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"Ethical Philosophies of Practicing Accountants in Cameroon"

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Abstract

We investigated the ethical ideologies and decision making by practicing accountants in Cameroon. We used tools based on Ethics Position Questionnaire and Dilemmas in Auditor Decision Making. Results using the Statistical Package for Social Science revealed a mean score for males on idealism, relativism and ethical decision making of 117.0 and for females of 107.07 with standard deviations of 8.04 and 4.924 respectively. Further results indicates that, at a degree of freedom (df) 110, the t-values of 24.255 was obtained. This indicates that the differences between males and females was not significant because at a confidence level of 95% the significant value was 0.000. The study also finds correlation between idealism, relativism and ethical decision making of the practicing accountants in Cameroon. The male correlation value is -0.155 while that for females is 0.430, indicating moderate correlation between the male and female practicing accountants.

Keyword: Ethics; Ethical Ideology; Idealism; Relativism; Ethical Decision Making,

Ethics Position Questionnaire; Practicing Accountants; Cameroon.

1. Introduction

The failure of publicly traded companies such as Enron, WorldCom, Adelphia, Tyco to comply with corporate security laws that require the observance of high standard of ethical conduct has shocked world economic centers and rocked capital markets and eroded the confidence in the business community at large.

These failures continue to the mentioned in various literature as their pervasive effects are far reaching. On the one hand, the executives of these failed companies stand to be blamed and on the other hand their respective public accounting firms that audited their accounts share, if not the same magnitude, greater blame for their demise.

For the accounting profession, their code of professional ethics provides them with a positive set of statement and guidelines which encompasses professional competence, confidentiality, integrity and diligence. At times the strict application of these codes of ethics evokes conflicts of interest, especially as the auditors tries to maintain impartiality and independence to create an aura of unbiased audits.

Throughout the historical development of the accounting profession, accountants have been, to a large extent, a self-regulated group. In the United States, the accounting profession has continued to rely on the

Financial Accounting Standard Board to set accounting standards. Their professional conduct has been, until recently, the domain of the American Institute of Certified Public Accountants *Committee on Ethics*. The landscape changed drastically following the mandate by the United States Congress to the Securities and Exchange Commission, to not only to set accounting standards but also conduct inspections of accounting firms that audit publicly traded companies. In giving out this charge, the accounting profession witnessed the creation of the Public Company Accounting Oversight Board (PCAOB) to be overseen by the American Securities and Exchange Commission, in accordance to the Sarbanes-Oxley Act of 2001. The PCAOB is now responsible for setting auditing standards and conducting oversight on the accounting firms that audit public companies.

In Australia, there is the Australian Accounting Standards Board (AASB) and the Auditing and Assurance Standard Board (AUASB), both overseen by the Financial Reporting Council (FRC), of Australia. The Financial Reporting Council pays particular attention to the independence of Australian auditors.

The United Kingdom's Financial Reposting Council (FRC) is an independent government body that has been set to oversee accounting and auditing standard setting. With the collapse of many large companies in the United Kingdom in the late 1980s, the United Kingdom witnessed in the early 1990s a progressive move away from entirely self-regulation of auditing by the accountancy procession towards independent regulation in a statutory framework. By 2002, the British FRC had assumed full responsibility of setting auditing and ethical standards.

Auditing Standards, as has been pronounced by various standard setting bodies, continue to underscore the theme of minimum professional standards to be met for an audit to be considered as haven been properly carried out. The Americans Institute of Certified Public Accountants had made clear statements on this and as such laid the foundation broadly divided into (1*) General Standards:* that deals with the qualification and competence of an auditor*: (2) Standards of Field Work:* that details how the audit is to be conducted *and (3) Standards of Reporting:* that amplifies the style and contents of the auditor's report. Most professions have a code of ethics. Betsy Stevens (2009), notes that these are policy documents that usually define responsibilities of entities to stakeholders, the conduct expected of employees (Kaptein & Wempe, 2002) and articulate ethical parameters of the organization – what is acceptable and what is not (Stevens, 1996). These codes provide a positive set of statements and guidelines dealing with competence, confidentiality, integrity and diligence. It is not surprising that while the professional is called at all times to make judgments, even a well-meaning, ethically conscious professional, occasionally finds him or herself in conflicting situations in his or her attempt to strictly adhere to various ethical requirements. Recent concerns are not on the existence and or effectiveness of auditing standards but on the ethical behaviour of accountants as they use those auditing standards and guidelines which hinges on competence, confidentiality, integrity and diligence. Enron, for example, had been audited by Arthur Anderson, one of the global leaders in the profession. Our research interest lies in the ethical behaviour of the public accounting firms. In presenting an analysis of the situation leading to the collapse of Enron, Professor Bala G. Dharan, of Rice University stated in clear unequivocal terms before the United States House Energy and Commerce Committee's hearing:

"The failure of Enron points to an unparalleled breakdown of every level of the usual system of checks that investors, lenders and employees rely on – broken or missing belief systems and boundary system to govern the behavior of senior management, weak corporate governance by board of directors and its audit committee, and compromised independence in the attestation of financial statements by external auditors."

It is such behavior that is our focus in this research. How do external auditors handle their engagements so as to remain independent, display professional competence, integrity and exhibit diligence? These and many other related issues continue to remain unanswered especially when one considers that in Cameroon, the auditing profession does not enjoy the same oversight as is done in developed countries. If that was the case, these same questions should have been asked and probably answers provided when some Cameroonians giant companies such as Produce Marketing Board, Power Cam, Cameroon Bank, Joinery and Woodwork Company went under. Some of these companies were audited by then giant accounting firms, such as Akintola Williams (now Deliotte –Tomashu). What were the audit procedures that were used in these audits? How were the auditors appointed and compensated? What was the ethical relationship between auditors and these companies? What other services were provided to audit clients? These questions provide fertile grounds for future studies. Yet, it is worth noting that, probably if such mechanisms of control and responsibilities as contained in the Sarbanes-Oxley Act existed within the auditing framework in Cameroon at that time, pointers might have been seen that could have mitigated the disastrous end of these entities. It is for this reason that we should understand ethical concerns surrounding audit engagements as it is practiced today in Cameroon. This interest and importance is further buttressed by the on-going arrests of general managers and directors of public enterprises (enterprises that had witnessed on-going audits for periods as much as 10 years during which time the suspects were at the helm of management!). That is ample grounds for further research, especially as concerns public and para-public enterprises in Cameroon.

