ETHICAL CONFLICTS EXPERIENCED IN AUDITING SECTOR: A FOCUS GROUP STUDY

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ABSTRACT

In business life, employees can easily encounter with ethical conflicts due to the inconsistency between values of employees and their managers or organizational values. Ethical behavior is crucial in overcoming ethical conflicts. Individual and organizational factors, cultural orientations of individuals can be predictor of ethical behavior in an organization. The aim of this research is to find out the ethical conflicts experienced by individuals and how these ethical conflicts are resolved. The participants of the study consist of employees who are working in auditing. Their ethical conflict management styles are analyzed. Qualitative methods are deployed for the study. Focus group study is conducted to find out the ethical conflicts, which are experienced by auditors. Also, their ways of resolving the ethical conflicts are analyzed. The results indicated that auditors frequently experience ethical conflicts due to the content of their jobs and individuals prefer different resolution strategies in accordance with the conditions. The study guides managers and businessmen about ethical conflicts and conflict management styles especially in the field of accounting and auditing. Also, the study is the preliminary stage of another comprehensive study.

Keywords: *Ethical Conflict, Conflict Management, Auditing*

DENETİM SEKTÖRÜNDE YAŞANAN ETİK ÇATIŞMALAR: ODAK GRUP ÇALIŞMASI

ÖZ

Çalışanlar ve yöneticilerin veya örgütsel değerlerin arasındaki uyumsuzluklar, çalışanların yüksek olasılıkla etik çatışmalar yaşamasına neden olabilmektedir. Etik davranış, etik çatışmaları engellemek açısından önemlidir. Örgütteki etik davranışın belirleyicileri olarak bireysel ve örgütsel faktörler veya bireylerin kültürel eğilimleri etkin olmaktadır. Bu çalışmanın amacı iş hayatında bireyler tarafından yaşanan etik çatışmaları ve bu etik çatışmaların çözüm yöntemlerinin belirlenmesidir. Çalışmada kalitatif bir araştırma yöntemi olan odak grup çalışması kullanılmıştır. Odak grup çalışmasının katılımcılarını da denetim sektöründe çalışan bireyler oluşturmaktadır. Odak grup çalışması ile denetim sektöründe yaşanan etik çatışmalar ve etik çatışmaları çözüm yöntemleri analiz edilmiştir. Çalışmanın sonuçları olarak, denetçilerin, iş yapısına bağlı olarak sıklıkla etik çatışmalar yaşadığı belirlenmiştir. Denetçilerin durumlara bağlı olarak farklı çatışma çözüm yöntemleri kullandıkları da ortaya konmuştur. Çalışma, denetçi ve denetim sektöründe bulunan iş adamlarına etik çatışma konusunda bir bilgi sağlamaktadır. Denetim sektöründe bulunan bireylerin etik çatışmalar ile karşılaştıkların ne gibi çatışma çözüm yöntemi kullanabileceklerine dair de bir kaynak oluşturmaktadır.

Anahtar Sözcükler: *Etik Çatışma, Çatışma Çözüm Yöntemleri, Denetim Sektörü*

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INTRODUCTION[1]

The increase in concern for ethical issues lately in business world; has taken attention of both academics and practitioners. Globalization and rapidly changing technology have increased the competition between organizations. Thus, in order to survive in this competitive environment, some organizations preferred to behave unethically which have ended up with scandals such as Enron, Worldcom. These scandals have reminded the importance of ethics and its meaning in business life regarding various sectors and areas. Unethical behavior can be considered as the consequences of ethical conflicts which are encountered by many employees, managers or CEO's. Thus, it is high likely to experience ethical conflicts in work life.

