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LORETA BEBI

\, Albania

THE IMPACT OF MORAL INTENSITY DIMENSIONS IN ETHICAL DECISION MAKING PROCESS OF ALBANIAN ACCOUNTING STUDENTS.

Abstract:

Several accounting and corporate scandals such as the collapse of Enron, Arthur Andersen, WorldCom, and Parmalat have shaken the business world over the last decade. After numerous studies, it is concluded that the main reason of this scandals have been especially the unethical conduct of accountants. Today more than ever, unfortunately, profit at any cost has become the most negative factor that endangers the accounting profession. Financial scandals all over the world, financial crisis that continues to be present, and the last cases of businesses rigging in Albania, in which are involved both accountants, have brought the issues of ethics in accounting in attention of the accounting professionals and academics.

This paper investigates the ethical decisions of accountancy students and in particular analyses the effect of moral intensity dimensions: magnitude of consequences, social consensus, temporal immediacy in ethical decision-making process of those individuals. Two classes of final year accountancy students of the "Aleksander Xhuvani" University in Elbasan, Albania were presented with four ethical scenarios. Based on their responses about this scenarios, this study came in the conclusion that three dimensions of moral intensity affect significantly the three first stages of ethical decision making process of the students that participate in the study.

Since noticed a limited number of studies regarding ethical decision making of accountants in countries with developing economies, like Albania, this study will provide a valuable contribution in relation to this important issue of our country. It will conclude with some valuable recommendations on measures to be taken regarding the improvement of the current situation.

Keywords:

ethical decision making, Jone (1991) model, moral intensity, accounting students, Albania.

JEL Classification: M40, M41, M49