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Awakening the conscience inside: the spirituality of code of ethics for professional accountants

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Abstract

The study aims at formulating a holistic concept of code of ethics for professional accountants that directs them to a divine consciousness. The study utilises the concept of homo spiritus. It is a concept of a perfect person who has a holistic consciousness. Through the consciousness, the person experiences a unity with God. The study finds that the holistic principles of the code include the existing principles plus sincerity, love, and divine will. They function as stepladders to guide accountants to be homo spiritus. The study also suggests to make use of modern approach of accountants’ ethical certification.

Keywords: Code of ethics; professional accountant; consciousness; conscience; homo spiritus.

1. Introduction

Recent studies on ethics are concerned with various factors that affect the behaviour of accountants in delivering their professional actions. Some studies pay a close attention on some factors that affect ethical judgment of accountants (Spark & Pan, 2010). The works of Ghazali & Ismail (2013), Maree & Radloff (2007), and Weeks, et. al. (1999), for instance, finds that the factors, such as, code of ethics for professional accountant, understanding of code of ethics, corporate ethical environment, age, gender, career stage, professional qualification, and code instruction, have significant effect on the judgment.
Ethical judgment is an inner part of an accountant that directs his or her decision to take an action. In a context of doing an ethical action, it is an individual’s mental evaluation on some alternative actions that in a particular situation prompts the individual to take a course of actions in an ethical direction (Spark & Pan, 2010; Valentine & Rittenburg, 2004; Schwepker 1999). It is a junction for an accountant to whether or not deliver ethical actions. For a professional accountant, ethical judgment is very important, because the judgment directs his or her decision, behaviour, and action to be ethical. An ethical action is a perquisite for representing the quality of the accountant’s professional service for society.

Studies delivered by Ghazali & Ismail (2013), Spark & Pan (2010), Maree & Radloff (2007), and Weeks, et., al. (1999) demonstrate that ethical judgment is not void. It is shaped by code of ethics, understanding of the ethical code, corporate ethical environment, age, gender, career stage, professional qualification, and code instruction. Ghazali & Ismail (2013), for example, argue that an older accountant, an accountant who is attached to a corporate with highly ethical concern, and sound understanding of professional code of ethics shape positively the ethical judgment of the accountant. This means that an older accountant, through his or her professional and life experience, good understanding of ethics, and additionally supported by ethical environment, has a higher opportunity to shape his or her personality to have a sound ethical judgment than a young accountant who has less experience and less understanding of ethics. Ethical judgment, in turn, drives a professional accountant to make a decision, to take a course of actions, and to behave ethically. Shortly, ethical judgment is an important faculty for an accountant to render professional service to society.

For a symbolic interactionist (Nilsson et., al., 2012; Blumer, 1969), code of ethics for professional accountants is a symbol that refers to integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour (IESBA, 2013). They are actually the fundamental principles of the code. They are created by International Federation of Accountants (IFAC) (Anonymous, 2005; George, 2005) to direct a professional accountant towards behaviour and action under the principles.

The concern of this paper is to extend the meanings of the code. The extension is based on a spiritualist view which has a unique awareness about human and human life. The view believes that human life is actually a journey to unite with God (Chodjim, 2013; 2007). It is a spiritual journey that involves all sorts of inner human intelligence. Under the experience, an individual feels to be one with God that is indicated by the feeling of totally obeying the will of God through his or her conscience.

2. The ideal nature of professional accountant

Understanding the real nature of human being is very important, because this understanding affects how an individual comprehends, behaves, and responds any symbols surroundings the individual. Homo economicus, for instance, is recognised as an individual who has economic rationality and self-interest. He or she, under the character, has a strong tendency to respond human life as being economised for his or her-own interest. For homo economicus, maximising utility is the self-interest to get his or her wealth (Xin & Liu, 2013; Sigmund, 2010; Thaler, 2000). Even, homo economicus is bounded in the box of calculation, materialist, anti social, no morality, greed, and no heroism (Wight, 2005). Under these assumptions our modern economic system is developed and practiced. All sorts of the system are designed in line with the characters. For example, a corporation is, thus, conceptualised and operationalised to maximise profit to fulfil the need of homo economicus.

Interestingly, Jensen & Meckling (1994) characterises human nature into five categories. They are The Resourceful, Evaluative, Maximising Model (REMM), The Economic Model (or Money Maximising Model), The Sociological Model (or Social Victim Model), The Psychological Model (or Hierarchy of Needs Model), and The Political Model (or Perfect Agent Model). For Jensen & Meckling (1994), REMM is dominant over all four other models.

