadership had a significant effect on accounting practices. These findings provide insights into the extent of these factors among Malaysian accountants, supporting the development of ethical training programs, regulatory reforms and professional policies to uphold the public confidence on the accounting practitioners. stage.

1. INTRODUCTION

The global financial landscape has been periodically undermined by corporate scandals that have exposed fundamental vulnerabilities in accounting practices and governance structures. Such failures have resulted in profound financial consequences and the erosion of institutional reputation. High-profile international

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precedents, including Enron (2001) and Fluor Corporation (2023), have illustrated the capacity for accounting malpractices to precipitate systemic corporate collapse. Within the Malaysian context, these challenges were exemplified by the cases of 1Malaysia Development Berhad and Serba Dinamik Holding Berhad, which have highlighted significant departures from ethical reporting standards. These incidents reflect a persistent struggle within the profession against fraud, mismanagement, and the subversion of the integrity of financial reporting.

The role of the accounting practitioner is regarded as a cornerstone of financial transparency and accountability. Professional obligations extend beyond technical adherence to regulations that present an inherent requirement to ensure the veracity of financial disclosures while maintaining rigorous ethical standards. However, the profession is often marked by ethical tensions, as practitioners must reconcile personal integrity with organizational objectives and the broader public interest. It has been observed in the existing literature that even within highly regulated frameworks, adherence to ethical codes is often compromised by external pressures, organizational culture, and regulatory ambiguities (Adi Jayanthi & Agung Kresnandra, 2024). The recurrence of these lapses, particularly in Malaysia, have necessitated a systematic evaluation of the factors governing professional conduct. In response to these systemic risks, regulatory interventions have been intensified by having more stringent frameworks and mandatory ethics training. In Malaysia, the Malaysian Institute of Accountants (MIA) has facilitated these efforts by enforcing the MIA By-Laws and overseeing disciplinary proceedings for alleged misconduct to prevent financial misstatements from being undetected or unreported. This challenge was quantified in the latest MIA statistics as of March 31, 2026, which had indicated that 33 complaints were under active investigation in which 13 cases were attributed to practice review failures and 10 cases were linked to practice review failure (MIA website).

Consequently, there is a clear imperative to investigate the simultaneously effect of internal attributes (integrity, objectivity, confidentiality, professional behavior, professional competence and due care) and external attributes (ethical climate and ethical leadership). While some of these variables have been examined in international studies (Aifuwa et al., 2018; Adekoya et al., 2020), a comprehensive analysis of both internal and external factors remains underdeveloped within the Malaysian accounting landscape. This study was therefore positioned to address this research gap by assessing the efficacy of these variables in a developing economy where corporate failures continue to present a significant challenge to financial stability.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Attribution Theory

The Attribution Theory originally developed by Fritz Heider in 1958, and was later expanded by Bernard Weiner and Harold Kelley in 1970s and 1980s. This theory supports that the implementation of one’s behaviour is influenced by two factors namely (i) internal (dispositional) factors such as nature, character and knowledge and (ii) external (situational) factors that relate to the surrounding environment or situational that regulates an action. Internal and external attributions have been shown to significantly impact individual performance evaluation and could also influence ow superiors treat subordinates. These attributions also affect employee’s attitudes and satisfaction with their work outcomes, overall job

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performance and workplace dynamics (Chiou et al., 2018) especially in understanding actions taken by the accounting profession in their working environment. Safeer et al. (2021) stated that internal forces (personal attributes) and external forces (environmental attributes) combination will determine human behaviour. In addition, individual behaviour is shaped by underlying processes and motives which are heavily influenced by ethical considerations (Buda et al., 2020).

The Attribution Theory has been used in previous studies, for instance, Arifin (2022) that examined how factors such as integrity, objectivity, professional skepticism and experience can increase the ability to detect fraud occurrences. Additionally, Adi Jayanthi and Agung Kresnandra (2024) used this Theory to prove the influence of code of ethics, internal locus and emotional intelligence on the ethical behaviour of auditors. These studies offer valuable insights and establish more effective methods to strengthen the ethical principles within the accounting profession. Therefore, this Theory was selected as a framework for this study as to analyse accounting practices among the accounting practitioners. This theory helped to explain how internal factors, namely the ethical code of conduct (i.e. integrity, objectivity, confidentiality, professional behaviour and professional competence) and external factors (i.e. ethical climate and ethical leadership) could influence one's behaviour of accounting practices.