Managing ethics holds tremendous benefits for leaders and managers, benefits both moral and practical. This is particularly true as it is critically important to understand and manage highly diverse values and interests in the work place. The continuum continues to shift from foci to foci. At one period of time, there was tremendous interest in managing public image which led to the development of the profession of public relations. Later emphasis shifted to human resources which led to the discipline of human resource management. With recent emphasis focusing on not harming others, came business conduct, ethics committees, procedures to resolve ethical dilemmas and most recently ethical training. Preston Townley, writing on ethics says

"….it ought to be fairly easy to choose between right and wrong by relying on principles, but business activity often demands that we select from alternatives that are neither wholly right nor wholly wrong."

This study, aims at obtaining a clear understanding of how auditors handle the "neither wholly right nor wholly wrong" ethical issues as they carry out their auditing engagements in Cameroon.

2. STATEMENT OF THE PROBLEM

The reliance of the public, investors and other stakeholders on the auditors' reports continue to be on the increase despite global concern surrounding their efficiency and thus their usefulness. Performing an audit requires that the auditor make numerous judgments about an entity's underlying assumptions embedded in their financial reporting and how well those assumptions correlate with corresponding components of an entity's financial statements. As part of this process, the auditor must determine which is the appropriate ethical decision to be made between two or more seemingly confronting situations that would result to the least harm.

General ethics is the study of personal conduct, reflections on right versus wrong, good versus bad. General ethics therefore, may be said to involve choices that require an individual to make serious choices between external pressures against the person's internal value system. For this reason, professional ethical conduct is to a large extent related to general ethics.

R.K Mautz and H.A. Sharaf (1961) maintain that:

"Ethical behavior in Auditing or in any other activity is no more than special application of the general notion of ethical conduct devised by philosophers for men generally. Ethical conduct in auditing draws its justification and basic nature from the general theory of ethics,"

It is on this background that this research hopes to, amongst other things, study and document ethical issues faced by practicing accountants in Cameroon and catalogue actions that were taken to either mitigate or solve them.

In Cameroon, the practicing accountant, generally called the external auditor, are people who can practice as accountants in Europe, the Americas, Australia and Asia, by virtue of the fact that they qualified there. Cameroonian accountants, who owe their licenses to various foreign bodies, interpret and apply accounting principles that they consider to be "generally accepted". Cameroon's association of accountants, ONECA, by their statutes lacks the oversight ability and very few, if any, accountants have been reprimanded, suspended or even dismissed. This study will therefore explore the world of the qualified Cameroonian Accountant as he/she practices in Cameroon. How do they plan to adhere to the fundamental principles of Integrity, Objectivity, Professional Competence and Due Care, Confidentiality and Professional Behaviour.

3. LITERATURE REVIEW

PSYCHOLOGICAL STUDY OF MORALITY

Experimental investigations into ethical decision making are not something new. As far back as 1898 Sharp, an early psychologist had been interested in moral judgments and ended up concluding that his research could not define morality.

The study of morality, moral judgments and moral development as it pertains to ethical decision making has to a large extent been based on moral psychological theory which when looked at from the perspective of professional ethics can now be divided into two distinct theoretical facets – the constructivist theoretical models and the internalization theoretical models (Belter and Stoll, 1992).

Constructivist theorists include Piaget (1932-1965), Kohlberg (1976) and Rest et al (1999). They hold that constructivism in characterized by a hierarchical developmental process through which cognition progressed from simple to complex (Belter and Stoll, 1992). Internalization theories emphasis external or societal factors as being capable of influencing morality (Belter and Stoll, 1992). These theorists include behaviorist (Skimer, 1974), societal learning theorist (Bandura, 1999), psychoanalytic theorist (Freud, 1927). In between the various researches on constructivism, came the interactive model that considers both individual and environmental variables as being capable of influencing morality (Kurtines, 1986, Kurtines and Gewirtz, 1987).

Cognitive developmental theory of moral development

Socialization, the process by which knowledge is attained through interaction with others had dominated studies on moral development. Morality could therefore not be viewed as having been developed by the individual internal but as haven been developed through the social process.

In fact, moral development was a matter of learning the ethical requirements (norms) of one's culture, of accepting them, of internalizing them and living in conformity with societal requirements embodied in the norms. For example, if the norms of one's cultural lineage require one to spit out anything he or she is chewing when you see an albino, he or she does so every time he or she sees one.

1.A Jean Piaget and the Piaget's Model Piaget concluded after his studies that cognitive development and moral development occurred at the same time in children. His studies revealed that people acknowledged the importance of rules and justice. His work with children led him to conclude that while children had different values for certain things, they differed with adults largely because of the interpretation experience resulting from each group's particular logic used.

1.B Lawrence Kohlberg's model of moral development. His 1958 study is largely regarded as the beginning of the second era of cognitive moral development research. Rest (1979) maintains that Kohlberg was a prominent advocate for the use of cognitive development approach to study personality and social development. Kohlberg, did not only agree with the behaviorists at his time but as Rest & Narváez (1994, p 2) assert,

"Kohlberg said it is the individual that determine right and wrong. The individual interprets situations, derives psychological and moral meaning from social events and makes moral judgments".

Kohlberg he asserted that morality is constructed by the individual and not by social stimuli (Carpendale, 2000). Kohlberg devised a theory describing six hierarchical stages of moral development as a build up on Piaget's work. Each of Kohlberg's stages provided a more complex system of moral reasoning and what appears to be a more adequate concept of what is right and just. Cognitive developmentalists therefore, propose that higher stages of Kohlberg's theory provide clearer guidelines to resolve moral conflicts (Hilbert, 1988). According to Kohlberg, moral situations were

"ones of conflict of perspective or interest; justice principles are concepts for resolving these conflicts……….

A person's sense of justice is what is most distinctively and fundamentally moral." (Kohlberg, 1976, p40)

Kohlberg's theory of moral judgment states that people move sequentially through stages, one at a time, cannot move back and forth between stages, could not skip and could not function simultaneously in more than stage. Therefore, an individual at a higher stage is bound to be more morally consciously that one at a lower stage and vice versa. (Hilbert, 1988) "The fundamental assumptions of moral judgment research are that a person's moral judgment reflects an underlying organization of thinking and that these organizations develop through a definite succession of transformation." (Rest,1979, p17).

