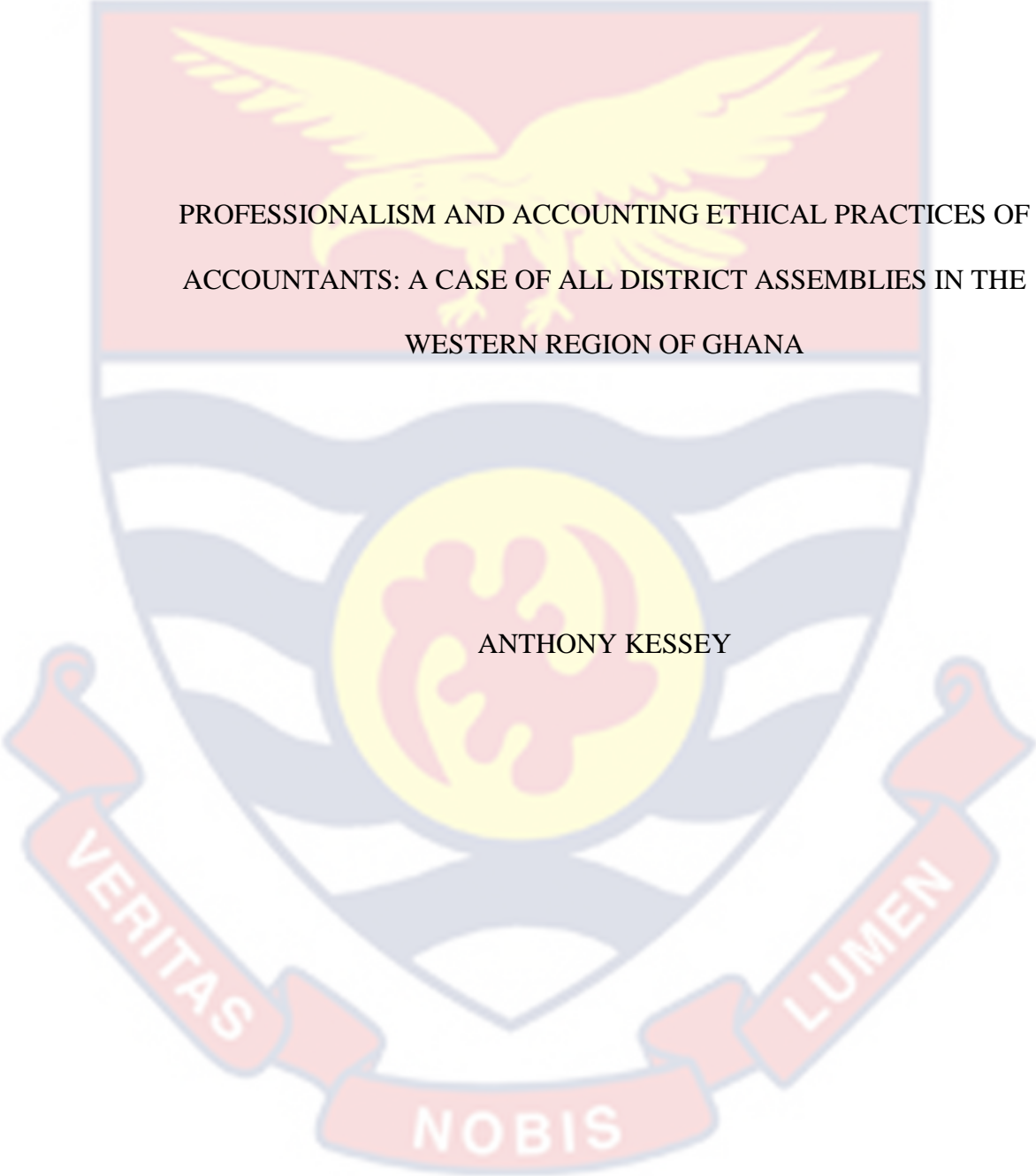


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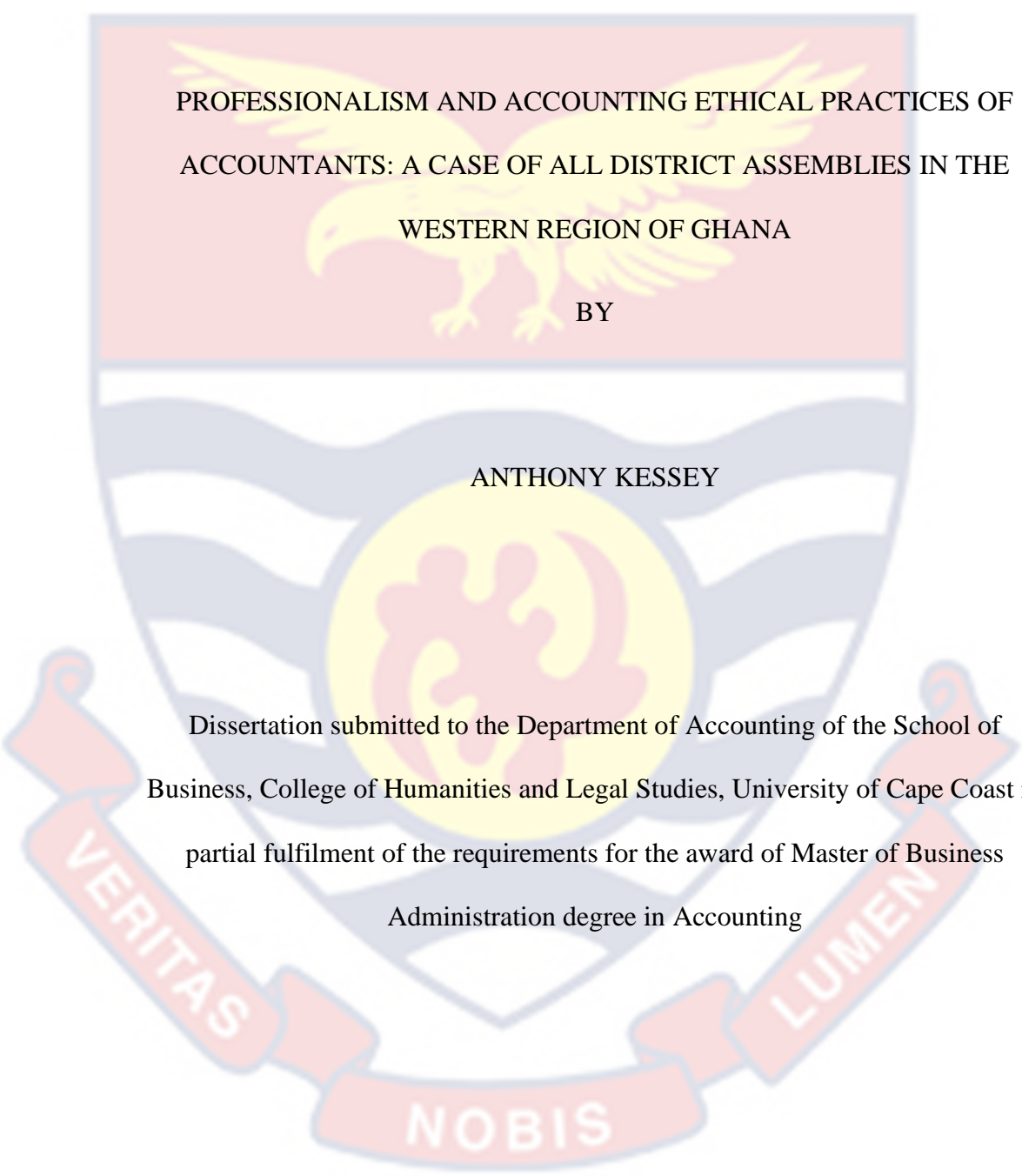


PROFESSIONALISM AND ACCOUNTING ETHICAL PRACTICES OF
ACCOUNTANTS: A CASE OF ALL DISTRICT ASSEMBLIES IN THE
WESTERN REGION OF GHANA

ANTHONY KESSEY

2023

UNIVERSITY OF CAPE COAST



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WESTERN REGION OF GHANA

BY

ANTHONY KESSEY

Dissertation submitted to the Department of Accounting of the School of
Business, College of Humanities and Legal Studies, University of Cape Coast in
partial fulfilment of the requirements for the award of Master of Business
Administration degree in Accounting

SEPTEMBER 2023

DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research and that no part of it has been presented for another degree in this University or elsewhere.

Candidate's Signature Date

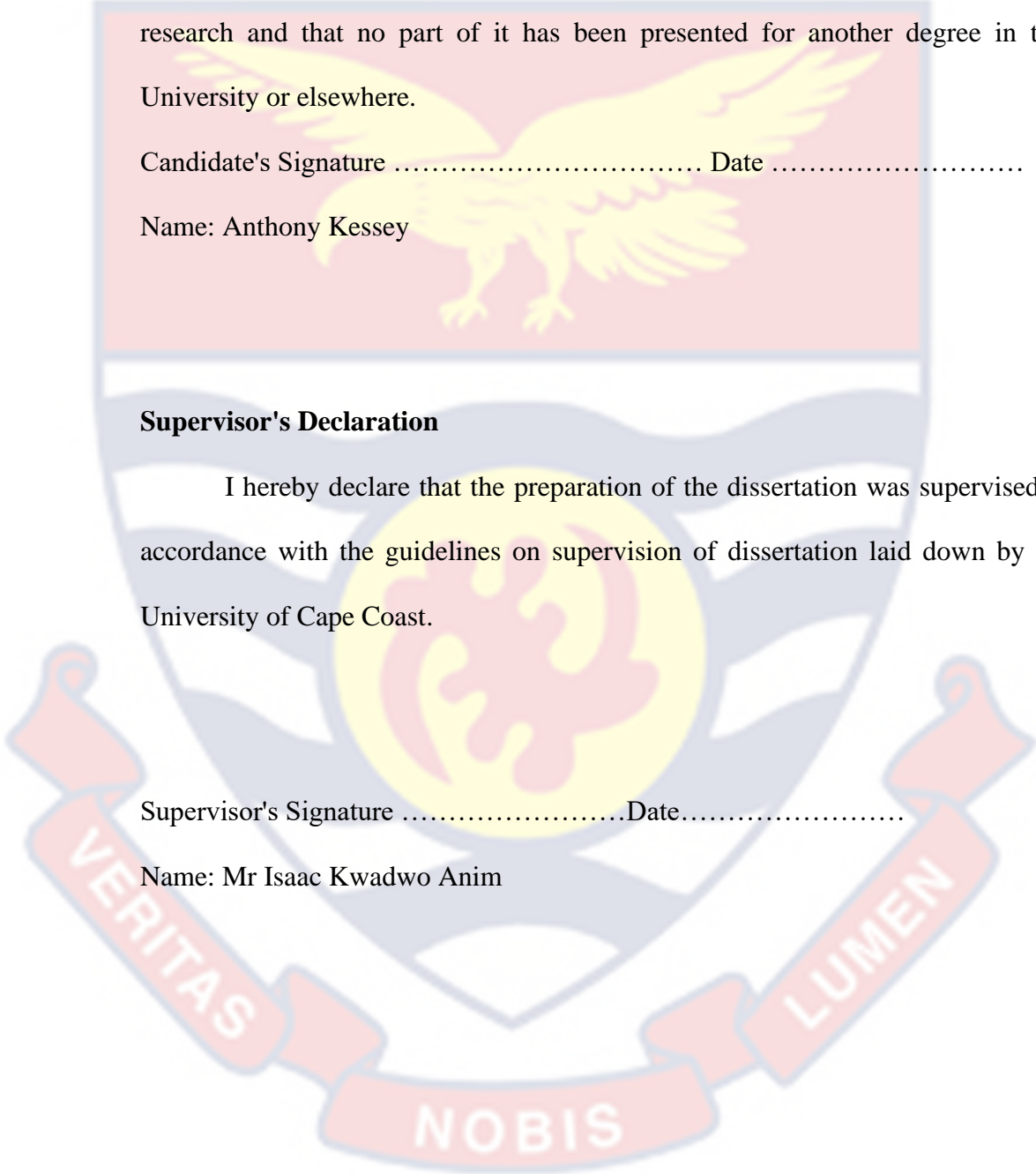
Name: Anthony Kessey

Supervisor's Declaration

I hereby declare that the preparation of the dissertation was supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

Supervisor's SignatureDate.....

Name: Mr Isaac Kwadwo Anim



ABSTRACT

Every profession that wants to improve its professional capabilities and create overall corporate efficiencies must adhere to certain ethical norms and principles.

The main aim of the study was to examine how professionalism affect the accounting ethical practices of accountants at all the district assemblies in the Western region of Ghana. Five research objectives and hypotheses guided the study. The study employed the explanatory research design and approached the study through the quantitative research approach. The study targeted all district assemblies in the Western region of Ghana. The total number of accountants at all the fourteen district assemblies in the Western region is eight hundred and forty (840). A sample of two hundred and seventy-one (271) accountants were selected for the study and they were convinced to participate. A self-administered questionnaire solicited the accountants' views on the stated objectives of the study. Firstly, the study's findings revealed that professional behaviour has an influence on accounting ethical practices. The study also discovered that professional competence and due care has an effect on accounting ethical practices. In addition, confidentiality also has an effect on accounting ethical practices. Furthermore, it was found that objectivity has an effect on accounting ethical practices. Finally, the study found that integrity has an effect on accounting ethical practices. It is also recommended that confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the professional accountant or third parties.

