



**THE RELATIONSHIP BETWEEN ACCOUNTING PROFESSIONAL
JUDGMENT ABILITY AND MORAL PHILOSOPHY: OBEDIENCE
PRESSURE, SELF-INTEREST MOTIVATION AND PROFESSIONAL
COMMITMENT AS MODERATING VARIABLES**

**YUXIAO ZHENG
6017165004**

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MODERATING VARIABLES**

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YUXIAO ZHENG**

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Management

Advisor:.....*Chao Qiu*.....Date: *06* / *03* / *2019*.....
(Associate Professor Dr. Chao Qiu)

.....*[Signature]*.....
(Associate Professor Dr. Jomphong Mongkhonvanit)
Acting Dean, Graduate School of Business Administration
Date.....*12* / *6* / *19*.....
Siam University, Bangkok, Thailand

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By: Yuxiao Zheng
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Advisor:

Chao Qiu
.....
(Associate Professor Dr. Chao Qiu)

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.....

ABSTRACT

The purpose of this research was to examine the relationships between ethical orientation and accounting judgement intention and discuss the impact of discrepancy among obedience pressure, and self-interest motivation and professional commitment as moderating variables. This research applied questionnaire survey to collect data, test hypotheses and sample on the accountants. The research probes the relationship between ethical orientation and accounting judgement by correlation coefficient and test the impact of ethical orientation, obedience pressure, and self-interest motivation and professional commitment on accounting judgment intention by regression analysis.

Keywords : accounting professional judgment, obedience pressure, self-interest motivation.

Approved by



标题： 会计职业判断能力与道德倾向的关系研究——以上级压力，
自利动机和专业承诺为干扰项

作者： 郑雨潇

学位： 工商管理硕士

专业： 工商管理

导师： *Chao Qiu*

(副教授.邱超)

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摘 要

本研究旨在探讨道德倾向与会计专业判断的关系，并同时认为会计专业判断受到上级压力、自利动机及专业承诺的干扰。本研究采用问卷调查法，针对我国会计师进行抽样，并使用相关分析法研究道德倾向对会计专业判断与上级压力、自利动机、专业承诺和社会期望偏差的关系，利用回归分析法验证上述变量对会计专业判断的影响。

关键词：道德倾向；上级压力；自利动机；会计专业判断

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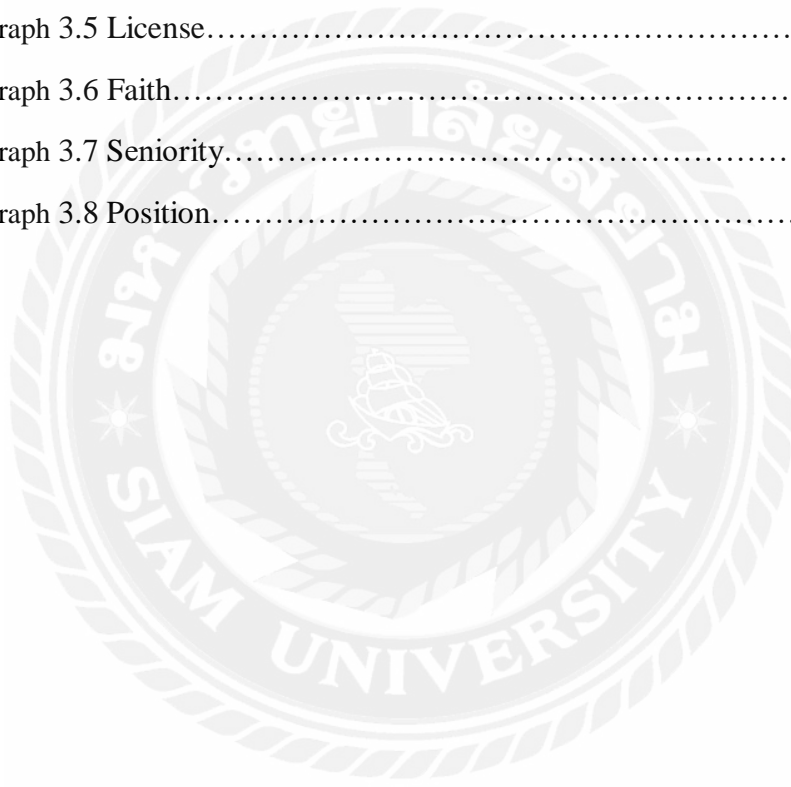


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1 INTRODUCTION

1.1 Research background

1.1.1 Background

The financial fraud crisis caused by the bankruptcy of Enron, the US energy company, spurred the confidence of the US stock market, and then broke out like a series of world com, Merck, Quest Communications (Qwest), the septic treatment of large companies such as Squibb Pharmaceuticals and United Airlines, and the amount of expenditures are quite large. Investors are gradually aware of the differences between the credibility of the financial statements and the company's value. Company Kiwi (GE), American International Group (AIG), Cisco (Cisco), JPMorgan Chase Bank,

IBM also made investors suspicious because of suspicious accounting practices, causing the collapse of the value of integrity and confidence. In the United States, where the financial internal control is good and self-restraint, the drawbacks of the financial reports that followed the news shocked the US stock market, and even led the then US President Bush's stern words to criticize the rule of law and morality of corporate leaders. There are also many enterprises in China, even listed companies that use untrue financial statements, accounting frauds such as fraud, bullying, collapse and bankruptcy, which not only ruined the image of accountants, but also made accounting personnel face the crisis of confidence in accounting integrity.

According to a survey conducted by China's accounting research, after a series of corporate fraud cases occurred at home and abroad, the public's financial statements for accountants' verification of visas were as high as 37.9% of the people's dubious attitude, and they did not believe at all (26.6). %) is also much higher than the full believer (13.7%); but this survey also shows that up to 57.3% of the people will check the financial statements of the visas before the public makes investment decisions, and when financial or landmines occur at the time of the problem, 86.7% and 75.4% of the people thought that the person in charge of the company and the accountant must be responsible. Therefore, the professional ethics and ethics of accounting professionals are the characteristics that Chinese

accountants should consider to be ideal, and the first factor to be considered when recruiting new people.

1.1.2 Motivations for the research

Professional accountants must have advanced professional skills. Robin believes that when individuals encounter ethical dilemmas, each person's degree of cognition of importance will affect moral judgments into different moral intentions. Ajzen's proposed behavioral theory can effectively predict personal intentions. Rest's research points out that personal morality is influenced by culture, society, and gender; the empirical results of Redenbacher and Robin show that when making decisions about morality, individuals will judge morality and immorality according to the situation at the time. Therefore, the judgment of personal ethics cannot be measured by a single standard. Therefore, this study uses decentralized procurement and income recognition cases to explore how to make appropriate moral judgments when government accountants face ethical dilemmas. What is the moral philosophy on which to make moral judgments? Is it different from the nature of the case? This is the first motivation for the study.

Otley & Pierce (1996) argues that under the pressure of budgetary accountants, the quality of work will decline. DeZoort & Lord (1994) and Soloman (1994) believe that the pressure on the boss will cause the accountant to judge the wrong anti-functional behavior. In addition to the heavy pressure on the work, the accountant may also be pressured by the superiors to directly account for the accounting staff at the grassroots level. This study focuses on the two types of obedience pressure and conformity pressure. Lord & DeZoort (2001) believes that accountants will affect the decline in work quality under the Social Pressure of obedience pressure and conformity pressure; Otley & Pierce (1996) believe that the leadership style of the boss will significantly lead to the dysfunctional behaviors of the quality of the accountant's work. Campbell & Fairey (1989) argues that the mechanism of rigid standardization will lead to inappropriate behavior (e.g., the power of the boss to reward and punish depends on fixed criteria), although the judgment of the supervisor is clearly wrong, but the supervisor is promoted A certain influence will lead to a decline in the quality of work. Therefore, the influence of supervisor pressure on the professional moral judgment of accountants is worth further discussion. Therefore, the second

motivation of this study is to discuss whether the audit judges are affected by the pressure of high-level managers.

Traditional agents emphasize that people are self-interested and will use information to maximize their effectiveness. The self-interested assumptions of the agent have also been questioned by scholars as being too simplistic and narrow (Collard, 1978; Noreen, 1988; Baiman, 1990). Noreen (1988) pointed out that extreme self-interestism may cause mutual distrust, which in turn leads to the collapse of market mechanisms (such as "The Market for Lemons"). According to the self-interest and non-self-interested viewpoints, when managers make decisions, if the environment has the conditions of adverse selection, does the manager sacrifice the company's interests only with self-interest as the sole motivation? Does the manager's ethical perception have a significant influence? These questions relate to whether there is interaction between agent theory and moral philosophy. However, whether these basic assumptions apply to accountants with different moral philosophies is worth studying.

The impact of the ethical behavior of accountants on the capital market The hot topic of recent financial research, the moral judgment of accountants may affect the accounting process, which in turn affects the company's financial results and stock prices, and the accounting firm's personnel face public accounting obligations And the choice of the interests of the firm (Kaplan, 2001; Elias, 2002); Noreen (1988) pointed out that although there are some people who are unconstrained self-interested, there are some people who will be based on morality or ethical sensibility or Conscience limits your behavior. However, in contrast to accounting personnel, in the face of accounting issues may also face the moral dilemma, will it be self-interested as the sole motivation to tend to make non-strict accounting judgments? Does the moral concept of its accountants also have a significant influence? How will the accounting staff respond to the ethical dilemma of the boss's pressure? Exploring the possible relationship between moral philosophy and agency theory will help to better explain and predict the moral philosophy and accounting judgment of accountants. At present, scholars at home and abroad seem to conduct less research in this area, so this study is encouraged. Three research motives.

In addition to having professional skills, environmental protection, engineering expertise and judgment, accountants must be familiar with national

laws and regulations; and accounting personnel must gradually shift from legal accounting to effective accounting or management accounting. Is an administrative management expert and designer of the internal control system. Therefore, in addition to its own moral philosophy, the pressure on the boss and the self-interested motives may affect the financial quality, professional commitment may also be another important factor; professional commitment represents the strength of identification and investment incentives for a particular profession (Otley & Pierce, 1996; Lord & DeZoort, 2001), including personal-to-professional goals and values, with strong belief in and acceptance, and a willingness to pay more to achieve goals and have a clear desire (desire) , eager to continue to be part of the project (Mowday et al., 1979; Lord & DeZoort, 2001). High professional commitments will lead professional behavior to the public interest and the potential behavior of the far-reaching injury project (Lord & DeZoort, 2001). The accounting work of accountants is a very professional job. The nature of the work has a major impact on the users of the report. Whether the accountants with high professional commitment have strong professional beliefs can do their best to avoid unethical behaviors. Explore. Therefore, the fourth motivation for this study is the impact of professional commitment on the accounting judgment of accountants.

In summary, the moral philosophies and accounting judgments of accountants can be seen in the influence of interactions between high-level managers' pressures, self-interested motives and professional commitments. However, few studies have explored their mutual influence.

1.2 Purposes for research

The purpose of this study is to explore the impact of the perceived value, effort and retention of the accounting staff on the pressure and self-interested motivation of the accountants. What is the impact of their accounting judgments on their accounting judgments? The accountants who have used it will take the exam and improve the accounting quality. The main research objectives of this study are as follows:

1. Exploring whether the accounting personnel face the moral dilemma because of the different philosophies they hold, and produce different moral

assessments and behavioral intentions, and make different accounting judgments.

2. Discuss whether the pressure of superiors affects accounting judgments; explore the impact of accounting personnel's interference on the accounting judgments of their supervisors and their interaction with moral philosophy (idealism, relativism).

3. Exploring the theory of agency--whether the self-interested motivation affects the accounting judgment; it discusses the accounting influence of the accounting personnel's interference with the self-interested motives and the research on its interaction with moral philosophy (idealism, relativism).