1.C James Rest's model of moral development. James Rest, like Kohlberg, believed in the step-by–step stage development theory. According to Rest, moral development is more multi-faceted than moral judgment alone (Rest et al. 1999, Rest, 1979, Rest et al. 1986). Rest thought that individuals may however continue to develop the structures attained at a lower level even after beginning the next stage of development. To enhance his contributions to cognitive moral development, he developed the Defining Issues Test (DIT), in which subjects, rather than produce responses to questions, perform recognition task by rating and ranking existing items. This test has been widely used on hundreds-of-thousands of subjects in many professions (Rest et al. 1999, Rest and Narváez, 1994)

Rest developed a four-component model of morality: Component one: ***Moral Sensitivity***: It is the awareness of the existence of an ethical situation and that an ethical obligation exists. An auditor may fail to make a correct ethical decision (for instance, in not accepting a free expense paid trip overseas) because he or she did not recognize that acceptance constituted an ethical dilemma. Component Two: ***Moral Judgment***: This component involves judging which act is morally right and which act is morally wrong. Rest's DIT also assesses this. Component Three: ***Moral Motivation:*** This component essentially concerns formulating moral ideal in relation to the realistic course of action. Moral values, here is juxtaposed with other values to determine its relative importance. Component Four: ***Moral Character:*** Ego strength or strength of conviction is the center piece of this component. A person can recognize a moral dilemma (Component One) make good moral judgments (Component Two) and place high priority on moral decisions (Component Three) but when that person fails to act and carry out a decision, then that person is deficient in moral character (Rest and Narváez, 1994). For example, a lead auditor fails to act as a moral agent during an audit because of pressure from the firm to maintain the client or because he/she is afraid of being fired. Such a person is deficient in moral character.

A specific amount of each component is required to carry out any line of moral action. When there is a deficiency in any of the four components, moral failure occurs. While Rest suggests that there is interaction between the four components, he however does not suggest that the four-component model represents a logical analysis of what it takes to have moral behavior (Rest et al 1999).

SOCIAL PHYCHOLOGICAL MODEL OF MORAL REASONING

Social psychological model, represents an internalization approach to morality. Forsyth (1992b) contents that three assumptions present in traditional social psychology limit the study of moral process. He names them as ***sociogenism*** (believe that primary determinants of human behavior are external and situational) ***egoism*** (the believe that motivation is self-sewing) and ***positivism*** (the believe that scientific inquiry should be empirical and devoid of personal bias. (p.240).

Sociogenic model

The sociogenic psychological model argues that anyone in an emergency situation will demonstrate altruistic behavior if he or she is influenced by external situational factors. This model contents that an auditor is not compelled to act by his or her internal feelings or thought but by factors external to him or to her. Forsyth (1992b) maintains that advances in moral psychology would be made if the best aspects of positivism and constructivism are synthesized into a dialectical philosophy of science.

INDIVIDUAL MORAL PHILOSOPHY MODEL

Individual moral philosophy (IMP) was first used by Schlenker and Forsyth (1977) as an exploratory study of individual difference in judgements about ethics. A 68-item factor analysis questionnaire was used. Two prominent factors emerged as being prominent in influencing individual ethics on ethical judgements. These were ***idealism*** and ***relativism***. Schlenker and Forsyth (1977) claimed that these two prominent factors test describes variations in ethical decision making. Idealism stresses the tendency to avoid harming others while making ethical judgements. Relativism holds that moral absolutes do not exist and should be rejected, and that moral rules exist in a context as a function of time, place and culture. Forsyth defines relativism as the degree to which an individual rejects universal moral rules when making judgements. (Singhapakdi and Vitell, 1994, p35.) According to Forsyth (1992b) a highly relativistic person maintains that universal codes or moral principles are not important when making ethical or moral judgements because contextual factors have to be considered. On the other hand, he asserts that a less relativistic person stresses the rigid adherence to ethical codes and moral absolutes when making moral judgements (Forsyth, 1992b)

Forsyth (1980) required his 68-item position questionnaire to include only twenty items which he said would be able to classify individuals according to their ethical orientation. This instrument is called Ethics Position Questionnaire (EPQ). The 20 items deal with attitudes and is further divided into two sections each containing 10 items. To measure attitudes, Forsyth used a nine-point Likert-type scale that ranges from ‘completely disagree’ to ‘completely agree’. The higher individual scores on the EPQ, the probability is high that they will adopt an idealistic or relativistic moral philosophy towards ethical issues.

Objective: The main objective is studying the ethical philosophy of practicing accountants in Cameroon as they make complex decisions during the audit.

Hypothesis 1

Null Hypothesis (Ho): There is no significant difference between practicing accountants’ mean score for idealism, relativism and ethical decision-making.

Alternative Hypothesis (Ha): There is a significant difference between practicing accountants’ mean score for idealism, relativism and ethical decision-making.

Hypothesis 2.

Null Hypothesis (Ho): There is no significant difference between male and female practicing accountants’ mean score for idealism, relativism and ethical decision-making.

Alternative Hypothesis (Ha): There is a significant difference between male and female practicing accountants’ mean score for idealism, relativism and ethical decision-making.

Hypothesis 3:

Null Hypothesis (Ho): There is no significant relationship between subjects’ idealism, relativism and ethical decision-making.

Alternative Hypothesis (Ha): There is a significant relationship between subjects’ idealism, relativism and ethical decision-making.

4. RESEARCH METHODOLOGY

Scope and Area of Study

The population of the study was made up of all practicing accountants in Cameroon, who are duly registered with the Institute of Chartered Accountants of Cameroon (popularly known in French as “Ordre National Des Experts-Comptables Du Cameroon”, (ONECCA), as contained in their 1st January 2009 “Tabeau ONECCA”. Extracts of this “Tableau” is shown in Appendix A**.** To hold out one’s self as an individual or firm, practicing accountancy in Cameroon, ONECCA requires, amongst other things, certification, a location plan, post office box number, and a telephone number in the name of the registrant. That information largely makes up the information in the “Tableau”. A telephone directory published by “Agence de Regularization du Telecommunications”, “ART”, (the Cameroonian governmental agency responsible for regulating telecommunications) was used to confirm that the telephone numbers obtained from the ‘tableau’ had not changed. In this way, we were sure that we had a steady population, which was made up of 120 accountants.

The entire one hundred and twenty (120) accountants from the population were involved in the sample since they possessed the characteristics needed for the purpose of this study. This number was arrived at after selecting the 10 to be used for the pilot testing and to ascertain the reliability of the instrument.

The 10 accountants were selected through a random sampling procedure using a table of random numbers. To do this, all the names of the 130 practicing accountants were numbered serially from 001 to 130. The table of random numbers is arranged in three digits numbers. The last two numbers for each of the three digits was considered. Any of them which fell within the range of 01 and 10 were selected to be involved in the pilot study. The 10 selected were not used in the final sample. This implies that the sampling technique was purposive.