2.2 Accounting Practices

Accounting practices consist of a set of principles and values that provide guidance to financial professionals in behaving honestly with integrity and fairly in the preparation, presentation and reporting of financial information. In a layman's perspective, the accounting profession whose primary responsibilities is to determine, record, analyse and present financial information to the users (Payne et al., 2020) whereas, Niniel and Sucuahi (2023) defined accounting as a service requiring professionalism and ethical judgment. As a professional accountant, they are required to uphold the highest ethical standard, as their responsibility is to deliver an accurate and reliable financial report while resisting any pressure or temptation to manipulate or falsify the data for personal gain (Azevedo & Cornacchione, 2012). A strong reputation for ethical practices enhances trust, attracting investors and clients who rely on the company's financial report. While the focus often rests on defining accounting, the scope of the profession extends beyond technical functions to encompass ethical responsibilities and stakeholder trust (Ibrahim et al., 2015). In other words, their functions are crucial in presenting an honest depiction of organisational health to the stakeholders.

Accounting practitioners are expected to comply to standardised accounting practices that allow for integrity of financial reporting and foster trust among investors, creditors and other potential users of financial statements (Nalukui, 2022). Moreover, accountants are regulated by the policies and ethical standards of the accounting profession in order to help them make financial decisions. They possess an ethical obligation to multiple stakeholders within and outside the organisation (Hodgson, 2023). Their decisions and actions play a role in promoting good governance and ethical practices within organisations to avoid common concerns by the stakeholders, such as conflict of interest, misrepresentation in reports and facilitation of unethical payments.

Ethical behaviour is fundamental in shaping accounting practices at both the individual and environmental level. At the individual level, ethical conduct influences accountant's decision-making processes, ensuring that financial reporting is transparent and free from bias. Edi and Enzelin (2022) noted that various studies have proven the application of accounting ethics can improve work performance and

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develop good behaviour in an individual. On the other hand, environmental factors such as ethical climate and ethical leadership promote compliance with both regulatory and professional standards. The interaction between both individual and environmental factors ensures that financial reporting remains honest, reliable and aligned with stakeholder's expectations. Besides, the regulatory environment significantly influences accounting practices within organisations. National and international regulatory along with professional standards, define the boundaries of accounting practices. According to Chand and White (2007), regulatory environments such as International Financial Reporting Standard (IFRS) and Generally Accepted Accounting Principles (GAAP) have a significant impact on firm's accounting practices by mandating specific reporting and disclosure requirements. In Malaysia, adhering to these standards is crucial for maintaining competitiveness and investor confidence. Since both ethical behaviour and regulatory framework are essential to maintaining the integrity of accounting practices, this study aimed at investigating the factors influencing the accounting practices among the accounting practitioners in the public and private sectors in Malaysia. Understanding these influences will help to identify ways to strengthen ethical behaviour and adherence to regulatory standards within the profession.

2.3 Integrity

One of the principles in accounting professional code of ethics is an accountant shall not misrepresent facts. The principles require all accountants to be transparent and truthful in their professional and business interaction. Integrity implies not mere honesty but fair dealing and truthfulness (Mohammed Dayo, 2019). Business and clients reasonably anticipate that accountants will refrain from engaging in activities that could tarnish the accounting profession or negatively impact its reputation (Modesta Amaka, 2019). According to William (2005), while the facts may be accurately reported, they can be misrepresented. For instance, financial reporting may be misleading if it omits the requisite information for the proper interpretation of those facts. Akenbor (2013) highlighted that the integrity of professional accountant is rooted on fair and objective communication which obligates them to disclose all relevant information that could be reasonably be expected to influence the comprehension of the reports and recommendations to the related users.

Consistently with Martinis (2024), accountants must actively prevent conflicts of interest and disclose any potential conflicts to relevant stakeholders. They must also abstain from activities that could compromise their ability to perform their duties. Additionally, they are required to refuse any gift, favour or hospitality that could impair their professional judgement, recognising the limitations that may affect their ability to act in an ethical and professional manner (Aila et al., 2020). Several events have raised concern about the integrity of the profession, potentially tarnished the reputation it typically upholds. Hence, accountants are expected to exercise their duty with integrity to avoid any action that could harm their profession's reputation and ensure to provide full disclosure of relevant information. Strict adherence to this principle is essential not only for safeguarding the interest of stakeholders but also promoting a culture of ethical practices across broader business environments. Based on the above explanation linking integrity to accounting practices, the following hypothesis was proposed:

H1: There is a significant relationship between integrity and accounting practices.