4. Discuss whether professional commitments affect accounting judgments; explore the impact of accounting judgments on accounting personnel's interference with professional commitments and their interaction with moral philosophy (idealism, relativism).

1.3 Research Process



Chart1.1 Research Process framework

1.4 Outline of the Research

The paper is divided into five chapters, the contents of each chapter are as follows:

Chapter I : Introduction. This chapter mainly explains the research motivation, purpose, process, and structure of this paper.

Chapter II : Literature Review. This chapter mainly includes: moral philosophy and research, high-level managerial pressure theory and research,

agent theory and self-interest mechanism and research, professional commitment and research and its interaction with accounting judgment.

Chapter III : Research Methodology. This chapter mainly introduces hypotheses and introduces research tools, experimental design, definition of variables, and statistical analysis methods.

Chapter IV: Empirical Analysis. This chapter mainly explains the research results of each experiment.

Chapter V : Research Conclusions. This chapter is mainly about the discussion of research results, research on limitations and recommendations.



2 LITERATURE REVIEW

This chapter will explore the relevant literature on the four themes of this research (moral philosophy, supervisor pressure, self-interested motivation and professional commitment), explain the relevant definitions, development evolution and related research, and construct the research hypothesis based on the literature.

2.1 Moral Theory and Research Review

The knowledgeable skills that accountants should possess include economics and accounting, computer skills, critical thinking, judgment, listening, problem-solving skills, supervision, and many other knowledge and skills. In October 1998, the International Organization of the highest accounting organizations (INTOSAI) in Uruguay The INTOSAI Code of Ethics for Accountants in the Public Sector recognizes the need to establish an international code of ethics for public sector accountants. The Code of Ethics provides a statement of the value or principles that accountants should follow in their daily operations. Because of the independence, powers and responsibilities of accountants, the highest accounting authorities and their accounting staff or those involved in accounting work must face high ethical requirements.

The behavior of accountants must be correct. Defects or inadequacies in personal professional conduct will cause the impartiality of the highest accounting authority of the individual or the employee to be questioned, or doubt the quality or validity of the accounting work, or even lose to the accounting authority. confidence.

Accountants follow relevant accounting standards and ethical standards, and maintain independence and objectivity. They should consider the interests of the people when making decisions, and should maintain objectivity and absolutely honestly perform checks on the issues examined. Matters related to the audit work shall not be affected by individuals or external interest groups, causing them to be challenged by external pressures or influences. Therefore, accounting personnel should maintain objectivity and fairness in their work, especially the

preparation of audit reports. Correct and objective, the meaning or conclusion formed shall be based on the evidence obtained and in accordance with the relevant accounting standards and laws. The accounting authorities pay much attention to the conduct and conduct of accounting personnel.

In addition, one of the characteristics of accounting work is that many standards and norms must be observed. Therefore, accountants should maintain a professional image and follow relevant accounting, accounting standards, financial management practices, procedures or operations, and be familiar with and investigate the relevant legal requirements of the unit, and maintain professional attention when performing or supervising the inspection work or preparing relevant reports. In addition, the implementation of the verification work and the preparation of the report must comply with the general accounting principles and generally accepted accounting principles, and should continue Accept professional advice and perform accounting duties. (Li Zhichun, 2000)

2.1.1 Definition of moral philosophy

Sharp believes that the inconsistency in ethical behavior is due to different personal care systems. Moral behavior is a phenomenon of non-goodness. The judgment of this phenomenon is extremely moral judgment. This judgment is not only one of the judgments in the series, that is, not only the judgment of the actual judgment but also the judgment of the right. The moral judgment is not only for the behavior. It is described and evaluated by certain criteria: it is judged that its behavior is right and wrong, and that it is good (Wen Gongyi, 1980). Therefore, the premise of moral judgment is: 1. What is the object of moral judgment? 2. What are the criteria for moral judgment?

Forsyth (1992) also believes that the decision-making outcomes of corporate activities are tied to the general moral values of decision makers, and that individuals' moral judgments about certain corporate activities and the decisions they make about these activities are deeply influenced by their moral philosophy. Moreover, the individual's moral beliefs, attitudes and values constitute an "integrated concept system" or personal moral philosophy.

Fraedrich (1993) argues that the rules and maxims used by individuals in decision-making are deeply rooted in many different ways and form a construct

in the decision-making structure, which helps to describe the heuristics formed by the description. Known as philosophical ethical theories, personal moral philosophy; Wang Chongxi (1994) believes that personal moral philosophy can be a moral judgment standard that integrates individual beliefs, attitudes and values. In order to effectively measure the moral judgment of individuals, it is very important to understand the content of moral judgments. Because individuals are moral judgments, they use more than one basic principle or moral philosophy. Therefore, the moral problems faced by individuals are based on the degree of preference of these moral philosophies. Reidenbach and Robin (1988) argue that different moral philosophies produce different evaluations, that is, when a certain philosophy is used as a criterion for behavioral judgment, the behavior may be considered acceptable, but when judged by another philosophy, it may be Evaluation is immoral.

Hansen (1992) believes that most managers, after years of practice, may inspire or inadvertently inspire or generate rules of thumb to deal with management events and moral dilemmas. It is blamed for five moral philosophies, and its meaning is as follows:

1. Justice: The basic proposition is that individuals who are equal to each other must be treated in an equal way; and individuals who are not equal will be treated in an unequal manner. Therefore, the standard of moral judgment focuses on the reasonableness and legality of action.

2. Relativism: The basic flaw is: normative.

Beliefs are established on the value of an individual or a certain culture, meaning non-absolute, but the standard of each individual is right or wrong, and the standard changes due to changes in the situation, so it is not universal and effective. Moral principles exist, that is, there is no certain rule of reason to follow.

3. Utilitarianism: Emphasize that individuals should strive to be the members of the whole society and pursue the greatest utility. That is to say, the moral effect of the behavior is determined by the overall effect of the behavior, and is based on the welfare of the group and society.

4. Egoism: Emphasizes that moral philosophies are based on the most beneficial aspects of their own, to complete their personal decisions. The only motivation for his actions is self-interest.

5. Deontology: Emphasize that individuals should have some responsibility for other people and society as a whole, and one duty leader uses logic or rule to complete his ethical decision. Therefore, the occurrence of personal actions is mainly based on obligations (that is, "good will"). To respect the law and abide by the law (that is, "self-disciplined will"), without any other purpose or attempt, this behavior has value.

Forsyth (1980) classifies the Taxonomy of ethical ideology into four perspectives: situationists: an analysis of the moral content of morality in different behaviors in disputes; Absolutists: a judgment of moral behavior using universal morality Subjectivists: When morality is controversial or needs judgment, it is mainly judged by its own personal values; exceptionists: Sometimes it is necessary to admit that there are exceptions, and that the execution of immoral behavior is moral and other four types. Forsyth believes that human morality changes along a continuous range, from strong Belief in the universal moral rules to the relative morality of low universal moral principles. Faced with the handling of moral problems, idealists believe that under the correct behavior, they can generally achieve the desired result, so they should adhere to the universal moral principle to act; and the relativists believe that undesired results are often accompanied by hope. The results appear together, the environment is unchanging, and there is no law, so we should make decisions based on self-judgment. The classification of moral type is based on the measured scores of Relativism items and the scores of Idealism items.

According to Forsyth's classification, situationists oppose universal moral principles and advocate individualized analysis of individual behaviors in individual situations; Absolutists believe that following universal moral principles generally achieves the best results, based on Forsyth The claim is that moral philosophies can be assessed through the two facets of idealism and relativism.

2.2 The theory and research of obedience pressure

Work stress is a series of processes in which an individual feel that the individual's ability and the work environment cannot cooperate, resulting in a physical and mental health and behavior that may affect the worker. The Health and Safety Executive [HSE] defines workplace stress as a negative reaction to an individual's exposure to excessive stress or other forms of need, meaning that

pressure from work-related factors can be called work pressure. In addition to personal physiology, mental health and behavioral changes, work stress can also affect the organization, including low job performance, reduced output, declining quality, increased absenteeism, late arrival and retreat, rising turnover, and poor interpersonal relationships. Accidents increase and so on. The source of stress is multi-faceted. Depending on the environment and the object, the source of stress is nothing more than: workload (including workload, work difficulty, time pressure, etc.), interpersonal relationships (including organizational climate, colleagues) Cooperation, coordination and interaction, pressure generated, role conflicts (including role cognition, role expectations, peer-to-peer competition, and other problems caused by the gap between ideal and reality), family factors (including economic factors, family Kinship factors), environmental factors (including work space, resource equipment, working atmosphere, temperature, noise, etc.), superior factors (including decision-making, affirmation of your work, superior style of work, and requirements or requirements for reaching superiors) When you feel the pressure).

Psychological research points out that the command of the superior is the source of obedience pressure, and when the independent individual faces obedience pressure, psychologically, it may be contrary to self-intention, that is, the original decision should be based on personal attitude, value, and belief. Spontaneous behavior, but succumb to obedience pressure and lose the essence of self-awakening, and glimpse the superior behavior of self-attitude, belief and value; in addition, if accounting professionals have "interpretation responsibility" in decision-making, subordinates When decision made by the supervisor must be reported to the superior. The accounting professional may damage the boss's impression of himself in order to avoid being different from the boss's opinion. Therefore, there will be an indirect obedience pressure that will meet the decision of the superior. However, the literature on the evidence provided by obedience pressure on accountants is quite limited.

Lightner et al. (1982) used the accounting personnel of 1,016 international accounting firms as the research object, and conducted a discussion on the factors affecting the short-term working hours of accounting personnel. The study found that when the boss gave an order for short-time work hours, the subordinates were more likely to report their work time, that is, obedience pressure affects the

behavior of accountants.

Ponemon (1992) used 88 accountants of a large accounting firm as the research object to conduct moral research, time pressure, and conformity pressure to study the short-time behavior of accounting personnel. Subjects were experimentally divided into control group (no time pressure, no conformity pressure), time pressure group (no conformity pressure), and conformity pressure group (no time pressure). The study found that 66% of the 88 subjects thought that the short-term working hours were (17) or possibly (46) unethical behavior, and the conformity pressure (conformity pressure) It will significantly affect the short-term work hours of accountants; in addition, the higher the moral judgment is less affected by the conformity pressure.

Lord (1992) studied the impact of accountability pressure on accounting personnel in the execution of accounting decisions or judgments with 30 account managers in the United States who have been working for more than nine years and are about to be promoted to partners; It is divided into a group with explanatory responsibility and no explanatory responsibility. There is a group of explanatory responsibility: the senior partner of the firm informs that the result of the answer will affect its performance in the firm, and there is no explanation for the responsibility group: the answer is anonymous. The research experiment required the subject to assess whether there would be a non-reserved check report in the case of 16 accounting situations in which the accounting personnel and the client had a contradiction in the accounting treatment of a particular transaction. The results of the study show that in the case of conflicts between the accountant and the client, subjects with explanatory responsibilities will be less likely to be less likely to sign the subject.

DeZoort and Lord (1994) used the accountants of 146 international accounting firms to study whether obedience pressure (including managerial pressure and partner pressure) and personal attitudes had an impact on the professional judgment of accountants. The study used questionnaires to conduct three cases and the attitudes of accountants' personal attitudes, and added pressure-changing manipulations to the questionnaires, namely, no pressure, managerial pressure and partner pressure. The findings of the study found that accountants' decisions will be affected by pressure: if the accountant is under managerial pressure or partner pressure, it may be less stressful and may affect

the accountant's violation of professional standards, and one of the cases shows the partnership. People's stress is more significant than managerial pressure; in addition, the study did not find evidence that personal attitudes affect their judgment.