The first and the second model basically are very closed to homo economicus and characterised by self-interest and utility maximation. The last three models are closer to homo sociologicus than to homo economicus. Homo sociologicus models pay no attention on money income, but care of social environment, human psychological needs, and public goods (Jensen & Meckling 1994). Homo sociologicus is a model of human being who cares about a group more than his or her-own interest (Abramitzky, 2011).

Beyond homo economicus and homo sociologicus, we find homo spiritus. It is characterised by strong religious and spiritual convictions on intimate and transcendental relationships not only with God and other individuals (Boteach,
The relationships are tied up on the belief that there is only one God. Consequently, the belief unites all existences of both human being and nature with God. There is no separation between all creatures with God (Chodjim, 2013; 2007; Tinker, 2004; Boteach, 1996).

The unity has some meanings (or consequences). First, physically and spiritually all creatures (including human beings) are made from divine raw material. They are created from the body of God. They are all in one. God brings into various realities, but the realities are united as one. Second, the relationships between human being and God, between human being and other human being (Boteach, 1996), and between human being and nature are not separated (Chodjim, 2013). They are united in one relationship, namely, the divine relationship. Third, God is The All Covering. God presents Himself within everything and all at once outside of everything. There is no space and time without His present. He is always present anytime and anywhere (Chodjim, 2013 and Boteach, 1996). Fourth, there is no division between the physical and the spiritual, between the secular and the non-secular, between religion and state, between the normative and the positive, between the theoretical and the practical, and so forth (Tinker, 2004).

Homo spiritus has four metaphysical elements, i.e., desire, intellect, heart, and conscience. Desire is an element that has an inclination to fulfill animal instinct. The element relates to earthly tendencies of an individual. An individual who has pure inclination (by marginalizing other elements) may be the same as Jensen & Meckling’s (1994) economic model. This model is purely the model of homo economicus. But, for homo spiritus, desire is just one element that its position is in balance with other elements. Intellect is the second element that has a function to rationalise and analyse any object surrounding the individual. Intellect does not stand alone. It is in a dynamic, interdependent, and balanced relation with other elements. Then, the third element is heart which relates to emotional spheres, such as positive and negative emotions, of an individual. And the last is conscience. It is a spot of a divine spirit or a spot of the Essence of God that is implanted by God into human being (God-spot). Its function is to drive divinely the behavior and action of human being to be accordance with the will of God. In other words, when an individual consciously and totally follows any command of the divine spirit (the conscience), then we can say that he or she has submitted himself or herself totally to the will of God. This is the ideal condition of homo spiritus to pose the spirit as a divine source and centre for delivering a course of actions.

Conscience is the centre of divine consciousness. Sensitivity of divine consciousness depends on how far an individual has purified his or her conscience from the dust of earthly and humanly inclinations. An individual can purify conscience through consciously engaging in everyday life and spiritual exercises. Daily life and religious practices may become a way for attaining pure conscience which, for homo spiritus, is a spiritual journey to unite with God.

The journey may start with rational consciousness (in which desire and intellect reside) and psycho-spiritual consciousness (in which heart stays) as a ladder to ascend the highest level of consciousness, i.e., divine consciousness. Rational consciousness and psycho-spiritual consciousness are basically humane. In our daily modern life, they are the main forces that drive human’s behavior and actions. These two sorts of consciousness steers the human models designed by Jensen & Meckling (1994). At these levels, an individual has not been yet a divine one. Rather, he or she should process himself or herself until reaching and experiencing how conscience works actively.

After experiencing the works of conscience, then the divine spirit enlightens the human’s desire, intellect, and heart to be divined ones. By doing so, the rational consciousness and psycho-spiritual consciousness are enlightened and divined. Finally, all sorts of consciousness are divine in nature. Thus, an individual who is in this experience is homo spiritus.

Ideally, a professional accountant is homo spiritus. But, how? The answer is: designing code of ethics that may direct professional accountant to have willingness to undertake a spiritual journey through doing daily life and professional services to clients.

3. Redesigning Code of Ethics for Professional Accountants

The fundamental principles of the IFAC’s code of ethics for professional accountants can be regarded as a starting point to redesign the code. In essence, the principles require a professional accountant to be honest and objective, to maintain professional knowledge and skill, to act diligently in accordance with applicable technical and professional standards, to respect the confidentiality of information, and to comply with relevant laws and regulations and avoid
any action that may discredit the profession (Anonymous, 2005). The principles are full of positive meanings that may
direct the behavior of a professional accountant to be in the right track.