2.4 Objectivity

Objectivity in accounting requires accountants to exercise unbiased judgement, providing professional opinions that represent true and fair view of the company's financial position. According to Emuze and

Igbodo (2018), professional accountants must refrain from allowing biases or conflict of interest to influence their business judgement, conducting themselves with intellectual honesty and fairness. In the realm of public practice, they must maintain both independence of fact and appearance, especially when providing auditing and other attestation services (Masse et al., 2023). This reinforces the importance of being free from influence that may compromise professional judgement. Oraka and Okegbe (2015) asserted that objectivity in accounting requires fulfilling several fundamental criteria including credibility, professionalism, quality of service and confidence. Accountants must safeguard their recommendations from external pressure to maintain their objectivity. As Modesta Amaka (2019) highlighted, professional judgement is compromised when they subordinate their own judgement to the will of others.

Accountants who prioritise objectivity in their professional conduct are more likely to produce high quality financial reports, while those who allow personal interest to interfere may compromise the objectivity of their work (Mohd. Razali et al., 2023; Aila et al., 2020). In addition, when accountants allow external influences to interfere with their work, they risk undermining the trust of stakeholders' place in financial reports. Maintaining objectivity is particularly important because accountant's opinion significantly influence stakeholder's decision. Aifuwa et al. (2018) found that accountants frequently encounter situation that challenges their objectivity, leading to potential irregularities in their judgement. This can occur when the audit itself is highly valuable and the auditor fears to lose in its own right, which weakens their ability to stand up to client management in a significant disagreement and would resulting loss opportunities to offer other services to the client. Based on the above explanation linking objectivity to accounting practices, the following hypothesis was proposed:

H2: There is a significant relationship between objectivity and accounting practices.

2.5 Confidentiality

The principle of confidentiality requires an accounting practitioner to safeguard client's information and prevent disclosure to third party without the consent of the client (Edi et al., 2022). Professional accountants must maintain confidentiality in all settings including social environments where the risk of unintentional disclosure is high. They should remain vigilant especially when interacting with close business relationships or family members. Confidentiality also extends to information acquired from prospective client and employers as well as within the firm or employing organisation (Aifuwa et al., 2018). Even when transitioning to new engagement, accountants may use prior experience but must not disclose personal details related to individuals, clients and organisations. It may also be trade secrets and sensitive business data, all of which must be protected from unauthorised access (Amponsah et al., 2016). The unauthorised disclosure of confidential financial information by an accounting professional constitutes a breach of trust, undermining the foundation of the professional relationship. Adhering to confidentiality standards enhances the quality of financial report and organisational performance while upholding ethical values like integrity, objectivity, honesty, compliance and accountability (Michael et al., 2020).

As business increasingly operates on a global scale, the challengers of maintaining confidentiality have grown. Security threats, whether internal or external, pose significant risk to sensitive information, necessitating strong controls and safeguards. Additionally, globalisation and digitalisation have exposed accountants to new complexities in managing the flow across the borders. Technological advancements have also exposed confidential information to new risks, making it crucial for professionals to stay vigilant in protecting client data in a digital world. Thus, accountants must navigate these challenges carefully,

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ensuring that they maintain confidentiality while complying with legal and regulatory obligations (Aila et al., 2020). Based on the above explanation linking confidentiality to accounting practices, the following hypothesis was proposed:

H3: There is a significant relationship between confidentiality and accounting practices.

2.6 Professional behavior

The AICPA Code of Professional Conduct defined "acts discreditable to the profession" as behaviour that cause harm to profession and accountant's reputation due to public perception (Mintz, 2020). Public accounting professionals are expected to uphold the highest standard of professionalism, including their attitude and behaviour, which is essential for maintaining public trust in the profession (Kartika & Pramuka, 2019). Professional behaviour required compliances with relevant laws and regulations, while avoiding any actions that could discredit the profession either knowingly or through negligence (Nwagboso, 2008). This creates an ethical obligation for accountants to act in ways that reinforce trust and accountability in their practices. The daily actions of accountants include marketing and advertising that reflects their professional conduct. Failure to meet regulatory requirements, such as the failure to prepare accurate financial statements or the refusal to return client records upon request, exemplifies behaviour that compromises the quality of financial reports and prioritise personal interests over stakeholder trust (Aifuwa et al., 2018). Such actions will diminish public confidence and show a lack of the ethical professionalism expected from the accountants. In line with Masse et al. (2023), ethical negligence or intentional misconduct ultimately weakens the profession's credibility and harms its ability to serve public interest.

To prevent misleading clients, professional accountants must refrain from possessing professional qualifications that are not legitimate or make unfounded comparisons to other professional's work, both of which can mislead clients and damage the profession's integrity (Alsadat & Bafghi, 2021). Accountants are expected to navigate ethical dilemmas by applying professional behaviour, recognising that violations may arise from diverse working conditions. Whenever ethical safety cannot be assured, accountants must abstain from providing services that could compromise their professional conduct (Sepehri et al., 2020). Based on the above explanation linking professional behavior to accounting practices, the following hypothesis was proposed:

H4: There is a significant relationship between professional behavior and accounting practices.