In 2001, Lord used the accountants of 171 large accounting firms in the United States as the research object to carry out the reaction of accountants to commitment and moral reasoning under social pressure. Questionnaires are used to investigate the accountant's organizational commitment, professional commitment, moral development, and the response to professional judgment in the face of stress. Among them, the pressure-changing manipulation is divided into no-pressure, conformity pressure and obedience pressure. The results of the study found that the accountant who is obedience pressure is more likely to accept asset accounts with significant misrepresentation than the accountant without obedience pressure, but the conformity pressure has no evidence to show that it will affect the accountant's judgment; in terms of moral development, there is no evidence that it will affect the accountant. Professional judgment.

2.3 The theory and research of self-interested motives

2.3.1 Principal-agent theory

The origin of the agency problem is mainly based on the problems caused by the self-interested motives under the separation of ownership and management rights (Zhang Junping, 1998). With the decentralization of the structure, the agency theory has become a modern business trend. The idea of agency theory originated in the 1960s and early 1970s, when economists began to explore the risk-sharing between individuals and organizations. The agency theory believes that in addition to the risk sharing, when the members of the cooperative group have different goals or organizational division of labor, it will also lead to agency theory. Eisenhardt (1985, 1989) believes that in addition to solving the problem of risk sharing, agency theory is more about solving the problem of the goal conflict between the agent and the agent. Jensen and Meckling (1976) argue that the company's goal is not simply to seek the maximization of the company's overall profit because of the different utility of its individual components. It expresses the contradictory relationship between separating and controlling by

agency cost. Definition of agency theory: Agency relationship refers to the contractual relationship between one or more agents who exercise certain behaviors on their behalf.

Because the positions of the principal and the agent are not the same, sometimes the conflicting situation arises. Before the two parties pursue their maximization of utility, the agency cost includes the following three items: 1. The supervisor's supervision cost: the principal Provide appropriate incentives or supervision to avoid the cost of the agent's biased behavior. Second, the agent's self-discipline cost: the cost of the action taken by the agent to let the client believe that his actions are in the best interests of the principal. 3. Residual loss: Even if the supervision cost and the constrained cost occur, the agent may not be able to engage in the behavior that is most beneficial to the principal. The most favorable behavior and the actual deviation behavior result in the welfare loss of the principal. There are three reasons for the agency problem: 1. The relationship between the two parties is to maximize self-interest, and the goals of both parties may conflict. 2. The principal cannot verify the agent's behavior. 3. The relationship between the two parties has different attitudes toward risk, so the preferred actions are different. However, the agency problem does not only occur between the company's managers and the company. Any group of friends who have conflicts of interest between the two parties will have an agency problem. That is, when the principal relies on the agent to take certain actions for his or her interests, an agency problem occurs (Jensen and Meckling 1976; Bergen et al. 1992).

Fama (1980) and Fama and Jensen (1983) argue that the separation of ownership and management rights creates a so-called agency problem that separates decision management from risk taking. Xiao Yanxi (1994) introduced the impact of information asymmetry on agency problems. Because information asymmetry makes it impossible for everyone to decide whether the agent's behavior is appropriate, or does not work hard according to the original contract, this situation is moral hazard, which occurs when the contract is established. Jensen and Meckling mentioned that scholars who study corporate theory, Alchian & Demsetz (1972) also suggest that companies are composed of many contracts, depending on the manufacturer. For the combination of many production factors, the part of the contract signed by the owner and the manager

about the property right is explaining the existence of the agency problem. The company is an individual composed of many contracts. According to the assumption of economics, individuals are pursuing great profits. Therefore, each factor holder is naturally profitable in pursuing self, rather than maximizing the company as a whole. Naturally, when the ownership of the enterprise and the management right are separated, the manager who accepts the entrusted operation, because it does not have the residual claim and the risk-sharing responsibility, is likely to make the self-utility extremely great under the premise of maximizing the utility. The choice to make a breach of the principal is not an act that makes the company profitable.

In the assumption of economics, people will act on their own interests and preferences rather than working hard. If there is no form of incentive, they will not accomplish the tasks required by the organization (Pfeffer, 1997). And the principal may not be able to determine the agent's personal traits and the actions they may take. Eisenhardt believes that due to the difference between the client and the agent's goals, and the fact that the client must spend a huge amount of money to supervise or confirm the agent's behavior, an agency problem arises. This is in line with Jensen & Meckling's assumption of agency theory: "If the two relationships of the agency relationship are maximal utility, then there is reason to believe that the agent will not always act according to the interests of the client (Jensen & Meckling, 1976; Nilakant & Rao, 1994). In the case where the principal and the agent are not equal, the phenomenon of information asymmetry occurs. In this case, the agent will have more information about the assigned task and his own abilities and behaviors than the principal, and the agent will take various speculations based on self-interested psychology. Speculation can be divided into two types: adverse selection and moral hazard.

2.3.2 Empirical Research on Self-interested Motivation

Jensen & Meckling (1976) also stated that when management rights and ownership are divided, managers should maximize their own interests, and in order to ensure the stability of their status, they will tend to choose short-term profit-making, low-risk, high-reward programs, and give up the most. Good plan, choose the second best program.

Salter & Sharp (2001) believes that managers often face decisions that

continue or interrupt the program. When the program continues to make the company's resources continue to invest in highly uncertain plans, and the program interruption may make the resources that have been invested unrecoverable and damage their personal reputation, the manager (agent) and the company's shareholders (the manager) There may be an phenomenon of adivergence of goals between people. In the case of such conflicts of interest, when the environment has adverse selection conditions, that is, the manager has both self-interested incentives (continuing the scheme is beneficial to his individual) and information advantage (the manager lacks sufficient program information), According to the self-interested assumptions of the agent, the manager will continue to carry out the program that harms the company's interests and has met its own interests to maximize the goal.

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Kanodia (1989) used the agent's self-interested motivation to establish a balanced model for managers' decision-making tendency. The idea is that if the abandonment plan has a negative impact on the manager's reputation, and the manager has the private information of the plan, the rational manager will choose

to continue the plan that is not conducive to the company to maintain their own interests. Kanodia then established an analytical model to verify the existence of this push, and the results indicate that the model constructed supports the aforementioned push.

Sharp & Salter (1997) argues that individualistic society emphasizes self-interest, but collectivist society emphasizes group interest, so agency theory may lack generalizability in the Asian group's cultural system. In fact, the results indicate that in three different cases, the adverse selection criteria (inducement and private information) had a significant impact on the North American group's continued self-interest but not favorable to the company's program, but for the Asian group. No significant impact. Sharp and Salter believe that in the collectivist culture, managers will suffer greater social pressure (such as the blame and exclusion of others) because of self-interested behavior, so the self-interested theory of agency theory may not be applicable to all cultures. system. In fact, in addition to highlighting the limitations of the self-interested assumptions of the agency theory, it is also worth noting the decision-making response of the study subjects. In three different cases, even 30%, 31%, and 61% of the managers with adverse selection conditions were unwilling to continue self-interest but not conducive to the company's plan. Proportional managers are not self-interested as the main basis for program decisions.

Noreen (1988) puts forward different economic views on the pure self-interested motives of agent theory. He believes that unconstrained self-interestism may cause economic and social systems to encounter certain difficulties, such as the inability to recycle due to agency problems. Losses, which are derived from oversight activities and inefficient risk-sharing contracts. The most extreme dilemma caused by pure self-interestism is that when information asymmetry comes along, the adverse selection behavior of the market will lead to the collapse of the trading mechanism and/or the high cost of investigation. The behavior that considers self-interest must be bound by morality, and further elaborate the benefits of moral behavior from the perspective of utility. He pointed out that ethical behavior has economic benefits for the operation of the market. If there are enough people to abide by ethical standards, resources for supervision and protection can be transferred to more productive uses, and economic pie will become larger. Therefore, certain ethical behaviors (such as

trust, fairness, voluntary compliance, etc.) are necessary for the effective operation of the economy. Moral behavior should not be despised and is the lubricant required for market operations.

Chang Jingxiang (1992) explores how the company's shareholders and operators determine financing and investment decisions, as well as the moral hazard of corruption, fraud, and public interest, under the asymmetric information between the company's shareholders and operators and external investors. The research method used is In the information economy, the research findings show that: (1) Under balanced conditions, external investors can correctly estimate the degree of work effort of the company's shareholders and operators; (2) the degree of work effort of the company's shareholders and operators and their retention of company shares The ratio is positively changed; (3) The company's shareholders and operators are in a reverse relationship with the ratio of corruption, false public interest and private ownership of the company.

2.4 Literature review of professional commitment

This section aims to explore the theory of professional commitment and related research. It is divided into three parts, firstly discussing the significance of professional commitment, followed by the theory of professional commitment and its division, and finally the empirical research of relevant professional commitments at home and abroad.

2.4.1 Review of the concept of professional commitment

2.4.1.1 Review of the concept of professionalism

With the development of society and the fine division of labor, the modern society emphasizes the importance of professional work. What is the definition of professionalism? Which workers are professionals? It has always been the focus of many scholars and the public. The most important thing in an organization or enterprise is that in order for an organization or business to achieve its stated goals, members of the organization must be able to enhance their professional capabilities. Therefore, before discussing professional commitment, it is necessary to clarify the meaning of the profession.

The definition of the term professional was first proposed by Carr-Saunders

in 1933. It is considered to be a profession in which a group of people are engaged in a profession that requires special skills. It is also a profession that requires special intelligence training and completion. Provide specialized services. Sociologist Greenwood believes that the profession contains five basic intrinsic features: 1. The system's knowledge. 2. Professional authority. 3. Get community recognition. 4. A code of practice or creed that is shared. 5. A set of professional culture.

In addition, Hall believes that the profession has the following characteristics: 1. Structural attributes: Responsive social structure needs for the full-time industry, professional development education, professional associations, professional care. 2. Attitude attributes: depending on the professional organization as its main reference group, the belief in serving the public, the belief in self-discipline, the sense of mission of professionals in the work, and the autonomy in work. Shen Shijie (2000) believes that professionalism must include at least the following professional attributes: management system, community recognition, professional authority, management code and professional culture.

In summary, Chinese and foreign scholars have different definitions of the term profession, but there are some similarities between them. The main connotations include professional knowledge, professional growth, professional autonomy, professional services, professional care and professional recognition (Huang Ronggui, 2001).

2.4.1.2 Review of the concept of commitment

"People, the instrument of the heart", the discussion of the concept of psychological level has important significance for the understanding of the behavior of members of the organization, such as commitment, values, attitudes and job satisfaction, etc., for the prediction of the behavior of human beings, The role of important indicators, while the concept of human behavior is influenced by internal psychological factors, has always been the focus of the Institute of Organizational Behavior.

The word commitment, according to the interpretation of the Webster's Dictionary, contains three meanings: to do; to give in trust; to promise or to pledge, whose research began with the concept of commitment by Foote in 1951, and some scholars advocated the study of Cheng Hao. Beginning in 1956, Becker

proposed the concept of commitment, which was used to explain how individuals begin and maintain their consistent actions. After arranging the definitions of Cheng Hao by domestic and foreign scholars, Huang Ronggui proposed that the commitment is the degree of personal recognition, commitment and loyalty of the work, and the psychological exertion of the work, and the willingness to actively participate in the behavior and continue to do their best for the object of identification. It has the following characteristics: (1) is a psychological state, not a direct observable explicit behavior; (2) is produced through intelligent assessment and choice; (3) is consistent with cognitive, affection and behavior Situation; (4) There are specific commitments.

2.4.1.3 The meaning of professional commitment

The development of Professional Commitment is mainly rooted in organizational commitment, so its definition or measurement form corrects self-organization commitment. Aranyar & Ferris (1984) pointed out that many research scholars' definitions of professional commitments mostly follow the concept of organizational commitment, because professional and organizational are the objects of commitment, and the concept of commitment is not changed by any particular object, so Its definition or measurement corrects self-organizing commitments.

