Ethical Climate and Moral Intensity in Organizational Management: A Systematic Literature Review on Accountants' Behavioral Responses

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Abstract

Ethical issues in accounting practice continue to raise concerns about professional judgment and integrity, underscoring the importance of understanding the behavioral determinants of ethical decision-making. This study aims to synthesize prior empirical Research examining the role of ethical climate and moral intensity in shaping accountants' behavioral responses. Using a systematic literature review approach guided by the PRISMA 2020 framework, this study analyzes 20 peer-reviewed empirical articles published between 2020 and 2025. The review is complemented by bibliometric mapping using VOSviewer to identify dominant themes and Research gaps. The findings indicate that ethical climate is a key organizational-level determinant of ethical judgment, ethical intention, and whistleblowing behavior, particularly in caring, rules, and law-and-code climates. Moral intensity emerges as a critical issue-specific factor that shapes ethical awareness and moderates the effect of ethical climate, especially through the magnitude of consequences and social consensus. However, the literature remains dominated by cross-sectional designs and intention-based outcomes, with limited attention to actual ethical behavior. This study contributes an integrative perspective that links organizational ethical context with moral cognition and underscores the need for future Research employing behavioral measures, multilevel designs, and cross-cultural approaches to strengthen the understanding of ethical decision-making in accounting practice in Organizational Management.

Keywords: *Ethical Climate; Moral Intensity; Accountants' Behavioral Responses; Organizational Management; Systematic Literature Review*

Abstrak

Isu-isu etika dalam praktik akuntansi terus menimbulkan kekhawatiran terkait pertimbangan profesional dan integritas, sehingga menegaskan pentingnya pemahaman terhadap faktor-faktor perilaku yang menentukan pengambilan keputusan etis. Penelitian ini bertujuan untuk mensintesis penelitian empiris terdahulu yang mengkaji peran iklim etika dan intensitas moral dalam membentuk respons perilaku akuntan. Dengan menggunakan pendekatan tinjauan pustaka sistematis yang dipandu oleh kerangka PRISMA 2020, penelitian ini menganalisis 20 artikel empiris bereputasi yang diterbitkan antara tahun 2020 hingga 2025. Tinjauan ini dilengkapi dengan pemetaan bibliometrik menggunakan VOSviewer untuk mengidentifikasi tema-tema dominan dan kesenjangan penelitian.

Hasil penelitian menunjukkan bahwa iklim etika merupakan determinan utama pada tingkat organisasi yang memengaruhi pertimbangan etis, niat etis, dan perilaku whistleblowing, khususnya kepedulian terhadap iklim, aturan, serta hukum dan kode etik (law-and-code). Intensitas moral muncul sebagai faktor spesifik isu yang krusial dalam membentuk kesadaran etis serta memoderasi pengaruh iklim etika, terutama melalui besarnya konsekuensi dan konsensus sosial. Namun, literatur yang ada masih didominasi oleh desain penelitian lintas sektor (cross-sectional) dan ukuran hasil berbasis niat, dengan perhatian yang terbatas terhadap perilaku etis aktual. Penelitian ini memberikan kontribusi berupa perspektif integratif yang menghubungkan konteks etika organisasi dengan kognisi moral serta menegaskan perlunya penelitian selanjutnya yang menggunakan ukuran perilaku, desain multilevel, dan pendekatan lintas budaya guna memperkuat pemahaman tentang pengambilan keputusan etis dalam praktik akuntansi pada konteks manajemen organisasi.

Kata Kunci*:* *Ethical Climate; Moral Intensity; Accountants' Behavioral Responses; Organizational Management; Systematic Literature Review*

INTRODUCTION

Ethical climate refers to the shared perceptions within an organization regarding what constitutes ethically appropriate behavior and how ethical issues should be addressed. Victor & Cullen, (2008) define ethical climate as *"the shared perceptions of what is ethically correct behavior and how ethical issues should be handled within an organization."* From an organizational management perspective, ethical climate represents a key component of organizational culture that is shaped by managerial policies, leadership behavior, and formal control systems. Ethical behavior is fundamental to the accounting profession, given accountants' critical role in ensuring transparency, accountability, and public trust in financial reporting and assurance processes (Whittington & Pany, 2022). As key intermediaries between organizations and a wide range of stakeholders, accountants are entrusted not only with technical competence but also with moral responsibility (IESBA, 2023). High-profile accounting scandals over the past decades have repeatedly demonstrated that ethical failures are rarely caused solely by deficiencies in accounting standards or regulatory frameworks. Rather, they often stem from complex interactions between human judgment, organizational pressures, incentive systems, and situational constraints that shape how individuals perceive and respond to ethical issues (Mintz & Morris, 2020).

