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An Integrative Review of Ethical Decision-Making Dynamics and MORAL Judgments in Accounting: A Rest's Four-Component Model Perspective on Professional Conduct

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Abstract

This integrative review synthesises research on ethical decision-making in accounting through Rest's four-component model of moral sensitivity, judgment, intention, and action. Drawing on a systematic synthesis of fifteen prominent theoretical and empirical frameworks, the study examines how moral idealism, relativism, peer pressure, social responsibility, and moral self-efficacy shape ethical conduct among accountants and auditors. The findings reveal that ethical behaviour emerges from a sequential process where failures can occur at any stage, with peer pressure acting as a powerful yet context-dependent distorting force, and moral self-efficacy serving as the critical link between intention and action. The synthesis identifies a persistent "ethical viewpoint gap" the systemic divergence between formal ethical codes and actual decision-making behaviour which manifests at intra-individual, organisational, socio-technical, and institutional levels. The study provides a refined mapping of antecedents onto Rest's sequential model, offers a context-sensitive item pool for questionnaire development, and presents evidence-based leverage points for ethics training, audit firm policy, educational reform, and regulatory intervention. Methodologically, the integrative review privileges contextualised, interpretive synthesis across diverse research traditions to surface mechanisms and moderators often overlooked by standard survey instruments. While the primary contributions lie in the detailed mapping of ethical decision-making processes, the findings also carry broader implications for institutional accountability and responsible governance. Limitations include the predominance of Western-centric studies and the need for empirical validation of the proposed model in non-Western contexts using stage-sensitive instruments.

Keywords: Rest's four-component model, Ethical decision-making, Accounting ethics, Peer pressure, Moral self-efficacy, Ethical viewpoint gap.

1 | Introduction

Ethical conduct underpins the credibility of financial reporting and the legitimacy of accounting professions, shaping stakeholders' trust in audited statements, corporate disclosures, and the institutions that govern economic activity [1–3]. In an era marked by complex financial instruments, heightened regulatory scrutiny, and increasing stakeholder expectations for transparency and accountability, understanding the psychological

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and social determinants of ethical behaviour among accountants and auditors has never been more critical [4–6]. Beyond isolated judgments or episodic lapses, ethical performance in accounting emerges from a sequence of cognitive and motivational processes: recognizing morally salient features of a situation, forming principled judgments, translating those judgments into intentions, and ultimately enacting ethical behaviour in practice [2], [7].

The four-component model proposed by Rest recognition (ethical sensitivity), moral judgement, moral intention, and moral action provides a coherent analytical scaffold for unpacking how these stages interrelate and determine outcomes in professional contexts [8]. Applying Rest's model to accounting and auditing practice invites a systematic inquiry into how individual moral philosophies (notably idealism and relativism), perceptions of peer and colleague pressure, professional and social responsibility, and self-evaluated ethical efficacy combine to influence each component of the model. For instance, auditors who endorse moral idealism may prioritize harm-avoidance and thus be more likely to perceive ethical risks, whereas those with high relativism may interpret rules flexibly depending on situational norms; similarly, perceived normative pressure from peers or superiors can constrict moral recognition or bias judgment, while moral self-efficacy shapes whether intentions convert into action under competing incentives [9–11].

Despite extensive work in business ethics and accounting, important gaps persist that limit both theoretical advancement and practical intervention. First, empirical studies frequently address constructs such as ethical judgment or ethical behaviour in isolation, yielding limited insight into the causal or sequential relationships implied by process models like Rest's. This fragmented approach obscures how moral sensitivity, judgment, intention, and action operate as a dynamic chain rather than discrete events. Second, the extant literature relies heavily on quantitative surveys that may fail to capture context-specific cues, professional norms, and interactional dynamics that influence ethical cognition in the field especially in audit engagements where client pressure, organizational culture, and incentives interact in complex ways [12], [13]. Third, prevailing measurement instruments are often developed in Western settings and may insufficiently reflect local professional norms, regulatory frameworks, and cultural conceptions of responsibility factors that can alter both the perception and enactment of ethical behaviour in different jurisdictions [14]. These gaps underscore the need for an integrative, context-sensitive synthesis that bridges theoretical process models with the operational realities of accounting practice.

To address these shortcomings, this qualitative integrative review aims to synthesize theory and empirical findings to map how selected predictors moral ideology (idealism and relativism), perceived peer and colleague pressure, social responsibility, moral judgement, moral intention, moral action, and moral self-efficacy operate across Rest's four components within accounting and auditing contexts [15]. The review pursues three interlinked objectives: 1) to clarify construct definitions and measurement approaches used in prior accounting and business-ethics research, 2) to develop an explicit pathway model situating each predictor within Rest's sequence from recognition to action, and 3) to generate an empirically grounded item pool for a researcher-developed questionnaire tailored to measuring these constructs in accounting populations, with attention to contextual validity.

Guided by these aims, the review addresses the following research questions:

RQ1: How have moral idealism and relativism, peer/colleague pressure, social responsibility, moral judgement, moral intention, moral self-efficacy, and actual ethical behaviour been operationalized and empirically linked in accounting and auditing research?

RQ2: Which constructs most strongly influence moral recognition, judgment formation, intention development, and behaviour enactment within Rest's model in accounting contexts?

RQ3: What conceptual and measurement gaps should a new, contextually grounded questionnaire prioritize to enable rigorous testing of the process model in future empirical work?

The study adopts a qualitative integrative review design that combines systematic literature search procedures with purposive synthesis of conceptually rich studies. Inclusion criteria emphasize research that examines interactions among predictors, reports contextual influences (e.g., firm culture, regulatory pressure), or offers qualitative insights into how accountants and auditors perceive and negotiate ethical challenges. Data extraction focuses on construct definitions, antecedent–outcome linkages, contextual moderators, and existing item wordings; thematic synthesis will map findings onto Rest's four components, producing both a theoretical model and a candidate item bank for questionnaire development [16].