The so-called "professional commitment", according to the traditional social theory (Aranya & Ferris, 1984) pointed out:

The society gives professionals the power to meet the needs of society with their own knowledge, which is similar to the organization's commitment: in recent years, the professional commitment and its scale are widely used in different disciplines, so it can be understood. importance. The development of Professional Commitment is mainly rooted in the organization's commitment to the following three aspects: 1. Strong faith and acceptance of professional goals and values; 2. Willing to pay more for the profession; 3. Desire to continue A professional part. Therefore, its definition or measurement form corrects self-organization commitment. However, the definition of professional commitment can get a relatively preliminary understanding from Becker's (1960) exchange theory. Becker's definition of professional commitment is: "How high a salary will be provided for a new job, or a better job situation. One of the reasons

why a person refuses to change his or her work may be the result of professional commitment. Because the cost of the individual's investment in the profession makes him dependent on the current job, if he wants to change his career, it is quite painful for himself. However, Ritzer & Trice (1969) questioned the concept proposed by Becker, who believed that professional commitment should be a psychological phenomenon. In other words, the commitment to the profession refers to emotional attachment rather than professional investment. Cognition. Since then, scholars have defined the professional commitments with a view of emotional attachment.

Sorensen(1967) believes that the profession has the following three characteristics: 1. Systematic professional knowledge. 2. Oriented by social interests rather than self-interest. 3. High work autonomy or high degree of self-control. The society gives professionals the power to meet the needs of society with their own expertise. While the society gives professionals the prestige and power, it is of course also hoped that the professional's commitment to serving the public can exceed or not be less than the compensation they receive.

Aranya and Freeis (1984) have written articles. Many scholars, on the definition of professional commitment, mostly follow the concept of organizational commitment. The reason is that both profession and organization are objects of commitment, and the concept of commitment is not changed by any particular object. Therefore, the concept of application in the organization can also be used to explain professional commitment. The professional commitment is divided into two parts: attitude intention and behavior intention: 1. Attitude intention can include: (1) recognition of the profession and acceptance of the professional goal. (2) The input to the professional work role can assess the degree of personal belonging to the profession. (3) The enthusiasm and loyalty to the profession can evaluate the individual's evaluation of the profession. 2. Behavioral intentions include: (1) the willingness to pay for the profession. (2) Desire or willingness to stay in the profession. Regarding the definition of "professional commitment", the definitions of professional commitment by various scholars are different because of the differences in the research purposes and the different ways of measurement. Different scholars give professional recognition based on the needs of different schools of thought and their own

research. The definition is different.

For the definition of professional indulgence, the definitions of professional commitment by various scholars are different because of the differences in the research purposes and the different ways of measurement. Scholars have different definitions based on the needs of different schools and their own research. Differently, the definitions of professional commitments by different scholars are as follows:

(1) Hall (1971) believes that professional commitment is the driving force behind the work in a selected professional role; in 1976, the concept of professionalism was defined by professionalism, which is that professionalism is personal recognition and commitment. Professional.

(2) Aranya, Pollock & Armenic (1981), according to the definition of organizational commitment by Porter et al., directly quoted the professional certification of public accountants, that professional commitment is the individual's belief and acceptance of professional goals and values. And voluntarily try to protect the interests of the professional, and want to continue to maintain the status of professional members.

(3) Blau (1985) believes that professional commitment is the attitude of a person to his profession.

(4) Taylor (1988) believes that professional commitment should include three levels: 1. Professional roles; 2. Professional relations; 3. Professional regulations or norms, and based on the above three levels, six professional commitments include identification; active input; attribution; professional norms; professional role internalization; relationship.

(5) Morrow & Wirth (1989) believes that professional commitment is the personal loyalty to the profession.

(6) Aryee & Tan (1992) believes that professional commitment is an emotional concept that represents an individual's identification of a series of related work in a specific work area, and acts to achieve the pursuit and implementation of professional goals.

(7) Meyer, Allen & Smith (1993) believes that professional commitment includes the following three types: 1. Emotional commitment: Personal emotional attachment, identification and commitment to the profession. 2. Continuous expansion: Individuals realize that they have to pay a lot of costs to open a

professional field, and they have a commitment to stay in the organization.

(8) Li Meizhen (1993) believes that professional commitment is the relative strength of individual identification and input. Therefore, professional commitments vary in the scope of research, and the terms used are different, such as: Job Involvement, Profession Commitment, etc. These different terms have the same meaning, generally referring to the degree of personal career or occupation; Occupational Commitment, Job Involvement, Profession Commitment, etc., and these different terms have the same meaning, generally refers to commitment to personal career or occupation.

2.5 Professional commitment classification and rational mode

From the above definitions of professional commitments by Chinese and foreign scholars, it can be found that professional commitment is a commitment to career orientation. It can be discussed from the aspects of normative and exchangeability, attitude and behaviorally.

2.5.1 Normative and exchange commitment

Normative commitment: refers to the individual's normative beliefs about an action, so that individuals can disregard their interests and gains, and are willing to stay in the organization to pay more effort, and believe that this behavior should be so, the city group expects The behavior, also known as the psychological commitment or moral commitment, this professional commitment can enable members to have a positive and positive tendency towards the organization, including the organization's goals, value recognition, work commitment and organizational loyalty.

Exchange commitment: refers to the generation of individual commitments based on the perspective of return on investment, that is, the measurement of the fairness of pay and remuneration and the incentives of individuals to obtain a balanced contribution, also known as utilitarian or computational commitment. When the relevant measures or plans in the organization are beneficial to the individual to stay in the organization for a long time, the individual will regard these subsidiary interests as positive elements of exchange commitment and are unwilling to lose these benefits, so they are willing to stay in the organization if the individual The working organization can provide such a working environment

and opportunities, and the professional commitment of the members of the organization will increase, and on the contrary, it will decrease.

2.5.2 Attitude and behavioral commitment

Attitude-based commitment: refers to the relationship between the initiative of the members of the organization and the positive attitude between the individual and the organization, that is, the personal identification of the value and objectives of the organization, and the attitude or inclination consistent with the organizational goals.

Behavioral commitment: It means that the production of commitment is not based on the active construction of the members of the organization. Its sense of identity with the profession is not that the individual agrees with the organization's objectives or is willing to work for the organization, but because the individual is subject to certain external conditions. The restrictions have to stay in the organization, agree or be willing to work hard to achieve organizational goals. In summary, professional commitment includes psychological forces such as identity, input and loyalty. Therefore, professional commitment can be defined as an attitude generated through beliefs, including recognition of the profession, positive input, and attention to the profession and the willingness to continue working in this industry. The professional commitment model can be summarized as follows:

(1) Aranya, Pollock & Amernie professional commitment model

From the perspective of attitude and structure, the professional commitment is discussed. The satisfaction of organizational commitment, professional organization conflict and remuneration is summarized as an important factor affecting professional commitment, and organizational hierarchy is the interference factor. With 2,590 accounting personnel as the research object, professional and organizational conflicts have counter-effects on professional commitment, and satisfaction of compensation has a positive impact on professional commitment.

(2) Taylor (1988) Professional Commitment Model

It is believed that professional commitment is the expected result of individual socialization and specialization. At the same time, social population and personality factors will also affect the development of socialization and

specialization, and the development of professional commitment. The socialization process factors include expectations, professional education and organizational culture. In this model, professional commitments are divided into three levels: professional roles, professional relationships, and regulations or norms, as well as six factors: identification, active input, ownership, regulations, internalization of professional roles, and professional relationships. Taking the population and personality variables as input factors, the roles and expectations formed by the individual in the actual occupation or work experience through the specialization process of internalization and identification, the individual being affected by the work environment, and the socialization through organizational culture and norms. The process, in line with the professionalization of the profession or work, and then show the expected professional commitment.

(3) Huang Guolong (1986) Professional commitment model

The antecedent variables that affect professional commitment are divided into environmental and personal variables. Environmental variables include: organizational environment (such as leadership style, organizational climate, etc.); job characteristics (such as role clarity, the attitude of the work group to the organization, the importance of the organization to the individual, etc.) personal variables include: demographics Variables; personality traits (such as achievement motivation, gender roles, and personal values); cognition and expectations (such as personal self-consideration of organizational efforts and compensation from organizations), the study found that professional commitments are subject to both environmental and personal variables. Interaction effects.

Based on the professional commitments of Aranya, Pollock & Amernie (1981), Taylor (1988) and Huang Guolong (1986), this study explores the impact of accountant accounting judgments, the degree of recognition of their own expertise, and the level of interest in professional development. .

2.5.3 Empirical research related to professional commitment

Because there are many factors affecting personal judgment behavior, there is still no complete model that can include all relevant factors related to personal judgment behavior, and professional commitment is an important factor that has been considered by researchers to affect personal judgment behavior.

Kidron (1978) discussed the relationship between work values and organizational commitments by employees of insurance companies, households and university staff. The results showed that the value of work (Puritanism) was positively correlated with moral commitment; Chen Zhengpei (1983) took 221 The researchers discussed the relationship between "work values and organizational commitment". The study found that among the six factors of work value, except for the "attitude to new rewards", the other factors are significantly related to the work input; "Intrinsic value" is significantly related to "organization-personal care" and "importance of identity work". In addition, Park Yingpei (1988) used the Korean electronics industry as an example to discuss the relationship between "work values, leadership style, job satisfaction and organizational commitment". The study found that the intrinsic value of work, promotion value and value, hard work commitment and retention commitment, overall commitment There is a significant positive correlation between the two. There is a significant positive correlation between the value of social status and value of work, commitment and commitment, and there is no significant correlation with the retention of employment.

Aranya & Ferris (1984) used accountants as the research object to discuss "the conflict between organizational commitment and professional commitment". When the study found that both organizational commitment and professional commitment were high, the conflict between organizational commitment and professional commitment was small. The conflict is relatively large. If one is high and low, the conflict is between the two; there is a significant negative correlation between the level of the position and the conflict between the organization's commitment and professional commitment. Zhang Renqi (1988) also used the accounting firm's auditors as the research object to discuss the personal background variables, firm size, organizational commitment, professional commitment, organizational commitment and professional commitment, job satisfaction and willingness to work. Relationships, the study found that some of the personal background variables (sex, age, length of service, and the qualification of accountants) of the auditors have significant differences in the conflict between organizational commitment and professional commitment; and the conflict between organizational commitment and professional commitment is mainly self-organized. The impact of organizational commitment and

professional commitment, the job satisfaction is low, and the willingness to work is higher.

Yan Guizhen (1995) tried to cut into the morality of the ethics and explored the relationship between it and the organization. On the one hand, it puts forward the practical response to the dilemma of the corporate world; on the other hand, it also appeals to the public to pay attention to morality. In the end, I hope that the transformation of the social atmosphere will be promoted by the improvement of the morality of the organization. The study investigated 192 members of the four companies through questionnaires and found the following phenomena or relationships through empirical research: (1) Individual moral standards (philosophy) do not change much depending on the situation; (2) Environment Factors (the climate of the climate) will affect personal factors (personal moral philosophy); (3) the climate and personal moral philosophy will affect the organization's commitment, and the influence of the former is significantly greater than the latter; (4) different organizations are arguing for climate and organization There are differences in existence, but not in personal moral philosophy; (5) There are significant differences in demographic changes and corporate changes in climate, personal moral philosophy and organizational commitment.

Tu Yahui (2008) uses empirical evidence to understand the impact and relevance of accountants in achievement motivation, job characteristics, professional commitment and job performance. The results of the study found that the skill of achievement motivation has a significant positive impact on professional commitment and professional performance. The professional identity structure of professional commitment has a significant positive impact on the performance of the performance of the performance; the professional commitment to the business orientation has a significant negative impact on the performance of the job performance. Therefore, if enterprises can understand the motivational tendency of accounting staff and pay attention to the characteristics of accounting work, it will help to improve accounting professional commitment and improve work performance.