Conflict can be defined as a result of incidents which go counter to individuals' own values (Toffler, 1986: 10). Based on this definition, the source of ethical conflict can be stated as the incongruency between values of employees and their managers or organizational values (Toffler, 1986: 10, Moser 1988: 384). Some conditions may cause employees to ignore ethical standards or values. Since ethical rules, norms and culture shape the ethical environment of the organizations, the misimplementation and misapplication of these may create tendency for unethical behavior (Bartels, 1967: 22; Sims, 1992: 509-510; Wimbush and Shepard, 1994: 639). Reward systems (Hegarty and Sims, 1978: 451), norms and culture (Treviño, Butterfield, and McCabe, 1998: 447), and codes of conduct (Cressey and Moore, 1983: 53-77; McCabe, Treviño, and Butterfield, 1996: 461) have been stated as the factors to affect unethical behavior in organizations (Gino and Margolis, 2011: 146). Besides environment, ethical norms and rules, codes of conduct, organizational culture, individual's personality and cultural orientation are factors which affect the individual's tendency to perform ethical/unethical behavior and their probability of getting involved in ethical conflicts.

PROBLEM STATEMENT

Ethical scandals caused an increasing interest in ethical issues in the business world (Bazarman and Banaji, 2004: 111). These scandals

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[1] The study is prepared based on the Ph.D. dissertation of Zaptcioglu Celikdemir. The Impact of Culture on Ethical Conflict Management, Doctoral dissertation, Dokuz Eylul University, Izmir, Turkey.

indicated that both firms taking place in production or services sector can easily experience ethical conflicts. Firms taking place in services sector can easily encounter with ethical problems when compared with the firms that are in production sector due to the differences between each sector. Services sector consists of financial, health, insurance, travel and beauty services. Auditing – assurance and accounting services, banking, can be included as financial services. Financial services including auditing and accounting can be considered as involving consistent, intangible and inseperatable activities according to their distinctive features. Since services sector is employee intensive and depends on human relations (human interaction intensive), and being one of the most important domain of services sector, it is more likely and easy to encounter ethical conflicts in auditing and accounting firms which performs auditing services (Bryant, Wier, Stone, 2006: 1; Staubus, 2005: 7). Auditors are also customer oriented, so they may act unethically to please their customers. They may experience ethical conflict easily, since the focus is on customer satisfaction, Auditors are expected to be more ethical than other professions since they are responsible to examine and validate reports that are prepared by other employees and which will affect the situation of the company (Staubus, 2005: 7). Due to the dynamics of the sector, firms rendering auditing services could be involved in a wide range of ethical conflict situations depending on their roles as well. The aim of the study is to find out the ethical conflicts experienced by individuals and how these ethical conflicts are resolved.

LITERATURE REVIEW

Ethical Behavior

It is crucial to perform ethical behavior in business life. It is aimed to enable employees and managers to practice ethical behavior. All of the studies in this area are made to identify the appropriate practices which would help to implement ethical behavior in organizations (Stead, Worell, Stead, 1990, Singhapakdi, Vitell, 1990, Ferrell and Gresham, 1985). Ethical lapses and ethical conflicts are expected to be less (Stead et al., 1990) when the organization implements ethical behavior in every unit of it. In order to call behavior or businesses ethical, the behavior or business should be in accordance with group norms in Saul's (1981) view. As long as the employees perform honesty and integrity and the organization is being fair, honest and does not harm others, it is high likely that there would be ethical behavior in that organization (Stead, 1990).