The contribution of this study is threefold. Theoretically, it advances integrative understanding by linking moral ideology and social influences with cognitive and motivational mechanisms specified by Rest, thereby moving beyond fragmented evidence toward a process-oriented model of ethical conduct in accounting. Methodologically, the qualitative review privileges contextualized, interpretive synthesis drawing on interviews, field studies, and mixed-methods work where available to surface mechanisms and contextual moderators that standard survey instruments may overlook. Practically, the study offers a validated roadmap for scholars and professional educators: A context-sensitive measurement instrument that improves content validity for accounting settings, and evidence-based leverage points for ethics training, audit firm policy, and regulatory interventions aimed at strengthening ethical behaviour.

The remainder of this paper is organized as follows. Section 2 reviews the theoretical framework Rest's four-component model and establishes its relevance to the accounting and auditing profession by discussing concrete ethical dilemmas and contextual pressures faced by practitioners. Section 3 describes the integrative review methodology, including search strategies, inclusion criteria, and analytical procedures. Section 4 presents the findings of the literature synthesis, structured around the identified predictors and their mapping onto Rest's components. Finally, Section 5 offers a discussion of the findings, addresses the research questions, outlines theoretical and practical implications, acknowledges limitations, and suggests directions for future research.

2 | Literature Review

Ethical conduct in accounting and auditing is not an ancillary professional virtue; it is a foundational condition for the credibility of financial information, the integrity of assurance work, and the legitimacy of the profession itself. In practice, accountants and auditors operate in environments where technical competence alone is insufficient, because their decisions are constantly shaped by normative expectations, organizational constraints, and pressures originating from clients, colleagues, and institutional stakeholders. As a result, ethical behavior in this domain must be understood as a multidimensional phenomenon that involves cognitive appraisal, moral evaluation, behavioral intention, and actual enactment. A theoretical framework capable of linking these dimensions is therefore essential for explaining why professionals sometimes act in accordance with ethical standards and at other times fail to do so, even when they are aware of the ethical implications of their decisions [11], [17].

2.1 | Rest's Four-Component Model

Rest's four-component model provides one of the most influential foundations for such an explanation. The model conceptualizes moral behavior as a sequential process that begins with ethical sensitivity (recognition), proceeds through moral judgment and moral intention, and culminates in moral action. Its value lies in the assumption that ethical failure may occur at any stage of this sequence, meaning that ethical awareness does not automatically translate into ethical behavior. This is particularly relevant in professional contexts where individuals frequently confront ambiguous situations in which compliance with formal standards competes with relational expectations, organizational interests, and career concerns. In such circumstances, ethical conduct is not a single decision but the outcome of a process in which perception, interpretation, commitment, and action interact in a cumulative manner [18], [19].

The applicability of Rest's model to professional domains is especially strong because these professions are inherently exposed to moral tensions. A model that explains moral behavior as a series of stages is more suitable than approaches that treat ethics as a stable trait or a simple outcome of rule awareness. Rest's framework allows ethical conduct to be analyzed as a dynamic process in which contextual pressures may interfere with any component of moral functioning, from the initial recognition of a dilemma to the final decision to act ethically [19].

2.2 | Moral Philosophy: Idealism and Relativism

Within this conceptual landscape, ethical philosophy offers an important explanation for individual variation in moral reasoning. The dimensions of idealism and relativism are especially useful because they capture how individuals evaluate moral problems when formal rules alone are insufficient. Idealism reflects the belief that harm should always be avoided and that ethically acceptable actions should not produce adverse consequences for others. Relativism, in contrast, reflects skepticism toward universal moral principles and emphasizes the contextual interpretation of ethical judgments. These orientations are highly relevant to professional settings because they influence how individuals define what is morally significant, how they justify competing alternatives, and how firmly they adhere to ethical principles when confronted with pressure [20].

In relation to Rest's model, idealism generally strengthens ethical sensitivity and promotes more principled moral judgment. Professionals with stronger idealistic orientations are more likely to detect the moral implications of questionable actions and to evaluate such situations in light of potential harm to stakeholders. Relativism, however, may weaken the stability of moral judgment by encouraging situational adaptation and interpretive flexibility. In organizational settings, this flexibility may appear pragmatic, yet it can also facilitate rationalization when ethical standards are inconvenient or costly to follow. For this reason, ethical philosophy should be viewed not merely as a dispositional background, but as a meaningful antecedent of the way individuals move through the stages of Rest's ethical decision-making process [20].

2.3 | Operationalising Ethical Theory in Accounting and Auditing: Contextual Pressures and Professional Dilemmas

While Rest's model and moral philosophy provide a robust general framework, their explanatory power in accounting and auditing depends critically on contextualisation within the specific realities of the profession. Accountants and auditors are not abstract moral agents; they are embedded in hierarchical audit firms, commercial relationships with clients, and regulatory environments where competing obligations routinely generate ethical friction. Consequently, moving from theoretical constructs to applied analysis requires a clear mapping of how peer pressure, social responsibility, moral judgment, intention, and self-efficacy manifest in the day-to-day dilemmas of accounting practice.

2.3.1 | Peer pressure and organisational climate in audit settings

Peer pressure represents a determinant of ethical conduct that is particularly salient in accounting and auditing. Professional decisions are rarely made in isolation; they unfold within social environments shaped by informal norms, managerial expectations, and shared assumptions about acceptable conduct. Peer pressure may be explicit, such as direct encouragement to overlook a misstatement or to remain silent about a questionable practice, or implicit, such as the normalization of minor deviations through routine workplace culture. In either form, it can weaken ethical sensitivity, distort moral judgment, and reduce the likelihood that ethical intentions are translated into actual behavior [21].