KEYWORDS

Professionalism

Professional Behaviour

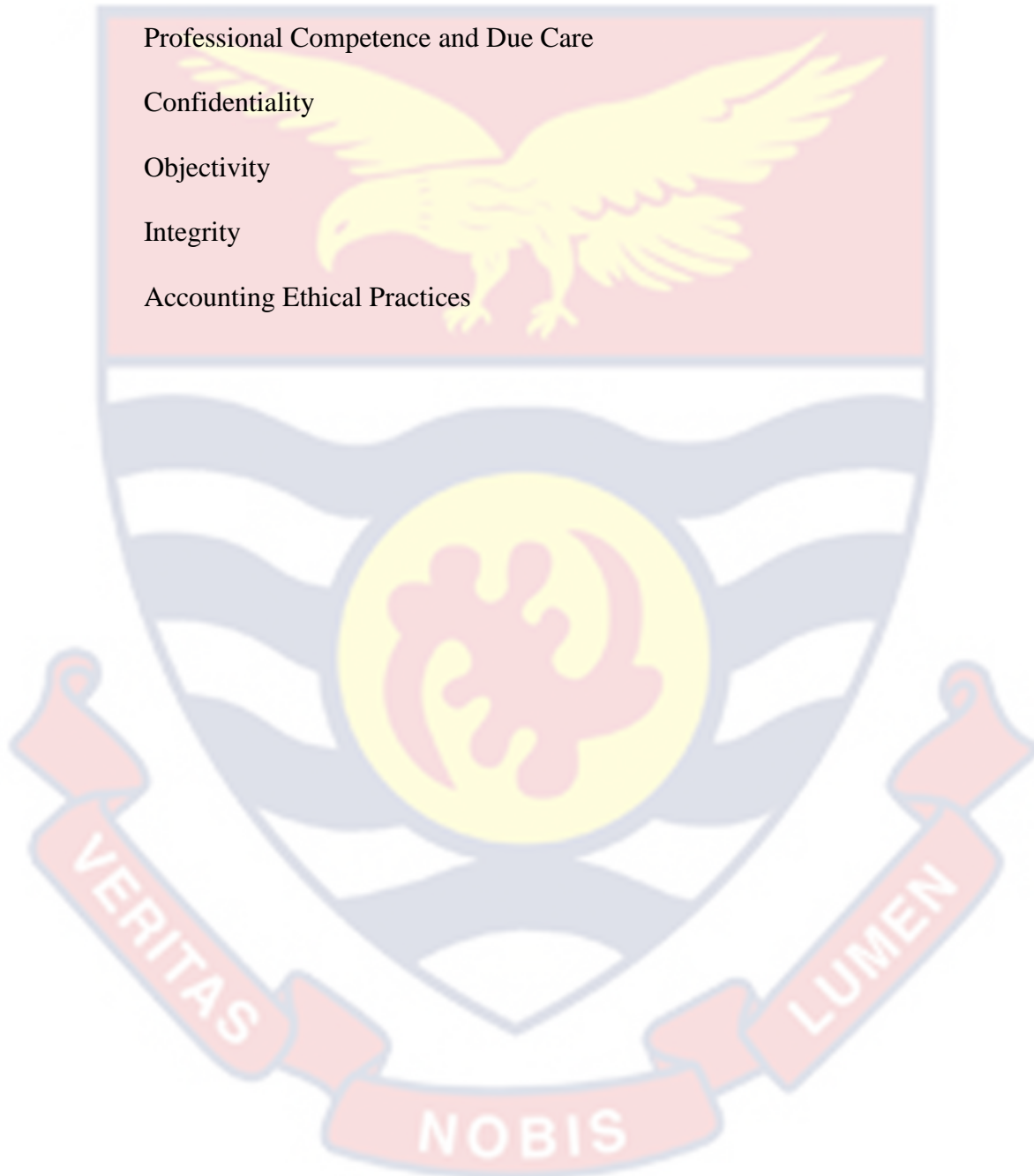
Professional Competence and Due Care

Confidentiality

Objectivity

Integrity

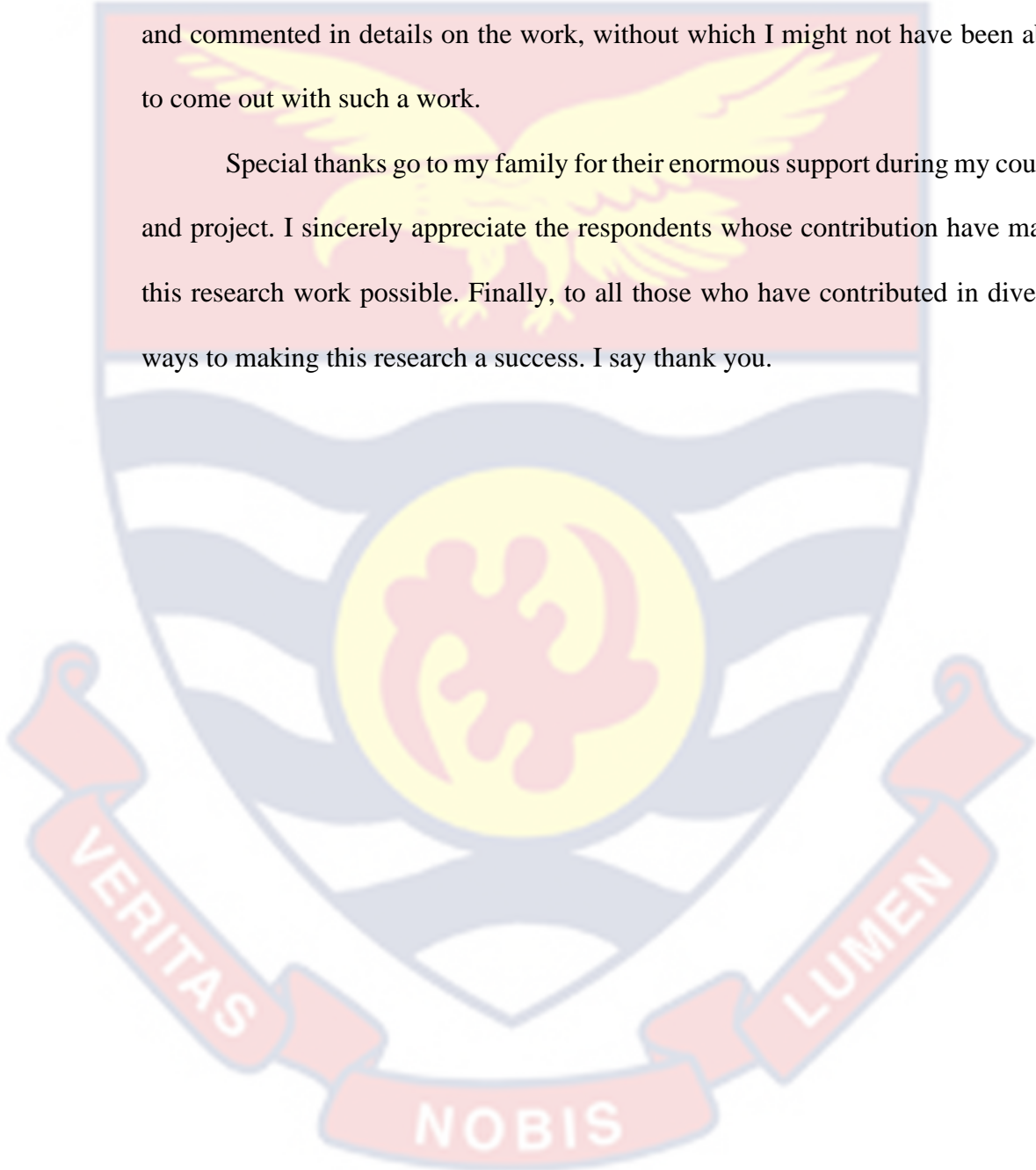
Accounting Ethical Practices



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Special thanks go to my family for their enormous support during my course and project. I sincerely appreciate the respondents whose contribution have made this research work possible. Finally, to all those who have contributed in diverse ways to making this research a success. I say thank you.



DEDICATION

To my late mum



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LIST OF ACRONYMS

Prof	Professionalism
PB	Professional Behaviour
PCDC	Professional Competence and Due Care
Con	Confidentiality
Int	Integrity
Obj	Objectivity
SPSS	Statistical Package for the Social Sciences
AEP	Accounting Ethical Practices



CHAPTER ONE

INTRODUCTION

This study explores the relationship between professionalism and ethical practices in accounting, with a focus on district assemblies in the Western Region of Ghana. In an era marked by increased scrutiny of financial practices and a demand for transparency, accountants play a crucial role in upholding ethical standards and professionalism. The district assemblies are responsible for managing public funds and resources, making professionalism and ethics essential for sustainable development. The study aims to achieve several objectives: understanding accountants' perceptions of professionalism and ethics, examining the challenges they face in maintaining these standards, and assessing the impact of their adherence to these principles on the financial management of district assemblies.

By doing so, the research contributes insights into the practical realities faced by accountants in a specific regional context and their role in promoting transparency and accountability in the public sector. In a time when accountants are expected to demonstrate not only technical expertise but also ethical integrity, this study seeks to uncover the factors that shape the relationship between professionalism and ethical practices. It acknowledges the cultural and organizational nuances of the Western Region of Ghana, providing context-specific insights. The study aims to guide policymakers, regulatory bodies, and the accounting profession toward a more ethically sound and professionally driven financial landscape within the district assemblies of the Western Region of Ghana.

Background to the Study

The significance of ethics within the realm of professional accounting is widely acknowledged (Clyde, Hanifah & Muchlish, 2022). With pervasive corruption and organisational failures prevalent in society, the adherence of accounting professionals to global professional ethics standards has gained renewed importance (Seifert, LaMothe & Schmitt, 2022). The normalization of rampant corruption in the economic landscape has been noted, making ethical conduct a normative challenge (Wira, Nazar & Aminah, 2022). Accountants bear responsibilities to diverse stakeholders, including government entities, the accounting profession, shareholders, creditors, employees, suppliers, and the general public (Veloski et al., 2005).

The ethical and professional comportment of accountants holds paramount significance due to the sensitive nature of their responsibilities, especially when dealing with financial statements and interactions with shareholders and potential investors (Clyde, Hanifah & Muchlish, 2022). Shareholders rely on accurate financial statements to make informed investment decisions, placing immense trust in the accountants' work and the auditors' verification processes (Sah, 2021; Adams et al., 2020). Professionalism plays a pivotal role in resolving conflicts for accountants, enabling them to make decisions that prioritize the public interest, even if they may not be in favor of the company (Barrainkua & Espinosa-Pike, 2018). However, the accounting profession's reputation has been marred by audit failures tied to corporate scandals and global financial crises (Setyowati et al., 2021).

The concept of public interest remains integral, but professionalism has been criticized for leaning towards commercial interests (Bennett et al., 2018). The connection between professional identity, ethical commitment, and audit failures is evident, highlighting the need for trust in accountants' behavior (Adler & Liyanarachchi, 2020; Hanitzsch & Örnebring, 2019). Professionalism extends beyond legal obligations, reflecting attitudes and conduct (Matthews & Onyemaobi, 2020). An accountant's perspective on their profession influences their recognition, experience, and handling of ethical issues (Ong et al., 2020). Accountants dedicated to their vocation tend to uphold industry principles (Adler & Liyanarachchi, 2020).

Despite criticisms, studies have explored the professionalism of accountants (Dunn & Sainty, 2019). An evolution from professional to commercial logic in accounting has been discussed, warranting further investigation (Boylan, Mastriani & Boylan, 2018; Hamdani, Rahimah & Hafiz, 2020). Ethical components like objectivity, integrity, confidentiality, professional competence, and due care are integral to professionalism (Wira, Nazar & Aminah, 2022). Ensuring financial reports' objectivity and integrity, professional competence, and due diligence is crucial (Mansoorabady et al., 2022; Krpálek et al., 2021). Professional behavior entails compliance with laws, regulations, and upholding the profession's reputation (Boon & Turner, 2004). Ethical decision-making is influenced by demographics, values, and beliefs (Chouaibi & Affes, 2021).

Professionalism underpins ethical accounting practices and values, impacting decision-making and ethical behavior (Gordon, 2018). Ethical concerns

like conflicts of interest affect the accounting process globally (Bowles et al., 2020). Ethical accounting practices prioritize honesty, justice, and equity (Jakimow, 2022; Prayoga & Afrizal, 2021). Ethical codes guide professional conduct and are essential in promoting ethical behavior (Chouaibi & Affes, 2021). In conclusion, professionalism and ethical accounting practices are inextricably linked. This study aims to investigate the influence of professionalism on accounting ethical practices across all district assemblies in Ghana's Western region.

Statement of the Problem

Ethics revolves around morality and behaving ethically, making it a central aspect across all industries, including accounting (Rogers & Ballantyne, 2010; Gunz & Gunz, 2007). The accounting profession is marked by attributes such as integrity, confidentiality, professional competence and due care, objectivity, and professional conduct, all underpinned by ethical considerations (Putri et al., 2021). These principles are widely acknowledged within the field, charging accountants with the responsibility to act in the best interest of the public (Putri & Fauzan, 2021). Accountants occupy a unique position due to potential conflicts of interest between management and shareholders, necessitating a high degree of ethical conduct (Wira, Nazar & Aminah, 2022).

Regrettably, accounting negligence incurs costs, impacting individuals and businesses (Hermawan et al., 2022). The juxtaposition of "business ethics" has sparked debates since profit maximization can diverge from ethical underpinnings in accounting methods (Prayoga & Afrizal, 2021). Public concerns over corporate collapses and unethical practices have intensified the focus on ethical

considerations within business accounting (Jakimow, 2022). The contemporary challenges faced by accountants create a dilemma across various organisational levels, leading to unethical behavior and controversies (Brooks & Dunn, 2020; Baud, Brivot & Himick, 2021). Unethical actions, including fraud, have shaken the accounting world, raising questions about the value of ethics (Gordon, 2018).

The pressing need for financial institutions to bolster professionalism and ethical standards is evident, given the proliferation of unethical behaviors (Prayoga & Afrizal, 2021). The scarcity of ethical values in some business cultures has led to skepticism about the significance of ethics, considering the pursuit of wealth (Jakimow, 2022). Ethical dilemmas affect individuals at all levels of organisations, from accountants to business people and public servants (Vosselman, 2022). Several studies have delved into accounting ethics, but fewer have focused on their practices or professionalism in conjunction with ethical behaviors (Ahinful et al., 2017; Alnasser et al., 2014; Inyang et al., 2019; Warhurst, 2015; Amisi, 2019; Enofe, Edemenya & Osunbor, 2015).

The integration of professionalism into ethical accounting practices remains unexplored, urging a comprehensive investigation into how professionalism can enhance ethical accounting methods. This research aims to bridge this gap by scrutinizing the relationship between professionalism and accounting ethical practices within all district assemblies in Ghana's Western region. In a milieu where ethical lapses are observed, this study endeavors to uncover how professionalism can serve as a lever for upholding ethical standards. By examining the interplay of

these variables, this research aspires to inform management strategies and implementations across district assemblies in Ghana's Western region.

Purpose of the Study

The primary purpose of this study is to examine how professionalism affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Research Objectives

The following specific research objectives were pursued to achieve the overall purpose of the study:

1. Examine how professional behaviour affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.
2. Analyse how professional competence and due care affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.
3. Determine how confidentiality affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.
4. Assess how objectivity influences the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.
5. Evaluate how integrity influence the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Research Hypothesis

The following hypotheses have been formulated:

H₁: Professional behaviour have no significant effect on accounting ethical practices.

H₂: Professional competence and due care have no significant effect on accounting ethical practices.

H₃: Confidentiality have no significant effect on accounting ethical practices.

H₄: Objectivity has no significant effect on accounting ethical practices.

H₅: Integrity has no significant effect on accounting ethical practices.

Significance of the Study

The results of this study may have a profound effect on a variety of stakeholders in many ways. For instance, the findings would offer sufficient empirical support to demonstrate how the professionalism of accountants in all district assemblies in Ghana's Western region affects accounting ethical standards. The accountants at all district assemblies in Ghana's Western Region will describe the professionalism that impacts accounting ethical practises, that doesn't, and the difficulties in locating and providing those components that will improve accounting ethical practises as part of the report's conclusion. It is also anticipated to clarify the connections between all accountants' objectivity, integrity, personal competence and due care, professional behaviour, and secrecy at all district assemblies in Ghana's Western Region.

These results may be useful to the district assembly' accountants in determining the appropriate professionalism for their accountants, including objectivity, integrity, personal competence and due care, professional behaviour, and confidentiality. Their performance will be enhanced, which will have an impact

on their ethical accounting procedures. Employers will support the organisation's and accountants' ethical practises when it comes to professionalism, such as objectivity, integrity, personal competence and due care, professional behaviour, and confidentiality.

This will provide accountants in all district assemblies in Ghana's Western region with a concrete incentive to plan the level of professionalism applied in their operations and identify the procedures that support the organisation's and the accountants' ethical practises. The results of this study will be a source of literature on the impact of professionalism on accounting ethical practises for academics, students, and researchers alike. In addition to the suggestions for additional research based on the findings, research shortcomings could be used. The results will reveal dimensions of professionalism that directly affect accounting ethical standards for the second time in a row, which will help inform policy.

Delimitation of the Study

In spite of the fact that several factors affect both professionalism and the accounting ethical practises of all accountants in all district assemblies in Ghana's Western region, this study only looked at professionalism as a predictor of accounting ethical practises. All types of accountants in the nation participated in an analysis of this kind. The Sekondi-Takoradi Metropolis is large enough to identify the professionalism of the accountants and the accounting ethical practises of all accountants; however, the study was limited to only accountants in that area. In the Western region of Ghana, the study aimed to evaluate how professionalism affected all accountants' adherence to accounting ethics. The study used a

quantitative approach to data analysis, which called for an explanatory research design. In Ghana's Western region, the study specifically targeted accountants at all district legislatures.

The target group included all district assembly' accountants in Ghana's Western region. The convenience sampling technique was used to choose a sample based on a sampling formula presented by Yamane (1973). In Ghana's Western region, the study was directed at the accountants in all district legislatures.