However, they are not enough to guide and bring a professional accountant to a psycho-spiritual consciousness,
because, the principles mostly reside on rational consciousness which are steered by human desire and intellect. Thus,
there is a need for adding other principles that may bridge the rational sphere to psycho-spiritual one. The additional
principles are sincerity and love (see Table 1). They are in the locus of heart which are never associated with human
rationalisation, rather with feelings.

Table 1. The relations of fundamental principle, metaphysical element, and consciousness

| Category | Metaphysical Element | Fundamental Principles | Consciousness          |
|----------|----------------------|------------------------|------------------------|
| 1        | Desire and intellect | Integrity, objectivity, professional competence and due care, confidentiality, professional behavior | Rational consciousness |
| 2        | Heart                | Sincerity, love        | Psycho-spiritual consciousness |
| 3        | Conscience           | Divine will            | Divine consciousness   |

Sincerity is an imperative internal virtue of an individual to deliver actions to all human kinds, to universe, and to
God based on a very pure intention (Gardet, 1986: 1060). It is beyond the involvement of desire, intellect, and heart. An
action is not delivered based on human desire, or based on rational analysis, or based on positive feeling, but based on
the real self of human being.

In the perspective of a religion, a good action is the one that carried out sincerely. When an individual, say, gives
an assistant to other individual without any expectation to get a reward from the individual, then the action can be
labeled as a sincere action. According to religious teaching, a professional accountant renders his or her professional
service to a client not for his or her own sake, rather for the sake of God. He or she never thinks of getting a reward
from a client, even though in fact he or she gets it, but he or she does the service only for the pleasure of God. The
individual always enjoys what he or she is doing, because there is no other worldly matter that disturb him or her.

Under the sincere action, an actor is free from the boundary of time (i.e., past experiences and future expectations)
and space (Tolle, 2001; 1999). The action spontaneously emanates from the inner self that of course is purer than
human ego (i.e., desire, intellect, and heart). Human ego, through intellect and a relevant feeling, all the time attempts
to fulfill the needs and the wants of human desire which are actually artificial in nature. But, the inner self, the pure
consciousness, is free from the ego.

A professional accountant has a capacity to liberate him or herself from the ego. Free from the ego means that he or
she feels the present moment. In that state, referring to Tolle’s (1999: 18) concept of the power of now, the accountant
feels his or her own presence that is beyond of all thinking, all emotions, physical body, and external world. The
accountant draws away from mind activity and create a gap of no-mind (not thinking), but still alert and aware.

Another psycho-spiritual state of an ideal professional accountant is love. It is a mysterious and pleasant feeling that
connects an individual to other individuals, to nature, and to God. The feeling makes the lover and the beloved are in
a beautiful, happy, and closed relationship. Love is a powerful energy that has a potentiality to change the life and
environment of human being (Chopra, 1997: 17-18).

Love, as noted by Chopra (1997: 17-18), seems to us as a human love that has a power to change an individual to
be better and also is a way to meet God. Human love, in nature, is psychological, free from intellect, knowledge, and eloquence (Nurbakhsh, 2008: 8; Chopra, 1997: 17-18). For Chopra (1997: 92), (falling in) psychological love is
temporary, illusory, excited, attached, hormone-based, imaginary unity, and childish regression.

But, in contrast, spiritual love is timeless, transcendent, peaceful, freeing, soul-based, real unity, and enhanced
evolution (Chopra, 1997: 92). At the same position, Nurbakhsh (2008: 8) argues that under human instinctive love, the
lover longs for the beloved for his or her own benefits. The love is stimulated by the beauty of outer and temporary
forms. Even, it is a result of sublimation and refinement of sexual desire. Nurbakhsh (2008) agrees to say that human
love is not the real love. There is another sort of love, that is, spiritual love. He points out that “in spiritual love, the
lover longs for the beloved for his own sake, as well as for that of the beloved” (Nurbakhsh, 2008: 8).
Nurbakhsh (2008: 8) contends that the real love is not the psychological and spiritual ones, but Divine Love. It is “a profusion and a rapture from the Absolute Beloved which descends upon the heart of the sincere lover.” The lover longs for the Beloved and only for the sake of the Beloved. There is no more human love in the heart of the lover, but the Divine Love. The love transcends the feelings of loving other individuals, nature, and profane livings. The only feeling is to love God only. For an individual who has the feeling, the human love (that is based on human ego) has already been passed over.

