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Relationship between Unethical Behavior of Accountants and Social Accounting in Iran Stock Exchange Market

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Abstract

The purpose of this research is to investigate the negative dimensions of social accounting and how it affects the ethical behavior of accountants. This is an applied research and uses structural equation modeling. Feedback from social accounts is considered as a controlling variable for indirect effects of justification and excuse for accountants' unethical behaviors. The results of this research show that social accounts that rejected by subordinates due to inconsistency with reality, it strengthens moral disengagement and undermines the guilt of accountants and, instead, increases their unethical behavior. Also, with regard to the types of social accounts constructed, the results ultimately show that the justification of social accounts by accountants, in comparison with excuses, leads to higher moral disengagement, less guilt, and more unethical behavior, compared with constructing excuses. Account feedback was hypothesized as a control variable for indirect effects of justifications and excuses on unethical behaviors such that account rejection would strengthen moral disengagement and weaken guilt, and in turn, increase unethical behavior.

Keywords: Social Accounting, Constructing Social Account, Unethical Behavior, Moral Disengagement, Guilt

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