Limitation of the Study

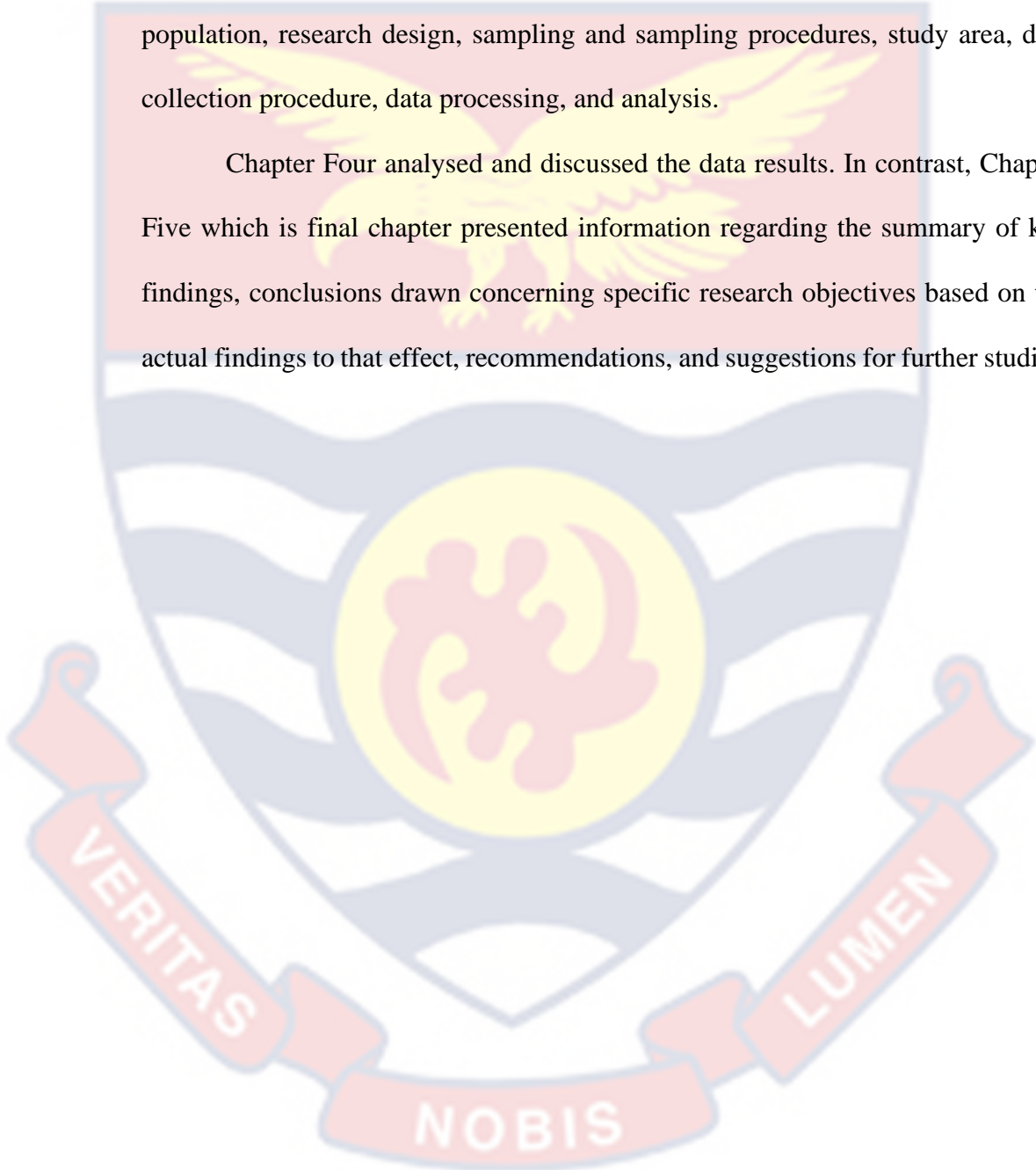
All accountants at all district assemblies in Ghana's Western region were the focus of the study. As a result, it could not be applied to all kinds of accountants throughout Ghana and other areas. Again, the composite variable (professionalism and accounting ethical practises) was calculated by data transformation for the independent and dependent variables, making it unable to evaluate the individual contributions of the indicators. They were accurate in measuring the underlying structures, though. Since convenience sampling relies on participants who are easily accessible, it may exclude individuals who are less accessible due to various reasons such as geographic location, socioeconomic status, or time constraints. This can result in a skewed sample that lacks diversity.

Organisation of the Study

The study was divided into five chapters. Chapter One consisted of the introduction, which included the background of the study, problem statement, purpose, objectives of the study, research questions, significance, scope, limitations, and organisation of the study. Chapter Two provided a review of related

literature of the study with emphasis on a theoretical framework and an empirical analysis of the study. In contrast, the third chapter (Chapter Three) outlined the study's methodology, which included major themes such as research approach, population, research design, sampling and sampling procedures, study area, data collection procedure, data processing, and analysis.

Chapter Four analysed and discussed the data results. In contrast, Chapter Five which is final chapter presented information regarding the summary of key findings, conclusions drawn concerning specific research objectives based on the actual findings to that effect, recommendations, and suggestions for further studies.



CHAPTER TWO

LITERATURE REVIEW

Introduction

The second chapter covers literature that is highly pertinent to this study. The theoretical underpinnings and empirical problems supporting the phenomena under study are also explored in this chapter and given further context. The theoretical review, conceptual review, empirical review, and conceptual framework are the four primary sub-topics under which it is specifically divided. The independent variables, professionalism and accounting ethical practises, are the main subjects of the empirical review. The chapter concludes with a conceptual framework that summarises the connections between the major study variables.

Theoretical Review

A theory is a group of connected ideas, definitions, and recommendations put out to describe and forecast a phenomenon (McIntyre, Francis, Gould, & Lorencatto, 2020; Mastrangelo & Aguiar, 2019). A thorough examination of the various theories revealed that stakeholder theory and teleological theory are the two main theories that are fully and legitimately applicable in the current study. These theories are examined and then related to the setting of the investigation.

Teleological theory

Kant first proposed the teleological thesis in 1950. (Braddon-Mitchell & Jackson, 1997; Vallentyne, 1987). The consequentialist or teleological theory of ethics (from the Greek telos, which means end, and logos, which means science) is a theory of morality that derives moral obligations or duties from what is desirable

or good as a goal to be accomplished (Koku, 2022). According to the teleological perspective, a deed is morally correct if it leads to a better ratio of good to evil than any possible deed, and it is morally wrong if it results in the exact reverse (Shihadeh, 2021). The teleological views acknowledge that morality is based on utility (Ward, 1971; Portmore, 2005). This viewpoint holds that activities are good when they produce and encourage the most happiness, and bad when they produce and promote the most sadness (Murray & Finocchiaro, 2021). Happiness is defined as pleasure and the absence of suffering, whereas unhappiness is defined as pain and the deprivation of pleasure (Karman, 2021).

One needs to ask more questions in order to adequately understand the moral norms of teleological theories. Specifically, what is meant by the phrase's "pleasure" and "pain" and what kinds of objects fit within those categories (Silva, Peñoloza, Michaels & Carvalho, 2021). However, these additional concerns have no bearing on the teleological theory's fundamental premises, which state that the only ends desired are the cessation of pain and suffering and the promotion of pleasure, and that all things desirable are desired either for the pleasure they bring or as a means to happiness and avoid unhappiness (Rafetseder & Perner, 2018). Additionally, the teleological theory is a collection of theories that are distinguished by a single central tenet, according to which the moral worth of deeds, motivations, or laws is determined by the amount of good they produce or the amount of ill they enable us to avoid (Juvrud & Gredebäck, 2020).

According to Alder (1998), the teleological view of ethics places more emphasis on results than on the motivations of individuals. According to the

teleology hypothesis, our first and foremost responsibility is to act in a way that maximises the best outcomes and seeks to maximise the ratio of joy to pain for all those who are impacted by our decisions. Additionally, it is irrelevant what one does (Benlahcene, Zainuddin, Syakiran & Ismail, 2018). There are several varieties of consequentialism; however, the three main ones are ethical egoism, act utilitarianism, and rule utilitarianism (Koku, 2022). These teleological theories are categorised in numerous ways in the literature on ethics. According to ethical egoism, a person's behaviour is considered moral or immoral based on its potential to further personal interests (Baumane-Vitolina, Cals & Sumilo, 2016).

According to egoism, one should pursue their own self-interests to the fullest extent possible, regardless of how their actions may affect other people (Benlahcene, Zainuddin, Syakiran & Ismail, 2018). In the egoism worldview, maximising our interests is the major objective; others are just considered as a conduit for doing so (Ibach, 2022). The ethical choice in this situation is unaffected by any additional implications of the action. Thus, an activity is only deemed moral if its results are better for the person than those of any other available course of action (Koku, 2022). Egoism generally advises us to wish for and accept X harming us if doing so will enhance his self-interest. One cannot, however, embrace or desire this; as a result, one cannot continuously concur with this idea. Therefore, egoism cannot be considered as a rational outlook on how one ought to live.

The egoism perspective's inconsistency provides a solid justification for rejecting its ethical stance. Because ethical egoism is self-defeating, it is a problem. Despite emphasising their own satisfaction, egoists are almost certain to be

dissatisfied as a result of their egoistic outlook. When one practises egoism, they become loathed by others and may even come to despise themselves. In actuality, there are more conflicts between one's own interests and the good of society than one may anticipate (ten Have, 2021). According to the utilitarianism philosophy, a deed is morally correct if it increases happiness. According to utilitarianism, happiness is the total of all of one's pleasures, where pleasure is good and pain is bad. When an action results in good and hinders bad, it is right. Therefore, the behaviours that one should take are those that seem to produce the most happiness conceivable (Benlahcene et al., 2018). The word "Utility" serves as the moniker for utilitarianism.

According to the utility principle, one should always aim for the greatest amount of happiness possible. Therefore, when making decisions and choices, one should consider which course of action or choice will result in the greatest amount of happiness relative to misery or suffering. That choice should then be made. But if one does not, one has taken the incorrect choice (Baumane-Vitolina, Cals & Sumilo, 2016). For utilitarians, there is only one moral obligation that encompasses all others. That is, we should act in a way that will result in the largest possible ratio of everyone who will be impacted by our action's happiness to their sorrow or suffering. This utilitarian moral theory is deceptively straightforward. The three concepts that make up the principle are combined. First and foremost, one should act in a way that encourages the best outcomes when deciding what to do. One should be guided by the results of our actions.

Second, when choosing on the optimal course of action, one should prioritise whether the outcome will bring about the most happiness or the most misery, and one should take whatever actions will bring about the most happiness or the least pain or suffering. Thirdly, the idea behind the principle is that everyone's happiness is just as essential as anyone else's (Teays, 2022). There are three primary characteristics of utilitarianism. First off, it is consequentialist, which implies that when determining whether an action is right or wrong, it is important to consider the results or repercussions of that action. Second, it asserts that happiness or utility is good in and of itself, meaning that happiness is something to be sought after and enhanced for its own reason. Saying that happiness is innately or naturally good is another way to phrase this. Everything else is only beneficial inasmuch as it serves as a tool for achieving happiness, which is the ultimate objective.

Therefore, since things like money, friendship, and other similar things are ways and means of reaching enjoyment, they can only be considered instrumental goods. Thirdly, according to utilitarianism, the concept of utility (also known as the greatest pleasure principle) is the cornerstone of morality. By applying it to your acts, you can determine whether they are right or bad (Koku, 2022). In terms of act utilitarianism, act consequentialists hold that morally right deeds are those that produce or are anticipated to produce either the very best results or outcomes that are at least as good as other options available to an individual at the moment (Ibach, 2022). Whether or not they are mentioned, regulations have no bearing on act

utilitarianism's form. However, while guidelines may be used, moral behaviour is not always strictly governed by rules (Baumane-Vitolina, Cals & Sumilo, 2016).

According to Act Utilitarianism, every action is weighed against its potential to bring about the most happiness for the greatest number of people (Ibach, 2022). According to rule utilitarianism, morally righteous behaviour conforms to the best social norms, which are those that would lead to the best outcomes if they were broadly accepted or followed (Dinçer & Akgül, 2020). A modified version of utilitarianism is called rule utilitarianism. Hedonism, which contends that only pleasure is inherently good, is rejected. As an alternative, it encourages a pluralistic view of values; it acknowledges that a variety of things, such as knowledge, virtue, life, enjoyment, and freedom, are essentially good. The rule utilitarianism viewpoint contends that one should act in a way that will have the greatest positive effects on society as a whole.

It contends that following rigorous guidelines in particular areas, such as murder or drugs, will lead to a better quality of life. If there are no regulations, people will engage in irrational behaviour (Benlahcene et al., 2018). According to rule utilitarianism, which applies the theory to behavioural patterns rather than to specific actions, people obey rules as well as behavioural patterns. In this kind of utilitarianism, rather than comparing actions, one evaluates the utility of people in society by adhering to many conceivable norms. Thus, rather of focusing on regulating individual behaviour, moral reasoning shifts to the design of a society that is governed by various laws, customs, and institutions. One should pick the laws, customs, or institutions that will result in the greatest happiness. No moral

theory has ever ignored the regulation of personal behaviour, even rule utilitarianism.

However, obeying the guidelines governs individual behaviour in a more indirect manner than using a direct act utilitarianism calculation. One should be aware of the rule that would be the best for everyone to follow in a comparable scenario in order to determine the best course of action to take as an individual, then behave in accordance with that specific rule.

Conceptual Review

Concept of Professionalism

Professionalism is a vague idea (Adler & Liyanarachchi, 2020). It is elusive, paradoxical, and complex, according to Dunn and Sainty (2019). Complexity arises from the need to comprehend the deeply ingrained systems of beliefs, attitudes, and practises that employees use, embrace, and put into effect at work (Boylan, Mastriani & Boylan, 2018). Contradictory because "professional employment" might be fabricated in ways that contradict these ideologies, leading to stress, conflict, and dislocation (Hamdani, Rahimah & Hafiz, 2020). Elusive because, according to Badaruddin, Surianto and Fatmasari (2022), professionalism is experiential, situated, and thus a personal construction that is challenging to express precisely. While one can define a profession as a class of occupations and a professional as a member of a profession, the definition of professionalism has proven to be more difficult to pin down (Hermawan, Roswita, Biduri, Nugraheni & Qonitah, 2022).

Over the past few decades, many characteristics have received special attention, albeit not everyone believes this has been beneficial (Wira, Nazar & Aminah, 2022). According to Sigit (2022), professionalism is typically understood to be the identification and expression of the standards and obligations placed on a profession's members. According to Evans' argument, if what professions do constitute professionalism, then nothing non-professions (including aspirant professions) do qualifies as professionalism (Putri & Fauzan, 2021). However, according to Hoyle's definition of professionalism from 1975, any occupation, not just professions, may utilise professionalism to support their case for increased pay and prestige (Putri et al., 2021).

This is in contrast to the taxonomic tradition, which views professionalism as a higher level of occupational activity and has variously associated it with altruistic endeavour (Qassem & Hamid, 2021), dedication (Baumane-Vitolina, Cals & Sumilo, 2016), judgement (Benlahcene, Zainuddin, Syakiran & Ismail, 2018), abstraction (Koku, 2022), client sensitivity (Goddard & Brockbank, 2022), dealing with risk (Ichsan & Nasution, 2022), and even a standard of dress (Bolt, 2022). These are remarkable assertions that highlight the distinctiveness of professional labour (Shin, Cho, Brivot & Gond, 2022). Critical academics challenged this tradition and objected to the professions' claims of exceptionality, such as Habibi, Bigdeli, Sohrabi and Ebadi (2022). Instead, self-interest (McTaggart & Walker, 2022), labour market control (Viskić, Marelić, Machala-Poplašen & Vukušić-Rukavina, 2022), and ideological manipulation were linked to professionalism (Ishaque, Attah-Boakye & Yusuf, 2022).

Professionalism is frequently seen as being important to organisations. Statements like "professionalism acts as a mechanism of social control that formally accepts, restrains, or prohibits work actions" are evidence in favour of this (Tontiset, 2022) Physicians who stop exhibiting the behaviours that define medical professionalism will suffer substantial consequences (Yohmad & Prabrat, 2022), and the industry will need to value individual professionalism in order to continue attracting and keeping talent (Coram, Potter & Soderstrom, 2022). Numerous essays highlighting the value of professionalism in the workplace have appeared in recent years (Rifani & Hasan, 2022; Nurhadi, Nur, Abbas & Andru, 2022; Pflueger & Pedersen, 2022).

The focus on professionalism may be a result of the idea that it can replace tight management (Badaruddin, Surianto & Fatmasari, 2022) or that it is strongly tied to corporate principles like commitment, honesty, and business ethics (Shin, Cho, Brivot & Gond, 2022).

Measurement of professionalism

Professionalism comprises of objectivity, integrity, confidentiality, professional behaviour and professional competence and due care.

Objectivity

In order to be objective, a financial report needs to be independent and supported by objective data (Liang & Zhang, 2019; Baruah & Panda, 2020). All professional accountants are required by the principle of objectivity to be impartial, intellectually honest, and free from conflicts (Koskinen, 2020; Obeid & Abdelnur, 2018). The four fundamental requirements for this principle are confidence,

professionalism, credibility, and quality of service (Svanberg, Öhman & Neidermeyer, 2019; Mabil, 2019). Any bias, conflict of interest, or undue influence from others should not be allowed to trump professional or business decisions by a professional accountant (Bird, 2020; Sawyer, 2020).