A professional accountant has a potentiality to be in the state of the real love. Through religious and spiritual exercises, the accountant can have an experience to live in divine love. Doing the exercises does not mean to detach the actor from daily and professional lives, but indeed they are in union with the lives. Through the lives, the accountant undertakes a psychological and spiritual journey towards achieving a pure consciousness. Staying in a pure consciousness gives birth to a joyful personal, social, professional, and environmental live. Psycho-spiritual consciousness is a continuum line that demonstrates that the love of a professional accountant may be in the range of psychological love and spiritual love. It reflects a dynamic movement of an accountant to move towards a beloved, trusted, and ethical accountant.

Both love and sincerity are the fundamental principles of the code. They are two stepladders that guide a professional accountant to next step, that is, divine consciousness within which God’s will resides.

The locus of divine will is conscience. It is the Essence of God that is implanted in and united with human body. It is a part of the Essence which is commonly acknowledged as God-spot (cf. Seabold, 2005; Joseph, 2002). It functions as a spiritual antenna for an individual to connect to God. Through the conscience, an individual all the time can make communications and conversations with God (Aman, 2013: 50-60; Walsch, 2010). It can be attained only by an intimate relationship that creates a spiritual leap and transcends an individual ego beyond its nature.

Through the conscience, divine will may revealed as conversations as experienced by Walsch (2010). Walsch (2010: 2) has an amazing experience to have communication with God. When he writes a letter to God, surprisingly, He responds his letter through his hand writing by using a pen that moves on its own.

Walsch (2010) tells us that God replied his questions of life by dictating some answers. God dictates Walsch to write the answers down through a pen that moves by its own. It is the God’s will that moves the pen to write the messages down. In this context, divine will is expressed in terms of a verbal communication. It is a revelation.

At the same position, Aman (2013: 51) also affirms that in a religious tradition, believers perceive that God communicates with human being through three ways, i.e., revelation, something behind the veil, and angels. Verbal information is descended by God to His prophet that is later on compiled into one book that finally we call it as The Holy Book. The Holy Book, in other words, is the collections of the written God’s will that is delivered to prophet. A verbal communication is not the only way of God to communicate with human being. He also communicates with human being through feeling, thought, and experience (Walsch, 2010: 4-6).

Thus, God’s will is communicated to human beings through words, feelings, thoughts, and experiences. Aman (2013: 50-60) also expresses the same way of communication, even though he pays more attention on the verbal communication. For Aman (2013: 50-60), in essence, God communicates with all creatures through His dynamic and life rules that may include words, feelings, thoughts, and experiences. Even, he articulates that the communication not only to some special human being such as prophets, but also to all human beings, animals, plants, angels, devils, and universe. In the past, now, and in the future, God always communicates with all creatures. Except for the last prophet, the revelation has stopped at the end of the prophet’s life (Aman, 2013: 51).

Through a human conscience, an individual will have an experience to have a communication with God. In other words, inside of the communication, there is actually the will of God. But, unfortunately not all human beings can capture His will. Some are willing to consciously and sincerely listen to God’s will, but others are not (Walsch, 2010: 8).

Ideally, a professional accountant has a pure capacity to gain God’s will through his or her conscience. When an accountant empowers his or her conscience, he or she can spontaneously understands, obeys, and totally surrender to the will of God. In this condition, thinking and taking an action is only based on the will of God. Through conscience, the accountant is guided to salvation (Lewinsohn, 1986: 785). When the accountant has reached pure conscience, he or she automatically enlightens his or her desire, intellect, and heart. At this point, the accountant is the perfect
accountant. In Sufi’s tradition it is called as insankamil, the perfect man, that is, an individual who totally obeys God’s will and has praiseworthy qualities, celebrates knowledge, asceticism, and piety (Lewisohn, 1986: 784).

4. Guiding a professional accountant to be homo spiritus - the perfect accountant

Certification is a common tradition in a modern accounting profession. The certification indicates that an individual who holds the certification has reached certain qualifications stated by a professional body. The certification may be various, such as, Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Government Financial Manager (CGFM), Government Valuation Analyst (GVA), and so forth (Coe & Delaney, 2008; Marshall 2001).

Many accountants choose to get certifications to come closer to their career goals. They consider that their bachelor degree (which focuses on developing technical, oral, written, and interpersonal communication) alone is not enough to achieve the goals. Therefore, getting a certification for a specific area is a solution to get good career and achievement (Coe & Delaney, 2008: 47).

Certifications have persuasive power to affect accountants to get them. Many accountants get good benefits from them. One of them is, for example, a higher salary comparing with those who do not have the certifications. Moreover, those who have certifications usually get good compensations throughout their career (Coe & Delaney, 2008: 47).

In another aspect, certifications can influence accounting education to make a niche that incorporating the certifications into an accounting curriculum. By doing so, there is an opportunity for educators and students to connect themselves to practitioners and various professional associations related to the certifications (Coe & Delaney, 2008: 51).