Ethical Conflicts Experienced in Auditing Sector: A Focus Group Study

As mentioned by Lewis (1985), rules, standards and moral guidelines must be employed in order to provide ethical behavior and prevent unethical behavior. Besides these moral guidelines, there are some factors which are influencing ethical behavior. Individual or situational factors affect the decision of behaving ethically or unethically. Most important factors can be considered as moral development of an individual, moral intensity, ethical philosophies, individual personality and socialization factors (Hegarty and Sims, 1978; Trevino, 1986; Stead et al., 1990; Jones, 1991; Ford and Richardson; 1994). Personality and individual characteristics are also crucial for the individual to behave ethically or unethically. Other factors can be listed as cultural differences, knowledge and organizational behavior, which includes ethical climate, codes of ethics and whistle-blowing. Organizational structure and organizational culture can affect ethical behavior (Hegarty and Sims, 1978; Stead et al., 1987; Trevino 1986). If organizational structure is rooted to provide ethical behavior, it will be easier for employees to perform ethical behavior. If the individual and the organization manage to provide ethical behavior, then the individual would not have hard times when experienced with an ethical conflict. Also, it would be less likely to encounter with an ethical conflict. Laws, norms and standards can provide ethical guidance but there can be times and situations where the lines between right and wrong are blurred, such situations can lead to ethical conflicts (Trevino, 1986). Like mentioned before individual factors and situational factors are effective in ethical decision-making process as they are affecting in performing ethical behavior. The consequence of ethical decision making process leads to ethical or unethical behavior. Therefore, ethical decision making process should be well understood in order to indicate how an individual performs ethical or unethical behavior. An ethical decision is made based on the evaluation of the choice against ethical standards or norms as defined by Trevino (1986). There are numerous ethical decision making models in the literature explaining how an individual makes an ethical decision. Depending on the ethical decision making models, it can clearly be seen that there are two types of effects on individual's decision behavior. First type of impact is associated with the individual whereas the other is related with the situation in which the decision maker takes place (Ferrell and Gresham, 1985; Hunt and Vitell, 1986; Ferrell, Gresham and Fraedrich, 1989; Fraedrich and Ferrell, 2002). Both individual and situation factors are impactful in ethical decision making. Fraedrich and Ferrell's (2002) model sets a good example for involving all the factors together. The model includes individual factors, intensity of the ethical issue and organizational

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culture. Hence, ethical or unethical behavior is performed as a consequence of ethical evaluations and intentions which are formed by considering all the factors together.

Ethical behavior is a result of ethical decision making process which are affected by many situational and individual variables. Besides these variables, ethical theories or moral intensity of the situation can also have an impact on ethical decision making process. For instance, an individual who holds a deontological approach would not consider the consequences of his acts when taking an action. For this person, as long as the action implies moral rules or norms, it is considered as an ethical act. On the other hand, an individual holding a teleological ethical approach would perform an act if it has beneficial outcomes for a lot of people without considering its morality (Derry and Green, 1989). These approaches are also effective in ethical decision making.

An individual should consider all the factors together when evaluating a behavior as ethical or unethical. All individual or situational factors should be taken in account when performing an ethical behavior.

Conflict

Conflict is part of an organizational members' everyday life since they need to interact and depend on each other regarding many issues. Therefore, conflict is unavoidable in their lives and they need to learn how to manage it. One has to understand what conflict is, in order to manage it. There are different definitions of conflict. Conflict can be described as the process which begins when one party perceives that another has frustrated or is about to frustrate (Thomas, 1992). Rahim has a more comprehensive definition of conflict as being "An interactive process manifested in incompatibility, disagreement, or dissonance within or between social entities (i.e., individual, group, organization)" (Rahim, 2002, p.207). Rahim's (2002) definition emphasizes that the conflict can occur as a result of incompatible preferences and goals besides activities. It should go beyond the threshold level of intensity for it to be recalled as "conflict".

Ethical Conflict

There are many situations in which individuals experience ethical conflict in either work life or personal life. If employees face a situation in which their personal values are incongruent with their manager's ethical values, then it is impossible to avoid ethical conflict. In cases, which require making ethical decisions, conflict between personal values and the values

held by another person or the organization may lead to an ethical conflict as also indicated by Toffler (1986). Factors such as personal values, individual perception and specific incidents that interrupt individual's personal sense of right and wrong can arise ethical conflict.

Individuals who encounter with ethical conflicts are guided in making decisions by depending on various sources as organizational policies, codes, rules, procedures, and norms, as well as interactions with other people in the organization (Ferrell and Gresham 1985; Trevino 1986). Most of the individuals in business life may experience ethical conflict when their personal ethical values are contrasting with their perception of top managers' ethical values or with the ethical values exhibited by their manager (Schwepker, Ferrell and Ingram, 1997).

According to Lodge (1977), the cause of the ethical conflict depends on people's inability to define right or wrong whereas some scholars consider the cause of ethical conflict as the incongruence between special rules of business and personal values (Barach, 1985; Carr,1970; Jackall, 1983). Another cause of ethical conflict is experienced when decision makers are uncertain about behaving according to company's demands or whether to personal values or desires. In addition to these reward systems or some human resource policies can be regarded as cause of ethical conflict. (Fasching, 1981).