These scandals have underscored a critical insight: ethical lapses in accounting are frequently committed by otherwise competent professionals operating within demanding organizational environments. Accountants routinely face conflicting expectations, such as meeting performance targets while maintaining professional integrity, complying with rules while responding to managerial pressure, or exercising judgment under conditions of uncertainty and time constraints. In such contexts, ethical decision-making becomes a fundamentally behavioral process, influenced by how individuals interpret ethical cues, assess potential consequences, and reconcile personal values with organizational norms (Bampton & Cowton, 2009).

Consequently, accounting research has increasingly embraced a behavioral perspective to move beyond purely normative or rule-based explanations of ethical conduct. This perspective recognizes accountants as moral agents whose decisions are shaped by cognitive processes, social influences, and organizational contexts. By focusing on how ethical decisions are actually formed and enacted in practice, behavioral accounting research provides a more realistic and humanized understanding of ethics in the profession, highlighting why well-designed standards alone may be insufficient to prevent unethical behavior (Permatasari & Yulianti, 2025). Within behavioral ethics research, two theoretical constructs have become particularly influential in explaining ethical decision-making in accounting: ethical climate and moral intensity. Ethical climate theory conceptualizes ethical climate as shared perceptions of organizational practices, procedures, and norms that carry ethical content. These shared perceptions provide accountants with implicit guidance regarding what constitutes acceptable or unacceptable behavior within their professional environment. Prior studies distinguish among various types of ethical climate, such as caring, law-and-code, rules, independence, and instrumental climates, each conveying different moral priorities and behavioral expectations.

In accounting settings, ethical climate has been shown to play a central role in shaping ethical judgment, ethical intention, whistleblowing behavior, and tolerance for dysfunctional practices. A strong ethical climate can reduce moral ambiguity by offering consistent normative cues, whereas a weak or instrumental climate may legitimize opportunistic behavior and ethical compromise (Umoh E., 2025). Ethical climate, therefore, represents the organizational-level moral infrastructure within which accountants interpret ethical situations and make professional judgments.

Complementing this organizational management perspective, moral intensity theory focuses on issue-specific characteristics that influence individual ethical cognition. Moral intensity captures the perceived importance and seriousness of an ethical issue through dimensions such as magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, and concentration of effect (Jones, 1991, as cited in Mintz & Morris, 2020). Higher levels of moral intensity increase the likelihood that an individual will recognize an ethical issue, engage in moral reasoning, and experience psychological pressure to act ethically.

In accounting research, moral intensity is often examined as an antecedent of ethical judgment or as a situational moderator that amplifies or attenuates the influence of contextual factors. Importantly, moral intensity helps explain why the same ethical dilemma may be interpreted differently by different individuals or elicit varying levels of moral concern depending on perceived consequences and social expectations. Moral intensity is a situational construct that captures the extent to which an ethical issue is perceived as morally significant. (Jones, 1991) defines moral intensity as *"the extent of issue-related moral imperative in a situation,"* comprising six dimensions: magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, and concentration of effect.

Within organizational management, moral intensity explains why individuals may respond differently to similar ethical dilemmas depending on how severe, immediate, or socially salient the consequences appear. L. K. Treviño, Butterfield, & Mccabe, (1998) interactionist model and subsequent behavioral ethics research suggest that moral intensity influences ethical awareness, moral judgment, and decision-making processes within organizations. Accordingly, moral intensity acts as a critical situational factor that interacts with organizational context and managerial pressures to shape ethical behavior.

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Accountants’ behavioral responses refer to the actions, judgments, and intentions exhibited by accountants when confronted with professional tasks and ethical dilemmas within organizational settings. Bonner, (2008) conceptualizes accounting behavior as the outcome of interactions among individual judgment, task characteristics, and organizational environment.