Based on the above research, this study believes that professional commitment can be defined as the individual's emphasis on factors such as his professional identity, input and willingness to stay. Professional commitments

represent the positive evaluation and recognition of individuals in their profession, their willingness to work hard and continue their education in their own profession, and their willingness to continue to engage in the professional work.



3 RESEARCH METHODOLOGY

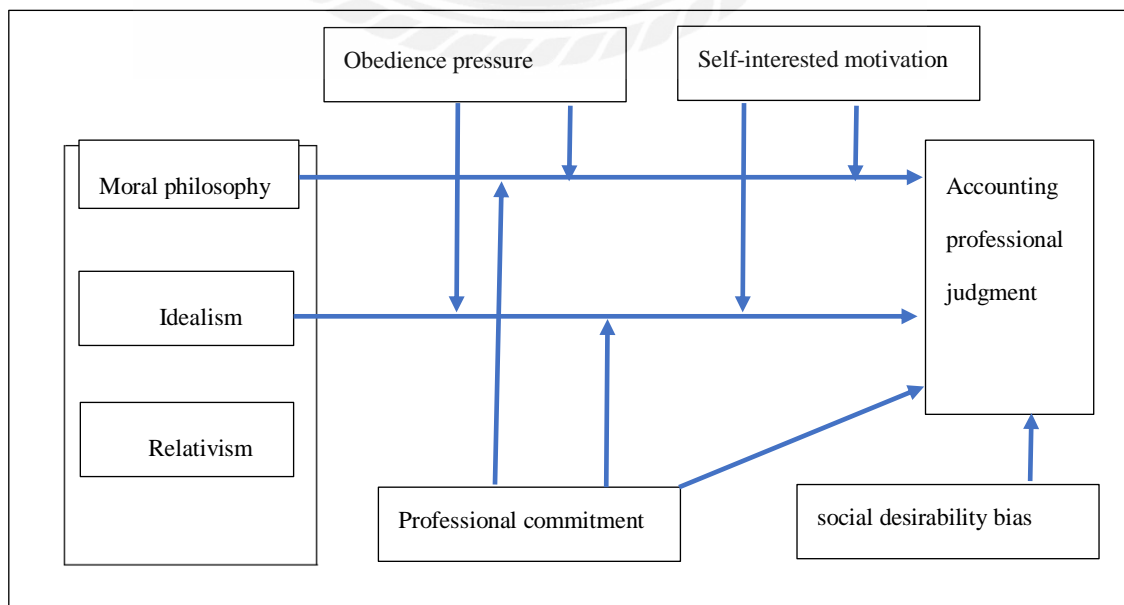
After reviewing the literature in the previous chapter, this study uses SPSS for data analysis. This chapter contains research framework, research hypotheses, operational definitions of research constructs, questionnaire design, research data collection, and statistical analysis methods.

3.1 Conceptual framework and research hypothesis

3.1.1 Conceptual framework

According to the literature review in the previous chapter, this study believes that moral philosophy, self-interested motivation, and professional commitment will have an impact on accounting judgment. Although the past literature has conducted individual research on these factors, the overall structure is still not. Some scholars have suggested that this study establishes the following conceptual framework and accounts for accounting differences and moral philosophies for different personal attribute variables of accountants, such as gender, age, education level, graduation department, working years, job positions, and professional licenses. Whether "obedience pressure", professional commitment and self-interested motivations are different.

Table 3.1 Conceptual framework



Hypothesis to be verified is as follows:

H1: The accountant's moral philosophy is biased towards high (low) idealists, which will affect their accounting judgments to be more rigorous (loose).

H2: The accountant's moral philosophy is biased towards low (high) relativists, which will affect the more stringent (loose) accounting judgments.

H3: Accountants are subject to obedience pressure and will significantly affect accounting judgment.

H3a: When there is obedience pressure, the accountant will tend to be more relaxed in his accounting judgment.

H3b: When there is no obedience pressure, the accountant will be more rigorous in his accounting judgment.

H4: Accountants are subject to interference from self-interested motives and will significantly affect accounting judgments.

H4a: When there is a self-interested motivation, the accountant will tend to be more relaxed in his accounting judgment.

H4b: When there is no self-interested motivation, the accountant will be more rigorous in his accounting judgment.

H5: The level of accountant professional commitment will significantly affect its accounting judgment.

H5a: When the accountant profession is highly committed, the accounting judgment will be more stringent.

H5b: When the accountant profession is low, the accounting judgment will be more relaxed.

H6: The accountant's moral philosophy is a relativistic facet, and its accounting judgment will be significantly different due to the presence of obedience pressure.

H7: The accountant's moral philosophy is an idealist, and his accounting judgment will be significantly different due to the presence of obedience pressure.

H8: The accountant's moral philosophy is a relativistic facet, and its accounting judgment will be significantly different due to the existence of self-interested motivation.

H9: The accountant's moral philosophy is an idealist, and his accounting judgment will be significantly different because of the existence of self-interested

motivation.

H10: The accountant's moral philosophy is an idealist, and his accounting judgment will be significantly different due to the existence of professional commitment.

H11: The accountant's moral philosophy is a relativist, and his accounting judgment will be significantly different due to the existence of professional commitment.

3.2 Questionnaire

3.2.1. Experimental design

There were four variables (including disturbance variables) in this study. The experimental design was based on the factorial design of $2 \times 2 \times 2$ subjects. Each variable had a processing level of "obedience pressure" (high, Low), "self-interested motives" (with and without), "professional commitment" (high and low) and "moral philosophy" ("relativism" (high, low) and "idealism" (high, low). This study considers the agency problem (existence/absence), the degree of relativism (high/low), and the degree of idealism (high/low) as independent variables. The dependent variable is the degree of influence of the subject's moral philosophy on accounting judgment. In order to test the sequential effects and dilution effects, the questionnaires in this study are divided into four versions, and the information patterns are arranged in different contexts (only 2 diagnostic information will be obedience pressure and self-interested motivation (high, yes), (high, no), (low, yes) and (low, no) mixed group questionnaire design, and based on the pretest results, revised the increase of moral philosophical scale to test "relativism" and "idealism" and professional commitment Scales, etc.

In addition, many moral related literatures refer to the situation of personal moral cognition judgment, usually there is a phenomenon of social desirability bias, which is easy to produce the bias of moral behavior research, so it is appropriate to incorporate social expectation bias. Empirical research considerations. The so-called social expectation refers to the individual's rejection of the actions or behaviors that the society does not expect, and accepts the way the society expects. Therefore, the social expectation bias is an underestimation (overestimation) of their tendency to perform undesired (expected) actions, or

inquiring In the case of social ethics, individuals may respond in the way they prefer, without reacting to true or actual behavior. The phenomenon of social expectation bias is higher in the society where moral development is relatively immature. In order to overcome this problem, this study also designed an item to ask the subjects to anticipate their possible ethical decision-making in the same situation to understand whether the subjects in the socialist environment have significant social desirability bias.

This study is based on 676 accountants. For the representative sample, each accounting firm regards the number of its accountants as 35 to 10, and issues questionnaires by mail. Because the accountants are busy, recycling The questionnaire is about 3 to 4 weeks.

3.2.2 Questionnaire composition

Professional commitment

Table3.2 Questionnaire composition

Concept	Test dimension
Professional identity	1. I am very proud to tell others that I am serving in the accounting department.
	2. I am willing to work harder to make the accounting profession more successful.
	3. I found that my values are the same as those of the accounting profession.
	4. I have no sense of loyalty to the accounting profession.
	5. I always praise my friend that the accounting profession is an ideal profession worthy of being engaged.
Professional investment	1. As long as the nature of the work is the same, I am willing to do anything in the accounting business.
	2. As long as I can stay in the accounting department, I will be very happy to work at any level.
	3. As far as my work performance is concerned, my work in the accounting department can give full play to my best potential.
	4. I am very concerned about things related to the accounting business.
	1. For me, I think that accounting is a wrong choice.

Willingness to stay	2. It is difficult for me to endorse the major policies in the accounting authorities concerning issues related to employee promotion and rewards and punishments.
	3. Staying in the accounting department for too long does not have much benefit.
	4. I will immediately transfer to other industries whenever I have the opportunity.
	5. I found that the accounting profession is the best of the professions I can serve.
	6. I am very fortunate to have chosen the accounting authority and not the other institutions I have considered.

3.3 Moral philosophy

Personal moral philosophical concepts can provide a considerable degree of explanatory power for personal moral judgment. This study is based on Forsyth's assertion that moral philosophies can be evaluated through idealistic and relativistic aspects, as follows:

3.3.1 Idealism

Idealism refers to the degree to which an individual believes in the absoluteness of morality. Individuals in this form often make moral judgments using absolute moral principles. In terms of behavioral outcomes, I believe that with the right actions, I can get the results that individuals prefer. Individuals will take into account the extent to which the welfare of others is affected when assessing possible action plans.

3.3.2 Relativism

Normative beliefs can vary according to individual cultural differences. Highly relativists believe that people should recognize the differences between individual values; in other words, they oppose general moral principles and advocate that everyone has the right to have their own values. system. In the face of moral martyrdom, individuals will adopt an attitude that is handled on a case-by-case basis, or that they make ethical decisions with universal and

universal moral rules. According to the above definition, idealism pays attention to whether there is a set of universal moral rules, while relativism focuses on the results produced by individuals after making decisions, so it can be deduced from the idealistic and relativistic personal level moral philosophy. A different compositional surface. To a certain extent, according to the level of individual idealism, people can be further divided into high idealists and low idealists. Similarly, according to the level of individual relativism, people can also be divided into high-relativists and low-relativists. According to Reidenbach & Robin (1988), when there is a “conflict evaluation” between different moral philosophies, that is, when a certain philosophical behavior is used as a behavioral evaluation criterion, it may be considered that the behavior is correct, and when another philosophical behavior is used as a behavior evaluation standard It may be considered that the act is negative. Because the circumstances faced by the individual are different, the basic philosophy is different. Therefore, the importance of each moral philosophy will be embarrassing due to the situation. This study mainly refers to the Forsyth (1980) Ethical-position Pencil test to test whether the accountant's moral philosophy has significant differences, and divides the moral philosophy into two aspects: Idealistic and Relativism. There are 20 items in this scale. The first to tenth measures the degree of idealism, the 11th to the 20th measure the degree of relativism, the Likert 7 scale, and the individual for each value item. The degree of importance, the scores from "very important" to "very important" are given 1-7 points respectively; the higher the score of the test items, the more the representative agrees to the project, the lower the score , indicating that the subject does not agree with the project.

3.3.3 Content validity control

In order to understand the reliability and validity of the questionnaire, the subjects answered the difficulty of completing the questionnaire, the clarity of the expression of the questionnaire, the degree of concern of the participants, the possibility of occurrence in the case, and other suggestions. Etc., as the basis for the manipulation of this questionnaire, a total of 5 questions, the Likert scale 7 equal parts scale.

3.3.4 Questionnaire information

The study controlled variables, including gender, age, marital status, education level, whether to obtain technical professional technical certificate, belief, service years, grades, positions and grades of promotion time gap.

3.4 Questionnaire process control

3.4.1 Sampling process quality assurance

The experimental cases in this study were based on the tax aspects of Finn et al. (1988) and the ethical dilemmas of asset evaluation. As for the moral philosophical scale, Forsyth proposed the Ethics Position Questionnaire (EPQ) scale as a research tool to test the individual's idealism and relativism degree, the tendency of a facet, and to measure the individual's decision. When moral or unethical behavior is judged, the standard of judgment is based on which moral philosophy. There are a total of 20 questions in this part of the questionnaire. The first 10 questions measure the individual's idealistic tendency, while the last 10 questions measure the individual's relativistic tendency to assess the level of individual's moral philosophical structure.