Baumhart (1961) found out that mostly managers were aware of the ethical conflict but they had difficulty in defining the unethical behavior. Vitell, Dickerson and Festervand (2000)'s research on ethical conflicts of business professionals indicated that majority of businessmen had ethical conflicts with the customers and employees. Their research showed that smaller firms are more likely to encounter with ethical conflicts since they have difficulty in competing with large firms.

Management of Ethical Conflict

The focus for this study will be on the conflict management styles (Rahim, 1983). For this study, the focus will be on five conflict handling styles. However, Rahim's conflict management styles were used by many scholars within different names throughout the literature (Buller et al. 1991). Follett (1940) and Blake and Mouton (1964a, 1964b) were the first researchers who described five conflict management styles. Rahim developed the model of the styles of handling interpersonal conflict depending on recent studies. He named the conflict styles in his model as dominating, obliging, avoiding, compromising and integrating.

Dominating can be defined as one is getting use of his power to achieve his own needs by not considering others' needs or desires. When there is a conflict, the person who uses dominating style, would use his power only to meet his own concerns but not consider opposite party's needs, desires or concerns. This style is also mentioned as "forcing" or "competing" in the literature by many other scholars (Thomas and Killman, 1978; Rahim, 1983; Kohls and Buller, 1994).

Obliging is letting the other party to fulfill his demands while ignoring your own needs, demands or desires. Obliging can achieve to resolve disputes but only focusing on other party's interests so the one who is obliging will never be able to resolve her or his own issues. By this method it wouldn't be easy to find optimal or creative solutions. It is an easy way of settling conflicts. This management style is also considered as "accommodating" in the literature. (Thomas and Killman, 1978; Rahim, 1983).

Avoiding is not paying attention to the conflict and not taking any action to resolve it. The individuals would behave as if there is no conflict so the issues will not ever be resolved. Avoiding will cause problems and conflicts exist in the organization. This will affect the performance of employees and effectiveness of the organization negatively (Thomas and Killman, 1978; Rahim, 1983; Kohls and Buller, 1994).

When using compromising style, the conflict is being resolved by using a resolution that would meet each party's demands partially. This style would never fully satisfy both parties (Thomas and Killman, 1978; Rahim, 1983).

Integrating can be stated as working together with the other party to recognize their demands, concerns and stating own concerns at the same time in order to come up with a resolution that would fully satisfy both parties. It is a kind of win to win situation. It is a collaborative work . This management style is also named as "collaboration" or "problem solving" in the literature (Thomas and Killman, 1978; Rahim, 1983; Kohls and Buller, 1994).

METHODOLOGY OF THE STUDY – FOCUS GROUP STUDY

As a research method, a qualitative method is employed for this study. Focus group study is held for the research. Focus group is used as a method to collect data. Focus group study can be explained as a prearranged discussion. It aims to obtain the perceptions of the chosen group members on a specific area. There should be a moderator in focus group study in order for the discussion to be held properly (Langford and

McDonagh, 2003). It can also be considered as a group interview which focuses on a specific topic directed by a moderator (Sim and Snell, 1996). The group members, which are chosen for the study, should have knowledge and experience about the topic of discussion. The number of participants taking place in the discussion can vary between 5 and 12. Focus group study helps researchers to gain insight and perceptions of the participants in details (Langford and McDonagh, 2003). There are many advantages of focus group such as it eases to collect information since respondents are interviewed in groups rather than one by one (Krueger, 1994). Respondents feel more encouraged in the expression of their views compared with alternative data collection methods (Butler, 1996).

Focus group study is useful if the interviewer has series of open ended questions and leads the participants to reflect their experiences and knowledge regarding the specific issues (Kitzinger, 1995).

Characteristics of the Focus Group Study

For the focus group study, it is asked many auditing companies to be a part of the study but only one local auditing company accepted to take place in the study. The proper date and time was arranged in accordance with their schedule. An invitation is sent to this local auditing company regarding the focus group study and asked them to inform for the appropriate date and time.

The focus group study was held in a local auditing company which is located in Istanbul. The date and time was arranged according to auditors' schedule. The focus group took place in the meeting room of the company. Before the focus group study, the researchers made a presentation about the study and gave brief information about some of the terms regarding the study. Also, the participants were informed that the focus group would be recorded and the participants' anonymity would be preserved throughout the study. A voice recording machine was used in order to record the data. For the voice recorder to be used, the participants' approval was taken. There was one moderator to ask questions and lead the discussion. The focus group study lasted for two hours.