Accountants’ behavioral responses encompass ethical judgment, ethical intention, compliance with professional standards, whistleblowing behavior, and tolerance for dysfunctional or opportunistic practices. Bampton & Cowton, (2009) emphasize that accountants’ ethical behavior cannot be fully understood without considering the organizational and managerial contexts in which they operate, as performance pressures, incentive systems, and managerial expectations significantly influence professional conduct. From a management perspective, these behavioral responses represent key outcomes of ethical management systems and organizational climate.

Taken together, ethical climate and moral intensity offer complementary explanations of ethical decision-making by integrating organizational context and individual cognition. However, despite a growing body of empirical research, existing studies remain fragmented across disciplines, contexts, and methodological approaches. Ethical climate and moral intensity are often examined separately, embedded in different theoretical traditions, or applied to professional settings beyond accounting. Moreover, rapid changes in the business environment, such as increasing regulatory complexity, the digitalization of accounting processes, and heightened stakeholder scrutiny, have intensified the ethical challenges faced by accountants, thereby increasing the urgency for an integrated, up-to-date synthesis of this literature.

This study addresses this gap by conducting a systematic literature review of research examining ethical climate, moral intensity, and accountants’ behavioral responses, with the explicit aim of capturing the state of the art of behavioral ethics research in accounting. By systematically reviewing and integrating prior studies, this review offers a novel contribution that goes beyond cataloguing existing findings. Specifically, it develops an integrative perspective that connects organizational-level ethical context with individual-level moral cognition, an approach that remains underdeveloped in the existing literature.

The objectives of this review are threefold: (1) to map the characteristics and evolution of prior research, (2) to synthesize key thematic findings, and (3) to identify theoretical, methodological, and contextual gaps to guide future research.

METHODOLOGY

This study follows the PRISMA 2020 guidelines to ensure transparency and replicability in the review process (Page et al., 2021). The review process was conducted through the following sequential stages:

1. Protocol Development and Research Planning

A systematic protocol was established prior to data collection, clearly defining the databases to be consulted, the search strategies to be applied, and the inclusion parameters guiding study selection.

2. Identification of Relevant Studies

Google Scholar was used as a comprehensive discovery tool to capture a broad range of peer-reviewed accounting ethics literature across disciplines. While Google Scholar includes heterogeneous document types, this limitation was mitigated through a rigorous PRISMA-based screening process, strict inclusion criteria, and metadata management using Publish or Perish. This approach is consistent with prior systematic reviews in business ethics and accounting that prioritize comprehensive coverage while maintaining methodological rigor. An initial search using Publish or Perish (PoP) based on Google Scholar data yielded 100 records on ethical climate, moral intensity, and behavioral aspects of accounting. These records were exported in RIS format for further processing and screening.

3. Deduplication

All retrieved records were examined to identify and remove duplicate entries. Following deduplication, the refined dataset proceeded to the screening stage.

4. Title and Abstract Screening

During the identification stage, duplicate records were examined and removed. After deduplication, all remaining records underwent a title and abstract screening. At this stage, studies were excluded if they were clearly unrelated to accounting or auditing contexts, focused solely on technical accounting issues without ethical or behavioral dimensions, or addressed professional groups outside the accounting domain. As a result of this screening, a substantial number of records were excluded for being irrelevant to the research focus.

5. Full-Text Eligibility Assessment

The remaining studies were then assessed for eligibility through full-text review. Full-text articles were excluded when they were purely conceptual without empirical grounding, did not explicitly examine ethical climate or moral intensity, or did not report behavioral outcomes such as ethical judgment, intention, or action. Following this eligibility assessment, a final set of studies was retained for qualitative synthesis and bibliometric analysis.

6. Inclusion and Data Extraction

This PRISMA-based process ensured that only studies directly relevant to the interaction between ethical climate, moral intensity, and accountants' behavioral responses were included, thereby strengthening the internal validity and coherence of the review.

The literature search, employing keyword combinations related to ethical climate, moral intensity, accounting, and behavioral outcomes linked by Boolean operators, is consistent with best practices in systematic reviews in business and management research (Tranfield, Denyer, & Smart, 2003).