2.7 Professional competence and due care

According to IFAC (2016), professional competence and due care require accountants to consistently update their knowledge and skills in order to provide competent services to clients or employers in line with the latest development in practice, legislation and professional standards when delivering professional services. Nwagboso (2011) emphasized the importance of a competence not only involves in technical knowledge but also the ability to apply that knowledge effectively in professional duties. In this principle, professional accountants are required to maintain its professional competence by engaging in training and the development of their knowledge and skills. Accountants have the responsibility to continuously develop their expertise and avoid accepting task beyond their skillset unless there are proper assistance is obtained (Oraka & Okegbe, 2015; Aifuwa et al., 2018; Michael et al., 2020). This approach ensures that accountants not only fulfil their roles effectively but also enhance their capacity to contribute meaningfully to the profession.

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Mohammed Dayo (2019) highlighted the importance of attending seminars, workshop and conference as part of their professional development to remain updated and demonstrate competence as well as due care in preparing financial statement and offering accurate information for decision making. Furthermore, professional competence and due care include understanding the limitations of services provided and accountants must make sure their clients are aware of these limitations where applicable. Magmu (2010) also found that maintaining professional competence and due care significantly reduces the likelihood of biases occurring when making professional judgements. As a result, they are expected to execute their responsibilities with a high degree of objectivity, applying sound judgment and effective problem-solving skills to ensure reliable and unbiased decision making. Based on the above explanation linking professional competence and due care to accounting practices, the following hypothesis was proposed:

H5: There is a significant relationship between professional competence and due care and accounting practices.

2.8 Ethical climate

Ethical climate as defined by Victor and Cullen (1988) is the primary perception of the organisation's practices and typical procedures that contain ethical content. They believed that ethical climate in the workplace served as the main source of information for employees on the right or ethical actions within the organisation. Martin and Cullen (2006) further expanded this idea by emphasizing that ethical climate emerged from both formal and informal procedures, policies and common practices in shaping employee's understanding of ethical behaviour. In other words, an organisation's ethical climate creates a normative framework that informs employees about the acceptable behaviour within their organisation.

Recent studies have highlighted the significant impact of ethical climates influence on both individual and organisational outcomes. An organisation with positive ethical climate is more likely to report higher levels of job satisfaction, enhanced work performance and greater employee commitment (Newman et al., 2017). This was supported by Bebi and Xhindi (2017) which found that ethical climate is one of the most influential factors in determining employee's ethical decision-making processes. An ethical climate that emphasizes integrity and accountability reduces the likelihood of unethical behaviour while one that promotes self-interest can exacerbate unethical conduct depending on the values prioritised within the organisation (Aloustani et al., 2020). Moreover, ethical climate plays a role in shaping accountant's behaviour by establishing a moral compass that guide in decision making. Mayer et al. (2010) observed that when employees perceived their organisation as having a strong ethical climate, they are more likely to behave ethically in their professional daily duties. Zhou et al. (2018) found that a strong ethical climate encourages employees to raise their concern over unethical practices and promotes whistleblowing. Similarly, research by Asmawati et al. (2019) found that when the employees believe their organisation prioritises ethical conduct, they are more inclined to align their actions with these principles, ensuring that ethical considerations in their daily operation.

The ethical climate is not only tied to ethical behaviour but also broader organisational outcomes to resist external pressure that could lead to unethical decisions such as manipulating financial reports (De Cremer & Vandekerckhove, 2017). Shafer (2009) similarly found that when an organisation fosters an ethical climate centred on ethical leadership and transparency, employees are more likely to engage in ethical decision making and uphold to high accounting standards. In contrast, organisations with climates

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that prioritise personal gain often experience negative outcomes including reduced organisational identification and increased unethical behaviour (Pagliaro et al., 2018).

The positive ethical climate can also reduce harmful behaviours within the organisation. Naz et al. (2019) discovered that a strong ethical climate reduces workplace bullying and promotes a healthier and more collaborative work environment. Furthermore, ethical climates that prioritise collaboration and transparency encourage accountants to report unethical practices when they encounter them. Wang and Hsieh (2020) also found that organisation with strong ethical climates is better equipped to maintain employee loyalty and reduce turnover. This enhances the collective sense of responsibility strengthen ethical behaviour at the individual levels, ensuring accounting practices within the organisation are both transparent and compliant with regulatory requirement. Based on the above explanation linking ethical climate to accounting practices, the following hypothesis can be proposed:

H6: There is a significant relationship between ethical climate and accounting practices.