Participants of the focus group study were five auditors working in this local auditing company. Two of the participants were women and the rest were men. All of the participants were university graduates. They were working in auditing sector for more than three years. The ages of the participants were over 30. Only one of the participants was holding a managerial position and that participant was a woman.

Table 1: Characteristics of the participants of the group study

	n
Gender	
Male	2
Female	3
Education	
Bachelors degree	5
Ages	
>30	5
Status	
Manager	1
Auditor	4

The focus group was conducted to find out information on ethical conflicts and ethical practices performed in that sector. Participants provided information in only group discussion. As mentioned earlier the aim was to collect information on ethical conflicts experienced in auditing sector and the management styles performed by the participants to cope with the ethical conflict they have encountered. In addition to these, the types of ethical conflicts faced in this sector were to be found out. The discussion was designed to obtain information from the auditors in regard to the following outcomes:

- To find out the types of ethical conflicts experienced in auditing sector
- To find out the examples of ethical conflicts encountered so far
- To obtain the methods used by auditors to resolve ethical conflicts
- To learn the ethical practices and norms of that sector
- To find out the parties mostly involved in ethical conflicts

After the focus group study, the recordings were transcribed into data. The transcripts are categorized according to participants' responses. The transcripts were analyzed via content analysis. Transcribed data was coded in order to categorize the data. There were coding categories for ethical conflict management styles and types, sources, parties of ethical conflicts that are experienced. These were the major themes of the study. Each participant was given an ID. On a sheet, responses of each participant were listed and categorized according to codes determined before. For instance, avoiding as a conflict management style were coded as "D". If the participant replied "avoiding" as a conflict management style regarding the question, then his reply noted as D on sheets depending on the transcripts. Responses that were different than the categorization were noted.

RESULTS

The results of focus group study are stated below and also summarized in Table 2.

Throughout the study of focus group, the participants constantly highlighted that it is crucial and necessity for an auditor to be ethical and moral. They define the aim of their duty as detecting the right moves and inaccuracies. As part of their duty, they need to motivate people to perform accurate moves. They lead people to take the necessary and accurate steps, by informing them about the mistakes and falsities. They also aim to prevent people repeating the same mistakes. One of the most important rules of their profession is to behave ethically and morally according to participants.

Table 2: **Results of Focus Group Study**

Dimension	Results
Specifications of the sector:	• High Competition • Rules and codes of conduct about transparency and being ethical • Ethics and morality is important
Unethical behaviors:	• Not being transparent and trying to hide some issues • Out of record – unregistered economy • Improper reports and tables • Fake invoices • Tax dodging • Balance sheet window dressing
Types of ethical conflicts:	• Interpersonal • Intrapersonal
Parties of the ethical conflicts:	• Themselves • Auditors and their managers • Auditors and their customers
Sources of ethical conflicts:	• Individual values • Cultural values • Individual interests • Interests regarding their job
Resolution styles:	• Compromising • Avoidance

The participants claimed that auditing is one of the sectors which conflict of interest is mostly encountered. The mistakes they detected or

found out could create an undesired situation for their clients by causing conflict of interest.

Competition between audit firms causes the fundamental problem in regards of ethical behavior. The competition between multinational audit companies and local audit companies results with unethical behavior.

The unethical behaviors emphasized by the participants are listed below:

- Not being transparent and trying to hide some issues
- Out of record – unregistered economy
- Improper reports and tables
- Fake invoices
- Tax dodging
- Balance sheet window dressing

The source and types of ethical conflict they encounter is based on the competitiveness of the sector. In order to survive and overcome the competition in the market, each firm tries to acquire the same clients. The most valuable thing is the client as they earn profit through their clients. Since clients are aware of this situation (which each audit firm targets the same client and try to acquire them), this enables clients a bargaining chip. So, the clients can state that they will hire them as their auditors in return for fake or falsified reports, which are unethical requirements. An auditor should be moral and ethical but to survive in the market, being ethical does not help. Trying to be ethical can end up with losing clients or being unemployed. This is the biggest dilemma of the sector.