Studies were included when they examined accounting or auditing contexts, addressed ethical climate and/or moral intensity, and focused on behavioral or ethical decision-making outcomes. Conversely, studies were excluded if they were conference papers, purely conceptual discussions without empirical relevance, or investigations conducted outside the accounting domain. The screening process proceeded in two stages: title and abstract review, followed by full-text assessment, as recommended by PRISMA (Page et al., 2021). For each eligible study, key information was systematically extracted, including publication year, journal outlet, country of study, research method, theoretical framework, and principal findings.

7. Bibliometric Analysis

In addition to the PRISMA-based systematic review, a bibliometric analysis was conducted to enhance the objectivity and robustness of the synthesis. Bibliographic metadata were retrieved using the Publish or Perish (PoP) software (Harzing, 2007) through structured queries applied to the Scopus database, after which relevant records were exported in RIS format. These data were subsequently analyzed using VOSviewer, a widely used bibliometric mapping tool (van Eck & Waltman, 2010; Ainiyah, Ilmiddaviq, & Setiono, 2024). Keyword co-occurrence and co-citation analyses were employed to identify dominant research themes, intellectual structures, and emerging topics within the literature on ethical climate, moral intensity, and accountants' behavioral responses. Network, overlay, and density visualizations were used to complement and triangulate the thematic findings derived from the systematic review.

RESULT AND DISCUSSION

Result

The PRISMA flow diagram illustrates the study selection process undertaken in this systematic literature review. At the identification stage, a total of 100 records were identified from database searches, while no additional records were obtained from registers or other sources. During this stage, no duplicate records were detected, and no records were removed by automation tools or for other reasons.

In the screening stage, all 100 records were subjected to title and abstract screening. As a result, 62 records were excluded because they were not relevant to the research focus, primarily due to their emphasis on technical accounting issues without ethical or behavioral dimensions, or because they examined professional contexts outside accounting and auditing. Consequently, 38 records were retained and sought for full-text retrieval. All reports were successfully retrieved, with no missing full-text articles.

During the eligibility stage, the full texts of the 38 retrieved articles were carefully assessed. At this stage, 18 reports were excluded for several reasons: (1) the studies did not focus on accounting or auditing contexts, (2) they did not explicitly address ethical climate or moral intensity, or (3) they were purely conceptual papers without empirical analysis.

Following this rigorous eligibility assessment, 20 studies met all inclusion criteria. Finally, at the inclusion stage, 20 empirical studies were included in the qualitative synthesis and bibliometric analysis. These studies constitute the final dataset used to examine the interaction between ethical climate, moral intensity, and accountants' behavioral responses.