Research Design

A combined ex-post facto (causal comparative) and survey research designs were used. The survey part of the study consisted of sampling the opinions and views of respondents in relation to the variables under investigation. One of the main aims of a survey is to produce a "snapshot" of the opinions, attitudes or behaviours of a group of people at a given time. They are the most widely used method of collecting descriptive information about a group of people, called a sample. Accordingly, a questionnaire and interview guide was used for this purpose to gather the opinions and views of respondents in relation to idealism, relativism and ethical decision-making.

Causal comparative designs, seek to establish cause and effects relationships as does experimental studies but differ from them in that, the researcher does not manipulate the variables of the study. The effects of the variables were in existence at the time of the study. He only collected data related to the phenomenon under investigation. In this study the researcher did not determine who to be a male or female accountant. These phenomena were in existence before the study.

Sampling Technique

The population of the study was made up practicing accountants in Cameroon, who are on the roll of the National Order of accountants in Cameroon. A telephone directory published by "Ágence de Regularization du Telecommunications", "ART", (the Cameroonian governmental agency responsible for regulating telecommunications) was used to confirm that the telephone numbers obtained from the roll had not changed. In this way, we were sure that we had a steady population, which was made up of 120 accountants.

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A minimum number of 120 were determined necessary for this study. Sample size is a function of alpha level, effect size and power. The sample size necessary to meet those specifications was ascertained when a certain effect size is anticipated and alpha and power are held constant (Cohen, 1977, p14). Therefore, affect size; alpha level and power are important considerations in determining the desired number of subjects for use in this study. Cohen (1977) wrote "this type of power analysis must be at the core of any rational basis for deciding on the sample size to be used in an investigation".

Type 1 error, (α) occurs when the null hypothesis is incorrectly rejected and research hypothesis is considered to be supported (Aaron & Aaron 1997; Ofo J.E., 2005). For this study the alpha level of 0.05 was used, to represent a five percent chance of committing this type of error and as Cohen (1977, p12) states, an alpha level of 0.05 commonly serves as an official convention for rejection of the null hypothesis. The hypotheses tested in this study were non-directional.

Type 11 error (β) is deciding to incorrectly fail to reject the null hypothesis and consider the research hypothesis to be unsupported (Aaron & Aaron, 1997). The power of a statistics test influences sample size and is defined as one minus the probability of committing a type two error ($1 - \beta$). Cohen refers to statistical power as the probability of correctly rejecting the null hypothesis when it is false (Cohen, 1977, p1). Therefore, the power of a statistical test is the probability of correctly choosing the alternative hypothesis when it is true (Aron & Aron, 1997, p130). For this study the level of power was set at 0.80.

Another factor in determining sample size is effect size. "Effect size is the degree to which a phenomenon is present in the population or the degree to which the null hypothesis is false" (Cohen, 1977). The larger the predicted difference between two population mean (effect size) the greater the statistical power (Aaron & Aaron, 1997). Cohen suggests the use of medium effect size when previous research is limited. A medium effect size is described as an overlap between two population means of approximately 67% or as being as large enough as to be seen by the naked eye (Aaron & Aaron, 1997, p139; Cohen, 1977, p26). A medium effect size of 0.25 was determined acceptable for use in this study because no published research existed examining the levels of idealism and relativism or ethical decision-making of practicing accountants in Cameroon.

Data and data Collection Instrument

Demographic Information of the respondent.

Table 1. Return Rate of Questionnaire.

Number of copies Administered	Number of Questionnaire returned	Recovery rate
120	111	92,25%

Out of a total number of 120 questionnaires administered, 111 were returned, giving a return rate of 92.25%.

Table.2. Response Format and Weighing Scale

Response options	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Scores	4	3	0	2	1

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Description of Background Information

Table 3: Description of Respondents in Relation to Age

Age	Frequency	Percentage (%)
30 – 35 years	31	27.9
36 – 40 years	26	23.4
41 – 45 years	18	16.2
25 – 29 years	13	11.7
20 – 24 years	13	11.7
46 – 50 years	10	9.1
Total	**111**	**100.0**

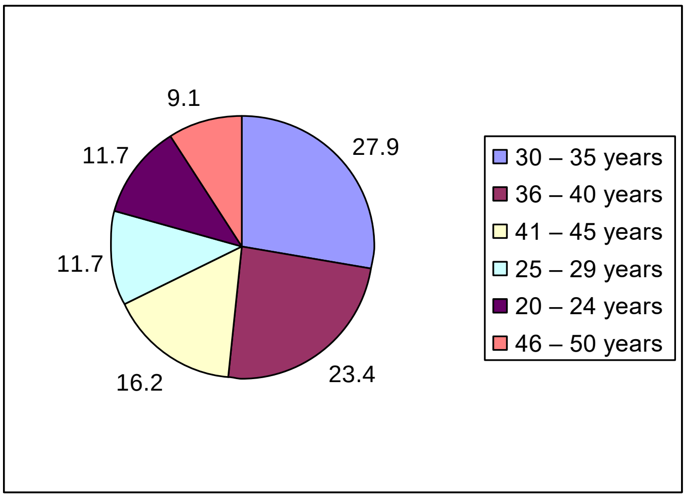

Fig. 1: Pie-chart representing information on table 4.1

Table 4.: Description of Respondents in Relation to Gender

Gender	Frequency	Percentage (%)
Males	82	73.9
Females	29	26.1
Total	**111**	**100.0**

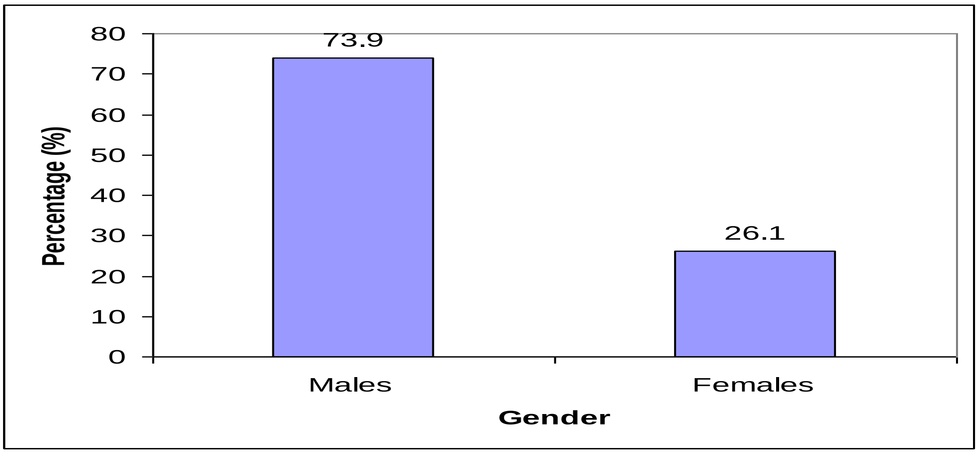

Figure 2: Bar-charts illustrating information on table 4.2

Table 5: Description of Respondents in Relation to whether they have taken a Course in Ethics or Not

