
Code of Ethics for Professional Accountants According to Islamic Beliefs

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ABSTRACT

This paper aimed to present the correspondent between fundamental of code of ethics for professional accountants and Islamic beliefs in Thailand. This is a main concern for orang melayu accountants to perform their duty according to code of ethics for professional accountants which could be violated Islamic beliefs. Our investigative task was predicted on gathering data by interviewing and non-participants observation. The key informant was orang melayu accountants with more than 3 years' experience and Islamic leader totally 6 people and qualitative content analysis was applied for data analysis. The results of interview can be reflected the reasonable explanation, which can be ensured that orang melayu accountants can perform their duty as accountant according to the code of ethics for professional accountants along with Islamic beliefs. They have the same beliefs and better when both beliefs apply together which can be achieved goal and efficiency work process in organization.

Keywords:

Code of Ethics, Professional Accountants, Orang Melayu

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Introduction

In the past of two decades, the reason of corruption and disrupt came from low ethical standard (Salaudeen, Ibikunle, and Chima, 2015; Aifuwa, Embele, and Saidu, 2018), and poor corporate governance (Akeju and Babatunde, 2017). This leads to calling out of perfection accountants in effectiveness performance, and perform as accountant with more ethically. In

addition, all over professional accountancy bodies have designed codes to rule and attain good corporate governance (Damagum and Chima, 2014). Federation of accounting professions under the royal patronage of his Majesty the King has issued the regulations of the Federation of Accounting Professions on the code of ethics for professional accountants of 2018, which all accountants have been complied until the present, by fundamental of accounting professionals ethics

consists of 6 components: 1) integrity, 2) objectivity and independence, 3) professional competence and due care 4) confidentiality 5) professional behavior, and 6) transparency (Federation of Accounting Professions Under The Royal Patronage of his Majesty The King, 2018). Henchokchaichana (2019) identified that to comply these fundamentals code of ethics for professional accountants would cease ethically conflicts and beneficially conflicts and lead to communicate with duty regulators. In 2019, there are professional accountants totally 68,805, which in Bangkok and Nontaburi 33,471, and in regional 35,334 (Department of Business Development, 2019). Thailand has various nationalities and races such as Laos-song, Lue, Aka and Orang Melayu, which they are different tradition, culture and beliefs. Therefore, the professional accountants would differently depend on what religion of their beliefs.

Orang Melayu refer to Muslim people (Wongmontha, 2016), who has Islamic beliefs and follow the Islam beliefs, use Malay language to communicate and also culture and traditional which come from Islamic religion (Kirdsiri, Kosem, and SeneevongNaAyudhaya, 2017). They live in many part of Thailand especially in the three southern boarder provinces Pattani, Yala and Narathiwat. There's population which are Muslim 82.62 percentage, Buddhism 16.94 percentage and other religion 0.44 percentage (Office of Central Registration, Department of Provincial Administration, 2016). There are two components which Muslim have to follow and practice are; 1) Faith and 2) Ethics (Suntharak, 2008). Islamic teach human to believe and practice in their physical mental and spiritual including with family and social life, to be completely favorite human being of Allah and live in daily life peacefully both of present world and Akhirah's world, which is the goal of life (Al-sharif, 2009). The religion's beliefs could not be indistinguishably from normal life. Moreover, living by Islamic beliefs of Allah is the important commandment if which of Muslim strictly

practices it will lead them to quality life (Khantachai and Wachirakhachorn, 2014).

The orang melayu professional accountant is a Muslim accountant who strictly performs duty as the code of ethics for professional accountants together with Islamic beliefs. From previous unofficially interview new graduated accounting program and employee who perform one-year experience in accountant about their concern in career path. Their concern is about how using the two beliefs will violate the code of ethics professional accountants. It can be stated that this is the first research in Thailand which aims to study of relevant between the code of ethics professional accountants and Islamic beliefs in the form of accountants in Yala province. This research studying with an accountant who is Islamic and Islamic headman in Yala province. Yala province is the one of three southern boarder provinces who has Muslim 81.46 percentages (Provincial Community Development Office of Yala, 2019), and be a center of three southern boarder provinces. The populations here make living in their area. The topic of this ethics is wide range, hence this research will be focused on accounting and the discussion will be limited to find the ethics which relevant to beliefs of professional accountants. The result will help orang melayu accountants to be able to work efficiently and effectively. In addition, it be a guideline for regulators in the accounting profession to create awareness and understanding with Islamic accountants.