Integrity

Integrity suggests that financial reports ought to be accurate, trustworthy, and sincere (Kabir et al., 2022; Khusnah & Soewarno, 2022). Professional competence and due diligence refer to the quality of being suitably qualified to manage activities and responsibilities that have been entrusted to you (Huang, Xu, Zhao & Song, 2022; Kurniawan, 2022). Being honest and having a high moral code are qualities that fit this description (Heiser & McArthur, 2020; Lan & Li, 2021). It indicates fair dealing and integrity in addition to just being honest (Altamuro et al., 2022; Liu, 2021).

All accountants are required by this integrity standard to be straightforward and truthful in all business and professional dealings (Fakhimuddin, Khasanah & Trimiayati, 2021; Wasim & Rehman, 2022). In all professional and corporate interactions, a competent accountant should be straightforward and honest (Alsughayer, 2021; Manzari et al., 2020).

Professional competence and due care

In order to provide a client or employer with competent professional services based on current developments in practise, legislation, and techniques, one must act diligently and in accordance with applicable technical and professional standards (Kallio, Häggman-Laitila, Saarnio, Viinamäki & Kangasniemi, 2022;

Astuty, Anindya, Ovami & Pasaribu, 2022). This is referred to as maintaining professional knowledge and skill at the level required (Nasiopoulou, Williams & Lantz-Andersson, 2022; Hellne-Halvorsen, Lahn, & Nore, 2021). Instead of being a static body of knowledge, the field of accounting is an ongoing frame of reference that alters as regulations and best practises are consistently reinterpreted (Ramatov & Khasanov, 2022; Kravtsova, Kravtsova, Hamaniuk, Bilozir & Voznyak, 2022).

An ethical accountant owes it to their clients to stay up to date on these developments and offer the best possible service and information (Lazaridou & Fernando, 2022; Rodríguez-Pérez, Mena-Navarro, Domínguez-Pichardo & Teresa-Morales, 2022). When offering professional services, a professional accountant should do it with diligence and in accordance with all relevant technical and professional standards (Rodríguez-Zarzuelo, Gómez-Niño & Martín-Herranz, 2022; Ko & Lu, 2022).

Confidentiality

Confidentiality refers to maintaining the privacy of information obtained through professional and business relationships (Lee, 2018; Yu, Lin & Tang, 2018). As a result, it is important to avoid disclosing any such information to third parties without the appropriate authorization, unless there is a legal or professional obligation to do so (Baron & Halevi, 2019; Winarsih, Adil & Wahyuni, 2022), and to avoid using the information for the professional accountant's or other parties' personal gain (Maslyanskaya & Alderman, 2019; Nguyen & Pacheco, 2021). A professional accountant should uphold the confidentiality of information obtained while providing professional services by not disclosing any such information to

third parties without the appropriate and explicit authorization or unless there is a legal or professional obligation to do so (Elkoumy, Fahrenkrog-Petersen, Sani, Koschmider, Mannhardt, Von Voigt & Waldthausen, 2021).

Accountants deal with sensitive information, and it is their ethical duty to withhold any disclosure of that information to any parties who might stand to profit from it (Wu, Xuan, Xie, Lin & Lu, 2022; Amponsah, E. B., Boateng & Onuoha, 2016). Similar to this, an accountant should never utilise knowledge acquired while rendering professional services for personal advantage, such as selling stock in a company whose accounts seem suspect (Hamamreh, Furqan & Arslan, 2018; Rule, 2019).

Professional behaviour

Compliance with pertinent laws and regulations and refraining from any behaviour that brings the profession into disrepute are examples of professional behaviour (Riopel, Litwin, Silberman & Fernandez-Fernandez, 2019; Forsetlund, O'Brien, Forsen, Mwai, Reinar, Okwen, & Rose, 2021). The general public holds public accounting in high respect, thus maintaining a professional attitude (Hunter & Cook, 2018; Shaik, Kethan, Jaggaiah & Khizerulla, 2022) and behaviour is one of the requirements that must be upheld by this profession (Patey, Fontaine, Francis, McCleary, Presseau & Grimshaw, 2022; Gauld, Martin, Sinclair, Petousis-Harris, Dumble & Grant, 2022). As with any career, accounting demands that tasks and responsibilities be carried out with the utmost integrity and professionalism (Sarraf-Yazdi, Teo, How, Teo, Goh, Kow & Krishna, 2021; Ishaque, 2021).

These consist of performing work completely and on schedule, keeping your word, and only accepting payment for services that you have actually provided (Cerit & Dinç, 2013; Munro, Bore & Powis, 2005).

Accounting ethical practices

The incorporation of ethical principles into organisational behaviour is known as ethical practise (Chouaibi & Affes, 2021). It is applicable to many facets of organisational behaviour, including corporate governance, hiring procedures, marketing strategies, stakeholder relations, financial reporting, and concerns with both corporate and personal responsibility (Baud, Brivot & Himick, 2021). Transparency with all stakeholders regarding the independent decisions that businesses and the people who work for them make is key (Prayoga & Afrizal, 2021). Are co-workers handled with respect and dignity? Do customers receive fair treatment? Does the organisation recognise its obligations to the larger community? Decisions in human resource management frequently entail balancing conflicting needs or priorities.

People managers will be able to make wise decisions if they are aware of and comprehend the effects of various options (Arjaliès, Chollet, Crifo & Mottis, 2022). Being upfront with employees and stakeholders about decisions and the reasoning behind them is what is meant by transparency. Such interaction with others fosters trust (Gordon, 2018). Our research on ethical decision-making explores eight different viewpoints or lenses to take into account while making ethical judgments at work (Bowles, Collingridge, Curry & Valentine, 2020). These

go beyond right or wrong judgments by offering other perspectives on a circumstance (Baud, Brivot & Himick, 2021).

For instance, the fairness lens takes into account that everyone should be able to concur on a decision regardless of their position within an organisation (Chouaibi & Affes, 2021), and the handing down lens takes into account obligations to preserve and maintain (Prayoga & Afrizal, 2021). Our profession's pap, which emphasises ethical practise as a fundamental behaviour, reflects the research-informed principles that we adopted for the profession (Jakimow, 2022). Businesses ought to do the right thing because it is the moral thing to do (Arjaliès, Chollet, Crifo & Mottis, 2022). This viewpoint is supported by data from the Institute of Business Ethics, which also shows how accountants gain when they take their ethical principles seriously (Vosselman, 2022).

These advantages include an open culture that boosts morale, good customer interactions that increase reputation (Hadi, Permanasari, Hartanto, Sakkinah, Sholihin, Sari & Haniffa, 2022), and ethical businesses that outperform their competitors financially over the long term (Brooks & Dunn, 2020). A company's reputation is founded not only on how well it delivers its goods and services (Bowles, Collingridge, Curry & Valentine, 2020), but also on how it values and establishes responsibility and accountability with regard to its stakeholders and employees (Gordon, 2018). Demonstrable ethical behaviour gives organisations a competitive edge in addition to being an efficient risk-mitigation insurance policy (Baud, Brivot & Himick, 2021). The success of an organisation depends on having

trustworthy connections with its community, suppliers, consumers, and employees (Chouaibi & Affes, 2021).

When an accountant's culture conflicts with its professed ethical values, serious problems might result (Vosselman, 2022). The say/do gap, in which accountants make claims but then act differently, damages their credibility and makes employees cynical and disengaged (Hadi, Permanasari, Hartanto, Sakkinah, Sholihin, Sari & Haniffa, 2022). The organisation is hence vulnerable to moral failings and reputational harm (Arjaliès, Chollet, Crifo & Mottis, 2022). Accountants should be clear about the company's ethical principles, live them out every day, and establish standards for how workers should act in accordance with these principles (Jakimow, 2022). By modelling ethical behaviour and applying principles and values consistently in decision-making, ethical practise aims to increase trust (Prayoga & Afrizal, 2021).

Empirical Review

Professional behaviour and accounting ethical practices

In their 2020 study, Nambukara-Gamage and Rahman examined the impact of accounting ethics on corporate success. The study's goals were to research the significance of ethics in accounting processes, determine whether these practises have any bearing on overall corporate success, and develop guidelines to help accounting professionals comprehend and uphold these standards. The study also looked at how different demographic factors, with a focus on culture, gender, and religion, affect how someone makes ethical decisions. The information used was gathered from the pertinent academic works. The relevant literature for the study

was found using the portal's filters. The sample was selected in accordance with the four topics of ethical accounting methods' effects on culture, gender, religion, and overall business success.

The study found that ethical behaviour and decision-making are not always influenced by culture. On the other hand, there is evidence that religious convictions and ethical judgement are positively correlated. The study did not, however, make a clear distinction between the impact of ethical accounting methods and their impact on corporate performance. The study made some inferences about the potential dangers of fraudulent activity and unethical accounting procedures on the viability of businesses. The results could not be generalised because of the sample size and research methodology.

In a study of Zhatkin, Gurvit, and Strouhal (2017) examined how ethical issues were handled in Ukrainian accounting practise. The study's objectives were to find out how Ukrainian professionals felt about professional accounting ethics and to determine whether ethical behaviour was followed and whether ethical problems were common in Ukrainian accounting practises. The target population for the study, which included professional accountants working for both private and public companies, was polled using a questionnaire. The findings demonstrated that although respondents' perceptions of the current state of accounting ethics in Ukraine were generally unfavourable, they were aware of the fundamental tenants of the Code of Ethics for Professional Accountants and their significance. The study concluded that professional ethics should be taught in HEIs and should undoubtedly receive more public attention. Hence the hypothesis:

H₁: Professional behaviour have no significant effect on accounting ethical practices

Professional competence and due care and accounting ethical practices

A study on ethical considerations in accounting and their impacts on accounting practise was undertaken in 2019 by Inyang, Oboh, and Nwabuikem. The study looked at how ethical considerations affected accounting practise in Nigeria. A well-structured questionnaire with four sections and twenty questions was used to collect data from primary sources in order to meet this goal. It was given to a sample of 161 people, of whom 148 completed and returned the questionnaire. In Calabar, Nigeria, the questionnaires were sent to the ICAN District Society's registered members. IBM SPSS V.20 was used to analyse the questionnaire data. The findings showed a markedly inverse correlation between ethical beliefs and the accounting procedures used by corporate companies in Nigeria.

The study made the recommendation that professional accountants follow the codes of professional best practises provided by the appropriate professional bodies as custodians and providers of accounting information in light of its results. Additionally, organisations should set up ethics departments to make sure that all of their operations, including the financial reporting process, adhere to their codes of ethics. The Board of Directors and Audit Committees should be made up of individuals with financial knowledge, demonstrated integrity, and corporate experience. Greater efforts should be made by the appropriate professional bodies to review the numerous ethical rules that direct members' conduct or behaviour in

practise. Additionally, wider education combined with harsher sanctions for professional misconduct may be a solution.

In 2017, Arowoshegbe, Uniamikogbo, and Atu conducted research on Ghanaian accounting ethics and audit quality. The study looked at how Ghanaian audit quality is impacted by accounting ethics. The study looked at how moral standards affect the calibre of audit reports produced by qualified auditors. The results demonstrated a strong and favourable link between accounting ethics and audit quality. According to the study's findings, accounting ethics are crucial in enhancing auditor proficiency; therefore, accounting regulatory bodies and other stakeholders must work cooperatively to ensure that accounting ethics are standardised and strictly upheld.

The study suggested that, in order to inform and educate students on how to and how not to behave as accountants, ethics in accounting should be made available as a major course in Ghanaian universities. To stop unethical practises among accountants, the study recommended enhanced ethics education at both the pre-qualifying and post-qualifying levels of the accounting profession. Hence the hypothesis:

H₂: Professional behaviour have no significant effect on accounting ethical practices

Confidentiality and accounting ethical practices

In their study from 2022, Edi and Enzelin examined how accounting ethics affected the calibre of financial reports. The study's goal was to examine how accounting's honesty, impartiality, competency, competence, confidentiality, and

professional behaviour affect the calibre of financial reports. The study's sample was composed of university accounting department lecturers and accountants employed by consulting firms including public accounting firms, auditing firms, and accounting services organisations. The sample was chosen using the purposive sampling technique. The SPSS programme was used to examine the study's data. Primary questionnaire responses collected using a Likert scale were used to measure each variable. The study's findings demonstrated the importance of honesty, impartiality, competence, and secrecy in determining the calibre of financial statements.

In Vietnam, a study on the impact of organisational culture on corporate accountants' ethical judgement and ethical purpose was undertaken by Nguyen et al. (2021). The study looked at how organisational culture affected the moral stance and intent of corporate accountants in Vietnam. The study was based on survey information gathered from 283 active Vietnamese accountants. The Organisational Culture Assessment Instrument, created by Cameron and Quinn (2011), was used to assess organisational culture. The framework of conflicting values, which consists of four different cultures—clan, hierarchy, market, and adhocracy was used to design the instrument. Responses to five ethical scenarios, each linked to a professional conduct rule in the code of ethics, were used to gauge respondents' ethical judgement and intention.

The results showed that the prevailing clan culture, which is family-oriented, had a considerable favourable impact on accountants' ethical judgement and purpose. Comparatively to accountants in the adhocracy and market cultures

but not the hierarchy culture, respondents in the clan culture rated scenarios more ethically. Accountants who place a strong focus on the market and adhocracy cultures showed a more permissive attitude toward situations involving unethical behaviour, but respondents in the hierarchical culture (rule oriented) showed the highest level of ethical behaviour. Depending on the profession, organisation, or culture, there may be differences in the code of ethics' substance, interpretation, and application. Hence the hypothesis:

H₃: Confidentiality have no significant effect on accounting ethical practices.

Objectivity and accounting ethical practices

Higher ethical objective augmentation framework for Islamic banks: evaluating ethical performance and examining its drivers was studied by Mergaliyev, Asutay, Avdukic, and Karbhari in 2019. The study used a fresh theoretical framework or higher objectives proposed in Islamic moral economy to assess the ethical, social, environmental, and financial performance of Islamic banks. Maqasid al-Shari'ah was regarded to go beyond traditional (voluntary) social responsibility by obtaining societal good as a result in addition to well-being. The study also looked at the key factors, as represented through disclosure analysis, that influence performance.

In addition, panel data analysis was utilised to determine the primary determinants of the disclosure performance by taking into account a number of important variables in addition to the political and socioeconomic environment, ownership structures, and corporate and governance-related aspects. For the years 2008 to 2016, the sample included 33 fully operational Islamic banks from 12

different nations. The results demonstrated that, despite improvements over the course of the nine-year period in the disclosure of performance of the sampled Islamic banks, this still fell short of "best practises." The study discovered through panel data analysis that the CEO duality, Muslim population indicator, governance, and leverage variables have a beneficial impact on performance disclosure.

However, the performance is generally negatively impacted by the GDP, the country's financial and human development index, its political and civil rights, institutional ownership, and a higher proportion of independent directors. The research revealed intricate and multifaceted connections between corporate and governance structures, external market conditions, and performance. A study on the impact of creative accounting on the accuracy and objectivity of financial reporting (factors responsible for adoption of creative accounting practises in Pakistan) was done by Shahid and Ali in 2016.

The goal of the study was to examine the factors, such as the agency problem, corporate governance, ethical values, and future orientation of the company, that promote the adoption of innovative accounting techniques, as well as how these techniques affect the objectivity and dependability of financial reporting. The study was an empirical investigation, and structured questionnaires were used to gather information from accounting and management experts in Punjab's manufacturing sector. The sample size was chosen using a practical sampling strategy, and the data analysis was done using SPSS. Results showed that while corporate governance, a company's ethical values, and its future orientation

have a negative impact on creative accounting, there is a positive correlation between agency problem and creative accounting.