The significance of peer pressure is amplified in auditing because auditors frequently need to withstand demands from clients, superiors, and colleagues while preserving professional independence. When an organizational climate tacitly rewards accommodation and discourages dissent for instance, when audit partners prioritize client retention over rigorous scrutiny professionals may gradually adjust their judgments to align with dominant norms. Peer pressure therefore functions not only as an external influence, but also as a mechanism through which ethical standards are socially negotiated, interpreted, and sometimes compromised. Its relevance to Rest's model lies in its ability to shape both the early recognition of ethical issues (e.g., downplaying aggressive revenue recognition) and the later enactment of moral intentions [19].

2.3.2 | Social responsibility and the public interest mandate

Social and professional responsibility constitute another central pillar of ethical conduct in this field. Accountants and auditors are accountable not only to their employers or clients, but also to investors, regulators, and the wider public that depends on reliable financial information. Social responsibility extends beyond procedural compliance and includes a commitment to honesty, fairness, transparency, and the protection of public interest. In professional domains, this orientation functions as a moral compass that broadens the individual's evaluative horizon beyond immediate organizational advantage and toward the long-term consequences of decisions for stakeholders and institutions [11].

In auditing, social responsibility is closely tied to public-interest obligations. Auditors are not merely representatives of a single client; they are custodians of confidence in the financial reporting system. A stronger sense of responsibility toward society is therefore likely to reduce opportunistic justification and increase resistance to short-term pressure for example, resisting client requests to ignore going-concern warnings or to classify operating expenses as extraordinary items. Conceptually, this construct bridges individual morality and institutional accountability, making it particularly relevant for understanding why some professionals remain committed to ethical principles even under difficult circumstances [18].

2.3.3 | Moral judgment and intention in complex accounting scenarios

Moral judgment is the component of the model in which individuals evaluate whether a contemplated action is right or wrong once a moral issue has been recognized. This stage is critical because the identification of an ethical problem does not guarantee ethical choice. Professionals may recognize the moral relevance of a situation yet still arrive at a compromised judgment because of self-interest, ambiguity, or contextual pressure. In Rest's framework, moral judgment serves as the bridge between ethical awareness and ethical intention, making it a pivotal mechanism in the transformation of cognition into action [21].

In accounting contexts, judgment is likely to be more stable when ethical standards are internalized and supported by an organizational environment that encourages reflective reasoning. However, when auditors face ambiguous lease classifications, complex fair value estimates, or pressure to smooth earnings, moral judgment becomes vulnerable to instrumental considerations and situational convenience. Without organizational support, professionals may rationalise aggressive positions as mere "interpretation" rather than ethical violations. Once moral judgment has been established, moral intention reflects the individual's commitment to act accordingly. Yet the literature consistently shows that intention is not equivalent to behavior. Professionals may intend to blow the whistle or refuse a misstatement but fail to do so when confronted with the threat of dismissal or social isolation within the firm [18].

2.3.4 | Moral self-efficacy and enacting ethical behaviour

At this point, moral self-efficacy becomes especially important. Moral self-efficacy refers to the individual's belief that ethical conduct is achievable even under pressure, ambiguity, or resistance. In professional settings, this belief matters because ethical action often requires courage, persistence, and a willingness to withstand unfavorable reactions from others. Without sufficient self-efficacy, ethical intentions may remain abstract and fail to be implemented in practice [22].

In accounting and auditing, moral self-efficacy is closely associated with the capacity to resist inappropriate client demands, reject manipulative reporting practices, and maintain professional standards in the face of partner-level pressure. For instance, a junior auditor with high moral self-efficacy is more likely to document a disagreement with a client's preferred accounting treatment, whereas low self-efficacy may lead to passive acquiescence. The construct is shaped not only by personal disposition, but also by prior experience, ethics education, and organisational climate. Environments that reward integrity and encourage ethical voice are more likely to strengthen moral self-efficacy over time. Consequently, self-efficacy should be treated as one of the central mechanisms through which moral intention is translated into observable ethical conduct [22].

2.3.5 | Ethical behaviour as the outcome of professional interactions

Ethical behavior, or moral action, represents the final stage in Rest's model and refers to behavior that is observable in real professional situations. This stage is crucial because ethical value is ultimately assessed not by declared beliefs or internal intentions alone, but by action. In accounting and auditing, ethical behavior may include truthful reporting, refusal to distort information, disclosure of conflicts of interest, adherence to professional standards, and clear communication of material weaknesses. Any explanation of ethical behavior must therefore account for the interaction between moral values, evaluative reasoning, intentions, and the surrounding social context [11].

Taken together, the literature indicates that none of these constructs is sufficient on its own to explain ethical conduct in accounting and auditing. Ethical philosophy clarifies the individual's normative orientation; peer pressure reveals the social environment in which decisions are made; social responsibility extends the moral horizon to the public interest; moral judgment explains evaluative reasoning; moral intention captures the commitment to ethical action; and moral self-efficacy reflects the perceived ability to implement that commitment. Rest's model therefore functions in the present study not merely as a theoretical backdrop, but as an analytic framework for understanding how ethical behavior is formed, constrained, and expressed in professional accounting contexts [19].

3 | Methodology

3.1 | Study Design and Problem Identification

This study adopts a qualitative integrative literature review design, following the methodological framework proposed by Whittemore and Knafl [23]. This approach is ideally suited to synthesising the heterogeneous body of research on accounting ethics which includes quantitative surveys, qualitative interviews, vignette-based experiments, and conceptual papers into a coherent theoretical synthesis. The review is motivated by three interrelated objectives: Clarifying construct definitions and measurement approaches in prior research, mapping empirical linkages onto Rest's four-component model, and generating a context-sensitive item pool for future questionnaire development, as operationalised through the three research questions stated in Section 1.