Literature Review

The code of ethics for professional accountants

The code of ethics professional accountants was established in 2018, to allow Thai accountants perform their duties in accounting professionally. In accordance with the code of ethics of the International Federation of Accountants. This regulation has 6 basic beliefs; 1) integrity, 2) objectivity and independence, 3) professional competence and due care, 4) confidentiality, 5) professional behavior, and 6) transparency. In the meanwhile, the definition of integrity is about to

be straightforward and honest in professional and business relationship. The objectivity and independence refer to all professional accountants not to compromise their professional or business judgment because of bias, conflict of interest or undue of influence of others. The professional competence and due care mean to maintain professional knowledge and skill at the level required to ensure that clients or employee receive competent professional service and to act diligently in accordance with applicable technical and professional standards when providing professional services. The confidentiality means disclosing outside the firm, or employing organization confidential information acquired as a result of professional and business relationships without proper and specific authority, or unless there is a legal or professional right, or duty to disclose and using confidential information as a result of professional and business relationships to their personal advantage, or the advantage of third parties. The professional behavior means professional accountants have to comply with relevant laws, regulations and avoid any action that may bring discredit to the profession. This includes actions which a reasonable and informed third party, having knowledge of all relevant information, would conclude negatively affects the good reputation of profession. And the transparency which means showing the image of legal practice, regulations and professional standards and do not hide the facts or misrepresent material truths that can be traced (Federation of Accounting Professions Under the Royal Patronage of his Majesty the King, 2018). If there is a professional ethics in the work, it will promote the work. Otherwise, it will lead to the collapse of the organization (Eskandari, 2012).

The relevant Islamic beliefs

The Quran is religious text of Islam from Allah s.w.t, the creator of universe and the one who know right or wrong (Yaken, 2006). The Quran covering all perspective of living life. In addition, ethics from and Islamic viewpoint is not only morality, but all over life physically, morally,

spiritually, in secular from, intellectual, emotionally, individually and collectively (Al-Qaradawi, 1996). The main components of Islam are; 1) Iman (faith), Akhlaq (ethics), 2) Fiqh, which these are the conduct Islam behavior (Mawdudi, 1977). The Iman (faith) and akhlaq (ethics) will maintain to practice, which fiqh can be flexible depend on period and situation (Al-Aidaros, Shamsudin and Adris, 2013). Islam is flexible, it can be applied in different environments (Yaken, 2006). In addition, the Islamic terms in the world and the Hereafter (Al-Banna, 1940). The two components of Islam that orang melayu hold to practice are; 1) Faith and Akhlaq, 2) Fiqh (Suntharak, 2008). The faith and akhlaq in religion are the core principle that Muslims have to believe and truly have faith without any doubt even it cannot be proved by physically. The most important belief in Islam is purely have faith with Allah, different from this, it will be hold to be sin and unforgivable. The Muslim who only have faith in Allah will abstain from sin, having good heart and empower to face every situation both good and bad. Therefore, having faith with Allah is the heart of Islam to practice. There are beliefs in Islam can be called Ibadah that Muslim have to exercise without exceptional. These beliefs are; 1) profession of faith, 2) daily prayer, 3) fasting during ramadan, 4) alms giving zakat, and 5) pilgrimage Hajj. At all previous mentioned to perform or living in Muslim life, profession of faith has been often performed. They have to sincerely perform no other god except Allah and Muhammad. The even some Muslim have daily prayer and pilgrimage Hajj without faith with Allah and prophet, their performance are useless. This can be shown that there's lack of root, to hold the profession of faith but not act is not Islam beliefs. It can be implied like pavilion with main pillar in the center and four pillars at four sides to hold pavilion strong (Putah, 2011).