Additionally, it was confirmed that the objectivity and dependability of financial reporting are both significantly harmed by creative accounting. The findings gave the company's management advice on how to reduce the negative impact of these manipulative operations on the objectivity and dependability of financial reports and to educate investors about such heavily speculative activity. The study only took a few variables into account, along with Punjab's manufacturing sector. Hence the hypothesis:

H₄: Confidentiality have no significant effect on accounting ethical practices

Integrity and accounting ethical practices

A study on the effects of integrity and internal audit transparency on audit quality: the moderating function of blockchain was undertaken by Kabir, Sobhan, Mohamed, and Ashraf in 2022. The study added to the body of knowledge on audit quality and gave audit firms and professional bodies insightful information about the policies and producers that should be adopted and put into place to improve audit quality. The study's goal was to explain how internal audit quality (AQLY) is impacted by integrity (INTI) and transparency (TRPY). Additionally, it evaluated how blockchain technology might have a moderating role in altering AQLY. The causal link was explained via the Partial Least Square Structural Equation Model (PLS-SEM).

Primary data were collected from Bangladeshi accountants and auditors using a self-administered questionnaire. The findings show that integrity and

internal audit openness have a significant impact on AQLY. In order to balance the relationship between INTI and AQLY, it has been discovered that blockchain technology may be used (APBN). Similar relationships existed between TRPY and AQLY, which APBN moderates. As a result, the study developed a special model using INTI, TRPY, and APBN as the determinants, which offered a fresh perspective on how to explain the elements that can contribute to increasing audit quality.

A study on the effect of auditor competency, integrity, and ethics on audit quality in Saudi Arabia was done by Alsughayer in 2021. The purpose of the study was to find out how auditors perceive the effects of competency, integrity, and ethics on audit quality. Surveys given to auditors working for Saudi Arabian auditing organisations were used to gather the data. There were 102 auditors in the sample. In order to better understand the audit process variables that contribute to audit quality, the study polled various external auditors. According to the research, the qualities of competence, honesty, and ethics have a big impact on the quality of audits. The results showed that the continuous improvement and training programmes for auditors, the ways in which they do their tasks, and their adherence to a code of conduct are the factors that have the biggest impact on audit quality. Hence the hypothesis:

H₅: Confidentiality have no significant effect on accounting ethical practices

Conceptual Framework

In order to examine the impact of professionalism (professional behaviour, confidentiality, objectivity, integrity, and professional competence and due care)

on the accounting ethical practises of accountants at all district assemblies in the western region of Ghana, this section first provides a conceptual framework. It is hypothesised that improvements in professionalism (professional conduct, discretion, objectivity, integrity, and due care) will result in improvements in accounting ethical practises. Similar to this, it is anticipated that improvements in professionalism will lead to improvements in accounting ethical procedures. Professionalism may have an impact on accountants' ethical accounting procedures at all district assemblies in Ghana's Western region. As a result, Figure 1 shows the conceptual framework for this investigation.

Professionalism

Accounting Ethical Practices

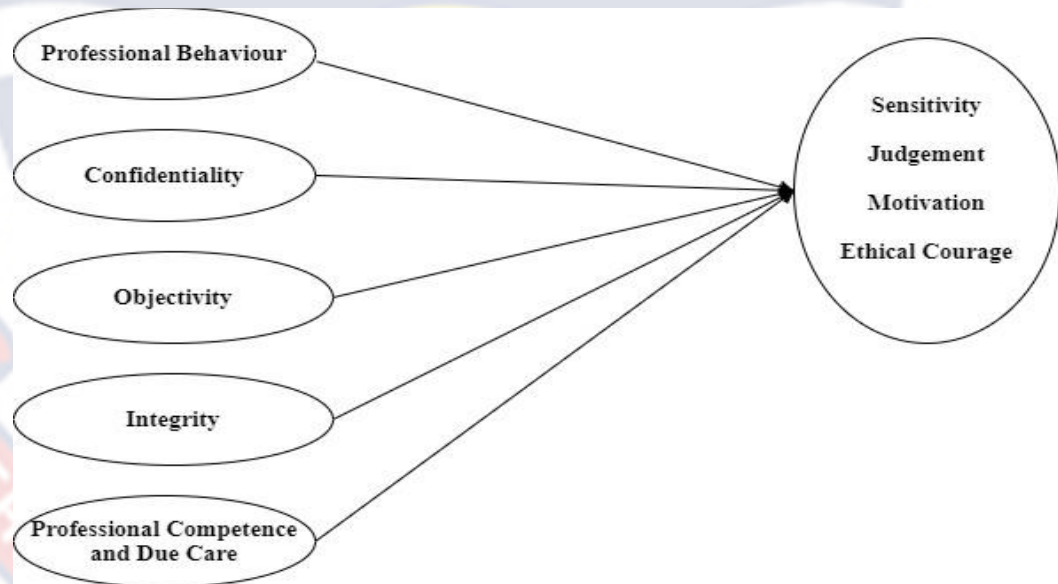


Figure 1: Conceptual Framework

Source: Field Survey (2022)

The professionalism (professional behaviour, secrecy, objectivity, honesty, and professional competence and due care) and accounting ethical procedures are the main factors in this analysis. The degree to which accountants' professionalism

is favourable will determine how quickly they adopt ethical behaviour. Therefore, professionalism is important if the goal is to boost the improvement of ethical behaviours. An improvement in ethical practises for accountants may be possible if organisations adopt professionalism, which includes professional behaviour, confidentiality, objectivity, integrity, and professional competence. This suggests that increasing ethical practises is the main goal of any competing organisation.

According to the study, this can be accomplished by adopting professionalism, which includes professional behaviour, objectivity, honesty, and professional competence. This will lead to higher accounting ethical practises.

Chapter Summary

In light of the study's main theme, this chapter has offered information about the literature review. Theoretical perspective, conceptual concerns, empirical review, and conceptual framework all received special attention. The main purpose of this chapter is to give literature support that can serve as a foundation for verifying the study's specific objectives experimentally, to compare the results to prior empirical claims, and to provide enough information for comprehending the study's important concepts.

CHAPTER THREE

RESEARCH METHODS

Introduction

The study sought to assess the influence of professionalism on the accounting ethical practices of accountants at the district assembly at all district assemblies in the Western region of Ghana. This section deals with the general approach the researcher took in carrying out the research project. The chapter presents information on how each of the scientific methods to conduct this empirical study was undertaken, given cognizance to their respective preconditions. Chapter three deals with critical issues such as the research paradigm, research design, research approach, population, study area, sample size, sampling procedure, data collection instrument, data collection procedure, and data processing and analysis.

Research Paradigm

The paradigm of research has been referred to as a general philosophical approach to the environment and the essence of research that a study brings to a study (Louis, Smarr & Patel, 2017; Brown & Dueñas, 2020). The study used the positivist research paradigm. The positivist research paradigm, associated with the French philosopher Comte (1789- 1857), reflects the assumptions that logic, measurement, and the utilization of deductive reasoning to prove absolute truths can be applied to the study of phenomena (Walsh, 2019; Denscombe, 2008; Johnson & Onwuegbuzie, 2004). Thus, through the scientific method, it is proposed that objective trust can be obtained empirically by assessing the influence of

professionalism on the accounting ethical practices of accountants at the district assembly at all district assemblies in the Western region of Ghana.

Empiricism, being the main characteristic of positivism, argues that what is observable by the human senses is factually suggesting the existence of an objective universal reality that is the subject of universal laws and mechanisms (Nückles, 2020; Stingone, Buck-Louis, Nakayama, Vermeulen, Kwok, Cui & Teitelbaum, 2017). The positivist philosophy focuses on objectivity and distance involving research question or theory testing, highlighting the researcher and the research subject as independent structures (Kaushik & Walsh, 2019; da Silva & Moreira, 2019). However, criticisms have also been raised regarding measuring observable phenomena to exclude unobservable phenomena (Vashishth & Chakraborty, 2019; Brown & Dueñas, 2020).

Positivism philosophy goes with deductive reasoning (Spano, Giannico, Elia, Bosco, Laforteza & Sanesi, 2020), which is much tuned to testing research hypothesis for confirmation or otherwise of theoretical claims (Park, Konge & Artino Jr, 2020; Khatri, 2020). Positivism relies on empirical evidence to validate hypotheses and theories. This is particularly useful when investigating cause-and-effect relationships, as it allows researchers to gather data that can be statistically analysed to draw meaningful conclusions. Because this study involves collecting and analysing numerical data, the positivist approach is well-suited.

Positivism facilitates the use of statistical tools to analyse data, allowing for precise measurement and comparison of variables. Another reason is that since the study aims to explore causal relationships between variables, positivism provides a

rigorous framework to design experiments or use statistical methods to establish cause-and-effect connections.

Research Approach

The study employed the quantitative research approach. This is because the constructs were numerically measured through recognized measurement scales such as nominal. The quantitative approach explains phenomena by collecting numerical data analysed using mathematically based methods, particularly statistics (Miah, Solomonides & Gammack, 2020; Lak & Aghamolaei, 2020; Schimanski, Pasetti-Monizza, Marcher & Matt, 2019). This approach typically begins with data collection based on questions or theory, followed by an application of descriptive or inferential statistics (Kassam, Marcellus, Clark & O'Mahony, 2020). Quantitative methods are also frequently characterized as assuming that a single truth exists, independent of human perception (Nzembayie, Buckley & Cooney, 2019; Stevenson, 2019; Schruijer, 2020).

The quantitative research approach relies mainly on questions which is derived from theory deductively. The objective is to test the theory by way of observation and data collection, the findings of which, following analysis, would either confirm or reject the idea (Phillipson, Smith, Caiels, Towers & Jenkins, 2019; Maher, Hadfield, Hutchings & de Eyto, 2018; Frew, Weston, Reynolds & Gurr, 2018). The epistemological underpinning of quantitative research is that the world, in a scientific endeavour, can be represented through numbers in developmental science, especially in social sciences (Mohr, Riper & Schueller, 2018; Tuffour, 2017; Alase, 2017).

Quantitative research allows for precise measurement and quantification of variables. This is particularly useful when dealing with data that can be objectively measured and when the goal is to obtain accurate and specific numerical values.

Quantitative data can be subjected to rigorous statistical analysis, enabling researchers to identify patterns, correlations, and causal relationships. This analysis provides a level of objectivity and rigor that supports the validity of research findings. The quantitative approach is well-suited for investigating cause-and-effect relationships between variables. Through experimental designs or statistical techniques, researchers can establish whether changes in one variable cause changes in another.

Research Design

The study employed the explanatory research design due to the scientific inquiry underpinning this study (Zhang, 2019; Ishtiaq, 2019; Andrade, 2019; Windsong, 2018; Avella, 2016). Rahi (2017), arguing for causal studies, provided that things and events have causal capacities. Due to the properties, they possess, they have the power to bring about other events or situations. Thus, assessing the influence of professionalism on the accounting ethical practices of accountants at the district assembly at all district assemblies in the Western region of Ghana. The primary purpose of explanatory research is to explain why phenomena occur and to predict future occurrences (D'Alimonte, De Sio & Franklin, 2020; Doyle, McCabe, Keogh, Brady & McCann, 2020; Reay, van Schaik & Wilson, 2019).

Also informing the decision to approach the study quantitatively is the assertion that the data are quantitative and almost always require a statistical test to

establish the validity of the relationships (Cardano, 2020; Yan, 2020; Durdella, 2017; Cresswell, 2014).

Explanatory research is particularly well-suited for exploring causal relationships between variables. If you aim to understand why certain outcomes occur or what factors influence specific phenomena, an explanatory design help uncover these relationships. When dealing with complex phenomena that involve multiple variables and intricate interactions, explanatory research provides insights into the underlying mechanisms that drive these complexities. Explanatory research is effective for testing hypotheses and theories. If you have specific hypotheses about the relationships between variables, an explanatory design allows you to empirically test these hypotheses. This design enables the identification of patterns, trends, and correlations within data. It helps researchers go beyond describing observed phenomena and delve into understanding the underlying reasons for those patterns.

Explanatory research lay the groundwork for predictive modelling. By understanding the causal relationships, researchers develop models that forecast future outcomes based on the identified factors. The insights gained from explanatory research have practical applications in various fields. Understanding the causes of certain outcomes lead to informed decisions, interventions, and improvements.

Study Area

The Western Region is located in south Ghana, spreads from the Ivory Coast (Comoé District) in the west to the Central region in the east, includes the capital

and large twin city of Sekondi-Takoradi on the coast, coastal Axim, and a hilly inland area including Elubo. It includes Ghana's southernmost location, Cape Three Points, where crude oil was discovered in commercial quantities in June 2007. The region covers an area of 13,842 sq. km, and had a population of 2,060,585 at the 2021 Census. The Western Region enjoys a long coastline that stretches from South Ghana's border with Ivory Coast to the Western region's boundary with the Central Region on the east. The Western Region has the highest rainfall in Ghana, lush green hills, and fertile soils. There are numerous small and large-scale gold mines along with offshore oil platforms dominate the Western Region economy.

The culture is dominated by the Akans; the main languages are Akan, French and English. The largest rivers are the Ankobra River, the Bia River, and the Pra River in the east, with the Tano River partly forming the western national border. The area is known for the UNESCO World Heritage Site and village of Nzulezo, built entirely on stilts and platforms over water, and the Ankasa Protected Area. There is a series of imposing Portuguese, Dutch, British, and Brandenburgian forts along the coast, built from 1512 on. The Western region has many post-secondary schools, including teachers' and nursing colleges, and two universities one at Tarkwa, UMaT and Takoradi Technical University formerly known as Takoradi Polytechnic.

Population

As suggested by Leedy and Ormrod, (2010) population can be seen as the target community that the researcher is interested in collecting knowledge and concluding about. Asiamah, Mensah, and Oteng-Abayie, (2017) also described the

population as a whole community that needs to be ascertained about some facts. Robson, (2002) further warned that the population includes not only people but also circumstances where someone might be interviewed, as well as times and places.

The study targeted all district assemblies in the Western region of Ghana. There are fourteen districts in the Western region and this study targeted are all the fourteen districts. According to the District Assembly report (2020), the total number of accountants at all the fourteen district assemblies in the Western region is eight hundred and forty (840). The study targeted all eight hundred and forty accountants in the Western region.

Sampling Procedure

Sampling has also been referred to the act, method or technique of selecting an appropriate sample or a representative part of the population in order to determine the parameters or characteristics of the entire population (Strouse, Donovan & Fatima, 2019; Malhotra & Birks, 2007; Bassegy, 1995). Sampling was described by Vølstad, et al. (2019) as the method by which a researcher chooses a representative few or sample of participants from the population of interest for a study. In another development, Wagenaar et al. (2018) noticed that sampling is a step-by-step approach of choosing a few respondents from a larger population to be used as a basis of estimating the prevalence of information of interest to one. According to Yong, et al. (2019) sampling is very essential because, in almost all cases, it is not possible to study all the members of a population.

Until sampling, it is important that the sample size is first calculated. Via Yamane's formula (1967), a total of two hundred and seventy-one (271)

accountants were selected as part of the survey, and they were convinced to participate. This consist of accountants at all district assemblies in the Western region of Ghana. The sample size was chosen on the basis of Yamane's sample determination formula (1967). The equation is given as;

$$n = \frac{N}{[1+N(e)^2]}$$

Where n = sample size; N = sample frame (840); and e = margin of error. Yamane (1967) proposed a 5-percentage-point margin of error.

$$n = \frac{N}{1+N(e^2)} = \frac{840}{1+840(0.05^2)} = \frac{840}{1+840(0.0025)} = \frac{840}{1+2.1} = \frac{840}{3.1} = 271$$

The decision of this sampling equation was required by the fact that it gives the researcher the opportunity to fulfil the sampling requirement proposed for regression analysis in social science research [($n > 50 + 8$ (Number of independent variables))] (Bensah, 2018; Pallat, 2005). For selecting the number of respondents from the sampling frame, convenience sampling technique was used. The convenience sampling technique was selected because the respondents were selected as they agree to respond, provide answers and be part of the study. Thus, getting the accountants was easy during the time they agree to respond, provide answers and be part of the study. Hence, the use of convenience sampling to get information from respondents. Convenience sampling technique was used to pick the respondents for the analysis.

Martinez-Mesa et al. (2016), claimed that participants in the convenience sampling technique are chosen in order of presence on the basis of their convenient usability. The procedure ends when all the participants are selected. The key purpose of the study's use of convenience sampling was to obtain knowledge from

the participants who were readily available to the researcher. Convenience sampling procedure, on the other hand, was also used for the analysis owing to its affordability. According to Jager, Putnick and Bornstein (2017), the main benefit of convenience sampling is that it is inexpensive, effective and quick to introduce.