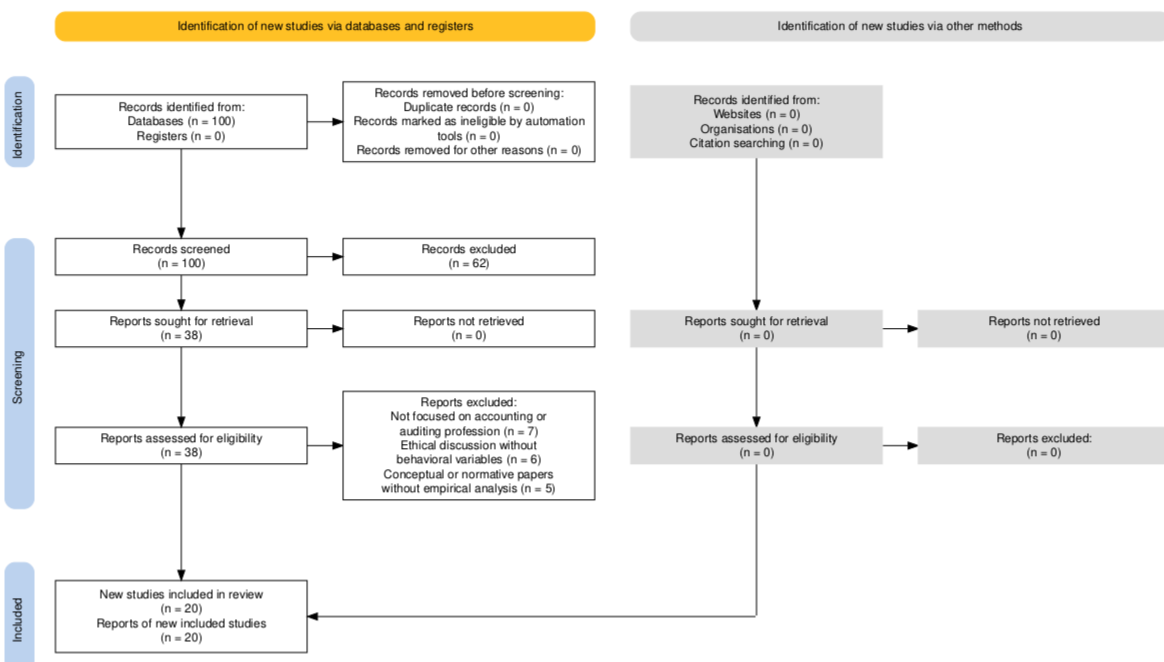

Figure 1.
Diagram Prisma Hasil *Screening* (Haddaway, Page, Pritchard, & McGuinness, 2022)

Bibliometric Mapping Results

The bibliometric mapping analysis using VOSviewer offers a visual and structural representation of how key concepts within the ethical climate and moral intensity literature are intellectually connected. Drawing on keyword co-occurrence, overlay visualization, and density mapping, the results reveal a coherent yet unevenly developed research landscape that mirrors the systematic review's substantive findings.

The network visualization indicates that *ethical climate* occupies a central, highly connected position in the literature. It is strongly linked to keywords such as *organization*, *ethical leadership*, and *employee*, underscoring the dominant organizational-level orientation of prior research. This cluster reflects a sustained scholarly focus on how shared ethical norms, leadership practices, and organizational structures shape employees', including accountants', ethical perceptions and behaviors. The prominence and density of this cluster suggest that ethical climate has become a foundational construct in behavioral ethics research, often serving as a contextual framework for ethical judgment and intention.
In contrast, *moral intensity* appears as a more peripheral yet conceptually distinct node. Its connections are primarily directed toward keywords such as '*effect*' and '*study*,' indicating that moral intensity is often examined in relation to outcome variables rather than as an integrated component of organizational ethical systems. The relative isolation of moral intensity in the network suggests that, although theoretically influential, it is less frequently embedded in comprehensive, multilevel research models. This pattern supports the conclusion that moral intensity is commonly treated as a situational or individual-level antecedent rather than as a construct that interacts systematically with ethical climate.