The prohibition for Muslims Islam is considered unreasonable and is not encouraged to practice in Islam, which would be a sinful. The prohibitions

involved in this research are; 1) do not lie, 2) do not be a ruler who is unjust, that is the ruler without justice and not fair or impartial, 3) do not steal other people's property, 4) do not oppress, take advantage, intimidate or coerce do what you do not want to do, 5) do not take advantage of other people improperly, 6) do not bribe, 7) do not violate and recalculate the contract, do not trespass or breach the contract or stipulated provisions, and 8) do not use deceit in trade. This is what Muslims know well.

The code of ethics for professional accountants according to Orang Melayu beliefs

Orang Melayu means people who are Islam. Ahmad (2003) identified Islam means norms, values and laws as a way of life of Islam. The practice according to Islam is to believe and practice in their physical mental and spiritual including with family and social life, to be completely favorite human being of Allah and live in daily life peacefully both of present world and Akhirah's world, which is the goal of life (Al-sharif, 2009). It could not be distinguished from daily life.

In the work part, Islam focus on creativity and happiness and successful creator. The perception of Islam is Ibadah and jihad (a religious duty) the code of ethics in Islam come from intention process, not result (Kamaluddin and Manan, 2010). Beekun and Badawi (2005) mentioned that a religion is important factor that affect behaviors and ethics. Islam rules and ethics based on Sharia law make accountant will less violate to code of ethics (Ahmad, Ahmad, and Mustaffa, 2017). Accounting and accountants are important role in Muslim society to provide information to Muslim (Basri and Abdul Khalid, 2012). Therefore, in Islam the meaning of accounting is accountability. The accountability based on Islam are from Al-Quran, Sunnah Ijmak and Qias (Naspier, 2009), which create certitude work process under Islam framework (Hameed and Yaya, 2011).

The accountants have to strictly comply the rule from Federation of Accounting Professions because all the rules are the guideline to

professional accountants to follow. The fundamental rule which are the main focus and hold to comply is the code of ethics for professional accountants. However, in Thailand there are various religion of professional accountants. Orang Melayu is the one of Islam which have to perform as professional accountants and also comply Islam beliefs. Therefore, the code of ethics for professional accountants for orang Melayu is fundamental of professional accountants for Islam which consist of integrity, objectivity and independence, professional competence and due care, confidentiality, professional behavior, transparency, and practice with Islamic principles. The accountants in Islam have roles and responsibilities to be achieved (Ahmad, Ahmad, and Mustaffa, 2017). The main purpose of Muslim accountants' is to achieve Falah from Allah s.w.t, in order to achieve Falah and getting reward from Allah (Hossain, Karim and Islam, 2008). Therefore, accountants in Islam must have accountability, fairness, and integrity (Low, Davey, and Hooper, 2008). However, the ethics involved in the general Muslim society included the virtue of cooperation, protecting the privacy of others, refraining from gossiping of others, prohibiting robbery, prohibiting fraud, prohibiting injustice, spreading brotherhood, friendship, and love of all people in society (Mohammed, 2005).

Research Methodology

Participants

Participants in this research were accountants who are Islam with having 3 years working experiences. They were expert and performing their duty according to the code of ethics for professional accountants along with Islam beliefs, who can distinguish the difference and able to provide important information. Moreover, there were Bila, Imam and Islam teacher participate of this research to interview 6 people totally.

Data Collection

The data was collected by semi-structured interview and non-participant observation. In this

occasion, the participants were verbally informed about the purpose and methods of this research, and the participants had rights to raise the questions before deciding to participate in this research. The participants were informed that their interviews had been recorded but their personal data was kept as confidential. However, the participants could be able to refuse to answer the questions and terminate from this research without specifying reasons. In the next stage, the participants received an application form to join this research and allow raising the question to researcher. The participants had to sign in order to participate in this research, and the researcher informed all details again, because some of participants might not answer some questions because of religion issues.