The types of ethical conflicts experienced is mostly interpersonal, following that, the second most experienced ethical conflict is intrapersonal.

Auditors mentioned the parties of the ethical conflicts they experienced as themselves, company owners or managers (which they are an employee of) and lastly clients. They experience mostly ethical conflicts within themselves, then their managers or owners and clients.

Auditors indicated the sources of ethical conflict they experienced as individual, cultural values and individual interests or interests regarding their jobs. Mostly clash of values or conflict of interests is the main reasons for the ethical conflicts they experienced.

The participants of the focus group stated that they mostly use the two conflict management methods which are compromising or avoidance. The results of focus group study were listed in the table below as well.

DISCUSSION AND FURTHER IMPLICATIONS

The aim of the study was to find out the ethical conflicts which are experienced in auditing sector and the strategies that are used to resolve these ethical conflicts. A focus group study was held in order to gain in-depth information about the sector and the ethical conflict encountered in this sector. The study also aimed to provide the types, causes and sources of ethical conflicts that take place in this sector. This study has been held in order to expand the research into a more comprehensive study.

The study indicated the sources, types and sides of ethical conflicts which are experienced by auditors. It also determined the specifications of the sector which are affective in the frequency of them experience with ethical conflicts. In addition to these, the study also finds out how auditors cope with ethical conflicts and their management styles.

According to results of the focus group study, it is indicated that auditors mostly face interpersonal and intrapersonal ethical conflicts consecutively. The unethical behaviors which are performed in this sector are listed as: improper reports and tables, fake invoices, tax dodging, balance sheet window dressing and not being transparent by hiding some issues. Mostly, they experience ethical conflicts with their customers, following that with their managers. They also experience ethical conflicts within themselves as an intrapersonal ethical conflict. The sources of the ethical conflicts are conflict of values which are the main reason for ethical conflicts and conflict of interest. The main sources of ethical conflict are indicated as the incongruence between individual values, cultural values and interests. They indicated that they resolve these ethical conflicts by using compromising or avoidance.

The results of the study were in accordance with the expected outcomes. Since auditing sector is a service rendering sector which is customer oriented and competitive one, it is expected for auditors to experience ethical conflicts frequently. Due to the dynamics and the competitive environment of the sector, unethical behavior can be more easily performed. In order not lose customers and their jobs or to consider the company's interests, auditors may be forced to perform unethical behavior as a consequence of the ethical conflict they have experienced. The results of the study supported the literature about auditing sector. In addition to that, Turkish society is indicated as a collectivist culture. Individuals which are part of collectivist culture give priority to their in-groups' concerns and demands rather than their individual concerns and demands. If the auditors consider the company as their in-group, it is

expected more likely for them to experience ethical conflicts and perform unethical behavior by using compromising or avoiding management styles considering the company's or their manager's interests in the first place.

Since the study depends on one focus group study, it can be expanded by performing more focus groups or interviews with auditors. Auditors have busy schedules due to the characteristics of their profession so it is really hard to arrange focus groups and interview with them. Most of the auditing firms refused the request for a focus group study or interview. This was the only firm that accepted to take place in this focus group study. This can be stated as one of the limitations of the study, however as mentioned before, this study is the preliminary stage of another comprehensive study. The results of this study would be used to create the scenario and scales by contributing to the development of the research process. By developing the survey form, the study would be expanded and more data would be gained.

As being the preliminary stage of a research, this study contributes to the development of the research. The results of the focus group study help researchers to develop scales and scenarios in order to make comprehensive research about management of ethical conflict in auditing sector. This study would enable the researchers to develop appropriate survey form within the scenario by providing information about the types, sides and sources of ethical conflicts experienced in auditing sector.

The study contributes to the literature and also to the business world since it determines the types, sides and sources of ethical conflicts experienced in auditing sector. The study provides managers and business men an insight about the ethical conflicts experienced in auditing sector. It can also guide managers and business men how to resolve or prevent ethical conflicts in auditing sector. With the information given, the managers can implement adequate managerial implications to resolve ethical conflicts or other kinds of conflict as well.

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