3.2 | Literature Search Strategy

A comprehensive search was conducted across Scopus, Web of Science, ProQuest Dissertations & Theses, and Google Scholar to ensure broad coverage of peer-reviewed and scholarly literature. The primary Boolean search string combined terms related to the theoretical framework and professional context: ("ethical decision-making" OR "moral judgment" OR "moral sensitivity" OR "moral intention") AND ("Rest" OR "four-component model" OR "FCM") AND ("accounting" OR "auditing" OR "accountant" OR "auditor"). Supplementary searches were performed using construct-specific terms for moral idealism/relativism, peer pressure, moral self-efficacy, and social responsibility, alongside forward/backward citation tracking of foundational works [24], [25] and targeted searches in leading accounting journals. The search covered publications in English from 1986 to 2026.

3.3 | Inclusion Criteria and Screening Process

Studies were included if they were: 1) peer-reviewed journal articles, scholarly books, or doctoral dissertations, 2) explicitly engaged with Rest's model or substantially addressed at least two of its four components, 3) focused on accounting, auditing, or accounting professionals, and 4) examined at least one of the core constructs of interest (idealism, relativism, peer pressure, social responsibility, moral judgment, intention, self-efficacy, or ethical behaviour). Non-academic publications, purely descriptive works, and studies without accounting-specific application were excluded. Two reviewers independently screened titles and abstracts, followed by full-text assessment against the criteria, with disagreements resolved through consensus.

3.4 | Data Extraction and Thematic Synthesis

A standardised extraction form was used to capture bibliographic details, geographical context, construct definitions, measurement instruments, key findings, and contextual moderators from each included study. The synthesis was conducted through thematic synthesis in three stages: 1) line-by-line coding of extracted findings to identify substantive content, 2) development of descriptive themes grouping related codes according to Rest's four components, and 3) generation of analytical themes, which involved abstracting the descriptive themes to develop an integrated pathway model, identify the "ethical viewpoint gap," and synthesise measurement items for a candidate questionnaire. Quality appraisal was differentiated by study design, assessing quantitative rigour, qualitative credibility, or theoretical coherence as appropriate.

4 | Findings

4.1 | Overview of the Synthesised Literature

The systematic search and screening process yielded a corpus of fifteen prominent theoretical and empirical frameworks that collectively inform the study of ethical decision-making in accounting and auditing. These works, spanning four decades of scholarship, operate across multiple analytical levels ranging from individual cognitive processes and behavioural biases to organisational dynamics, institutional logics, and socio-technical systems characteristic of the digital transformation era. To transcend fragmented insights, this synthesis adopts a comparative analytical approach, systematically mapping each model's core components, level of analysis, key accounting applications, geographical context, and inherent limitations from a socio-perceptual perspective. A recurrent, cross-cutting theme across this diverse corpus is the persistent "ethical viewpoint gap" the systemic divergence between formal, codified ethical standards and actual behavioural enactment in practice. While foundational models predominantly originate from Western (especially North American) contexts, recent contributions extend the empirical scope to emerging economies and global samples, enriching the synthesis with evidence on religious-environmental influences, the mediating role of moral judgment, and the macro-level linkages between accounting practices and sustainable development objectives.

4.2 | Comparative Synthesis of Ethical Decision-Making Models

Table 1 provides a structured comparative overview of these fifteen works, revealing both the theoretical heterogeneity and the shared analytical concerns that underpin contemporary accounting ethics research.

Table 1. Toward a socio-perceptual framework of ethical decision-making – final extended version.

Author(s)	Model / Framework Name	Core Components / Key Elements	Level of Analysis	Key Applications in Accounting	Geographical Context	Limitations from Socio-Perceptual Perspective	Implications for the Ethical Viewpoint Gap in Accounting
Ferrell and Gresham [26]	Contingency model of ethical decision making	Individual traits, organisational culture, opportunity	Individual + organisational	Internal control, corporate governance	USA	Fails to analyse underlying power structures and capitalist logic	Highlights gap between individual moral requirements and structural organisational pressures
Treviño [25]	Person-situation interactionist model	Moral development, reward/punishment systems, normative pressures	Individual + organisational	Whistleblowing, ethical climate assessment	USA	Underestimates role of broader societal culture and dominant discourses	Emphasises gap between individual moral judgment and workplace normative pressures
Rest [24]	Four-Component Model (FCM)	Moral sensitivity, moral judgment, moral motivation, moral character	Individual (cognitive)	Ethics training programmes, professional development	USA	Neglects organisational politics and mechanisms for suppressing ethical action	Illustrates intra-individual gap between recognising an ethical issue and acting on it
Hunt and Vitell [27]	General theory of marketing ethics (extended)	Deontological norms, teleological evaluation, ethical judgments, intentions	Normative	Development of professional codes of conduct	USA	Assumes full rationality, overlooking cognitive biases and social-contextual constraints	Reveals gap between abstract ethical theories and real-world contextual complexities
Jones [28]	Issue-contingent model (moral intensity)	Magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, concentration of effect	Issue-Based	Fraud risk assessment, materiality judgments	USA	Focuses on issue characteristics but neglects social structures that produce ethical issues	Shows how accountants' perception of an "ethical problem" varies based on situational framing
Bazerman and Tenbrunsel [29]	Ethical blindness / bounded ethicality model	Motivated blindness, indirect blindness, fading of ethical issues, self-serving bias	Behavioural	Earnings management, audit quality judgments	USA	Omits analysis of institutional power and how it shapes definitions of "interest"	Explains how psychological processes unconsciously widen gap between personal standards and actual behaviour
Treviño et al. [30]	Behavioural ethics framework	Ethical fading, bounded ethicality, moral disengagement, gradual normalisation / slippery slope	Behavioural	Audit judgment, professional independence	USA	Overlooks deeper institutional and historical roots that enable ethical fading	Focuses on gap between professionals' ethical self-concept and results-driven organisational pressures
Sonenshein [31]	Sensemaking-intuition model of ethical decision making	Issue construction, intuitive judgment, explanation and justification	Perceptual / social-cognitive	Managerial accounting narratives, performance reporting	USA	Lacks attention to class conflicts and material interests shaping dominant narratives	Analyses gap between different meanings various actors construct from the same ethical situation
Palazzo et al. [32]	Organisational corruption as institutional deviance model	Normalisation of deviance, institutional logics, decoupling	Organisational / institutional	Systemic fraud, governance failures	Switzerland / Europe	May underestimate individual moral agency against strong organisational corruption mechanisms	Reveals profound gap between formal norms (ethics codes) and normalised informal practices

Table 1. Continued.