In addition, obedience pressure and agency problems - self-interested motivation is the design method of the group, forming four versions of the questionnaire. As for the individual level of moral philosophy, the design method is adopted in the group, so each subject is in a random manner. Assign a questionnaire to fill out one of the four versions. The first case version is accounting judgment with obedience pressure and self-interested motivation, and the second to fourth versions respectively manipulate obedience pressure and self-interest motivation. The questionnaires for all subjects included the description and instructions of the questionnaire, the detailed description of the accounting judgments produced by the case version in a specific situation, the professional commitment scale and the personal level moral philosophical scale, and related demographic variables. For the subjects of this research experiment, the researcher will send the questionnaire to the cadres of the accounting department (room) of the accounting department, and the sputum will be responsible for sampling and issuing the questionnaire, and guiding the subjects to conduct moral judgment according to the instructions attached to the volume.

Decision-making, the recovery of the questionnaire is also collected by the entrusted person, and then the questionnaire is sent to the researcher.

3.4.2 Sampling quality assurance

In order to confirm the authenticity of the cases used in this study, pre-tests were conducted with 20 accountants before the formal test, and the cases and information designed by the questionnaire were pre-tested. The purpose of the pre-test is to test whether the narrative of the case scenario designed by the Institute is in line with the experimental design. In addition, in order to confirm the authenticity of the cases used in this study, two questions were asked after each case to determine the authenticity of the case and the possibility of the occurrence of the case. Finally, before the basic question, the subject was also asked to the entire questionnaire. The clarity of the design and the difficulty in answering the questions expressed the intention to show that the design of the study was not partial to practice and lacked authenticity, and the subjects also understood the content and questions to be conveyed in the questionnaire. For the subjects of this study, the questionnaire collection situation and the recovery of each version of the questionnaire.

Table3.3 The questionnaire collection situation

Number of samples issued	Number of samples recovered	Number of invalid samples	Number of valid samples	Recycling ratio of valid samples
430	427	9	418	97.89%

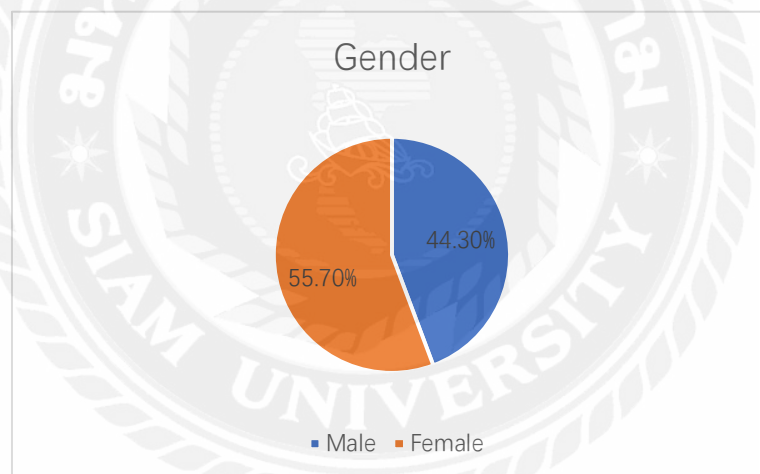
Table3.4 Valid sample statistics table

Virtual Variable		Obedience Pressure		Total
		High	Low	
	High	105	106	211
Self-interested Motivation	Low	109	98	207
	Total	214	204	418

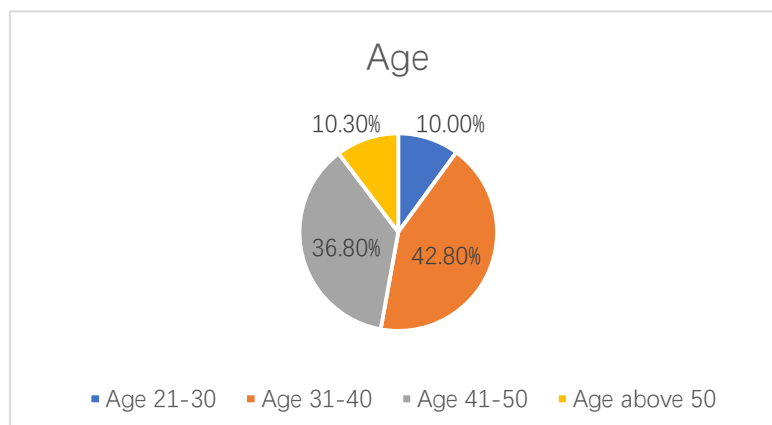
3.4.3 Personal trait analysis of respondents

Sample personal traits: gender, age, marital status, education level, whether

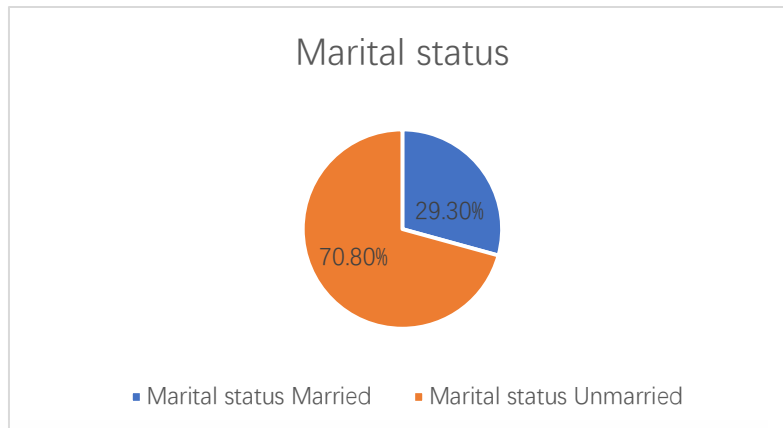
to obtain a professional vocational and technical certificate, beliefs, service years, positions, current positions, etc., the time gap for the promotion of the past, in addition to the questionnaire part of the feelings included Difficulty, clarity, and interestingness of the questionnaire, and finally the possibility of a case of moral dilemma. Firstly, according to the analysis of the basic data of the subjects, the subjects in this study were more women than men in gender, and women accounted for 55.7%; the age distribution was mostly concentrated in 31 to 50 years old, about 79.6%; The above-mentioned scholars accounted for 92.1%, because the subjects of the study were accountants and their respective accounting offices (cities), job ranks, etc., accountants 6 to 7 and accounting 8 to 10, etc., accounting for 88.7%; The service years ranged from 2 years to 25 years, and most of the subjects were without any belief or Buddhism, accounting for 86.1%. The results of the analysis of valid sample characteristic variables are shown in the following:



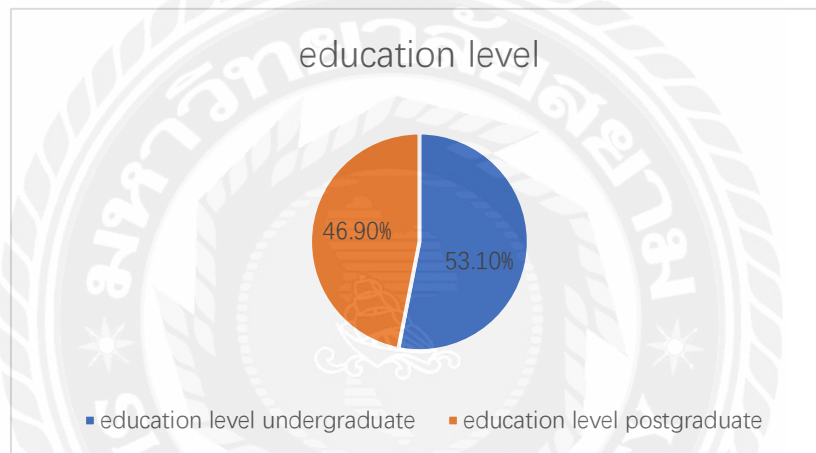
Sector Graph 3.1 Gender



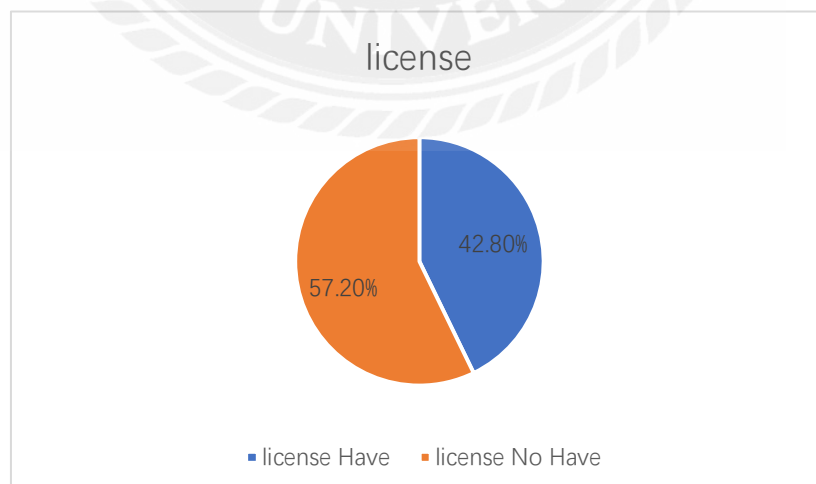
Sector Graph 3.2 Age



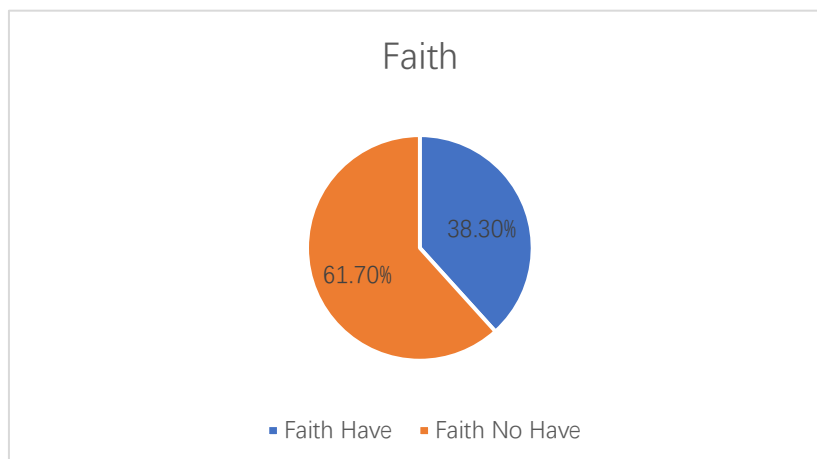
Sector Graph 3.3 Marital Status



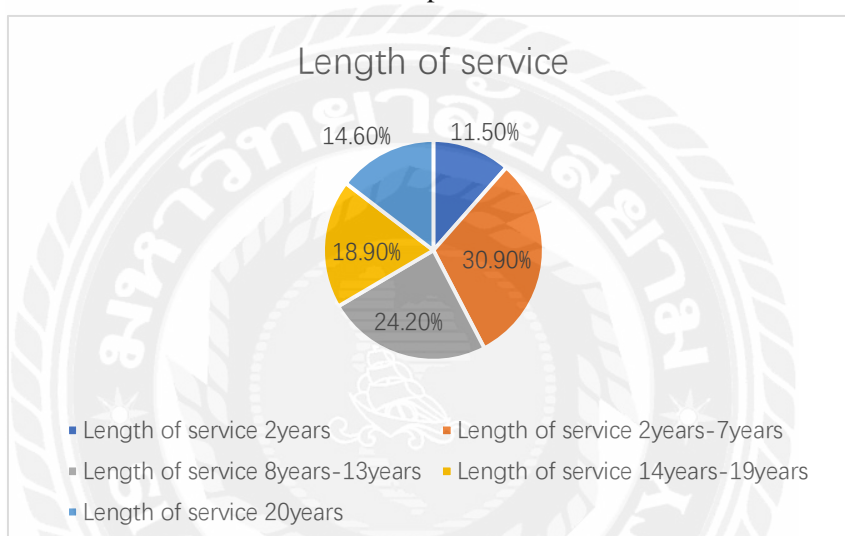
Sector Graph 3.4 Education



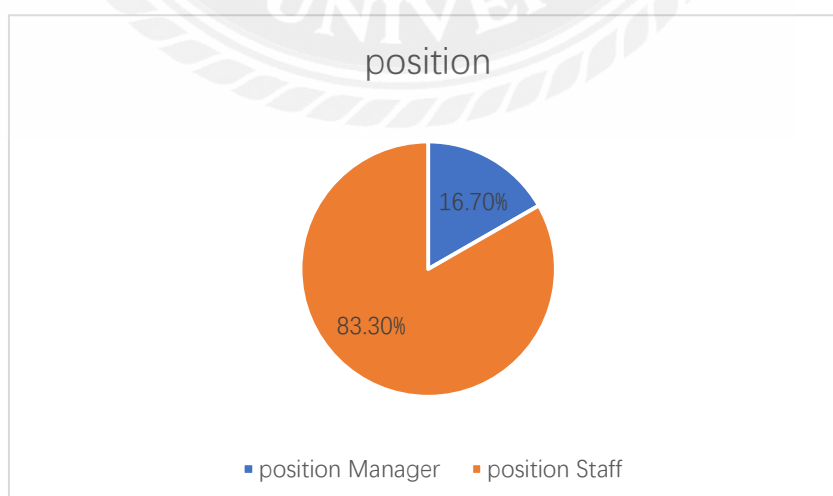
Sector Graph 3.5 License



Sector Graph 3.6 Faith



Sector Graph 3.7 Seniority



Sector Graph 3.8 Position

3.5 Measurement of research variables

Each question in the questionnaire is based on a 7-point scale. The scoring method is: moral philosophy, 1 means that the subject believes that the action of the case is consistent with this philosophy, 7 indicates that it does not conform to this philosophy, and 4 indicates a neutral position. In terms of behavioral intent, 1 means that the subject thinks that he or she is very likely to be engaged in the same action, 7 is very unlikely, 4 is neutral, and if the subject thinks that the case is The action "very ethical" is expressed as 1, the very unethical is 7, and the neutral position is 4; in the professional commitment, if the subject strongly disagrees with the statement, it is 1 and expresses very much. Then it is expressed by 7 and the expression of inadvertent position is indicated by 4.

There are 20 questions in moral philosophies to assess the level of individual moral philosophical structure. Among them, 10 questions are used to evaluate an individual's idealistic tendency, while the other 10 are to measure the individual's relativistic tendency. The idealistic variable in this study is an average of the idealistic items; the relativistic variable will be relative. The items of the doctrine are summed up on average. In addition, the professional commitments averaged their 15 question scores, which is the professional commitment of the subject. The operational definitions of the variables are as follows:

3.5.1 Dependent variable

Accounting judgment: The accountant faces the case of decentralized procurement and the ethical dilemma of excess budget surplus. In each episode, there is a party's action on the ethical dilemma (obedience pressure, self-interested motivation), but there is a reasonable reason to support the decision of the party in the final decision of the innocent party, that is, the decision-making problem is not Absolute right or wrong, and the ethical dilemma. In the test of accounting judgment, this study has a question, including the judgment of the subject and his peers.

Peer accounting judgment: After understanding the actions of the individual case, the subject believes that the colleagues around him will be engaged in the same actions as the parties (the separation of the behavioral intent questions).

Self-accounting judgment: After understanding the actions of the individual case, the subject thinks that he or she will engage in the same action as the party (the separation of self-behavior intentions).

3.5.2 Independent variable

Obedience pressure: The accountant receives the boss's order, produces obedience pressure and decides not to pursue the matter; the other is the situation without obedience pressure: there is no order from any boss, purely the accountant's own decision.

Self-interested motives: Whether there is a chance of promotion, there will be a chance of promotion this year. If you meet the requirements of the boss, he will be highly recommended when he is promoted to the review meeting; the other is the situation without promotion opportunities: no qualification for promotion opportunities, pure for the accountant's own decision.

Moral Philosophy: Evaluate through a facet of idealism and relativism.

Professional commitments: The relevant questions of the 15 questions that the subject has answered are summed up and averaged.

3.5.3 Control variable

Social desirability bias: The difference between the self-behavior intention question and the peer behavior intention question in each case is used as the basis for measuring the social desirability bias. The greater the difference between the two, the more serious the deviation is. This degree of bias is used as a control variable.

Relevant personal trait variables: including gender, age, marital status, education level, whether to obtain a professional vocational certificate, belief, service years, positions, etc.

3.5.4 Experimental manipulation check

Ethical Assessment: The ethical assessment score given by the subject after understanding the actions of the individual case. Obedience pressure: The accountant receives the boss's order, produces obedience pressure and decides not to pursue the matter; the other is the situation without obedience pressure: there is no order from any boss, purely the accountant's own decision.

Self-interested motives: Whether there is a chance of promotion, there will be a chance of promotion this year. If you meet the requirements of the boss, he will be highly recommended when he is promoted to the review meeting; the other is the situation without promotion opportunities: no qualification for promotion opportunities, pure For the accountant's own decision.

3.6 Statistical analysis method

This study used EXCEL and SPSS23.0 statistical software for data analysis, including descriptive statistical analysis, validity and reliability analysis, Pearson product-moment correlation coefficient, and regression analysis. The validity and reliability analysis will be introduced in the following section. The main data analysis methods are as follows:

3.6.1 Descriptive Statistics Analysis

The sample structure is described using statistics such as secondary allocation, average and percentage, and the main purpose is to know the distribution between the indicators to understand the importance or consistency of the single indicator project. Using the data collected by Descriptive Statistics Analysis, we can have a preliminary understanding of the basic data of the research object. The answer of the Likert seven-scale scale in the questionnaire, the questionnaire scale is encoded and quantified by the distribution of 1 to 7. After that, relevant data such as sub-distribution, average, percentage, and standard deviation are calculated. Using the average understanding of the relative degree of question and indicator, and then using the standard deviation of the measurement of dispersion measure the mutual differences between the data. The larger the standard deviation, the greater the difference in the data. The smaller the standard deviation, the more consistent the view is that the importance of the indicator is the same. It is mainly used for the difference between the indicators to understand the consistency of the importance of the single indicator project. This study conducts a preliminary analysis based on the sampled and research variable data obtained from the questionnaire and the basic data collected, and describes the sub-distribution of each question, and the analysis of the effective percentage to understand the basic data of the valid sample, such as

the service. Basic characteristics such as seniority, supervisory position and education level.

3.6.2 Factor Analysis

The main methods of extraction factors are: principal component analysis, general factor analysis and most approximate methods. The goal of Principal Component Analysis is to reduce the original variables to the least amount of factors; the general factor analysis method is mainly used to confirm the potential factors or facets of the coexistence of variables; the most approximate method is to assume that the data is a multivariate normal allocation. Using the approximation function and solving the problem by the successive value-reduction method, since the most approximate method must first assume a factor, it is applicable to the verification factor analysis. The main purpose of factor analysis is to simplify the data, that is, to reduce the number of variables, and to concentrate a large number of variables into fewer meaningful factors. In this study, the principal component method in factor analysis is adopted, and the eigenvalue is greater than 1 as the basic principle of the selection factor. Then, the factors are rotated by Varimax Rotation, and the Factor Loading of each variable is calculated. The measurement of the retention factor load is more than 0.5. The item is then named according to the meaning of the variable, and the factors of "moral philosophy" and "professional commitment" are analyzed.

Inferential Statistics is based on the obtained samples and the process of pushing the parent type by various statistical methods. The following statistical methods used in this study are as follows: Pearson correlations analysis

Through Pearson's correlation analysis, the degree of correlation between variables such as moral philosophy, professional commitment, social desirability bias and accounting judgment is explored. In general, a correlation of 相 of 0.9 or more is highly correlated, 0.7-0.9 is highly correlated, 0.5-0.7 is moderately correlated, and 0.5 is low correlation. This study will explore the relationship between the main variables by using the Pearson product correlation analysis table.

3.6.3 One-way ANOVA and independent-samples T test

This study assumes that the sample data is subject to the normal distribution and is consistent, using the independent sample t-test of the comparative average

method, and comparing the average of the independent samples of the group to the existence of the difference; and comparing the average of the independent samples above the group, Using Analysis of variance, ANOVA, if the average of the variance analysis differs, the Scheff method is used for post hoc comparison. This study used one-way ANOVA and independent-samples T test to compare different case scenarios, and whether the impact of superior pressure, self-interested motivation and moral philosophy and audit judgment, moral philosophy and professional commitment on audit judgments is significant. The effect of the interaction after the interaction.

3.6.4 Collinearity

Collinearity refers to the situational problems caused by regression analysis due to the high correlation between independent variables (Wu Minglong, 2006). The measurement method usually uses variance inflation factor. VIF, the larger the VIF value, the more collinearity problem exists. Generally speaking, when the VIF value is greater than 10, it indicates that there may be a linear coincidence problem between the variables.

3.6.5 Regression analysis

This study uses multiple regression analysis methods to explore the impact of moral philosophies on accounting judgments, and respectively on the level of obedience pressure, the existence of self-interested motives, and the existence of the former two situations, idealism, relativism and professional commitment. Analyze whether accounting judgments produce different results.

3.7 Reliability and validity analysis

3.7.1 Reliability analysis

The reliability analysis is used to measure the consistency of the content of the question. The Cronbach's α system is used as an indicator to measure each measurement. The larger the α value, the greater the correlation between the questions in the variable. According to the Cronbach's α criterion proposed by Guelford (1965), it is considered that α is greater than 0.7, indicating high reliability. Through the test of reliability, you can understand whether the

measurement tool (scale) itself is good and appropriate. In this study, the reliability analysis was performed on five faces of the questionnaire, and the obtained facets were all greater than 0.8, indicating high reliability.

In the study of the moral philosophical scale, Cronbach's α of idealism and relativism are 0.863 and 0.815, respectively, while the professional Cronbach's α is 0.905, which is larger than Nunnally (1978). The results are highly stable.

3.7.2 Validity analysis

3.7.2.1 Moral philosophy

Regarding the idealistic part, it consists of 8 questions. After deleting the questions of questions 7 and 10, the KMO value after deletion is 0.837, the Bartlett spherical value is 1520.334 and reaches a significant level, and the explanatory variable is 52.811%. The relativistic part consists of 7 items with a KMO value of 0.757, a Bartlett spherical test value of 1329.710 and a significant level, and a explained change of 68.866%. Factor load of idealism and relativism.

