

**THE EFFECT OF ETHICAL COMMITMENT ON BEHAVIORAL INTENTION AND
CREATIVE ACCOUNTING PRACTICES OF PROFESSIONAL ACCOUNTANT IN
MALAYSIA**

By

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in Business Administration in the Faculty of Business Administration**

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Declaration

I, hereby, declare that this thesis is my own work and effort and that it has not been submitted anywhere for any award. Where other sources of information have been used, they have been acknowledged.

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Abstract

Creative accounting practices are harmful not only for the company but for the entire society. The literature reveals that there is need to examine the effectiveness of the ethical commitment code of conduct. They also referred to the role of behavioral intention in reducing the effect of creative accounting practice. The purpose of this study is to find the relationship between ethical commitment's element and the behavioral intention of professional accountants. It aimed also to find the relationship between behavioral intention and creative accounting practices. The literature was reviewed and analyzed. Accordingly, a framework was developed. Integrity, objectivity, professional competency and due care, confidentiality, and professional behavior were the independent variables of this study. Behavioral intention and creative accounting practices were the dependent variables. The data of the study was collected from 115 professional accountants in Malaysia. Data analysis was conducted using SPSS. Many analyzes were performed. The findings showed that the most important predictors of behavioral intention are professional behavior followed by objectivity, integrity, professional competency and due care, and confidentiality. The behavioral intention has high negative effect on the creative accounting practice. The study has provided practical and theoretical recommendation for decision makers and researchers.

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CHAPTER 1

INTRODUCTION

1.0 Introduction

Creative accounting is the deliberate distortion of financial accounting to satisfy the interest of the management or the shareholders. Such practices, which usually done by the professional accountant who are in charge of preparing the financial accounting statement, have massive disastrous effects on stakeholders. Professional accountant should perform their profession with the ethical conduct. Nevertheless, it was argued by researchers that the lack of ethics or ethical commitment might lead the professional accountant to conduct the creative accounting practices (Gilman, 2005; Al Momamani, 2013).

In addition, ethical commitment is very important because it can change the professional accountant's attitude and prevent them from committing creative accounting practices. As defined in the Oxford dictionary (2015), ethical commitment is defined as moral principles that govern a person's behavior or the conducting of an activity. Therefore, the ethical commitment of the accountant is important to prevent them from conducting creative accounting practices (Al Momamani, 2013). High ethical commitment of professional accountant is capable of preventing them from involving in creative accounting practices (Al Momamani, 2013; Vladu & Cuzdriorean, 2013). It was argued

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