Response Options	**Frequency**	**Percentage (%)**
No	111	100.0
Yes	0	00.0
Total	**111**	**100.0**

Table 6: Description of Respondents in Relation to the Number of Years they have put in the Profession

Number of years in the Profession	**Frequency**	**Percentage (%)**
0 to 3 years	51	45.9
4 to 6 years	34	30.6
7 to 10 years	24	12.6
Above 10 years	1	0.95
Missing Data	1	0.95
Total	**111**	**100.0**

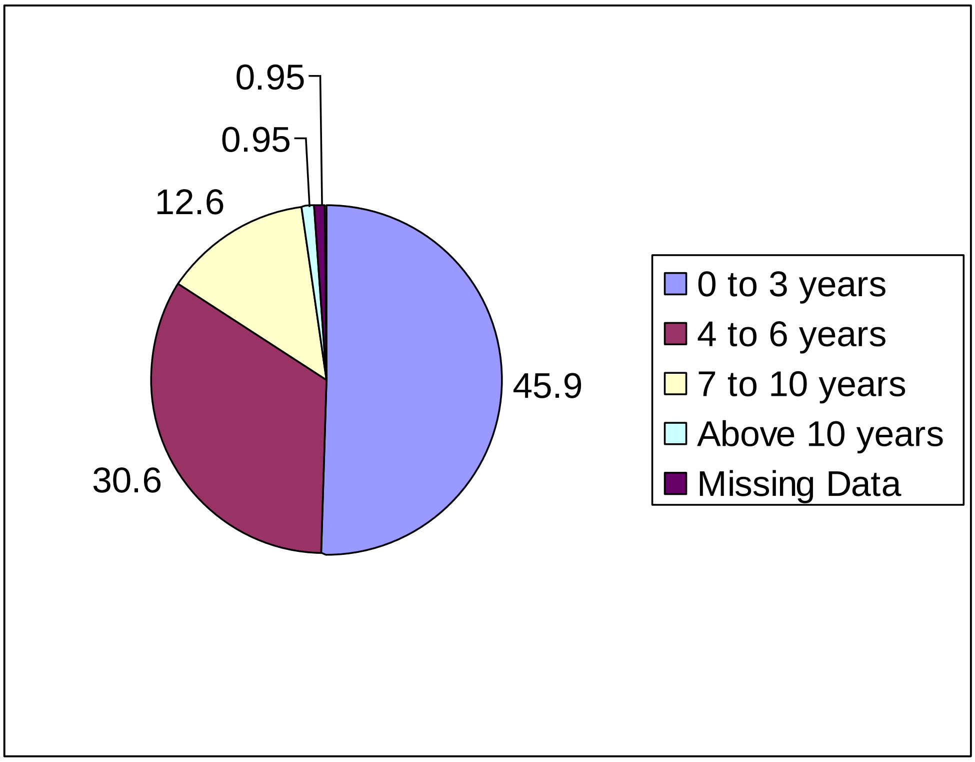

Fig. 3: Pie-chart illustrating information on table 4.4

Estimation Techniques

The Statistical Package for Social Sciences (SPSS) version 17.0 was used to analyze data. The third hypothesis was verified from two directions; by computation and by the use of the SPSS program. Specifically, both descriptive and inferential statistics were used.

For descriptive statistics, frequencies, percentages, bar-charts, pie-charts, means and standard deviations were used.
For inferential statistics, the standard t-test of comparison between groups was used for hypothesis 1 and 2, while the chi-square was used for hypothesis 3.
A minimum number of 120 were determined necessary for this study. Sample size is a function of alpha level, effect size and power. The sample size necessary to meet those specifications was ascertained when a certain effect size is anticipated and alpha and power are held constant (Cohen, 1977, p14). Therefore, affect size; alpha level and power are important considerations in determining the desired number of subjects for use in this study. Cohen (1977) wrote "this type of power analysis must be at the core of any rational basis for deciding on the sample size to be used in an investigation" p14.
Type 1 error, (α) occurs when the null hypothesis is incorrectly rejected and research hypothesis is considered to be supported (Aron & Aron 1997; Ofo J.E., 2005; A.B. Agbadudu, in Anao A.R. & Uche C.U., 2002). For this study the alpha level of 0.05 was used, to represent a five percent chance of committing this type of error and as Cohen (1977, p12) states, an alpha level of 0.05 commonly serves as an official convention for rejection of the null hypothesis. The hypotheses tested in this study were non-directional.
Type 11 error (β) is deciding to incorrectly fail to reject the null hypothesis and consider the research hypothesis to be unsupported (Aron & Aron, 1997). The power of a statistics test influences sample size and is defined as one minus the probability of committing a type two error (1 – β). Cohen refers to statistical power as the probability of correctly rejecting the null hypothesis when it is false (Cohen, 1977, p1). Therefore the power of a statistical test is the probability of correctly choosing the alternative hypothesis when it is true (Aron & Aron, 1997, p130). For this study the level of power was set at 0.80.
Another factor in determining sample size is effect size. "Effect size is the degree to which a phenomenon is present in the population or the degree to which the null hypothesis is false" (Cohen, 1977). The larger the predicted difference between two population mean (effect size) the greater the statistical power (Aron & Aron, 1997). Cohen suggests the use of medium effect size when previous research is limited. A medium effect size is described as an overlap between two population means of approximately 67% or as being as large enough as to be seen by the naked eye (Aron & Aron, 1997, p139; Cohen, 1977, p26). A medium effect size of 0.25 was determined acceptable for use in this study because no published research existed examining the levels of idealism and relativism or ethical decision-making of practicing accountants in Cameroon.

Table 7 Operationalization of Variables

Hypothesis	**VARIABLES OF THE STUDY AND MODALITIES**		**Measurement Scale**	**Test Statistics**	**Relevant Questionnaire items**
	Independent Variable	**Dependent Variable**			
1	Scores for idealism and relativism Modalities: Good Poor	Ethical decision-making Modalities	Interval	T-test	Vignettes 1 to 5 and questions 1 to 20.

Hypothesis	**VARIABLES OF THE STUDY AND MODALITIES**		**Measurement Scale**	**Test Statistics**	**Relevant Questionnaire items**
	Independent Variable	**Dependent Variable**			
		Good Poor			
2	Gender Modalities Male Female	Idealism, relativism and ethical decision-making Modalities Good Poor	Interval	t-test	Vignettes 1 to 5 and questions 1 to 20.
3	Subjects' idealism and relativism Modalities Good Poor	Ethical Decision-making Modalities Good Poor	Nominal	Chi-square test of independence	Vignettes 1 to 5 and questions 1 to 20.