2.9 Ethical leadership

There are many scandals involving corporate and public sector leaders that have created interest in studying ethical leadership (Brown & Treviño, 2006; Sims & Brickmann, 2003). According to Kanungo (2001), ethical leaders do actions that benefit other while avoiding those that may cause harm. Brown & Treviño (2004) explains ethical leadership involves holding everyone accountable to the same standards in addition to practicing ethical behaviour themselves. They further explained that integrity, adherence to ethical standards and fair treatment of employees are the foundation of ethical leadership (Enwereuzor et al., 2020). Prior research on ethical leadership has consistently highlighted the importance of understanding the role of ethical leadership in demonstrating employee's behaviour (Brown et al., 2005; Ofori, 2009; Certuche et al., 2019). The leaders shall set the tone at the top by making sure everyone within the organisation acts in an ethical manner (Ofori, 2009; Brown et al., 2014). Abdullah and Halim (2016) found individuals with strong work ethics are less likely to engage in unethical behaviour, whereas those with weaker work ethics may be more inclined to act unethically. Additionally, beyond personal ethics, ethical leadership promotes a culture of integrity and accountability within organisations.

The existence of ethical leadership, helps to build organisational trust and credibility as it creates a positive working environment and encourages collaboration with external partners (Crosbie, 2008). When the leaders practice ethical leadership, it will earn trust and respect as employees feel empowered and secure, knowing they will be treated fairly and ethically (Jiao, Richards & Zhang, 2011; Kleshinski et al., 2021). Leaders with a high integrity will ensure that financial reports are accurate and honest, avoiding unethical behaviour that are potentially to exist within the organisation (Brown & Treviño, 2022). An essential characteristic of ethical leadership is the ability to prioritise the greater good of the organisation over personal interest (Jejeniwa & Jejeniwa, 2024). Thus, leader must set aside personal interest for the common good and the needs of the organisation. They must be open for feedback, fostering leadership development in others and create an environment that prioritizes ethical discussions. Organisations that operate under ethical leadership will become the benchmarks for others. By embedding ethical standards within corporate governance structures, organisations not only enhance their reputation but also ensure the long-term sustainability and the success of organisations (Ullah et al., 2022). Hence, this provides an advantage to the organisation as a whole. Based on the above explanation linking ethical leadership to accounting practices, the following hypothesis was proposed:

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H7: There is a significant relationship between ethical leadership and accounting practices.

3. METHODOLOGY

3.1 Population and sample

The target population consisted of accounting professionals with an academic or professional background in accounting, working within Klang Valley, Selangor. Klang Valley was chosen as most of the registered MIA members in Malaysia are residing in Klang Valley area (Chin et al., 2013; MIA, 2013). However, due to the lack of publicly available data on the exact number of accounting practitioners in Klang Valley, the Cochran (1977) formula was used to determine an appropriate sample size. Given this limitation, this study adopted a sampling approach suitable for large and undefined population by using Cochran's (1977) formula for determining sample size in large population.

$$n = \frac{Z^2 (p)(1-p)}{E^2}$$

Note: n = the sample size, p = estimated proportion of the population (use 0.5), E = margin error (0.05) and Z = z-value for confidence level (1.96).

This formula has been used in previous studies such as Putra et al. (2024) and Ogbonna et al. (2012). The formula adopted the use of assumed sample frame which represented and assumed mean of the true population. Thus, by using the above formula, the calculation resulted a sample size of 385 respondents. Out of this, only 165 valid responses were collected representing a response rate of 42.85%. Past studies in this area of study also had a response rate ranging from 40% to 59% (Enofe et al., 2014; Makhabane, 2015).

3.2 Data collection

This research employed a quantitative methodology, utilizing a structured survey to gather data from accounting practitioners. The five-point Likert scale was chosen to accurately capture participants' perceptions on the subject matter. Surveys are distributed online via Google Forms, providing convenience and accessibility for respondents. The study leverages professional networks and social media platforms (LinkedIn, Instagram, etc.) to reach participants. Additionally, emails were sent to human resource departments and senior management of firms listed on the MIA website, requesting voluntary distribution of the survey within their organizations.

3.3 Research instrument

This study utilized a questionnaire as the primary research tool. A thorough analysis of the existing literature influenced the development of the questionnaire. The survey had nine sections as follows:

- Section A: Gathered background of the respondents such as gender, age, education, level, experience, position, current employment sector, involvement in ethics training and their familiarity with MIA By-Laws to help understand the sample's compositions.