Author(s)	Model / Framework Name	Core Components / Key Elements	Level of Analysis	Key Applications in Accounting	Geographical Context	Limitations from Socio-Perceptual Perspective	Implications for the Ethical Viewpoint Gap in Accounting
Martin [33]	Digital ethics model	Algorithmic bias, data privacy, transparency in automated systems	Socio-Technical	AI auditing, big data analytics in accounting	USA	Lacks robust empirical validation within the specific context of accounting profession	Creates new gap between accountants' technical expertise and socio-ethical understanding of technology's consequences
Floridi et al. [34]	AI ethics principles framework	Transparency, justice & fairness, responsibility, privacy, beneficence	Socio-technical / normative	Automated accounting systems, intelligent reporting	Europe (international)	Features theory-practice gap between idealistic principles and practical implementation	Highlights gap between ideal of "ethics by design" and reality of "ethics as window-dressing"
Ishwara and Mekonnen [7]	Ethical decision-making dynamics model	Moral recognition, moral judgment, moral intent; influences: laws/codes, moral philosophies, intrinsic religiosity, social responsibility	Individual	Professional accountants' decision-making process	Global (India-based sample)	Cross-sectional survey; peer pressure did not predict moral judgment	Challenges the universal assumption that peer pressure drives ethical judgment; suggests that formal codes and religiosity may matter more in certain contexts
Hartanto [35]	Religious environmental influence model	Religious environmental background, ethical orientation, religiosity, personal values, ethical behaviour	Individual	Accounting students as future accountant candidates	Indonesia	Measures only presence of religious activities, not depth of implementation	Highlights how university religious environment shapes ethical behaviour, bridging individual values and institutional context
Nakpodia et al. [36]	SDGs-accounting practices framework	Accounting practices, public financial management, human development, environmental sustainability	Macro / institutional	SDG attainment (especially SDGs 3, 7, 13); public sector accountability	96 countries (global)	Macro-level focus; lacks micro-level behavioural insights into professional ethics	Links accounting quality and public financial management to broader societal goals, reinforcing the macro-implication of ethical practices
Kaur et al. [37]	SDG accounting & reporting model	Sustainability accounting, stakeholder engagement, progress monitoring, political/organisational barriers	Organisational / public sector	Public, not-for-profit, and hybrid sector SDG reporting	Global	SDG practices still in infancy; considerable political barriers hinder achievement	Reveals persistent gap between sustainability ideals and practical implementation, echoing the ethical viewpoint gap at the organisational and sectoral levels

4.3 | Emerging Analytical Themes from the Comparative Synthesis

The comparative synthesis distilled from *Table 1* reveals several cross-cutting analytical themes that substantially deepen our understanding of ethical conduct in accounting, extending beyond mere description to generate theoretical and practical insights.

Level of analysis and theoretical scope. The majority of the reviewed models operate at the individual cognitive level [24], [27] or the individual-organisational interface [23], [25]. However, a significant minority engage with institutional or socio-technical levels [32–34], addressing systemic corruption, algorithmic governance, and digital ethics. This uneven distribution suggests that the extant literature has under-theorised the structural and systemic forces particularly power asymmetries, institutional logics, and technological mediation that profoundly shape ethical outcomes in accounting. The inclusion of macro-level SDG frameworks [36], [37] partially addresses this lacuna by linking micro-ethical processes to broader institutional accountability and sustainability governance.

Normative prescription versus descriptive behavioural realities. A persistent tension permeates the literature between normative models that prescribe how ethical decisions ought to be made [27], [34] and descriptive behavioural frameworks that explain how professionals actually decide [29], [30]. The persistence of misconduct despite the proliferation of formal codes and regulatory instruments strongly indicates that normative approaches alone are insufficient. Behavioural and socio-perceptual perspectives particularly those addressing ethical fading, motivated blindness, and normalisation of deviance offer more compelling explanatory power for the mechanisms that sustain the ethical viewpoint gap.

The mediating role and context-dependency of moral judgment. The synthesis challenges the assumption that peer pressure operates uniformly across all professional and cultural contexts. While Western-centric models consistently emphasise peer and organisational pressure as dominant determinants [25], [30], recent empirical evidence [7] indicates that peer group pressure may not predict moral judgment universally and that formal professional codes, intrinsic religiosity, and social responsibility may exert stronger influences in certain settings. This finding reinforces the necessity of context-sensitive theorising and cautions against the uncritical transfer of measurement instruments across diverse regulatory and cultural environments. Furthermore, the synthesis confirms that moral judgment functions as a critical mediating mechanism between ethical recognition and moral intention [7], validating Rest's sequential logic while specifying contextual moderators that prior models have largely overlooked.

The multi-level nature of the ethical viewpoint gap. Across the fifteen works, the ethical viewpoint gap manifests at different levels of analysis. At the intra-individual level, it appears as the failure to translate ethical sensitivity into action [24] or as the unconscious narrowing of ethical attention through bounded ethicality [29]. At the organisational level, it emerges as decoupling between formal ethics codes and normalised informal practices [32] . At the socio-technical level, it surfaces as the gap between idealistic AI ethics principles and their practical implementation [34], and at the macro-institutional level, it appears as the persistent gap between sustainability commitments and actual SDG reporting [37]. This multi-level characterisation implies that closing the gap requires coordinated interventions across individual training, organisational culture, regulatory design, and socio-technical infrastructure.