Table 3.3 shows that the variables for the first two hypotheses were measured using the interval scale, meaning that, the respondents could be classified, ranked and **showed equal differences.** For hypothesis 3, the nominal scale was used. This means that the subjects could simply be classified under different modalities. The different test statistics reflect the nature of the hypotheses.

5. Discussion of Findings

Hypothesis 1

Null Hypothesis (Ho): There is no significant difference between practicing accountants' mean score for idealism, relativism, and ethical decision-making.

Alternative Hypothesis (Ha): There is a significant difference between practicing accountants' mean score for idealism, relativism, and ethical decision-making.

Table 8: Summary of SPSS Analysis on Means and Standard Deviations for Idealism, Relativism and Ethical Decision-making

Variables concerned	**Mean ($\overline{X}$)**	**No. of (N) Responses**	**Standard Deviation**	**Standard Error Mean**
Idealism and Relativism	46.559	111	7.437	0.705
Ethical Decision-making	55.838	111	3.667	0.648

Results on table 4.7 show that, the mean score of respondents for idealism and relativism is 46.559 while that for ethical decision-making is 55.838. Their respective standard deviations of 7.437 and 6.667 indicate large deviations from respective means. E.g. at a mean of 46.559, we have scores deviating to the value 64 as higher level and 33 as lowest level for idealism and relativism. At a mean of 55.838, we had scores deviating to the value of 74 as highest level and 58 as lowest level for ethical decision-making.

Table 9: Summary of SPSS t – test Results on Paired Samples of Idealism, Relativism and Ethical Decision-Making

Variables	**Mean Score ($\overline{X}$)**	**N**	**Degree of freedom (df)**	**t- value**	**Sig (2-tailed)**
Idealism/ Relativism	46.559	111	110	-24.255	0.000
Ethical Decision-making	55.838				

Results on table 9 show that, at a degree of freedom (df) 110, the t-value of -24.255 proved that even though there is a difference in the means, it is not significant. This is because at a confidence level of 95%, the significant value is 0.000. Thus, the null hypothesis is retained and the alternative form rejected. The conclusion drawn is that, there is no significant difference in practicing accountants' mean score for idealism, relativism and ethical decision-making.

Table 10: Determination of a Correlation between the two Variables

Variables of the study	**N**	**Correlation value**	**Significant value**
Idealism and Relativism	111	-.025	0.792**
Ethical Decision-making			

**** Correlation is high**

The SPSS analyzed results show that at a correlation value of -.025, there was a significant value of 0.792. This proves that, there is a high correlation between idealism, relativism and ethical decision-making. The negative correlation value means that, whenever one of the variables is increasing the other one is decreasing. Generally, the values for ethical decision-making increased higher than those for idealism and relativism.

Overall results therefore show that, even though the variables idealism/ relativism and ethical decision-making by practicing accountants co-relate highly, the mean performance of practicing accountants between these variables is not significantly different.

Hypothesis 2

Null Hypothesis (Ho): There is no significant difference between male and female practicing accountants' mean score for idealism, relativism and ethical decision-making.

Alternative Hypothesis (Ha): There is a significant difference between male and female practicing accountants' mean score for idealism, relativism and ethical decision-making.

Table 11: Summary SPSS t – test Results on Paired Samples of Males and Females on Idealism, Relativism and Ethical Decision-Making

Gender	**Mean Score ($\overline{X}$)**	**Sample (N)**	**Standard Deviation**	**Standard Error Mean**
Males	117.000	82	8.042	1.519
Females	101.107	29	4.924	0.930

Results on table 11 show that, the mean score of males on idealism, relativism and ethical decision-making is 117.0. That for females is 101.107. This shows that there is a difference in the means for males and females. Their respective standard deviations were 8.04 and 4.924. This means that the deviation of the scores for males from their mean is higher than it is for scores for females.

Table 12: Summary SPSS t – test Results on Paired Samples for Males and Females Practicing Accountants on Idealism, Relativism and Ethical Decision-making

Groups	**Mean Score ($\overline{X}$)**	**N**	**t – value**	**Sig (2-tailed)**
Male scores on idealism, relativism and ethical decision-making	117.000	11	108	0.278
Female scores on idealism, relativism and ethical decision-making	101.107			

Results on table 12 show that, at a t-value of -1.108, the mean score of males for idealism, relativism and ethical decision-making is 117.0 and that for females is 101.107, for a two tailed test. Since the significant value (0.278) is greater than 0, the null hypothesis is rejected and the alternative form retained. Inference made leads us to conclude that, there is a significant difference between males and females practicing accountants mean score for idealism, relativism and ethical decision-making, with male accountants performing significantly better than their female counterparts.

Table 13: Determination of Correlation between Males and Females Practicing Accountants on Idealism, Relativism and Ethical Decision-making

Groups	N	Correlation Value	Significant Value
Male scores on idealism, relativism and ethical decision-making	111	-0.155	0.430
Female scores on idealism, relativism and ethical decision-making			

The SPSS analysed results show a correlation value of -0.155, and a significant value of 0.430. This proves that there is a moderate correlation between the scores of males and females on idealism, relativism and ethical decision-making. The negative value for the correlation coefficient is indicative that when one of the scores on either males or females increases the one on the other side decreases. The degree of correlation is moderate since $0.60 \leq 0.430 \leq 0.40$.

The overall results show that, there is a significant difference in the mean performance of males and females practicing accountants on idealism, relativism, and ethical decision-making and these two groups correlate moderately.

Hypothesis 3

Null Hypothesis (Ho): There is no significant relationship between subjects' idealism, relativism, and ethical decision-making.

Alternative Hypothesis (Ha): There is a significant relationship between subjects' idealism, relativism, and ethical decision-making.

Table 14: Presentation of Observed and Expected Frequencies Relating Subjects' Idealism/ Relativism and Subjects' Ethical Decision-making

Subjects' Idealism/ Relativism	Subjects' Ethical Decision-making		
	Good	**Poor**	**Total**
Good	25 (30.2)	21 (75)	46
Poor	58 (69.88)	7 (25)	65
Total	**83**	**28**	**111**

Results on table 14 shows that when the response format and weighting scale was used to score the responses and categorize respondents, 46 subjects were classified to exhibit good idealism/ relativism while 65 exhibited poor idealism/ relativism. 83 subjects were classified to be good in ethical decision-making, while 28 were classified to be poor in ethical decision-making.