- Section B: Determined the accounting practices among accounting practitioners in Malaysia. The research instrument utilized to evaluate accounting practices was adapted from the study of William (2019) and Edward et al. (2021).
- Section C to G: Assessed five ethical principles to gain understanding how these factors influence their accounting practices. It was helpful to provide insights into areas in which further training may be needed to provide stricter regulation and oversight to be improved. The questionnaire items were adapted as follows: Integrity from Aifuwa et al. (2018), Musa et al. (2019) and William (2019); Objectivity from William (2019) and Aifuwa et al. (2018); Confidentiality from Aifuwa et al. (2018); Professional Behavior from Aifuwa et al. (2018) and Musa et al. (2019); Professional Competence and Due Care from Aifuwa et al. (2018) and William (2019).
- Sections H: Assessed the level of ethical climate within the organization. The evaluation is helpful to assess how accounting practices was influenced by the working environment. The questionnaire items were adapted from Victor and Cullen (1993);
- Section I: Evaluated how ethical leadership impacted on accounting practices. The questions offer a holistic approach to assess the ethical dimensions of leadership which shed light on how ethical leadership impacted practices in organizations. The questionnaire items were adapted from Yukl et al. (2013).

4. RESULTS AND DISCUSSION

4.1 Descriptive analysis

The descriptive analysis results showed that the respondent value obtained as a whole showed the number of respondents (N) as many as 165 for the internal factors (i.e., integrity, objectivity, confidentiality, professional behaviour and professional competence and due care) as well as external factors (i.e., ethical climate and ethical leadership).

Table 1: Descriptive Statistics Results (N = 165)

	Mean	**Std. Deviation**
Integrity	3.981	.521
Objectivity	3.986	.460
Confidentiality	4.631	.490
Professional Behaviour	4.364	.527
Professional Competence and Due Care	4.013	.638
Ethical Climate	3.774	.622
Ethical Leadership	3.876	.746

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The mean score and standard deviation for each variable is summarized as shown in Table 1. Integrity and objectivity hadalmost similar mean scores of 3.981 and 3.986 respectively and demonstrated low variability with standard deviation of 0.521 and 0.460 which indicated moderately high, suggesting that respondents perceived themselves as moderately consistent in adhering ethical principles and objectivity in judgment. The result showed that the respondents scored the best in confidentiality with the mean score of 4.631 and standard deviation of 0.490, suggesting highly significant factor with consistent agreement across the respondents. Professional behavior also received a high mean score of 4.364 with standard deviation of 0.527. Professional competence and due care showed a slightly above average mean of 4.013. Ethical climate and ethical leadership were rated lower with the mean value of 3.774 and 3.876, suggesting that general positive perception of the environment within the organizations.

4.2 Correlation Coefficient Analysis

This study examined the relationship between internal, external factors and accounting practices among Malaysian accounting practitioners. The findings as in Table 2 indicated that internal ethical principles played a significant role in shaping accounting practices, with varying degrees of influence. Among the internal factors, integrity exhibited a moderate negative correlation (-0.372, $p < 0.001$), suggesting that higher integrity was moderately associated with a reduction in certain accounting practices. Similarly, professional behavior (-0.335, $p < 0.001$) and professional competence and due care (-0.391, $p < 0.001$) also showed moderate negative correlations, indicating that stronger adherence to these principles' limits flexibility in accounting decisions. In contrast, objectivity (-0.091, $p = 0.244$) and confidentiality (-0.058, $p = 0.457$) demonstrated weak and statistically insignificant relationships, suggesting that their impact on accounting practices was minimal.

Table 2: Correlation Coefficient Analysis

Correlation		**AP**	**INT**	**OBJ**	**CONF**	**PROF.B**	**PROF. COMP**	**EC**	**EL**
Pearson Correlation	AP	1							
	INT	-.372**	1						
	OBJ	-.091	.0385**	1					
	CONF	-.058	.270**	.112	1				
	PROF.B	-.335**	.531**	.402**	.476**	1			
	PROF.COMP	-.391**	.525**	.288**	.363**	.599**	1		
	EC	-.061*	.528**	.132	.200*	.294**	.465**	1	
	EL	-.348**	.496**	.286**	.205**	.441**	.450**	.363**	1

** Correlation is significant at the 0.01 level (2-tailed)
* Correlation is significant at the 0.05 level (2-tailed)
Note: AP = Accounting Practices, INT = Integrity, OBJ = Objectivity, CONF = Confidentiality, PROF.B = Professional Behaviour, PROF.COMP = Professional Competence and Due Care, EC = Ethical Climate, EL = Ethical Leadership

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For external factors, ethical climate presented a weak negative correlation (-0.061, $p = 0.040$), meaning that while the relationship was statistically significant, its strength was minimal. Ethical leadership, however, has a moderate negative correlation (-0.348, $p < 0.001$), highlighting that weaker ethical leadership was associated with a higher likelihood of unethical accounting practices. This suggested that leadership played a crucial role in fostering ethical conduct among practitioners. These correlations provide valuable insights into the relationship between the variables, however a more comprehensive evaluation, considering additional factors is necessary to draw definitive conclusions. Furthermore, the sample size of 165 respondent may limit the generalizability of these findings to a larger population.