Mapping constructs onto rest's four components. The synthesis provides a refined mapping of the identified predictors onto Rest's sequential model. Ethical sensitivity is most robustly influenced by moral idealism, moral intensity, and religious-environmental factors [28], [35]. Moral judgment is shaped by deontological/teleological reasoning, social responsibility, and professional codes, with idealism strengthening and relativism weakening principled evaluation [7], [27]. Moral intention is primarily driven by organisational support, self-efficacy beliefs, and intrinsic religiosity, while moral action depends critically on self-efficacy, organisational climate, and institutional conditions that either enable or suppress ethical enactment [30], [32], [36].

5 | Discussion and Conclusion

This integrative review set out to synthesise theoretical and empirical literature on ethical decision-making in accounting and auditing, using Rest's four-component model as an analytical anchor. The findings, drawn from a systematic synthesis of fifteen prominent frameworks summarised in *Table 1*, provide a nuanced picture of how moral ideology, peer pressure, social responsibility, moral judgment, intention, and self-efficacy interact across the stages of ethical functioning. In this section, each research question is addressed in turn, followed by a discussion of theoretical and practical implications, limitations, and concluding reflections.

RQ1: How have moral idealism and relativism, peer/colleague pressure, social responsibility, moral judgement, moral intention, moral self-efficacy, and actual ethical behaviour been operationalized and empirically linked in accounting and auditing research?

The synthesis reveals considerable heterogeneity in both the definition and measurement of the core constructs. Moral idealism and relativism are most frequently operationalised using Forsyth's Ethics Position Questionnaire (EPQ), though several studies have adapted it to professional contexts by replacing generic scenarios with accounting-specific dilemmas [9], [20]. The empirical evidence consistently shows that idealism is positively associated with ethical sensitivity and principled judgment, whereas relativism correlates with greater tolerance of aggressive reporting and situational justifications a pattern that holds across both auditor and management accountant samples. Recent evidence from non-Western contexts [35] further suggests that religious environmental background and personal values significantly shape ethical orientation, complementing the traditional focus on moral philosophy.

Peer and colleague pressure is predominantly measured through perceptual scales that capture subjective norms, team climate, and perceived expectations from superiors. The reviewed studies indicate that peer pressure exerts its strongest influence on the early stages of Rest's model ethical sensitivity and moral judgment by subtly reshaping what professionals define as "normal" or "acceptable" practice [19], [21]. Notably, however, recent empirical findings [7] challenge the universality of this influence, demonstrating that peer group pressure may not predict moral judgment in certain professional and cultural contexts – suggesting that the role of peer pressure is more context-dependent than previously assumed. Studies using qualitative methods (e.g., semi-structured interviews with audit partners) reveal that peer pressure often operates implicitly, through socialisation and shared narratives about client relationships, rather than through explicit directives.

Social responsibility is operationalised either as a dispositional construct (e.g., the social responsibility scale) or as an organisational-level variable (e.g., perceived CSR orientation of the firm). Its empirical link to Rest's components is strongest in the translation of judgment into intention: Professionals with higher social responsibility are more likely to form intentions to resist unethical client requests, even when such intentions entail personal cost [11]. The macro-level frameworks [36], [37] extend this construct to the institutional level, linking accounting practices and public financial management to broader societal accountability and sustainable development outcomes.

Moral judgment is most commonly captured through vignette-based instruments (e.g., the Defining Issues Test DIT, or context-specific scenarios such as earnings manipulation cases). The studies consistently show that moral judgment mediates the relationship between ethical philosophy and behavioural intention, but that this mediation is significantly moderated by organisational factors particularly the perceived ethical climate of the firm. The mediating role of moral judgment is robustly confirmed by recent empirical work [7], which demonstrates that judgment serves as a critical bridge between moral recognition and moral intent.

Moral intention and moral self-efficacy are less frequently measured, but where they appear, they are typically operationalised as Likert-scale items capturing commitment to act and perceived ability to implement ethical choices, respectively. The limited evidence available suggests that self-efficacy is a crucial, yet often overlooked, bridge between intention and action, especially in hierarchical audit settings where junior staff may feel powerless [22]. Recent contributions [35] add that religious environmental factors and personal values also shape the intention to behave ethically, particularly in university settings where future accountants are being socialised.

Finally, actual ethical behaviour the outcome stage is rarely observed directly; most studies rely on self-reported past behaviour or hypothetical scenarios. This measurement gap is a significant limitation of the extant literature and underscores the need for more innovative approaches, such as recorded decisions in simulated audit environments or peer-evaluated behavioural indicators.

A geographical and cultural pattern also emerges from the reviewed studies (as noted in the country column of *Table 1*): The overwhelming majority of empirical work originates from North America, the UK, and Northern Europe. Studies from collectivist or emerging-market contexts are scarce, and those that do exist often apply Western instruments without cultural adaptation, raising concerns about construct validity across different professional norms and regulatory environments. The inclusion of studies from Indonesia [35], India [7], and global samples [36] partially addresses this gap but also highlights the need for further contextual adaptation.

RQ2: Which constructs most strongly influence moral recognition, judgment formation, intention development, and behaviour enactment within Rest's model in accounting contexts?

The synthesis indicates that the relative influence of each construct varies across the four stages of Rest's model, suggesting that a one-size-fits-all approach to ethics intervention is unlikely to be effective.

Ethical sensitivity (recognition): Idealism and peer pressure emerge as the dominant predictors, though religious-environmental factors also play a significant role [28], [35]. Professionals with high idealism are more attuned to the moral dimensions of routine accounting choices (e.g., revenue recognition, reserve estimates), while peer pressure–especially from senior colleagues can either amplify or suppress sensitivity. Organisational climate factors, such as the existence of clear whistleblowing policies, also moderate this stage. Notably, recent evidence [35] demonstrates that university religious environments positively shape students' ethical sensitivity, suggesting that educational contexts are critical for cultivating moral awareness.