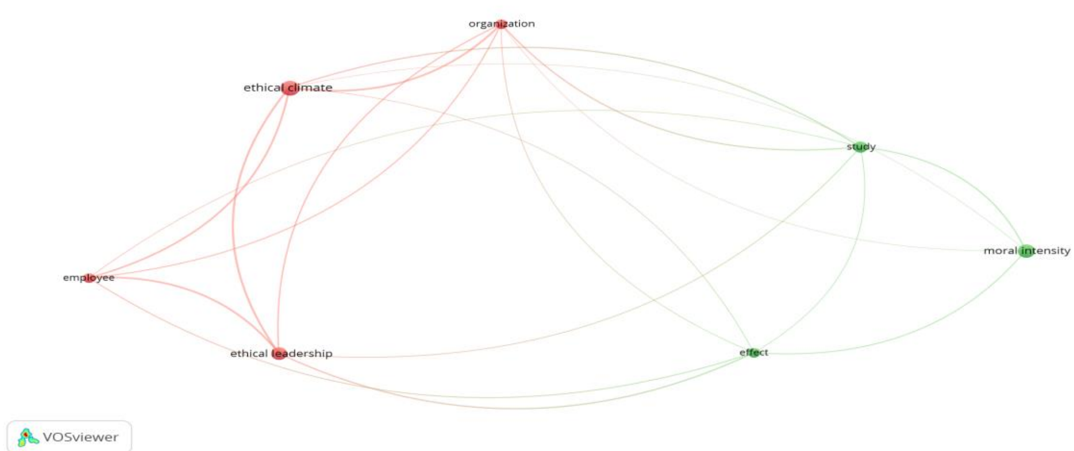

Figure 2.
Network Vizualitation

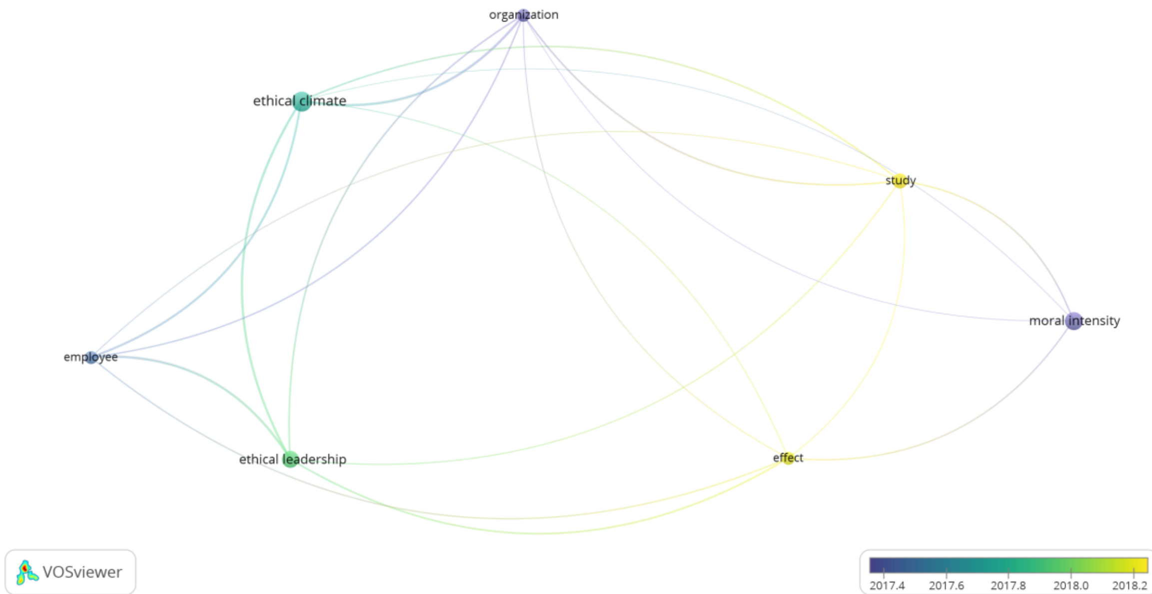

Figure 3.
Overlay Vizualitation

The overlay visualization further reveals a temporal dimension in the evolution of the literature. Earlier studies tend to emphasize ethical climate and organizational ethics, while more recent publications increasingly incorporate ethical leadership, behavioral outcomes, and issue-specific effects. However, moral intensity does not exhibit the same degree of temporal expansion, indicating that recent research has not fully capitalized on its theoretical potential. This temporal imbalance suggests a stagnation in how moral intensity is operationalized and theorized, despite ongoing calls for more psychologically grounded approaches to ethical decision-making

Density visualization reinforces these insights by highlighting areas of high and low research concentration. Ethical climate and ethical leadership emerge as high-density areas, reflecting extensive empirical attention and conceptual refinement. By contrast, moral intensity and actual ethical behavior are found in lower-density regions, suggesting underexplored opportunities for future research. In particular, the limited density around behavioral outcomes beyond ethical intention suggests that the literature continues to privilege cognitive and attitudinal measures over observable ethical action.

Taken together, the bibliometric evidence complements the qualitative synthesis by revealing a structural gap in the literature. While ethical climate research has matured and diversified, moral intensity remains conceptually under-integrated and empirically underdeveloped within accounting contexts. These findings strengthen the argument for an integrative research agenda that explicitly links organizational ethical climate with issue-specific moral intensity to explain accountants' behavioral responses more holistically.