Data Collection Instrument

The research instrument that was used for data collection was questionnaires. The questionnaire is a formalized set of questions to obtain respondents' information (Malhotra & Birks, 2007). Surveys using questionnaires are perhaps the most widely-used data-gathering technique in research. They can be used to measure issues that are crucial to the management and development of businesses (Malhotra & Birks, 2007). Primary data collection was done through a structured questionnaire. Explanatory studies are very structured by nature (Subramanian, Tangka, Edwards, Hoover & Cole-Beebe, 2016; Maxwell & Mittapalli, 2010), thereby demanding structured means of primary data collection. The questionnaire contains close-ended questions.

The closed-ended questions require respondents to choose from among a given set of responses and require the respondents to examine each possible response independent of the other choice. The close-ended items utilized a checklist, a list of behaviour, characteristics, or other entities that the researcher is investigating, and a Likert scale that is more useful when behaviour, attitude, or other phenomena of interest needs to be evaluated in a continuum (Leedy & Ormrod, 2010). There are distinct advantages to using questionnaires rather than interview methodology (McColl, 2005).

It makes data collection easy (Zhao, Liang & Dang, 2019) and facilitates data processing (Murali, Cuthbertson, Slater, Nguyen, Turner, Harris & Nagamani, 2020). However, it is time-consuming (Deshpande, Pradhan, Sikdar, Deshpande, Jain, & Shah, 2019; Chatzitheochari, Fisher, Gilbert, Calderwood, Huskinson, Cleary & Gershuny, 2018). A 5-point Likert scale was used to measure the respondents' opinions, attitudes, and behaviour regarding the questionnaire items. The questionnaire was made up of six subdivisions which are A, B, C, D, E and F. These subdivisions were in line with the specific objectives of this study. Section “A” elicited information about the professional behaviour of accountants. Six (6) items were used to determine the professional behaviour of accountant involved in the study. Section “B” provided information about the professional competence and due care of accountants.

Six (6) items were used to determine the professional competence and due care of accountants involved in the study. Section “C” elicits information about the confidentiality of accountants. Five (5) items were used to examine the confidentiality of accountants that were involved in the study. Sections “D”, elicited information about the objectivity of accountants. Five (5) items were used to determine the objectivity of accountants involved in the study. Section “E” elicits information about the integrity of accountants. Five (5) items were used to examine the integrity of accountants that were involved in the study. Section “F” also measured accounting ethical practices of accountants at all district assemblies in the Western region of Ghana comprised of sensitivity, judgement, motivation and ethical courage.

Nine (9) items were used to determine the sensitivity of accountants involved in the study. Also, six (6) items were used to determine the judgement of accountants involved in the study. In addition to that, four (4) items were used to determine the motivation of accountants involved in the study. Finally, four (4) items were used to determine the ethical courage of accountants involved in the study.

Reliability and Validity

Reliability and validity are two key components to be considered when evaluating a particular instrument. According to Bless and Higson-Smith (2000), reliability is concerned with the instrument's consistency. An instrument is said to have high reliability if it can be trusted to give an accurate and consistent measurement of a constant value. A Cronbach's Alpha of 0.969 was recorded for internal consistency. Since all the Cronbach's Alpha values are beyond 0.7, the scale can be considered reliable given the selected sample size of 0.7 (Pallant, 2005). Table 1 summarizes the reliability score for the individual constructs of the study.

Table 1- Reliability Results

Construct	Cronbach's Alpha	Number of Item
Professionalism	0.900	27
Accounting Ethical Practices	0.881	23
Overall Scale	0.969	50

Source: Field Survey (2022)

The reliability test results for the variables as presented in Table 1 show that all the constructs are highly reliable in that the results are all greater than 0.7. Saunders, Lewis and Thornhill (2009) explained that internal consistency involves

correlating the responses to each question in the questionnaire with those to other questions. The validity of an instrument, on the other hand, refers to how well an instrument measures the particular concept it is supposed to measure (Saunders et al., 2009). They further argue that an instrument must be reliable before it can be valid, implying that it must be consistently reproducible. Once this has been achieved, the instrument can then be scrutinized to assess whether it is what it purports to be.

To ensure the validity of questionnaires, the researcher reviewed other relevant literature and supported the instrument's construct. Some of the items in the scales were scientifically validated items. Further, the designed questionnaire was submitted to the project supervisor for vetting, correction, and approval before distributing it to the respondents.

Data Collection Procedures

Primary data collection was carried out two months (August-September, 2022) through questionnaire administration, particularly with the drop-and-pick method. An introductory letter was secured from College of Distance Education, Business Studies Unit at the University of Cape Coast. It was then sent personally to all district assemblies in the Western region for permission to conduct the study. This provided the avenue for formal approval for the conduct of the study at all district assemblies in the Western region to be granted since rapport with the would-be-respondents was established (Stys, 2019; McGrath, Palmgren & Liljedahl, 2018).

Data for the study were collected from 1st August 2022 to 30th September 2022. After the initial issuance of questionnaires to various district assemblies in

the Western region, phone calls were also made at least once to all respondents to remind them about the need for the questionnaires to be completed on time. This facilitated the retrieval of the 271 questionnaires that were distributed. A 100% return rate was recorded with fully completed questionnaires.

Data Processing and Analysis

Data analysis is a process of editing, cleaning, transforming, and modelling data to highlight helpful information, suggestions, conclusions, and supporting decision-making (Adèr & Adèr, 2008). The responses from the questionnaires were edited, coded, and entered into Statistical Package for Social Science (SPSS version 25.0) for the analysis. This was done using the Statistical Package for Social Sciences (SPSS) version 25. Composite variables were formed for each construct, enhancing the holistic approach to data analysis. Inferential statistics such as regression analysis using ANOVA were carried out to establish how much variance in the dependent variable (accounting ethical practices) is explained by the independent variables (professionalism). Linear regression allows us to predict an outcome based on one or several predictors (Kellar & Kelvin, 2013; Polit, 2010).

The findings were chronologically presented in Tables and Figures, which made interpreting and discussing the findings more straightforward.

Table 2: Summary of Statistical Tools

No	Objectives	Statistical Tools
1	Examine how professional behaviour affect the accounting ethical practices of accountants at	Regression

all district assemblies in the Western region of Ghana.

- | | | |
|---|--|------------|
| 2 | Analyse how professional competence and due care affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. | Regression |
| 3 | Determine how confidentiality affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. | Regression |
| 4 | Assess how objectivity influences the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. | Regression |
| 5 | Evaluate how integrity influence the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. | Regression |

Source: Author's Construct (2022)

Ethical Consideration

The study considered and treated some critical ethical issues in social science research because social science research is tainted with numerous ethical confrontations that must be handled professionally (Green, 2019; Wax, 2019). To summarize, the researchers sought formal permission from all district assemblies in

the Western region for this exercise. The benefits and the purpose of the study were fully explained to all stakeholders, particularly participants (Bell, Bryman & Harley, 2018; Iphofen & Tolich, 2018). Again, informed verbal consent of participants was sought, and no respondents were coerced into participating in the study. Where respondents had issues responding to some of the items, active steps were taken to resolve such misunderstanding.

Issues such as confidentiality, privacy and unanimity were carefully treated by designing a complete structured questionnaire (Chambers & Nimon, 2019; Chiauzzi & Wicks, 2019; Lo, Grotevant & McRoy, 2019; Das, Ester & Kaczmirek, 2018). No data manipulation was carried out during the data processing and analysis stage of the study. The findings were duly reported as generated.

Chapter Summary

This section has provided information regarding the methodological approaches employed to obtain the primary data, how data were processed and analysed given cognizance to the statistical tools and specific research objectives, and how findings of the study were summarized and presented for straightforward interpretation and understanding.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter presents the findings of the study which were based on the stipulated study objectives. The findings are chronologically presented and fully discussed given cognizance to managerial implications and previous empirical findings (Anand, Hu, Liden & Vidyarrhi 2011). The findings were measured with regression analysis. These measures were appropriate for such analysis. The findings were presented on the ensuing Tables.

Response Rate

According to Mugenda and Mugenda (2003), a response rate represents the number of respondents who participated in a given study. The authors claimed that a response rate of 70% and above is excellent and suitable for analysis, 60% is very good, and 50% is good, and below 50% is not appropriate for quantitative research analysis. Out of the two hundred and seventy-one (271) questionnaires that were distributed to the participants of the study, all responded representing 100% response rate, fully completed and returned the questionnaire to the researcher. Based on the criterion of the aforesaid researchers, the obtained response rate was appropriate and applicable to the study.

Objective One: Examine How Professional Behaviour Affect the Accounting Ethical Practices of Accountants

This section of the study sought to provide findings relating to the first objective of the study which sought to analyse how professional behaviour affect

the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. A regression analysis was employed to analyse the effect of professional behaviour on accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. According to Pallant (2016), a regression analysis is used to determine the cause-and-effect nexus between two variables. Here, professional behaviour was the independent variable while accounting ethical practices was the dependent variable. In analysing the effect, simple regression was applied and findings captured in the ensuing Tables 3, 4, and 5.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.595 ^a	.354	.351	.59749

Source: Field Survey (2022)

First, Table 3 inform the researchers about the relationship and the extent to which variation in the dependent variable was accounted for by the independent variable. In view of Tabachnick and Fidell (2012), the column marked R, which is also the correlation coefficient, tells the direction and strength of the relationship between the dependent and independent variable while, Adjusted R-squared, also, the coefficient of determination explains the extent to which changes in one variable affect the other. Per the results in Table 3, it could be concluded that, there is strong positive relationship ($R = .595$) between professional behaviour and accounting ethical practices of accountants at all district assemblies in the Western region of Ghana using Cohen's (1992) criteria ($\pm 0.1 \leq R \leq \pm 0.29 = \text{weak}$

relationship; $\pm 0.3 \leq R \leq \pm 0.49$ = moderate relationship and $\pm 0.5 \leq R \leq \pm 1$ = strong relationship).

Again, the results indicated that 35.1% (Adjusted R Square) variation in accounting ethical practices was accounted for by the professional behaviour exhibited by accountants in all district assemblies in the Western region of Ghana. However, to ascertain the statistical implication of the results in Table 3, Table 4 was generated to explain statistical implications of the findings.

Table 4: ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	52.529	1	52.529	147.144	.000 ^b
	Residual	96.030	269	.357		
	Total	148.559	270			

Source: Field Survey (2022)

From Table 4, the regression model was statistically significant because the significant value was seen far below the threshold for statistical significance of a 95% confidence interval, 2-tailed ($F(1, 270) = 147.144, P < 0.05$). Prior researchers claimed that a probability level of less than or equal to 0.05 meets the condition for the significance of a regression model (Pallant, 2016; Tabachnick & Fidell, 2012), hence the nexus between professional behaviour and accounting ethical practices is statistically significant. ANOVA results (Table 4) show therefore that professional behaviour accounts for a statistically significant positive change in accounting ethical practices of accountants at all district assemblies in the Western region of Ghana ($p = 0.0001; p < 0.05$).

The study therefore shows that professional behaviour causes massive significant improvement in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Table 5: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.438	.144		10.016	.000
	Professional Behaviour	.527	.043	.595	12.130	.000

Source: Field Survey (2022)

Table 5 confirmed the results of Table 3 and Table 4 that there was a significant and positive effect of professional behaviour on accounting ethical practices of accountants at all district assemblies in the Western region of Ghana ($t = 12.130$, $P < 0.05$). As a consequence of this finding, the study may infer that professional behaviour has a statistically significant positive effect on the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. By implication, professional behaviour serves as a positive predictor of accounting ethical practices across accountants at all district assemblies in the Western region of Ghana. Based on these results, the researcher can report the following regression equation, predicting accounting ethical practices based on the available professional behaviour exhibited by accountants. Y (Accounting ethical practices) = $1.438 + .527 * (\text{Professional behaviour})$.

Taking the values for the slope and the intercept in the resulting regression equation, the researcher can make the following assertion; that is from the intercept,

when there is no professional behaviour showed by accountants, thus when professional behaviour is non-existent, accounting ethical practices of accountants at all district assemblies will be 1.438. However, from the same slope, when any additional professional behaviour showed by accountants will lead to an improvement in the accounting ethical practices of among accountants at all district assemblies by .527.

Objective Two: Analyse How Professional Competence and Due Care Affect the Accounting Ethical Practices of Accountants

The study sought to assess how professional competence and due care affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. The composite variable was formed for the dependent variable (accounting ethical practices) and the independent variable (professional competence and due care) through the data transformation process. Simple regression was carried out to examine how professional competence and due care affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. According to Pallant (2016), a regression analysis is used to determine the cause-and-effect nexus between two variables. The findings are presented in Table 6, 7 and 8.

Table 6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.458 ^a	.209	.207	.66075

Source: Field Survey (2022)

A joint correlation was computed between the predictor (professional competence and due care) and accounting ethical practices (dependent variable). A

close observation of the findings reveals a statistically significant moderate positive correlation between predictors (professional competence and due care) and accounting ethical practices ($R=.458^a$). It thus shows that the higher the professional competence and due care of accountants, the higher the improvement in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. In addition, the lower the professional competence and due care of accountants, the lower the improvement in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

The R-square has been recognized as the most common effect size measure in path models (Garson, 2016). Hock and Ringle (2006) further prescribed some tentative cut-off points for describing R-square are as follows: Results above 0.67 (Substantial), 0.33 (Moderate) and 0.19 (Weak). Concerning the model's predictive capacity, it was discovered that the predictors accounted for 20.9% weak positive variance in accounting ethical practices ($R^2=0.209$). This weak positive variance in accounting ethical practices was statistically significant ($p=0.000$; $p<0.05$). On the other hand, it can be inferred from the model that a 79.1% variance in accounting ethical practices is accounted for by factors not captured in this model. Based on these criteria, it can be concluded that professional competence and due care accounted for weak positive variance in the accounting ethical practices.

This shows that the higher the professional competence and due care of accountants, the higher the improvement in accounting ethical practices. A lower the professional competence and due care of accountants, the lower the improvement in accounting ethical practices.

Table 7: ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31.115	1	31.115	71.266	.000 ^b
	Residual	117.444	269	.437		
	Total	148.559	270			

Source: Field Survey (2022)

A close observation of the significance value (Table 7) indicated that this predictive model is statistically significant ($p=0.000$: $p<0.05$), which shows that the 20.9% positive change in the predictors was not due to chance but by the scientific interaction among the variables in the model. Thus, the higher the professional competence and due care of accountants, the higher the improvement in accounting ethical practices and a lower the professional competence and due care of accountants, the lower the improvement in accounting ethical practices. Management can therefore rely on this model to make predictive managerial decisions concerning professional competence and due care and accounting ethical practices.

Table 8: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.063	.132		15.665	.000
	Professional Competence and Due Care	.325	.039	.458	8.442	.000

Source: Field Survey (2022)

The information presented in Table 8 provides useful information for understanding the regression equation. Under the column marked standardized

coefficient and sub-column Beta, the numerical value for the first row, labelled (constant), is the value for the intercept (a) in the regression equation. The numerical value on the second row, labelled professional competence and due care, thus representing the independent variables, is the value for slope (b) for the regression equation. Based on these results, the following research equation can be deduced, predicting the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana-based on their professional competence and due care showed by accountants at all district assemblies. Y (Accounting ethical practices) = 2.063 + .325* (Professional competence and due care).

It can be inferred that when professional competence and due care is null, thus when accountants do not have professional competence and due care, accounting ethical practices will be at 2.063, taking the values for the slope and the intercept in the resulting regression function. Moreover, according to the slope, for a unit increase in professional competence and due care of accountants, accounting ethical practices will increase by 32.5%. Therefore, it is contingent that professional competence and due care of accountants have a significant impact on the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. In this context, one can rely on the professional competence and due care of accountants to positively improve accounting ethical practices because its contribution is not due to chance. Hence, it is managerially and scientifically feasible to rely on these predictor changes to cause positive improvement in accounting ethical practices.

Objective Three: Determine How Confidentiality Affect the Accounting Ethical Practices of Accountants at All District Assemblies

This section of the study sought to provide findings relating to the third objective of the study which sought to determine how confidentiality affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. A regression analysis was employed to analyse the effect of confidentiality on accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. According to Pallant (2016), a regression analysis is used to determine the cause-and-effect nexus between two variables. Here, confidentiality were the independent variable while accounting ethical practices being the dependent variable. In analysing the effect, simple regression was applied and findings captured in the ensuing Tables 9, 10, 11.