Moral judgment: Idealism continues to exert a strong positive influence, whereas relativism shows a negative association with principled judgment. However, social responsibility and ethics education also play significant roles. Notably, the reviewed studies suggest that formal ethics training has a stronger effect on judgment when it is case-based and interactive, rather than purely lecture-based. Peer pressure, in contrast, exerts a weaker direct effect on judgment than on sensitivity, implying that once an issue is recognised, professionals are somewhat less susceptible to social influence in forming their own evaluative conclusions. The mediating role of moral judgment between recognition and intention [7] confirms Rest's sequential logic and underscores the importance of strengthening judgment capabilities through targeted interventions.

Moral intention: At this stage, the influence shifts markedly from individual moral philosophy to contextual factors. Social responsibility, perceived organisational support, and moral self-efficacy become the most robust predictors. Intention to act ethically is strongest when professionals feel that the firm values integrity and when they possess the self-confidence to follow through. Relativism, interestingly, shows an indirect negative effect on intention, mediated through reduced judgment stability. Intrinsic religiosity and personal values [7], [35] also emerge as significant drivers of moral intention, particularly in contexts where religious and cultural norms are salient.

Moral action (behaviour enactment): Moral self-efficacy emerges as the most critical determinant. Without the belief that one can successfully implement an ethical decision especially in the face of client pressure or potential retaliation intentions frequently fail to materialise. This finding is consistent across both audit and corporate accounting settings. Additionally, peer pressure re-emerges as a powerful factor at this stage, but its direction depends on the prevailing climate: In supportive climates, peer encouragement facilitates action; in coercive climates, it inhibits it. The macro-level frameworks [36], [37] further demonstrate that institutional conditions – including public financial management quality and political support for sustainability – either enable or constrain the translation of ethical intentions into observable outcomes at the organisational and societal levels.

Taken together, the findings suggest that interventions aimed at strengthening ethical behaviour in accounting should be stage-specific. For example, enhancing ethical sensitivity may be best achieved through training that sharpens awareness of moral cues and leverages religious or cultural values, while fostering moral action may require building self-efficacy through mentoring and empowering junior professionals to voice concerns.

RQ3: What conceptual and measurement gaps should a new, contextually grounded questionnaire prioritise to enable rigorous testing of the process model in future empirical work?

The review identifies four priority gaps that future instrument development should address, informed by both the foundational models and the more recent empirical contributions [7], [36], [37]:

Sequential measurement, not isolated constructs: Most existing instruments measure ethical judgment or behaviour as isolated outcomes. A new questionnaire should explicitly capture all four stages of Rest's model within a single coherent framework, using scenarios that progress from recognition through to action, to enable testing of the full causal pathway. The mediating role of moral judgment [7] reinforces the need for instruments that can capture sequential dependencies.

Contextual validity and cultural adaptation: The heavy reliance on Western-developed items often based on generic business ethics scenarios threatens content validity for accounting professionals in different regulatory and cultural settings. The new instrument should incorporate accounting-specific dilemmas (e.g., lease capitalisation, impairment testing, going-concern assessments) and be pilot-tested with practitioners in diverse jurisdictions. The evidence from Indonesia [35] and India [7] underscores the importance of adapting items to reflect local professional norms, religious values, and regulatory environments. Furthermore, the macro-level findings [36], [37] suggest that items should also capture institutional and organisational factors that enable or constrain ethical enactment.

Direct measurement of moral self-efficacy and peer pressure mechanisms: These constructs are currently under-operationalised. Future items should capture not only perceived pressure but also the specific forms it takes (implicit vs. explicit, from superiors vs. peers), and self-efficacy items should distinguish between different types of ethical challenges (e.g., resisting misstatements vs. disclosing conflicts of interest). The finding that peer pressure may not predict moral judgment universally [7] suggests that measurement should be sensitive to contextual moderators.

6 | Theoretical Implications

The findings of this review challenge several assumptions embedded in dominant accounting theories. Positive Accounting Theory (PAT) and agency theory tend to assume that incentive alignment and formal contracts are sufficient to curb opportunistic behaviour. However, the persistent "ethical viewpoint gap" identified across the reviewed studies the discrepancy between formal ethical codes and actual decision-making behaviour suggests that cognitive, social, and motivational mechanisms are at least as important as economic incentives. Rest's model, by foregrounding the sequential nature of ethical functioning, offers a richer theoretical lens that can accommodate these mechanisms.

Furthermore, the review contributes to the refinement of Rest's model in several important ways. First, it specifies the relative influence of different antecedents at each stage, thereby moving beyond a generic description of the four components toward a mid-range theory of ethical decision-making in accounting. Specifically, the findings suggest that peer pressure is more influential in the early (recognition) and late (action) stages, while individual moral philosophy exerts its strongest effect on judgment and intention. Second, the synthesis challenges the universal assumption that peer pressure operates uniformly across contexts [7], suggesting that cultural, religious, and institutional factors moderate these relationships. Third, the macro-level contributions [36], [37] extend Rest's micro-level framework to institutional and societal levels, demonstrating how individual ethical processes aggregate to shape organisational accountability and sustainable development outcomes.

The review also highlights the theoretical significance of the religious-environmental dimension [35] which has been largely overlooked in mainstream accounting ethics literature. By demonstrating that religious environmental background and personal values shape ethical behaviour among accounting students, this finding invites further theorising about the role of educational and cultural contexts in moral development.

These nuanced relationships offer a foundation for future theorising about how organisational context interacts with individual disposition, and how institutional conditions enable or constrain ethical functioning across all four stages of Rest's model.

7 | Practical Implications

For professional practice, the findings underscore that ethics cannot be reduced to compliance checklists. Several actionable recommendations emerge:

For audit firms and corporate finance departments: Develop stage-specific training programmes. For example, use immersive case studies to enhance ethical sensitivity, and offer mentoring schemes that build self-efficacy for junior professionals. Performance evaluations should include qualitative ethics indicators, such as documented instances of ethical reflection or consultation. Given the finding that peer pressure operates implicitly [19], [21] firms should foster open cultures where ethical concerns can be raised without fear of retaliation.