Based on the illustration above, we can see that certifications have an influence on human behavior. They affect students to take certifications after finishing their accounting coursework and affect educators to design accounting education that connects to certifications. By using the logic, we can direct professional accountants to behave ethically be in rational consciousness, psycho-spiritual consciousness, and divine consciousness through certifications.

Of course, the certifications we mean here is different with the certifications as mentioned above. Our certifications are not oriented to escalate the average salary of a professional accountant, rather to improve the quality of inner self of the accountant towards a perfect one. Through the inner improvement, the accountant gains some benefits. One of them is spiritual happiness, i.e., the feeling of being spiritually close to God, to other people, and to nature. The accountant, in this context, is enlightened. In other words, our certifications here are the ones that may guide professional accountants to be the enlightened ones.

Based on three sorts of consciousness, we have three types of certifications, i.e., Certified Ethical Accountant - Rational consciousness (CEA-Rc), Certified Ethical Accountant - Psycho-spiritual consciousness (CEA-PSc), and Certified Ethical Accountant - Divine consciousness (CEA-Dc) (see Table 2).

CEA-Rc is a certificate given to a professional accountant who dominantly using his or her rational consciousness to serve clients. His or her behavior is mostly driven by integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

A professional accountant who has already had CEA-Psc is the one who all the time utilise psycho-spiritual consciousness to serve clients. Under the certification, the accountant relies on the feelings of pure sincerity and love. The feelings are the main drivers that direct the ethical judgment and behaviour of the accountant.

CEA-Dc is the last type of certification. It is the one that is given to a professional accountant who continuously performs divine consciousness to serve his or her clients. The accountant, in performing daily professional tasks, heavily trusts in divine will to take ethical judgment and behaviour. At this level, the accountant does not only go beyond the rational consciousness and psycho-spiritual consciousness, but also enlightens both of them. The accountant, at this level, is the perfect accountant.
Table 2. The relations of fundamental principle and certification

| Category | Fundamental principle | Certification |
|----------|-----------------------|---------------|
| 1        | Integrity, objectivity, professional competence and due care, confidentiality, professional behavior | Certified Ethical Accountant - Rational consciousness (CEA-Re) |
| 2        | Sincerity, love       | Certified Ethical Accountant - Psycho-spiritual consciousness (CEA-PSc) |
| 3        | Divine will           | Certified Ethical Accountant - Divine consciousness (CEA-Dc) |

The purpose of the certifications here is not to test whether or not a professional accountant has passed the certification examination, rather to detect a consciousness position of the accountant. Moreover, the instrument to detect the position is not based on the concepts of the fundamental principles as the drivers of the consciousness, rather it is based on daily professional experiences of the accountant. Through the experiences, the accountant may be at a position of rational consciousness, psycho-spiritual consciousness, or divine consciousness. Accordingly, the certifications truly represent the real consciousness of the accountant.

The certifications may have a challenging implication. For example, an accounting firm that has already had public accountants who have CEA-Re, CEA-PSc, and CEA-Dc may be more trusted by business society than the one that does not have certified ethical accountants. Or it is possible that an accounting firm that consists of higher composition of CEA-PSc and CEA-Dc comparing with CEA-Re may be more trusted than the one that has lower composition of CEA-PSc and CEA-Dc. The certifications and their composition affect the level of credibility of the accounting firm. Consequently, to escalate the credibility, the accounting firm may persuade its public accountant to have CEA-Re, CEA-PSc, and CEA-Dc.

5. Conclusion

A perfect human (homo spiritus or insankamil) is the one who has divine consciousness. It is a holistic consciousness that is characterised by totally complying God’s will based on conscience (God-spot) (not based on human ego that involves desire, intellect, and heart). It is the highest attainment of human being to be a perfect human. Under the consciousness, an individual has gone beyond human ego. He or she experiences nothingness. A perfect human is a model that can be utilised to reconstruct the fundamental principles of the code of ethics for professional accountants. By using the model, the principles of the code are extended to include integrity, objectivity, professional competence and due care, confidentiality, professional behavior, sincerity, love, and divine will.

The principles have a function to move dynamically the consciousness of a professional accountant from rational consciousness towards psycho-spiritual consciousness and divine consciousness. By using a modern external approach, the movement can be ignited by using certification, i.e., certified professional accountants at the level of rational consciousness, psycho-spiritual consciousness, and divine consciousness. The attainment of divine consciousness is the key to awaken the conscience inside as the quality of ethical accountants.

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