4.3 Multiple Regression Analysis

Based on the regression analysis, our study revealed that those internal factors, integrity, objectivity, confidentiality, and professional competence and due care were positively significant in influencing accounting practices, thus supporting the hypotheses H1, H2, H3, and H5.

Table 3: Multiple Regression Analysis

Variables	Standard Beta	Std. Error	t-value	-value
Constant	3.424	.686	4.992	.001
Integrity	.376	.146	-2.574	11*
Objectivity	-.260	.133	1.965	50*
Confidentiality	.266	.126	2.101	37*
Professional Behavior	.277	.149	-1.523	30
Professional Competence & Due Care	.325	.117	-2.781	06**
Ethical Climate	.186	.107	1.740	84
Ethical Leadership	.177	.087	-2.029	44*
R		=	.509	
R^2 (Adjusted R^2)		=	.260 (.277)	
F-statistic (p-value)		=	7.863	
Durbin Watson statistic		=	1.745	

In contrast, professional behavior was not a significant predictor, leading to the rejection of H4. Among external factors, ethical leadership positively impacted accounting practices supporting H7, while ethical climate did not show a significant relationship thus, rejecting H6. Overall, the model explained 27.7% of the variance in accounting practices (adjusted $R^2 = 0.277$), which is lower than the 40.8% to 53.9% reported in earlier studies (Atokpe et al., 2023; Enofe et al., 2014), possibly due to differences in sample size or

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contextual differences in the study setting (context) or measurement of constructs of the selected variables under study.

5. DISCUSSION OF FINDINGS

Based on the analysis conducted, integrity had a significant positive relationship with accounting practices. This indicated that integrity influenced accounting practices among accounting practitioners in Malaysia. This finding is consistent with the previous studies conducted by Atokpe et al. (2023) and Ahinful et al. (2017), as their result showed that integrity did influence accounting practitioners in their accounting practices. This finding was agreed by Mohammed Dayo (2019) on the fact that the higher level of integrity may lead accounting practitioners to avoid certain accounting practices perceived as unethical practices.

Next, the analysis revealed that objectivity had a significant negative relationship with accounting practices. This contradicted expectations of higher objectivity were generally associated with ethical behavior. This result contradicted expectations and previous studies such as Nalukui (2022) and Aifuwa et al. (2018), which suggested that objectivity enhanced ethical behavior. However, the findings aligned with William (2019), who argued that extreme objectivity could lead to an overemphasis on neutrality, potentially reducing ethical accountability. The current results also showed a significant positive relationship ($\beta = 0.266$, $p = 0.037$), indicating that a higher level of confidentiality is associated with an increase in ethical accounting practices. This finding supported the existing findings such as Dougl (2019), Akenbor et al., (2014), which typically associated confidentiality with stronger ethical behavio Additionally, Hendrick and Harahap (2019) stressed that ethical accounting practices prohibit professionals from misusing confidential client data for personal or external benefits, reinforcing the need for confidentiality compliance.

The fourth hypothesis, H4, anticipated a significant relationship between professional behavior and accounting practices. However, from the analysis conducted, it was found that professional behavior did not have a significant relationship with accounting practices which contradicted the results of Edi et al. (2022), Musa et al. (2019) and Aifuwa et al. (2018) who found significant positive relationship between professional behavior and accounting practices. This current finding did not support the fact that when accountant practitioners act professionally, it helped the organization get more reliable information to make a better decision. This current finding further supported the previous study such as William (2019) who also found no significant relationship between professional behavior and accounting practices. This indicated that, the level of professional behavior exhibited by accounting practitioners does not directly influence the quality of accounting practices. This result might be due to professional behavior is seen as a basic expectation for accounting practitioners, so it does not strongly influence their day-to-day work. As for the fifth hypothesis, it was found that professional competence and due care had a significant positive relationship with accounting practices. This aligned with the prior studies such as Aifuwa et al. (2018), Musa et al. (2019), Douglas (2019), which found that professional competence and due care had a positive impact and significant on accounting practices. In addition, this finding also further supported Nalukui (2022) as they claimed the critical role that knowledge and skills play in upholding ethical and effective accounting practices.