Table 9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.487 ^a	.237	.234	.64924

Source: Field Survey (2022)

First, Table 9 inform the researchers about the relationship and the extent to which variation in the dependent variable was accounted for by the independent variable. In view of Tabachnick and Fidell (2012), the column marked R, which is also the correlation coefficient, tells the direction and strength of the relationship between the dependent and independent variable while, Adjusted R-squared, also, the coefficient of determination explains the extent to which changes in one variable affect the other. Per the results in Table 9, it could be found that, there is moderate relationship ($R = .487$) between confidentiality and accounting ethical

practices of accountants at all district assemblies in the Western region of Ghana using Cohen's (1992) criteria ($\pm 0.1 \leq R \leq \pm 0.29$ = weak relationship; $\pm 0.3 \leq R \leq \pm 0.49$ = moderate relationship and $\pm 0.5 \leq R \leq \pm 1$ = strong relationship).

Again, the results indicated that 23.4% (Adjusted R Square) variation in accounting ethical practices was accounted for by confidentiality shown by accountants in the district assemblies. However, to ascertain the statistical implication of the results in Table 9, Table 10 was generated to explain statistical implications of the findings.

Table 10: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	35.174	1	35.174	83.447	.000 ^b
	Residual	113.385	269	.422		
	Total	148.559	270			

Source: Field Survey (2022)

From Table 10, the regression model was statistically significant because the significant value was seen far below the threshold for statistical significance of a 95% confidence interval, 2-tailed ($F(1, 270) = 83.447, P < 0.05$). Prior researchers claimed that a probability level of less than or equal to 0.05 meets the condition for the significance of a regression model (Pallant, 2016; Tabachnick & Fidell, 2012), hence the nexus between confidentiality and accounting ethical practices is statistically significant. ANOVA results (Table 10) show therefore that confidentiality accounts for a statistically significant positive change in accounting ethical practices of accountants at all district assemblies in the Western region of Ghana ($p = 0.0001; p < 0.05$).

The study therefore shows that confidentiality cause massive significant improvement in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Table 11: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.853	.144		12.835	.000
	Confidentiality	.407	.045	.487	9.135	.000

Source: Field Survey (2022)

Table 11 confirmed the results of Table 9 and Table 10 that there was a significant and positive effect of confidentiality on accounting ethical practices of accountants at all district assemblies in the Western region of Ghana ($t = 9.135$, $P < 0.05$). As a consequence of this finding, the study may infer that confidentiality has a statistically significant positive effect on the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. By implication, confidentiality serves as a positive predictor of accounting ethical practices across accountants at all district assemblies in the Western region of Ghana. Based on these results, the researcher can report the following regression equation, predicting accounting ethical practices based on the confidentiality exhibited by accountants. Y (Accounting ethical practices) = $1.853 + .407 * (\text{Confidentiality})$.

Taking the values for the slope and the intercept in the resulting regression equation, the researcher can make the following assertion; that is from the intercept, when there is no confidentiality showed by accountants, thus when confidentiality exhibited by accountants are non-existent, accounting ethical practices accountants

at all district assemblies in the Western region of Ghana will be 1.853. However, from the same slope, when any additional confidentiality exhibited by accountants will lead to an improvement in the accounting ethical practices among accountants at the district assemblies by 40.7%.

Objective Four: Assess How Objectivity Influences the Accounting Ethical Practices of Accountants at All District Assemblies

The study sought to assess how objectivity influences the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. The composite variable was formed for the dependent variable (accounting ethical practices) and the independent variable (objectivity) through the data transformation process. Simple regression was carried out to examine how objectivity affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. According to Pallant (2016), a regression analysis is used to determine the cause-and-effect nexus between two variables. The findings are presented in Table 12, 13 and 14.

Table 12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.536 ^a	.288	.285	.62714

Source: Field Survey (2022)

A joint correlation was computed between the predictor (objectivity) and accounting ethical practices (dependent variable). A close observation of the findings reveals a statistically significant strong positive correlation between predictor (objectivity) and accounting ethical practices (R= .536). It thus shows that the higher the objectivity of accountants, the higher the improvement of accounting

ethical practices of accountants at all district assemblies in the Western region of Ghana. In addition, the lower the objectivity of accountants, the lower the improvement of accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

The R-square has been recognized as the most common effect size measure in path models (Garson, 2016). Hock and Ringle (2006) further prescribed some tentative cut-off points for describing R-square are as follows: Results above 0.67 (Substantial), 0.33 (Moderate) and 0.19 (Weak). Concerning the model's predictive capacity, it was discovered that the predictors accounted for 28.8% weak positive variance in accounting ethical practices ($R^2=0.288$). This weak positive variance in accounting ethical practices was statistically significant ($p=0.000$: $p<0.05$). On the other hand, it can be inferred from the model that a 71.2% variance in accounting ethical practices is accounted for by factors not captured in this model. Based on these criteria, it can be concluded that objectivity accounted for weak positive variance in the accounting ethical practices.

Table 13: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	42.759	1	42.759	108.715	.000 ^b
	Residual	105.800	269	.393		
	Total	148.559	270			

Source: Field Survey (2022)

A close observation of the significance value (Table 13) indicated that this predictive model is statistically significant ($p=0.000$: $p<0.05$), which shows that the 28.8% positive change in the predictors was not due to chance but by the scientific interaction among the variables in the model. Thus, the higher the objectivity of

accountants, the higher the improvement of accounting ethical practices and a lower the objectivity of accountants, the lower the improvement of accounting ethical practices. Management can therefore rely on this model to make predictive managerial decisions concerning objectivity and accounting ethical practices.

Table 14: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	1.791	.133		13.433	.000
	Objectivity	.426	.041	.536	10.427	.000

Source: Field Survey (2022)

The information presented in Table 14 provides useful information for understanding the regression equation. Under the column marked standardized coefficient and sub-column Beta, the numerical value for the first row, labelled (constant), is the value for the intercept (a) in the regression equation. The numerical value on the second row, labelled objectivity, thus representing the independent variables, is the value for slope (b) for the regression equation. Based on these results, the following research equation can be deduced, predicting the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana based on the objectivity exhibited by accountants at all district assemblies in the Western region of Ghana. Y (Accounting ethical practices) = $1.791 + .426 * (\text{Objectivity})$.

It can be inferred that when objectivity is null, thus when accountants do not have objectivity, accounting ethical practices will be at 1.791, taking the values for the slope and the intercept in the resulting regression function. Moreover,

according to the slope, for a unit increase in objectivity of accountants, accounting ethical practices will increase by 42.6%. Therefore, it is contingent that objectivity of accountants has a significant impact on the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. In this context, one can rely on the objectivity of accountants to positively improve accounting ethical practices because its contribution is not due to chance. Hence, it is managerially and scientifically feasible to rely on these predictor changes to cause positive improvement in accounting ethical practices.

Objective Five: Evaluate How Integrity Influence the Accounting Ethical Practices of Accountants at All District Assemblies

Simple regression was carried out to evaluate how integrity influence the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. A composite variable was formed for accounting ethical practices (dependent variable) and integrity (independent variable) through data transformation process in SPSS so as to provide the basis for a holistic approach to analyzing the data in respect of this research objective. The key results interested in this instance included the Model Summary, the ANOVA and the Co-efficient.

Table 15: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.609 ^a	.371	.369	.58931

Source: Field Survey (2022)

The study shows there is a strong and positive joint correlation between integrity and accounting ethical practices of accountants at all district assemblies in the Western region of Ghana after controlling for the effect of other factors in the

configured model ($r=0.609$). Co-efficient of determination is the measure for assessing how change in the independent variable cause changes in the dependent variable (Kassem, Khoiry & Hamzah, 2020). It is measured by the r-square score in regression models. R-square above 0.67 are classified as substantial, 0.33 are labelled moderate and those less than 0.19 are termed weak (Kassem, Khoiry & Hamzah, 2020).

The study shows changes in integrity accounts for 37.1% positive change in accounting ethical practices of accountants at all district assemblies in the Western region of Ghana ($r^2=0.371$). Other factors affecting changes in accounting ethical practices aside integrity could account for 62.9% positive change in accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. This result does not however show the degree of significance of the impact hence the need to examine the p-value in the ANOVA of Table 16.

Table 16: ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.140	1	55.140	158.777	.000 ^b
	Residual	93.419	269	.347		
	Total	148.559	270			

Source: Field Survey (2022)

The ANOVA results show integrity significantly accounts for a moderate positive change in accounting ethical practices after controlling for the effect of other factors having influence accounting ethical practices but were excluded has been statistically controlled for ($p=0.0001$; $p<0.05$). Thus, the change in accounting ethical practices as occasioned by changes in integrity is not by chance but by the scientific interaction among the factors in the configured model. This result

therefore shows that integrity exhibited by accountants at all district assemblies in the Western region of Ghana causes a statistically significant positive and moderate change in accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Table 17: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.307	.148		8.806	.000
	Integrity	.524	.042	.609	12.601	.000

Source: Field Survey (2022)

The contribution of the predictor (integrity) to predicting the 37.1% change in accounting ethical practices of accountants at all district assemblies in the Western region of Ghana was measured with the beta co-efficient. In a standardized term, the study proves integrity is a significance positive predictor of accounting ethical practices of accountants at all district assemblies in the Western region of Ghana (Beta=.609; $p=0.0001$; $p<0.050$). Therefore, it is established that a unit significant increase in the integrity of accountants causes a statistically significant .609 increase in the accounting ethical practices and a unit significant decrease in the integrity of accountants causes a statistically significant .609 fall in scores for accounting ethical practices.

This change in accounting ethical practices is not attributed to chance but rather the scientific interaction among the factors measuring integrity in the formulated model.

Discussion of Results

The objective of the study investigated the relationship between professionalism and accounting ethical practices to determine whether professionalism is a predictor of accounting ethical practices or not. To this end, five hypotheses were formulated. Five regression outputs were also used to test the hypotheses. The first output was used to test hypothesis one (H_1), the second output was used to test hypotheses H_2 , the third output was also used to test the hypotheses H_3 , the fourth output was also used to test the hypotheses H_4 and the fifth output was also used to test the hypotheses H_5 . The outputs adequately fitted the data which gains support for the proposed theoretical model. First of all, the first objective of the study sought to examine how professional behaviour affects accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Findings revealed that professional behaviour significantly influenced accounting ethical practices. The co-efficient of determination result indicated that professional behaviour made a moderate statistically significant positive contribution to the variance in accounting ethical practices. Thus, it can be expressed that a unit increase in scores for professional behaviour causes significant improvements in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. On the other hand, it can be inferred that a unit fall in scores for professional behaviour causes a significant reduction in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

This indicates the position held by some previous studies that asserted that professional behaviour has the capacity to predictive positive variance in accounting ethical practices (Nambukara-Gamage & Rahman, 2020; Zhatkin, Gurvit, & Strouhal, 2017). The first hypothesis which stated that professional behaviour had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, professional behaviour significantly predicts accounting ethical practices. This indicates the position held by some previous studies that asserted that professional behaviour has the capacity to predictive positive variance in accounting ethical practices (Nambukara-Gamage & Rahman, 2020; Zhatkin, Gurvit, & Strouhal, 2017).

The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (professional behaviour). Findings revealed showed that professional behaviour accounted for a moderate positive variance in accounting ethical practices. Thus, a positive variance in accounting ethical practices is attributed to changes in the professional behaviour. The study, therefore, rejected the null hypothesis that says professional behaviour does not have a significant effect on accounting ethical practices. Secondly, the second objective of the study sought to analyse how professional competence and due care influences accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that professional competence and due care significantly influenced accounting ethical practices.

The co-efficient of determination results indicate that professional competence and due care made a moderate statistically significant positive contribution to the variance in accounting ethical practices. Thus, it can be expressed that a unit increase in scores for professional competence and due care causes significant improvements in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. On the other hand, it can be inferred that a unit fall in scores for professional competence and due care causes a significant reduction in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. This indicates the position held by some previous studies that asserted that professional competence and due care has the capacity to predictive positive variance in accounting ethical practices (Inyang, Oboh & Nwabuikem, 2020; Arowoshegbe, Uniamikogbo & Atu, 2017).

The second hypothesis which stated that professional competence and due care had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, professional competence and due care significantly predicts accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (professional competence and due care). Findings revealed shows that professional competence and due care accounted for a moderate positive variance in accounting ethical practices. Thus, a positive variance in accounting ethical practices is attributed to changes in the professional competence and due care. This supports some previous empirical studies which say that professional competence and due care has a positive impact

on accounting ethical practices (Inyang, Oboh & Nwabuikem, 2020; Arowoshegbe, Uniamikogbo & Atu, 2017).

The study, therefore, rejected the null hypothesis that says, professional competence and due care do not have a significant effect on accounting ethical practices. Furthermore, the third objective of the study sought to determine how confidentiality affect accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that confidentiality significantly influenced accounting ethical practices. The co-efficient of determination results indicate that confidentiality made a moderate statistically significant positive contribution to causing the positive variance in accounting ethical practices.

Thus, it can be expressed that a unit increase in scores for confidentiality causes significant improvements in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. On the other hand, it can be inferred that a unit fall in scores for confidentiality causes a significant reduction in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. This indicates the position held in some previous studies that asserted that confidentiality have the capacity to predictive positive variance in accounting ethical practices (Edi & Enzelin, 2022; Nguyen et al., 2021). The third hypothesis which stated that confidentiality had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study.

The study found out that, confidentiality significantly predict accounting ethical practices. The study further sought to assess how much and the kind of

variance in accounting ethical practices is attributed to changes in the predictor (confidentiality) in a single model. Findings shows that, confidentiality accounted for a moderate positive variance in accounting ethical practices. Thus, a positive variance in accounting ethical practices is attributed to changes in confidentiality. This supports some previous studies that asserted that confidentiality have the capacity to predictive positive variance in accounting ethical practices (Edi & Enzelin, 2022; Nguyen et al., 2021). The study, therefore, rejected the null hypothesis that confidentiality does not have a significant effect on accounting ethical practices.

Moreover, the fourth objective of the study sought to assess how objectivity affects accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that objectivity significantly influenced accounting ethical practices. The co-efficient of determination result indicated that objectivity made a moderate statistically significant positive contribution to the variance in accounting ethical practices. Thus, it can be expressed that a unit increase in scores for objectivity causes significant improvements in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. On the other hand, it can be inferred that a unit fall in scores for objectivity causes a significant reduction in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

This indicates the position held by some previous studies that asserted that objectivity have the capacity to predictive positive variance in accounting ethical

practices (Mergaliyev, Asutay, Avdukic & Karbhari, 2019; Shahid & Ali, 2016). The fourth hypothesis which stated that objectivity had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, objectivity significantly predict accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (objectivity). Findings revealed that objectivity accounted for a moderate positive variance in accounting ethical practices.

Thus, a positive variance in accounting ethical practices is attributed to changes in the objectivity. This supports some previous empirical studies which say that objectivity has an impact on accounting ethical practices (Mergaliyev, Asutay, Avdukic & Karbhari, 2019; Shahid & Ali, 2016). The study, therefore, rejected the null hypothesis that says objectivity does not have a significant effect on accounting ethical practices. Finally, the fifth objective of the study sought to analyse how integrity influences accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that integrity significantly influenced accounting ethical practices.

The co-efficient of determination results indicate that integrity made a moderate statistically significant positive contribution to the variance in accounting ethical practices. Thus, it can be expressed that a unit increase in scores for integrity causes significant improvements in the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. On the other hand, it can be inferred that a unit fall in scores for integrity causes a significant reduction in

the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. This indicates the position held by some previous studies that asserted that integrity have the capacity to predictive positive variance in accounting ethical practices (Alsughayer, 2021; Kabir et al., 2022).

The fifth hypothesis which stated that integrity had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, integrity significantly predict accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (integrity). Findings revealed that integrity accounted for a moderate positive variance in accounting ethical practices. Thus, a positive variance in accounting ethical practices is attributed to changes in the integrity. This supports some previous empirical studies which say that integrity has a positive impact on accounting ethical practices (Alsughayer, 2021; Kabir et al., 2022). The study, therefore, rejected the null hypothesis that says, integrity do not have a significant effect on accounting ethical practices.