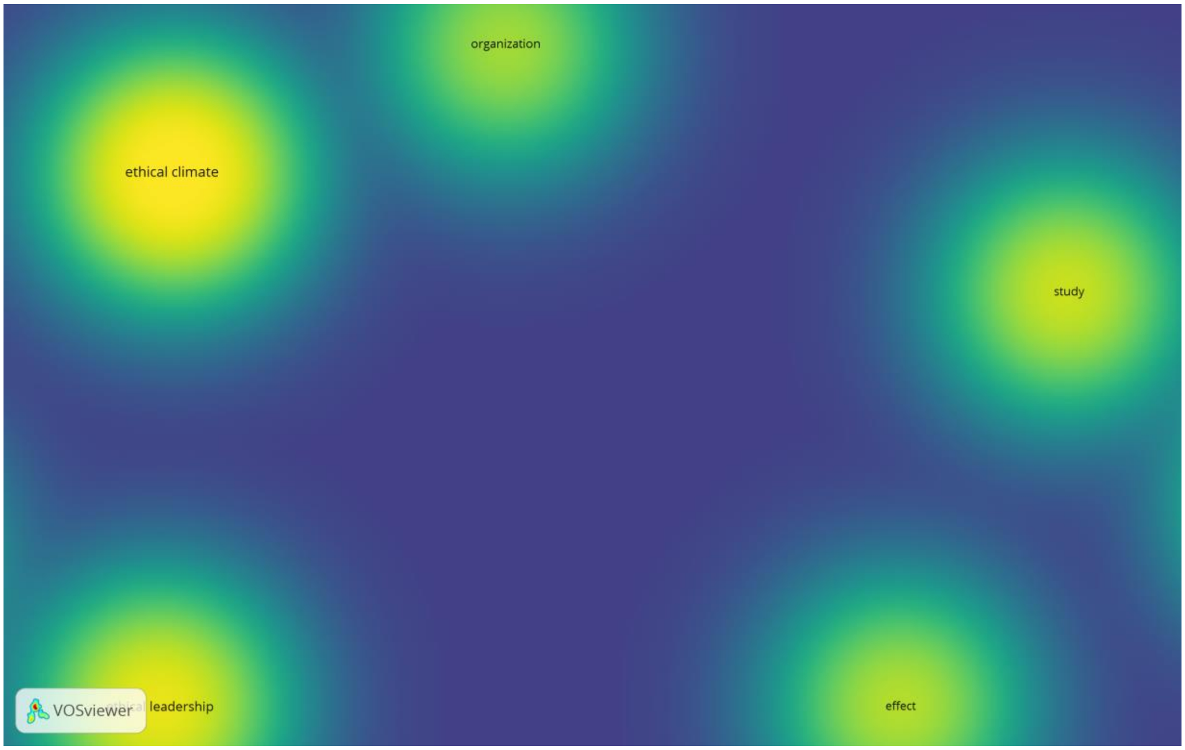

Figure 4.
Density Vizualitation

Discussion

This study synthesizes prior Research on ethical climate, moral intensity, and accountants' behavioral responses through a systematic literature review supported by PRISMA procedures and bibliometric analysis. The discussion situates the findings within the broader literature on behavioral accounting and business ethics, emphasizing how organizational context and issue characteristics jointly shape ethical decision-making and behavior among accounting professionals.

The findings demonstrate that ethical climate constitutes a dominant organizational-level determinant of ethical decision-making in accounting. Consistent with ethical climate theory, shared perceptions regarding ethical norms, acceptable conduct, and reward systems function as powerful moral cues that guide accountants' sensemaking processes when facing ethical dilemmas (Victor & Cullen, 2008; Martin & Cullen, 2006). Across the reviewed studies, ethical climates emphasizing rules, law, and codes, or caring orientations, are consistently associated with higher levels of ethical judgment and ethical intention. In contrast, instrumental climates in which self-interest and organizational goals override ethical considerations are associated with increased moral disengagement and opportunistic behavior (Kish-Gephart, Harrison, & Treviño, 2010; L. Treviño, den Nieuwenboer, & Kish-Gephart, 2011). These findings reinforce a central proposition in organizational ethics: ethical behavior in accounting is embedded within organizational structures and managerial systems rather than being solely a function of individual morality.

However, the synthesis also reveals that ethical climate alone cannot fully explain accountants' behavioral responses. Moral intensity emerges as a critical issue-contingent factor that determines whether ethical cues embedded in the organizational climate are noticed, interpreted as relevant, and translated into action. Drawing on (Jones, 1991) issue-contingent model, the reviewed studies indicate that dimensions of moral intensity, particularly the magnitude of consequences, social consensus, and proximity, significantly Influence ethical awareness and moral judgment in accounting contexts (May & Pauli, 2002; Leitsch, 2004). Even within organizations characterized by strong ethical climates, low perceived moral intensity may lead accountants to normalize questionable practices, especially when negative consequences are diffuse, indirect, or temporally distant.