Out of 46 subjects classified as good in idealism/ relativism, 25 were categorized to be subjects good in ethical decision-making while 21 were classified to be poor in ethical decision-making.

Out of 65 subjects classified as good in idealism/ relativism, 58 were categorized to be subjects good in ethical decision-making, while 7 were classified to be poor in ethical decision-making.

Figures in brackets are the expected frequencies, while those without are observed frequencies.

Table 15: Summary of SPSS Analyses and Computation of Chi-square Value for Hypothesis 3

Chi-square Computed Value	Chi-square Critical Value	Alpha level of significance	Asymptotic significance	Decision	Contingency (c.c.) coefficient value	Contingency maximum (C_{max})	Magnitude of Relationship
17.4	3.841	0.05	0.555	x^2 cal. > x^2 crit. Assymp value > Alpha level of sign. - Reject Ho - Retain Ha	0.37	0.71	Moderate

Comparison between Practicing Accountants' Idealism/ Relativism and their Ethical Decision Making

The results of this study show that, the mean score of respondents in relation to idealism and relativism is 56.559 while that for ethical decision making is 65.838. Their respective standard deviations of 4.437 and 3.667 show large deviation of scores from the means. This is true because for the mean score 65.838 scores deviated to as much as 74 as highest score and 58 as least score. The analysed SPSS results revealed a t-value of -24.255 for a two tailed test which was less than 0.000, at a degree of freedom 110. Thus, at confidence value 95%, the null hypothesis was rejected. This led to the conclusion that, even though, there is a difference on the mean scores of practicing accountants' idealism/ relativism and ethical decision-making, the difference was not significant.

Further analyses for this hypothesis show that there was a high correlation between idealism and relativism on one hand and ethical decision making on the other hand in the negative direction. Comparing these findings to those of Rest and Narvae (1994), who saw that ethical decision making involves deciding between two conflicting values, each of which represents some things good in itself. Accounting training programs must ensure the teaching of students to become reflective practitioners. It is by doing so that the moral ethics in decision making becomes high. As earlier stated in the findings of this study, the mean score for ethical decision making is 65.8, i.e. 82.3% on a maximum score of 80 i.e. 100%. These results seem to show a high value. The problem is that when decision making in accounting has a failure rate of up to about 18%, i.e. 100 – 82.5%, the results in companies will be catastrophic as many wrong things will be implemented.

That is why Townley (1992) strongly recommended a high level of ethics in accountancy because of the quality of the complex services provided by professionals, and the minimum threshold for such expectations lie in society's perception of the existence of a strong code of ethics which in turn leads the public to have a high degree of confidence in their services, opinions and expectation gabs.

This therefore means that a very high level of ethics in practicing accountants is valuable to those who rely on their services. Referring to the mean score relating to responses on relativism and idealism which according to this study stood at 56.559 on a maximum of 80, i.e. 70.7% on a scale of 100 gives a deficit of about 30% to attain fullness in correct responses. This value is equally very large. This may be due to what this researcher terms as the doctrine of relativism which are:

- There are no universal principles of ethics and more so, right and wrong are determined by each individual or group of individuals.
- Relativism does not accept that some ethical standards and values are superior to others.
- Relativism agrees that what is right for one may be wrong for another and are quick to agree with the phrase, "when in Rome, do as the Romans do."

A person can make good moral judgments, placing high priority on moral decisions, but when it comes to the adage "when in Rome, do what the Romans do", he finds himself in a conflicting situation, a dilemma to move to the opposite direction. This must have contributed to results on the correlation between ethical decision making and idealism / relativism. The correlation coefficient value of -0.25 indicates correlation in a negative direction. That is when the value for ethical decision-making is increasing; the one for relativism/ idealism is decreasing and vice-versa. This accounts for much of the dilemmas we have in the accounting profession.

To support this, Benedict (1997) denies any universal morals, that is, norms and values that are universally accepted. For example, while some people may have a concern that the well being of the young is necessary for any society to survive, he sees it as "patterns of culture that are oriented in different directions as need be …"

To support the flexibility of these results in relation to the negative direction of the correlation between ethical decision making and relativism/ idealism, important philosophers of idealism like Plato and Godfried saw idealism as a philosophical system that claims that, idealism denies the existence of the world other than that which is created of our mind first and foremost; as such, issues on decision making have no particular standing, independent of what the mind perceives them to be.

This means that there may be a moral code to guide practicing accountants on ethical decision making but according to idealism, the mind may decide its own, depending on what it thinks as right or wrong.

Gender in Practicing Accountants and Idealism, Relativism and Ethical Decision Making

The results of this study showed that the mean score for practicing male accountants on idealism, relativism and ethical decision making was 117.0, while that for females was 101.107. This shows that there is a gender difference. The verified hypothesis proved that, at a t-value of 1.108, the significant value was 0.278 which is greater than 0.00. This led to the rejection of the null hypothesis. Inference made led to the conclusion that, there is a significant difference between males and females practicing accountants' mean scores in idealism, relativism and ethical decision making. Males performed significantly better than females.

These findings are different from those of Rest et al. (1999, 1998, and 1994) who refuted claims by asserting that, there exist minor gender differences of only 0.002%, with women having higher averages, views; which are also held by McNeel (1994) who did not find any major differences, but concluded that, females outperformed males in his analyses.

This researcher believes that, the differences in the results of this study and those of Rest et al. may be due to a number of reasons.

- Firstly, the number of male accountants who participated in this study (82) was not equal to the number of female accountants (29). This can be a possible reason for the difference.
- Secondly, in Cameroon, issues on gender development are still in a younger stage when compared to those in developed countries. Here, males outsmart females in certain disciplines considered as preserves for the masculine gender. A clear example is in practicing accountants in Cameroon.

Singhapakdi and Vitell (1994) reported males to be more likely conformists, less idealistic and less relativists than females. This too, conflict with the results of this study and the reasons for such differences may be the same as the aforementioned ones.

However in line with this study, Kohlberg's research which was criticized to be predominantly male proved that males performed better than females in ethical decision making, idealism and relativism. There was theoretical support on his line of thoughts but was largely criticized by Gilligan's (1992) for his scoring system which he thought might have favoured males.

In this study, the same instrument was responded to by both males and females practicing accountants. The same scoring guide was used to score the instruments. The scores were all subjected to the same statistical analyses for males and females. Therefore, this researcher believes in these results. Dinger (1997) carried out a study on idealism and relativism for males and females. It was a comparative study using the Graduate Requisite Examination. By using equal numbers in the sample, he discovered through a two tailed t-test that gender had no significant effects on the variables under consideration. However, he further discovered that, where there was any difference, in idealism, individuals who had a low academic aptitude were more of females than males.