Chapter Summary

The study examined the effect of professional behaviour on accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. From this chapter it was found out that professional behaviour significantly accounts for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that professional behaviour does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that

professional behaviour has a significant effect on the accounting ethical practices. Also, professional competence and due care significantly accounts for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that professional competence and due care does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that professional competence and due care has a significant effect on accounting ethical practices.

Furthermore, confidentiality significantly account for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that confidentiality does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that confidentiality has a significant effect on the accounting ethical practices. Moreover, objectivity significantly accounts for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that objectivity does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that objectivity has a significant effect on the accounting ethical practices.

Finally, integrity significantly account for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that integrity does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that integrity has a significant effect on the accounting ethical practices.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

The study sought to examine how professionalism affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. The chapter presents an overview of the findings of the study. This was preceded by a summary of the research methods employed in the study. In addition to that, the chapter presents an overview of the analytical tools employed in this study and the results based on the objectives of this study, recommendations based on the key findings of the study and suggestions for further research.

Summary of the Study

The study sought to assess the effects of professionalism on the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Specifically, the study sought to examine professional behaviour affect the accounting ethical practices of accountants, analyse professional competence and due care affect the accounting ethical practices of accountants and determine how confidentiality affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Also, the study sought to assess how objectivity influences the accounting ethical practices of accountants and evaluate how integrity influence the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

The study employed an explanatory research design because the approach to data analysis was quantitative. all district assemblies in the Western region of

Ghana of Ghana. There are fourteen districts in the Western region and this study targeted are all the fourteen districts. The total number of accountants at all the fourteen district assemblies in the Western region is eight hundred and forty (840).

The study targeted all eight hundred and forty accountants in the Western region. Based on a sampling formula provided by Yamane (1973), a sample was conveniently selected through the convenience sampling technique. A total sample of two hundred and seventy-one (271) accountants were selected as part of the survey, and they were convinced to participate. This consist of accountants at all district assemblies in the Western region of Ghana.

The sample size comprised of accountants from all district assemblies in the Western region of Ghana sampled for the study and was surveyed through self-administration of the questionnaire. Analyses on how professional behaviour, professional competence and due care, confidentiality, objectivity and integrity influences accounting ethical practices were done using regression of IBM SPSS Statistic version 25. A summary of the key findings of the study are as follows:

Summary of Key Findings

The objective of the study investigated the relationship between professionalism and accounting ethical practices to determine whether professionalism is a predictor of accounting ethical practices or not. First of all, the first objective of the study sought to examine how professional behaviour affects accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that professional behaviour significantly influenced accounting ethical practices. The co-efficient of determination result

indicated that professional behaviour made a moderate statistically significant positive contribution to the variance in accounting ethical practices. The first hypothesis which stated that professional behaviour had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study.

The study found out that, professional behaviour significantly predicts accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (professional behaviour). Findings revealed showed that professional behaviour accounted for a moderate positive variance in accounting ethical practices. Thus, a positive variance in accounting ethical practices is attributed to changes in the professional behaviour. The study, therefore, rejected the null hypothesis that says professional behaviour does not have a significant effect on accounting ethical practices. Secondly, the second objective of the study sought to analyse how professional competence and due care influences accounting ethical practices of accountants at all district assemblies in the Western region of Ghana.

Findings revealed that professional competence and due care significantly influenced accounting ethical practices. The co-efficient of determination results indicate that professional competence and due care made a moderate statistically significant positive contribution to the variance in accounting ethical practices. The second hypothesis which stated that professional competence and due care had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, professional competence and

due care significantly predicts accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (professional competence and due care).

Findings revealed shows that professional competence and due care accounted for a moderate positive variance in accounting ethical practices.

The study, therefore, rejected the null hypothesis that says, professional competence and due care do not have a significant effect on accounting ethical practices. Furthermore, the third objective of the study sought to determine how confidentiality affect accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that confidentiality significantly influenced accounting ethical practices. The co-efficient of determination results indicate that confidentiality made a moderate statistically significant positive contribution to causing the positive variance in accounting ethical practices. The third hypothesis which stated that confidentiality had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study.

The study found out that, confidentiality significantly predict accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (confidentiality) in a single model. Findings shows that, confidentiality accounted for a moderate positive variance in accounting ethical practices. The study, therefore, rejected the null hypothesis that confidentiality does not have a significant effect on accounting ethical practices. Moreover, the fourth objective of

the study sought to assess how objectivity affects accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that objectivity significantly influenced accounting ethical practices.

The co-efficient of determination result indicated that objectivity made a moderate statistically significant positive contribution to the variance in accounting ethical practices. The fourth hypothesis which stated that objectivity had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, objectivity significantly predict accounting ethical practices. The study further sought to assess how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (objectivity). Findings revealed that objectivity accounted for a moderate positive variance in accounting ethical practices. The study, therefore, rejected the null hypothesis that says objectivity does not have a significant effect on accounting ethical practices.

Finally, the fifth objective of the study sought to analyse how integrity influences accounting ethical practices of accountants at all district assemblies in the Western region of Ghana. Findings revealed that integrity significantly influenced accounting ethical practices. The co-efficient of determination results indicate that integrity made a moderate statistically significant positive contribution to the variance in accounting ethical practices. The fifth hypothesis which stated that integrity had no significant effect on accounting ethical practices was therefore rejected based on the findings of the study. The study found out that, integrity significantly predict accounting ethical practices. The study further sought to assess

how much and the kind of variance in accounting ethical practices is attributed to changes in the predictor (integrity). Findings revealed that integrity accounted for a moderate positive variance in accounting ethical practices.

Conclusions

Based on the findings of the study, the following conclusion were made. It was found out that professional behaviour significantly accounts for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that professional behaviour does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that professional behaviour has a significant effect on the accounting ethical practices. Hence, it can be concluded that professional behaviour made a statistically significant unique contribution to predicting the variance in accounting ethical practices. This means that professional behaviour has an influence on accounting ethical practices.

Also, professional competence and due care significantly accounts for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that professional competence and due care does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that professional competence and due care has a significant effect on the accounting ethical practices. Thus, it can also be concluded that professional competence and due care made a statistically significant unique contribution to predicting the variance in accounting ethical practices. This means professional competence and due care has an impact on accounting ethical practices.

Moreover, confidentiality significantly account for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that confidentiality does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that confidentiality has a significant effect on the accounting ethical practices. Therefore, it can be concluded that confidentiality made a statistically significant unique contribution to predicting the variance in accounting ethical practices. This means confidentiality has an impact on accounting ethical practices.

Furthermore, objectivity significantly accounts for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that objectivity does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that objectivity has a significant effect on the accounting ethical practices. Thus, it can be concluded that objectivity made a statistically significant unique contribution to predicting the variance in accounting ethical practices. This means objectivity has an impact on accounting ethical practices.

Finally, integrity significantly account for a moderate positive change in accounting ethical practices hence rejecting the null hypothesis that integrity does not have a significant effect on accounting ethical practices for the alternative hypothesis which state that integrity has a significant effect on the accounting ethical practices. Therefore, it can be concluded that integrity made a statistically significant unique contribution to predicting the variance in accounting ethical practices. This means integrity has an impact on accounting ethical practices.

Recommendations

The study recommended that Institute of Chartered Accountants (Ghana) should emphasise organisation of accounting education and training more than once a year to strengthen accounting ethics and professionalism on accounting practices among accountants at the Western region of Ghana.

In addition, the study recommended that audit profession should organise regular in-service trainings in accounting education for accountants to reduce or eliminate corruption, embezzlement and fraudulent reports in the accounting profession etc. in the Western region of Ghana.

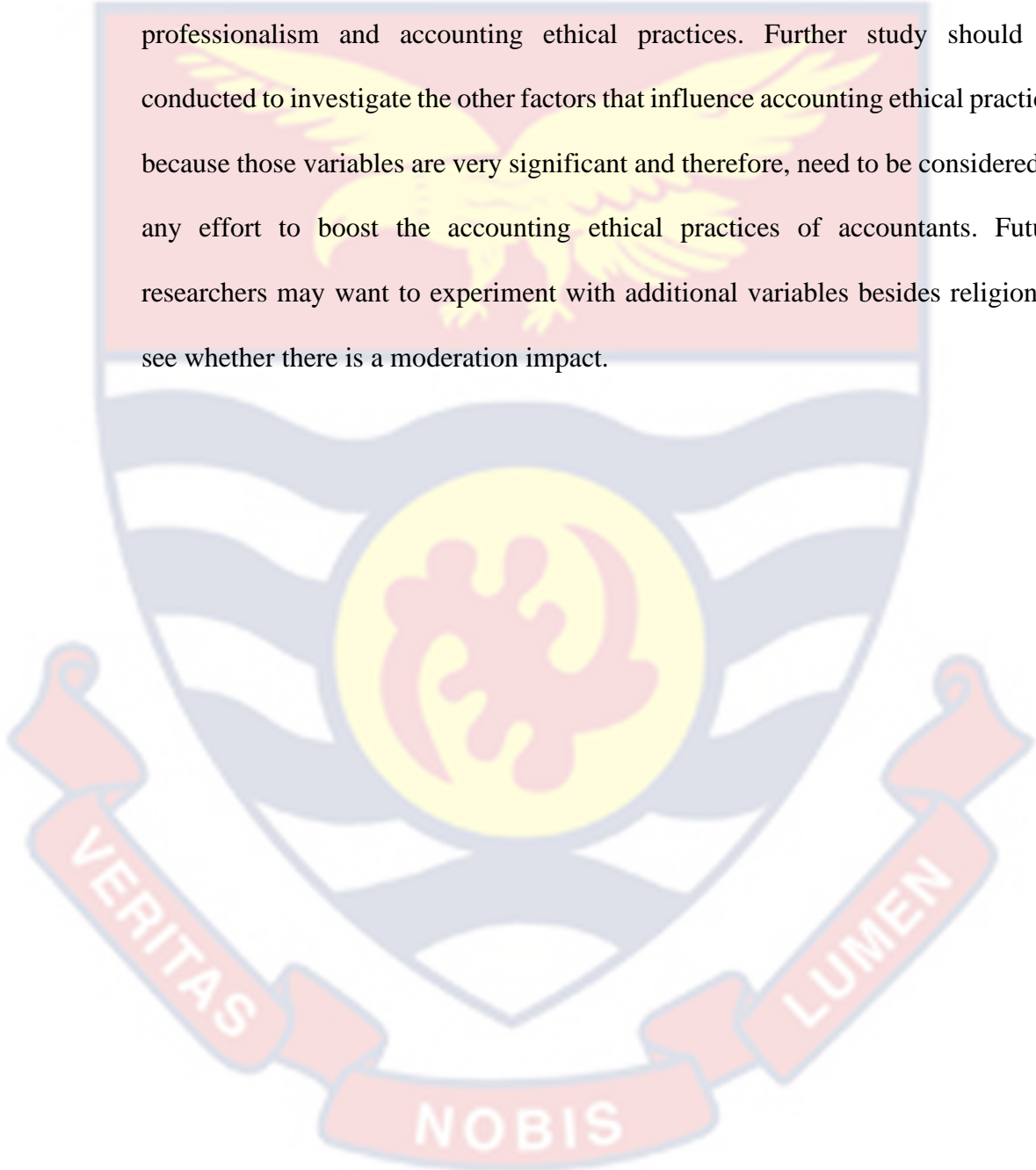
Moreover, the study recommended that Institute of Chartered Accountants (Ghana) should give the level of importance that the ethics education in district assemblies warrants in order to preserve good ethical behaviours and personal integrity in the Sekondi Takoradi Metropolis

Furthermore, the study recommended that accountants should uphold high positive attitudes with respect to quality financial reports. Also, relationships that bias or unduly influence the professional judgment of the professional accountants should be avoided. In addition, professional accountants should behave with integrity in all professional, business and financial relationships

Finally, the study recommended that confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the professional accountant or third parties. In addition, professional accountant should act diligently and in accordance with applicable technical and professional standards when providing professional service.

Suggestions for Further Studies

Conducting similar studies in other districts in different regions in Ghana and beyond could add more insights as to the nature of interplay among professionalism and accounting ethical practices. Further study should be conducted to investigate the other factors that influence accounting ethical practices because those variables are very significant and therefore, need to be considered in any effort to boost the accounting ethical practices of accountants. Future researchers may want to experiment with additional variables besides religion to see whether there is a moderation impact.



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Appendix

UNIVERSITY OF CAPE COAST
SCHOOL OF BUSINESS
DEPARTMENT OF ACCOUNTING

QUESTIONNAIRE

Dear Sir/Madam

I am MBA student undertaking research on *how professionalism affect the accounting ethical practices of accountants at all district assemblies in the Western region of Ghana*. This is purely an academic exercise and you are assured of concealment of the information you will provide. Your candid opinion is keenly needed; therefore, you are entreated to complete this questionnaire to promote the success of this exercise. Your responses will be treated confidential. Thank you.

Instructions: Kindly tick (✓) or write where appropriate

Section A: Professional Behaviour

1. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Professional Behaviour	1	2	3	4	5
1	I strictly adhere to the local professional standards and rules					
2	I strictly adhere to governments rules and regulations guiding the profession					
3	I attribute importance to what others think about my conduct					
4	I display high professional competence in doing the work					

5	I have the ability to come to terms with a personal error					
6	I have the ability to deal with managers who are considers troublesome (angry)					

Section B: Professional Competence

2. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Professional Competence	1	2	3	4	5
1	I build collaborative and effective relationships with colleagues and clients for productive outcomes.					
2	I exercise sound reasoning to analyse issues, make decisions and find innovative solutions.					
3	I demonstrate integrity through work ethic, personal accountability, professional image, and ethical behaviour					
4	I articulate thoughts and ideas clearly both in person and in writing					
5	I manage and use technology and data to create and efficiently solve problems					
6	I utilize interpersonal skills to coach, develop and motivate others to accomplish goals and/or facilitate change.					

Section C: Confidentiality

3. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Confidentiality	1	2	3	4	5
1	I keep all the information I receive from the district kept secret					
2	I do not use the information I receive against my district					
3	I keep information about the district private					
4	I uphold to high standards on confidentiality					
5	I feel certain that all information I disclose will be held confidential					

Section D: Objectivity

4. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Objectivity	1	2	3	4	5
1	The financial report I produces is based on solid evidence					
2	I present information in an unbiased manner					
3	Records presented are not based on opinion making but are completely factual					
4	I create goodwill for my district					
5	I take decisions based upon established facts and figures rather than personal opinion or bias.					

Section E: Integrity

5. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Integrity	1	2	3	4	5
1	I am transparent and trustworthy					
2	I behave in accordance with ethical principles					
3	I act in good faith					
4	I act in intellectual honesty and fairness					
5	I take responsibility for my actions, decisions and consequences					

Section B: Accounting Ethical Practices

6. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Ethical Courage	1	2	3	4	5
1	I question the orders of my supervisor if I disagree with their moral implications, even though my supervisor could be offended					
2	I inform my co-workers when I act unethically, even when it makes me appear incompetent					
3	I express my opinions on moral issues to my supervisors					

4	I report my co-workers who are acting in an unethical or unlawful manner						
Judgement							
1	When the group's decision conflicts with my ethical principles, I will disagree with it						
2	I report my co-workers who are acting in an unethical or unlawful manner						
3	I confront my colleagues who are acting improperly at work						
4	I confront my superiors at work if I think they are doing something that isn't right						
5	I refrain from speaking out about unethical situations If my job promotion is at risk						
6	I recognise accounting issues with ethical implications						
Sensitivity							
1	I would speak up for a righteous cause						
2	I will publicly stand up for my moral convictions						
3	I will speak up for what I believe, even if I lose my co-workers at work						
4	In order to uphold my ethical beliefs, I don't mind confronting others						
5	I analyse ethical issues and come up with solutions						
6	I consider the public interest						
7	I consider personal and professional reputation in my work						
8	I consider 'the right, the good and the virtuous' actions in my accounting work						

9	I comply with the laws and regulations that govern my jurisdictions and bodies of work						
Motivation							
1	I handle ethical issues and challenges in accounting practices						
2	I represent my work unit in meetings with management regarding ethical issues						
3	I suggest to management changes that could be made to the workplace's ethical climate						
4	I saying 'no' to external pressures						