The interaction between ethical climate and moral intensity provides a compelling explanation for inconsistencies observed in prior empirical findings. Bibliometric network and density analyses reveal a heavy concentration of Research on ethical climate and ethical leadership, while moral intensity, although theoretically central, remains empirically underexplored. This imbalance suggests that many studies implicitly assume ethical issues to be uniformly salient, thereby overlooking cognitive variability in how accountants perceive and prioritize ethical concerns. When ethical climate reinforces professional values and moral intensity is high, ethical judgment is more likely to translate into ethical intention and observable behavior. Conversely, in instrumental climates, even morally intense issues may be cognitively reframed through rationalization and moral neutralization mechanisms, enabling unethical behavior despite clear ethical implications (Bandura, 1999; Moore, Detert, Treviño, Baker, & Mayer, 2012).

From a behavioral accounting and management perspective, these findings underscore the limitations of linear models that isolate organizational or individual predictors of ethical behavior. Ethical decision-making among accountants is better understood as a multilevel, interpretive process in which organizational signals, issue characteristics, and individual cognition dynamically interact. Moreover, this review highlights a persistent reliance on ethical judgment and ethical intention as outcome variables, with relatively limited attention to actual ethical behavior. Such reliance may overstate ethicality due to social desirability bias and the predominance of hypothetical vignette-based Research designs, which are increasingly emphasized in contemporary business ethics scholarship (Bazerman & Tenbrunsel, 2011); Al Halbusi, Ruiz-Palomino, & Williams, 2023).

Overall, this discussion advances an integrative understanding of ethical behavior in accounting by demonstrating that ethical climate shapes the moral environment. In contrast, moral intensity determines which ethical signals become behaviorally consequential. By combining PRISMA-based synthesis with bibliometric evidence, this study responds to calls for more theoretically grounded and methodologically rigorous reviews in business ethics and management Research (Ramani & Alabduljader, 2017). The findings provide a foundation for future Research that moves beyond fragmented predictors toward holistic models capable of capturing the lived moral experiences of accounting professionals.

Future Research Agenda

Based on the identified gaps, this study proposes several directions for future Research. First, there is a need for greater empirical attention to actual ethical behavior, rather than relying predominantly on ethical judgment or ethical intention. Future studies should employ behavioral measures, field experiments, archival data, or longitudinal designs to capture how ethical decisions unfold in real organizational settings and how ethical climates operate in practice over time.

Second, moral intensity should be operationalized more nuancedly and context-sensitively. Rather than treating moral intensity as a static perception, future Research could examine how it evolves, how organizational narratives and managerial framing shape it, and how it interacts with moral emotions such as guilt, shame, or moral anger. Such approaches would enrich existing cognitive models of ethical decision-making and better align them with professional lived experiences.

Third, future Research should adopt multilevel and cross-cultural perspectives. Ethical climate and moral intensity are likely to operate differently across institutional environments, regulatory regimes, and cultural contexts. Comparative studies across countries and accounting systems would provide valuable insights into the boundary conditions of existing theories and enhance the global relevance of behavioral accounting and business ethics Research.

CONCLUSION

The findings confirm that ethical climate is a central organizational determinant influencing accountants' ethical judgment, ethical intention, and whistleblowing behavior. Ethical climates emphasizing caring, rules, and law-and-code orientations consistently encourage ethical responses, whereas instrumental climates are associated with greater tolerance for unethical and opportunistic practices. These results highlight that ethical behavior in accounting is shaped not only by individual morality but also by organizational structures, leadership, and control systems.

Furthermore, the review demonstrates that moral intensity plays a critical issue-specific role in shaping ethical awareness and moderating the Influence of ethical climate. Dimensions such as the magnitude of consequences and social consensus determine the salience of ethical issues and affect whether organizational ethical cues are translated into ethical action. Bibliometric findings reveal that moral intensity remains under-integrated in accounting Research, alongside a continued reliance on cross-sectional surveys and intention-based measures. This study contributes an integrative perspective that links organizational ethical context with moral cognition and underscores the need for future Research employing behavioral measures, multilevel designs, and cross-cultural approaches to strengthen the understanding of ethical decision-making in accounting practice.

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