This researcher may conclude that, depending on the situation, the instruments used the scoring guide and the set up and culture of the area of the study, the results of the study on gender in relation to ethical decision-making, idealism and relativism may change.

Relating Subject Idealism, Relativism and Ethical Decision Making

The results relating to this hypothesis show that:

- Out of 46 respondents classified under good idealism/ relativism, 25 were categorized under good ethical decision-making while 21 were classified under poor ethical decision making.
- Out of 65 respondents classified under poor idealism/ relativism, 58 were placed under good ethical decision making while 7 were under poor ethical decision making.

The verified hypothesis proved the following:

- The chi-square computed value (17.4) was greater than the chi-square critical value (3.841)
- The asymptotic significant value (0.555) is greater than the alpha level of significance.

Based on these findings, the null hypothesis was rejected in preference of the alternative form. Inference, made led us to conclude that, there is a significant relationship between subjects' idealism/ relativism and subjects' ethical decision making.

The magnitude of the relationship was determined to be moderate, meaning that, there exist a moderate relationship between subjects' idealism/ relativism and ethical decision making.

Supporting this study, Schlenker and Forsyth (1977) found out that, the two factors idealism and relativism describe variations and relationships with ethical decision making. While idealism stresses the tendency to avoid harming others during ethical decision-making relativism holds that moral absolutes do not exist and moral rules exist in a context as a function of time, place and culture, since it depends on the degree to which an individual rejects universal moral rules when making judgments.

This researcher thinks that, no matter the situation, the utilitarianism principle should apply. This is because in the accounting profession, the cost benefit analysis should be taken into consideration when making decisions. If a decision is made and the interest of the accounting firm or its clients is not taken into consideration, there will be a loss of confidence and the company may run into jeopardy.

Thus, even though relativism, as postulated by Rest and Narvaez (1994) holds that, there are no universal principles of ethics and more so, that right and wrong are determined by each individual or group of individuals, there should be a universal code of conduct and ethics that guide the deontology of the accounting profession. This is for the interest of all the stakeholders. More so, even if there are differences in moral judgments of right and wrong, there must always be a common ground concerning what is generally considered as correct and wrong. Here we find the relationship between relativism and ethical decision making.

Boudley (1903) apprehends idealism to be associated with feelings and cognates expressions as ideal. Science deals with matter and material viewpoints. As such, it is largely considered as materialism. On the other hand, idealism constructs knowledge out of sense impression and thereafter imposes certain universal concepts. Relating this to ethical decision making, based on the facts, based on the situation at hand, practicing accountants should be able to make constructive knowledge, apply ethics before any decision is taken and this should also be based on certain universal concepts because, in all cases relativism must find its place.

So we see the relationship between the two factors: idealism/ relativism and ethical decision making. Incidentally, the magnitude of the relationship between these two factors, and ethical decision making, according to the results of this study show a moderate relationship. This may be due to the differences which each of these factors viz, relativism and idealism projects in relation to ethical decision making. In all, there must always be a common ground found to enhance the profession of accountancy, build confidence in the clients and sustain the firms.

6. Conclusion

This study examined, “Ethical philosophies of Practicing Accountants in Cameroon.” The development of professional behaviour and values of accountants, steaming from their training has far reaching implications, since the profession is made up largely of individuals who have qualified as certified or chartered accountants out of the country. This does not allow for a smooth development of professional accountancy in Cameroon, as compared to other countries.

The truth about it is that, we have numerous texts governing the accounting profession in Cameroon which to a large extent are guidelines on practice conditions of the accounting profession. Is it workable, or are there any inter-relationships or differences between gender ethical decision making, idealism and relativism which may foster or hinder the practice of professional accountancy in Cameroon?

This led to the development of three working hypotheses which guided the investigation. A combined ex-post factor and survey research designs were used as a blue print plan for the investigation. Both descriptive and inferential statistics were used for analyses. The verified hypotheses proved that:

- There is no significant difference in practicing accountants’ mean score for idealism/ relativism on one hand and ethical decision making on the other hand. The correlation between idealism/ relativism and ethical decision making was determined to be high in the negative direction.
- There is a significant difference between male and female practising accountants’ mean score for idealism, relativism and ethical decision making.

- There is a significant relationship between subjects' idealism/ relativism and subjects' ethical decision making.

If he recommendations that follow are put in place, they will go to a long way in enhancing the Accounting profession in Cameroon.

7. Recommendations

1. Government should open schools to train professional chartered accountants and, in these institutions, ethical decision making and deontology in the practice of Accountancy should be one of the major courses.
2. The existing schools which train other categories of accountants should incorporate ethical decision making as a major course during training.
3. Accounting firms should adopt a universal code of conduct and ethics governing the accounting profession in Cameroon. This will be contrary to the factor of relativism which, from literature gathered in this study, does not see the need for any universal principle governing ethics and decision making in the profession.
4. Although such a code may exist, accountants should be flexible during the ethical decision making taking into consideration contributions made by great philosophers like Plato on idealism, which states that, issues of decision making have no particular standing, independent of what the mind perceives them to be.

Suggestions for Further Studies

1. This study was carried out in Cameroon. It could be considered as a pilot study, and therefore a larger scaled study engulfing the whole of Central Africa can be embarked on.
2. From its results, a comparative study between issues on ethical philosophies of practicing accountants in the Central Africa Region and West Africa should be embarked on.
3. During this study, it was evident that the Accounting Profession is suffering from lots of problems. A study on the problems facing professional accounting should be embarked on.

Limitations of the Study

The following were some problems encountered:

1. The data collected might have been affected by measurement effects, as the subjects were approached once, and might have been influenced by current events.
2. The ethical dilemmas presented attempted to simulate life situations. Such situations presented, if familiar to actual prior experiences of the subjects, might have caused strong emotional reactions leading to biased responses.
3. The study used a ranking order in the questionnaire. Though the dilemmas presented were fashioned to resemble real life situations, subjects' responses may not accurately represent their decision or behaviours.
4. The study was originally intended to cover more than one country, so as not only to afford sufficient and reasonable number of responses, but also provide for cross country analyses. It had to be limited only to Cameroonian subjects because of difficulties created by the unrest in neighbouring countries during this period.
5. The study's questionnaire was primarily written using the English language. A translation of it into French was done, by a Senior Lecturer in Languages at one of the Cameroonian Universities. This was necessary because of the location and working language of most of the intended respondents. While all

efforts were made to have a fair translation, it is possible that a few areas remained poorly translated.

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