For professional bodies and regulators: Revise Continuing Professional Education (CPE) curricula to include interactive, scenario-based modules that cover the full ethical decision-making process, not just the content of codes of conduct. Also, consider mandating periodic ethics climate assessments within audit firms, similar to existing requirements for quality control. The evidence from non-Western contexts [7], [35] suggests that professional bodies should also develop culturally adapted ethics resources that resonate with local professional norms and values.

For universities and educational institutions: Given the evidence that religious environmental background and university climates shape ethical behaviour among accounting students [35], universities should consider integrating ethics education across the curriculum, not as a standalone subject, and create environments that reinforce ethical values through institutional culture, mentoring, and experiential learning. Case-based and interactive ethics training is more effective than purely lecture-based approaches.

For standard-setters: When issuing new standards or interpretations, include explicit guidance on the ethical dimensions of professional judgment, recognising that technical guidance alone may not resolve moral dilemmas. The macro-level findings [36], [37] further suggest that standard-setters should consider how accounting practices can be designed to support broader societal goals, including institutional accountability and sustainable development.

8 | Limitations of the Review

Several limitations should be acknowledged, which also inform the directions for future research:

Scope and selection bias: The inclusion criteria prioritised studies that explicitly engaged with Rest's components or with constructs directly relevant to accounting ethics. Other ethical decision-making models and streams of literature (e.g., behavioural ethics in psychology) may offer complementary insights not fully captured here. Moreover, the selection of eleven foundational models [23], [34] reflects the authors' theoretical framing and may have excluded alternative perspectives that could enrich the synthesis.

Geographical concentration: As noted in *Table 1*, the majority of reviewed studies originate from Western, individualistic cultures. The synthesised findings may not generalise to accounting professionals in collectivist or emerging-market contexts, where professional norms, regulatory enforcement, and cultural values differ substantially. Although recent contributions [7], [35–37] partially address this gap, the evidence from non-Western contexts remains limited and often relies on Western instruments without cultural adaptation.

Methodological constraints of the source literature: The reviewed studies predominantly use cross-sectional survey designs and hypothetical scenarios, which limit causal inference and may suffer from social desirability bias. The integrative review methodology itself, while useful for theory building, does not permit empirical testing of the proposed model. Additionally, the reliance on self-reported measures in many primary studies raises concerns about the validity of findings related to actual ethical behaviour.

Temporal limitations: The ethical landscape in accounting is evolving rapidly, especially with the introduction of AI-driven audit tools and real-time reporting. Some reviewed studies may not fully reflect these emerging challenges. The socio-technical models [34], [33] provide initial frameworks, but empirical validation in accounting contexts is still nascent.

Quality of primary studies: As with any integrative review, the quality of the synthesis depends on the quality and completeness of reporting in the primary studies. Where primary studies lack detailed methodological descriptions or fail to report key findings, the synthesis is necessarily constrained.

9 | Concluding Reflections and the Broader Societal Linkage

In conclusion, this integrative review demonstrates that Rest's four-component model provides a robust and contextually relevant framework for understanding ethical decision-making in accounting and auditing. The synthesis confirms that ethical conduct is a dynamic, stage-dependent process, shaped by the interplay of individual moral philosophy, peer dynamics, organisational climate, and self-efficacy beliefs. Crucially, the persistence of the ethical viewpoint gap the divergence between espoused ethical codes and actual behaviour underscores the inadequacy of rule-based approaches alone and calls for interventions that target each stage of the moral process.

The review makes several important contributions. Theoretically, it advances an integrative understanding by linking moral ideology and social influences with cognitive and motivational mechanisms specified by Rest, while also extending the framework to incorporate religious-environmental factors [35], mediating processes [7], and macro-level institutional conditions [36], [37]. Methodologically, the qualitative review privileges contextualised, interpretive synthesis drawing on diverse research traditions to surface mechanisms and contextual moderators that standard survey instruments may overlook. Practically, the study offers a validated roadmap for scholars and professional educators: A context-sensitive measurement instrument that improves content validity for accounting settings, and evidence-based leverage points for ethics training, audit firm policy, educational reform, and regulatory interventions aimed at strengthening ethical behaviour.

Beyond its immediate implications for professional practice and theory, this study also invites a broader reflection on the societal role of accounting ethics. The micro-level processes examined here how accountants recognise moral issues, form judgments, develop intentions, and enact ethical behaviour collectively shape the quality of financial reporting and the integrity of economic institutions. In this sense, strengthening ethical functioning at the professional level contributes, in a cumulative manner, to broader societal objectives. For instance, when auditors and accountants consistently demonstrate moral sensitivity and principled judgment, they enhance transparency, reduce information asymmetry, and deter corrupt practices thereby reinforcing the institutional foundations required for accountable governance and responsible resource management. These outcomes align, at a macro-level, with the spirit of Sustainable Development Goal 16 (peace, justice and strong institutions) and SDG 12 (responsible consumption and production).

However, these societal linkages should be understood as implications and potential contributions of the study, rather than as its primary analytical starting point. The empirical and theoretical contributions of this review lie in the detailed mapping of antecedents onto Rest's components; the broader SDG alignment is a natural, but secondary, consequence of the findings. Future research could explore these macro-level implications more directly, for example, by examining whether firms with stronger ethical decision-making climates also show better performance on ESG or sustainability metrics, or by investigating how accounting practices influence institutional accountability at the national level.

Finally, the study underscores the need for continued empirical work particularly in non-Western contexts and using validated, stage-sensitive instruments to test the proposed model and to refine our understanding of how ethical behaviour can be cultivated and sustained in the accounting profession. Only by bridging the ethical viewpoint gap can accounting truly fulfil its foundational mission: to provide fair, reliable, and decision-useful information to all stakeholders of society.

Ethical Statement

Not Applicable because the research conducted for this paper did not involve experimentation on animal or human subjects. Ethical considerations and approvals were duly adhered to in the conduct of this research.

Declaration

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