The place and duration of interview depended on the participants' readiness. The interview started from the first 2 familiar people and the other by identified through snowball procedures. As

indicated in Table 1, six interviewees. The interview took time 45-90 minutes until researcher covered all data or reaching a saturation of data which presented duplicated data. In addition, thus tape recorded and contemporaneous notes were used together. The reviewing data after each collecting was due to ensure the accurate and truthful of each interview. The audio transcript was recorded immediately after interview to record all details of day and time, which affect to meaning and reliable of information. For accurately information, researcher arranged and interpreted information from interviewing, field note and reverse the interpreted outcomes back to participants in order to review and confirm information of each participants and also conducting data triangulation to approve the accurateness of information by using audio transcription, field note, observation, documentary and relevant research, as input, for data analysis.

Table 1 Interview details.

Interviewee	Date of Interview	Professional designation(s)
AE1	16 November 2019 20 November 2019	Teacher from Islam institute (JAMIAH ISLAM SYEIKH DAUD AL-FATHANI – JALA)
AE2	28 November 2019 5 December 2019	Tok Bila (Ban Saban, Ya Ring District, Pattani Province)
AE3	12 December 2019 14 December 2019	Tok Imam (at mosque Ban Saban, Ya ring District, Pattani Province), and acting for director of Ban Saban school
AE4	6 October 2019 8 October 2019	Accountants (at Aroonrat Audit Limited Partnership)
AE5	13 October 2019 14 October 2019	Accountant (the housewife group for Bangoy-Sinae and Divorce department of Islamic Council Yala Province)
AE6	22 October 2019 28 October 2019	Accountants (the housewife group for Bangoy-Sinae)

Data Analysis

This research was based on content analysis, which analyzed the data along with data collection during study research by setting a conceptual framework to conclude or link information. The

process for analyzing the data was transcribing the audio recorded of the information, reading through several detailed reviews to understand the content of each main participant, gathering key points, categorizing or grouping data according to research objectives, linking all information to

explain the being studied phenomena, and summarizing the key results for each research objectives.

Results

The significant in practice of accountants according to Islam beliefs

The accountants Islam perspective in practices of accounting brought their religion beliefs to perform their duty which "the Al Amanah will occur that is mean trustworthiness" (AE6). The Islam leader emphasized that "it is important if we bring Islam beliefs apply with business and in accounting, it will reliable to customers and everyone else" (AE3). Moreover, orang melayu accountants gave opinions that "If orang melayu accountants don't know Islam beliefs, it will lead to intension and unsatisfied to perform according to the code of ethics professional for accountants. Therefore, the knowledge of professional accountants has to come along with Islam beliefs." (AE6).

The code of ethics for professional accountants

There were several questions from orang melayu on 6 code of ethics for professional accountants consisted as follow 1) integrity, 2) objectivity and independence, 3) professional competence and due care, 4) confidentiality, 5) professional behavior, and 6) transparency, which mentioned were different from to Islam principle or not. However, professional accountants and Islam leader affirmed that "the code of ethics for professional accountants is not different from Islam beliefs" (AE3; AE5; AE6).

The beliefs of Islam religion have rule to comply on, which Muslim have to perform without any exceptional, by the orang melayu professional accountants have to perform their duty with "emphasizing with integrity, that means all believers don't act with unintegrated to Allah and Rosul. Moreover, don't do any misappropriate with lagniappe (*1*) with you have been known 1., it refers to don't embezzle or corrupt any lagniappe" (AE1), and "the integrity is a most important because Muslim will be the most

trustworthiness, by according to Al Nabi Muhammad said 4 major quality of Muslim are; 1) integrity (Sidia), 2) intellectual (Fathanah), 3)Trusted (Amanah), 4) Spread out correct info (Tablgh), these are 4 qualities of Muslim." (AE3).