The sixth hypothesis, H6, the significant relationship between ethical climate and accounting practices. From the analysis conducted, it was found that ethical climate also did not have any significant relationship

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between ethical climate and accounting practices. This indicated that ethical climate had no influence on accounting practices among accounting practitioners in Malaysia. This finding was not consistent with the prior studies conducted by Shafer (2015) and Wang (2022), which reported a significant positive relationship between ethical climate and accounting practices, emphasizing the importance of an ethical environment within the organization. However, the result of this current study was in line with the previous study of Venezia et al. (2010) which observed that there was no significant influence of ethical work climate among accountants in China. Additionally, the insignificant result could be attributed to the respondent's varying perception of ethical climate within their organization.

Finally, ethical leadership was proven too has a significant positive relationship with accounting practices. It showed that ethical leadership played an important role in accounting practices within the organization, and ethical leadership sets the tone at the top to guide the individual as well as organization to maintain the ethicality of accounting practices. This result was consistent and supported by other studies such as Smith (2018), Garcia-Blandon et al. (2021), Nguyen et al. (2022), Wang et al. (2023) and Gamba (2024), which highlighted the pivotal role of ethical leadership in shaping accounting professional's behavior and reinforcing ethical practices within accounting field. This finding also further supports Wong and Leong (2018) as it also claimed that accounting practitioners operating under the ethical leadership tend to show higher awareness of ethical standards to ensure the reliability of financial reporting and audit quality.

6. CONCLUSION

This study investigated the influence of internal factors (integrity, objectivity, confidentiality, professional behavior, and professional competence and due care) and external factors (ethical climate and ethical leadership) on accounting practices in Malaysia. The findings confirmed that integrity, objectivity, confidentiality, professional competence and due care, and ethical leadership significantly impact accounting practices, but not professional behavior and ethical climate. These results provided important theoretical and practical contributions to the accounting profession. From a theoretical perspective, this study extends the application of the Attributes Theory by demonstrating the influence of both individual and environmental factors. The unexpected non-significance of professional behavior and ethical climate on the accounting practices challenges conventional assumptions, suggesting that ethical conduct may be perceived as a baseline expectation rather than an active driver of ethical decision-making.

Practically, the study offers valuable insights for accounting practitioners, organizations, and regulators. For practitioners, the findings underscored the importance of upholding ethical values, emphasizing the need for continuous professional development and ethical training. Organizations should strengthen ethical leadership, enforce clear ethical policies, and implement oversight mechanisms to maintain ethical accounting practices. Meanwhile, regulators and policymakers should enhance governance frameworks, introduce stricter compliance measures, and integrate ethical education into certification programs to ensure higher accountability and ethical adherence within the profession.

Despite its contributions, this study had several limitations that future research should address. The use of an adapted ethical environment measurements may not fully capture the complexities of real-world accounting practices. Future studies should incorporate case studies based on actual ethical dilemmas to provide a more comprehensive perspective. Additionally, the sample size, primarily drawn from Klang

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Valley, may not fully represent the diversity of accounting practitioners across Malaysia. Expanding the geographic scope and increasing the sample size would enhance the generalizability of the findings. Lastly, while this study focused on ethical factors, future research could explore additional determinants such as regulatory compliance, technological advancements and organizational culture to provide a more holistic understanding of accounting ethics practices among the accounting practitioners.

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8. CONFLICT OF INTEREST STATEMENT

The authors agree that this research was conducted in the absence of any self-benefits, commercial or financial conflicts and declare the absence of conflicting interests with the funders.

9. AUTHORS' CONTRIBUTIONS

Razana Juhaida Johari: Conceptualisation, methodology, investigation and writing-original draft; **Nuur Najaahtul Najihah Baharuddin**: Investigation, formal analysis and writing-original draft; **Ayatulloh Musyaffi**: Writing- review and editing, and validation; **Ganesan Palanisamy**: Writing- review and editing, and validation.

10. ETHICS STATEMENT

The authors declare that this research did not involve human or animal subjects. All experimental procedures were performed in accordance with the institutional Safety, Health, and Environmental (HSE) protocols of Universiti Teknologi MARA and were reviewed and approved by the Institutional Ethics Committee (Approval No: FERC/AC/37/2024). All procedures involving human participants/animal subjects complied with the ethical standards of the 1964 Helsinki Declaration. Informed consent was obtained from all participants, and data anonymity was strictly maintained throughout the study.

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