The code of ethics for professional accountants and Islam beliefs have been compared once again, from this point can be shown that "it is same, there is no difference" (AE2; AE3). When categorizing what most important, it was "integrity" (AE3). Orang Melayu accountants must focus how to perform their duty with integrity and the second was "responsibilities, the next was confidentiality and transparency" (AE2; AE3).

The suspicious raised during interview, and be noticed that Islam beliefs are optimistically but to be confidentiality is some kinds of negativity, because of refusing to disclose data, how this code of ethics for professional accountant violate with Islam beliefs? the answer was "not violate with Islam beliefs" (AE1; AE2; AE3; AE6), because Islam taught that what the bad thing could not disclose, it must keep it confidentially as said by Hadit Wala tajassasu al-hujarat 12 imply that "don't spy on each other" (AE1).

The concern of Islamic accountants was about performing duty according to the codes of ethics for professional accountants and according to Islamic beliefs. The performing their duty under various regulations rules are narrowed the position and performance. The performing of orang melayu accountants could not circumvent the codes of ethics for professional accountants and Islam beliefs, and could not perform one of each, would it be affected to organization or not? and how? "nothing affected and nothing negativity" (AE6). Moreover, "it will help organization achieve objective goal" (AE4). The next question, are there any problems in operation of organizations duty? "No, it doesn't have any problem occur during perform their duty, because the code of ethics for professional accountants does not violate with Islam beliefs, because it is

the same principle, and not bringing any problem in organization” (AE2).

The last questions from interview, to be ensure that orang melayu accountants can perform their duty with the code of ethics for professional accountants along with Islamic beliefs. Would they help organization to develop?, and the answer had been affirmed that “They developed organization to success” (AE4). Therefore, “to perform according to the code of ethics for professional accountant according to Islamic beliefs would not affect organization because Islamic principles have to have trustworthiness, integrity, and disclosure of the good thing, as a result, they developed effective organization” (AE3). In addition, orang melayu professional accountants who perform their duties according to the codes of ethics for professional accountants and Islamic beliefs, will can lead organization to achieve goal with effectiveness and success.

Discussion and conclusion

This research was conducted to find the fact of performing duty according to the codes of ethic for professional accountants along with Islamic beliefs, it focused on concerning of violation. It was found that main participants who provide information could present their background knowledge and their points of view in this topic, they were also surprised because this was the first time on such kind of research topic, all of participants were pleased to support and provide important. It can be mentioned that interviewees’ interpretive schemes and substantive work were not significantly modified because of the trials of strength. The significant of this result is that the Muslim accountants perform their duty according to Islamic beliefs will make their works reliable. The professional accountants must have knowledge in Islamic beliefs and the codes of ethics for professional accountants. The 6 fundamentals of the codes of ethics for professional accountants are not different from Islamic beliefs in every perspective, integrity is the most important in Islamic beliefs, and

following by professional behaviors, confidentiality and transparency respectively. However, the confidentiality is more concern that it will violate with Islamic beliefs or not, but the answer is not violate with religion, because Islamic taught that the negativity should not be disclosed and kept it confidentially. If professional accountants perform their duty according to the codes of ethics for professional accountants and Islamic beliefs can lead organization achieve goal with effectiveness and success.

In the point of view of academic perspective, the literature of Ethics is relevant to the people. By Allah s.w.t says: honesty, restraint and self-purity, trust, truth, chastity, modesty, and integrity are examples of individual ethics (Mohammed, 2005). The Islamic characteristics is ethics based on Sharia law which accountant could help to make less of violation in the code of ethics (Ahmad, Ahmad, and Mustaffa, 2017). The past research identified that financial accounting systems is violated with Islamic beliefs and values, as a consequence there are some development of Islamic accounting research and Islamic corporate (Haniffa and Hudaib, 2007). Even though Islamic ethics is not new for the accounting profession, this research is developed from the code of ethics for professional accountants’ len that can be said it for the first time for Thailand context.

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