Table3.5 Ethical philosophical group factors and reliability verification

Measured variable	Measurement item	Factor load	Characteristic plant	Cumulative interpretation of variable volume (%)
Idealism	1. No matter how slight, people should be sure that their actions do not intentionally harm others.	0.732	4.225	52.811
	2. No matter how small the danger, people should not let others fall into danger.	0.736		
	3. No matter how much benefit you can get, it is wrong to bring something that might hurt you.	0.705		
	4. People should not hurt others' mind or body.	0.785		

	5. People should not have the mental or physical harm of others.	0.785		
	6. If an act hurts an innocent person, you should not engage in such an act.	0.79		
	8. Every society should respect people's dignity and well-being most.	0.623		
	9. Sacrificing the well-being of others is absolutely unnecessary.	0.637		
Relativism	11. No ethical code must be a "model indicator" of all ethics.	0.643	1.416	68.866
	12. Morality will vary depending on the situation and society.	0.695		
	13. Moral standards can be embarrassing because of one person, one person thinks it is moral, and in the eyes of another person, it may be immoral.	0.816		
	14. Different ethical standards cannot be used to compare absolute "right" and "wrong".	0.723		
	15. A moral or unethical view can be embarrassing.	0.763		
	19. Lies are allowed or not allowed, depending on the circumstances.	0.608		
	20. Lies are moral or immoral and will depend on the circumstances of the lie.	0.607		

3.7.2.2 Professional commitment

The analysis method and factor adopted by the professional commitment part are the same as before. The study variable was merged from the 14th item after deleting the second question, and its KMO value was 0.919 after deletion. The Bartlett spherical test value was 2792.038 and reached a significant level, explaining that the change amount was 63.298%. The factor load of the professional commitments is as follows.

Table3.6 Factors and reliability of the professional commitment scale

Measured variable	Measurement item	Factor load	Characteristic plant	Cumulative interpretation of variable volume (%)
Professional commitment	1. I am willing to work harder to make the accounting profession more successful.	0.773	1.099	63.33
	3. I have no sense of loyalty to the accounting profession.	0.713		
	4. As long as I can stay in the accounting department, I will be very happy to work at any level.	0.813		
	5. I find that my values are the same as those of the accounting profession.	0.751		
	6. I am very proud to tell others that I am serving in the accounting department.	0.732		
	7. As long as the nature of the work is the same, I am willing to do anything in the accounting business.	0.781		
	8. As far as my work performance is concerned, my work in the accounting department can give full play	0.639		

	to my best potential.			
	9. I will immediately transfer to other industries whenever I have the opportunity.	0.663		
	10. I am very fortunate to have chosen the accounting authority and not the other institutions I have considered.	0.551		
	11. Staying in the accounting department for too long does not have much benefit.	0.765		
	12. It is difficult for me to endorse the major policies in the accounting authorities concerning issues related to employee promotion and rewards and punishments.	0.757		
	13. I am very concerned about matters related to the accounting business.	0.62		
	14. I find that the accounting profession is the best of the professions I can serve.	0.659		
	15. For me, I think that being an audit professional is the wrong choice.	0.641		

4 EMPIRICAL RESULTS AND DISCUSSION

This chapter will use the appropriate statistical methods for data analysis based on the research structure and research hypothesis of Chapter 3, and discuss and explain the results of each statistical analysis. This chapter is divided into five sections. The first section is demographic variables and each The narrative statistical analysis of the research variables; the second section is the confirmatory factor analysis; the third section is the reliability and validity analysis; the fourth section is the analysis of the variance of the demographic variables in each facet; the fifth section personal values, Correlation analysis of moral philosophy and moral beliefs; Section 6 Structural equation analysis.

4.1 Descriptive statistical analysis

Descriptive statistics of variables related to this research, including: the degree of feeling of the case situation, moral philosophy and professional commitment, are listed as follows:

4.1.1 Situational case analysis

In this study, obedience pressure and self-interested motivation variables were manipulated, and the questionnaires were divided into high-stress and non-stress questionnaires; there were self-interested motivation and no self-interested motivation questionnaires, so there was one question in each case. Subjects were asked to answer the extent to which the participants felt pressure and promotion opportunities in this case. On average, the average exposure of the obedience pressure group to stress was 3.55 and 3.80, respectively, and the income recognition case was 3.46. And 3.09, so the operation of obedience pressure should be successful; on the other hand, the average degree of self-interested motivation of the self-interested motivation group is $3.57 < 3.77$; the income recognition case is $3.18 < 3.38$, so self-interest Motivation with or without manipulation is unsuccessful. According to a study by Jones and Ponemon (1993), if the case clearly matches or violates the professional criteria, the subject's response will tend to extreme values (very moral/very unethical) and

homogeneity, resulting in research. The questionnaire's over-the-shelf phenomenon. If the subject's response tends to an intermediate scale and the standard deviation is greater than 1 (representing the subject's inconsistent response), there is less confidence that the problem is overestimated (Cohen et al., 1996).

Descriptive statistics of obedience pressure and self-interested motives

Table4.1 Decentralized procurement

Variable		Self-interested motivation		
		High	low	Total
Obedience pressure	High	3.3 1.813	3.79 1.51	3.55 1.68
	Low	3.84 1.657	3.76 1.711	3.8 1.68
Total		3.57 1.754	3.77 1.604	3.67 1.682

Table4.2 Income recognition

Variable		Self-interested motivation		
		High	low	Total
Obedience pressure	High	3.38 1.712	3.79 1.686	3.55 1.697
	Low	3.84 1.502	3.76 1.599	3.8 1.549
Total		3.57 1.618	3.77 1.650	3.67 1.635

4.1.2 Moral philosophy

The next table is the average and standard deviation of the moral philosophical scale. The average of the idealism is the lowest at 4.91, and the average of the remaining questions is greater than 5, and the average of the fifth is the highest. It shows that the subject generally agrees with this issue. The relativism part is the lowest with the average of 4.83 of the 19th question, and the average of the remaining questions is greater than 4.9, and the average of the 15th question is the highest, indicating that the subject agrees with the content of the

questionnaire. In terms of facet totals, the total idealism averages 45.70, while the total relativism averages 38.01. The two will be used as the criteria for distinguishing between high and low idealism and relativism in the additional analysis in the sixth section of this chapter.

Table4.3 The average and standard deviation of the moral philosophical scale

Measured variable	Measurement item	Average	Standard deviation	Cronbach's α
Idealism	1. No matter how slight, people should be sure that their actions do not intentionally harm others.	5.82	1.078	0.863
	2. No matter how small the danger, people should not let others fall into danger.	5.87	1.131	
	3. No matter how much benefit you can get, it is wrong to bring something that might hurt you.	5.33	1.543	
	4. People should not hurt others' mind or body.	6	1.081	
	5. People should not have the mental or physical harm of others.	6.06	0.963	
	6. If an act hurts an innocent person, you should not engage in such an act.	5.74	1.254	
	8. Every society should respect people's dignity and well-being most.	5.97	1.003	
	9. Sacrificing the well-being of others is absolutely unnecessary.	4.91	1.47	
	Total	45.7		
Relativis	11. No ethical code must be a “model indicator” of	5.48	1.042	0.815

m	all ethics.			
	12. Morality will vary depending on the situation and society.	5.7	1.08	
	13. Moral standards can be embarrassing because of one person, one person thinks it is moral, and in the eyes of another person, it may be immoral.	5.6	1.161	
	14. Different ethical standards cannot be used to compare absolute "right" and "wrong".	5.72	1.062	
	15. A moral or unethical view can be embarrassing.	5.73	1.143	
	19. Lies are allowed or not allowed, depending on the circumstances.	4.83	1.444	
	20. Lies are moral or immoral and will depend on the circumstances of the lie.	4.95	1.416	
Total		38.01		

4.1.3 Professional commitment

The average number of questions in the professional questioning is 3.68, which is the lowest. The average of the remaining questions is greater than 4, and the average of the first question is the highest. It shows that the subject generally agrees with this issue. The average number of professional commitments is 64.99, which is the basis for distinguishing between high and low professional commitment.

Table4.4 The average number of questions

Measured variable	Measurement item	Average	Standard deviation	Cronbach's α
Professional commitment	1. I am willing to work harder to make the accounting profession more successful.	0.773	0.884	0.905
	3. I have no sense of loyalty to the accounting profession.	0.713	1.414	
	4. As long as I can stay in the accounting department, I will be very happy to work at any level.	0.813	1.448	
	5. I find that my values are the same as those of the accounting profession.	0.751	1.288	
	6. I am very proud to tell others that I am serving in the accounting department.	0.732	1.381	
	7. As long as the nature of the work is the same, I am willing to do anything in the accounting business.	0.781	1.315	
	8. As far as my work performance is concerned, my work in the accounting department can give full play to my best potential.	0.639	1.28	
	9. I will immediately transfer to other industries whenever I have the opportunity.	0.663	1.516	
	10. I am very fortunate to have chosen the accounting authority	0.551	1.314	

	and not the other institutions I have considered.			
	11. Staying in the accounting department for too long does not have much benefit.	0.765	1.505	
	12. It is difficult for me to endorse the major policies in the accounting authorities concerning issues related to employee promotion and rewards and punishments.	0.757	1.415	
	13. I am very concerned about matters related to the accounting business.	0.62	1.188	
	14. I find that the accounting profession is the best of the professions I can serve.	0.659	1.275	
	15. For me, I think that being an audit professional is the wrong choice.	0.641	1.387	

4.1.4 Obedience pressure, self-interested motivation and moral judgment

In this study, the subjects were asked to fill in the questions in the case to determine whether the subjects actually felt obedience pressure and self-interested motivation during the experiment, and whether the cognition of the subject's position in the case was consistent with the original intention of the case.

This study requires the subject to check whether the accountant has failed to cope with the requirements of the supervisor on the 7-point scale, and whether the annual appraisal performance will have an adverse effect on the year-end performance appraisal. Any influence, 7 represents a very unfavorable influence to check whether the operation of obedience pressure is effectively achieved; in addition, in the case of the case, if the party accepts the proposal of the supervisor, the possibility of promotion is increased, 1 means there is no chance, and 7 represents a very good opportunity. In order to check the effectiveness of self-interested motives. In the two experimental cases of decentralized procurement and revenue recognition, whether the three questions related to

obedience pressure, self-interested motivation and moral judgment are related to accounting judgment, and 4 is the verification value, and the verification design for whether the operation is successful or not. As shown in the table below, for the different situational questionnaire design, the relevant questions are evenly distributed between 2.70 and 5.11. According to the t-test, the average of the design information of the operation check of some situations has reached a significant level. These four scenarios have a faceted ethical dilemma for the design part of the situation.

Table 4.5 T-test on three variables of obedience pressure, self-interest motivation and accounting judgment

		High obedience pressure High self-interest motivation (n=105)	High obedience pressure Low self-interest motivation (n=109)	Low obedience pressure High self-interest motivation (n=106)	Low obedience pressure Low self-interest motivation (n=98)
Decentralized procurement	obedience pressure	2.83	5.11	4.08	3.77
		(7.596) ***	(7.965) **	(-0.949)	(-1.484)
	Self-interest motivation	5.19	3.77	3.85	3.76
		(2.352) **	(-5.044) ***	-0.943	(-2.255) **
	Moral judgment	4.32	3.42	3.58	3.76
		(-8.274) ***	(-5.044) ***	(-3.465) ***	(-2.143) **
Income recognition	obedience pressure	2.7	3.03	4.19	4.16
		(-2.181) **	(-6.798) ***	-1.284	-1.016
	Self-interest motivation	3.15	4.31	3.99	4.18
		(-5.435) ***	(2.350) **	(-0.112)	-1.718
	Moral	3.71	2.99	3.01	2.82

	judgment	(-8.551) ***	(-7.468) ***	(-7.446) ***	(-9.871) ***
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* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

4.1.5 Reliability analysis and validity analysis

The questionnaires in this study fill in the feelings, including the difficulty of filling, the clarity and easy-to-understand, the interesting degree of the questionnaire and the chances of the case, etc., and further analysis, fill in the no comments and easy, about 31.90%; clear and easy to understand, about 57.90%; the interesting person in the questionnaire is about 43.80%; the probability of high case is about 56.70%.

In addition, this questionnaire uses the scale of Likert 7 to measure the relevant opinions of the subjects on the questionnaire. The average difficulty is 3.70, the standard deviation is 1.367, and the average is 4.52. The standard deviation was 1.356; the average degree of the questionnaire was 4.30, and the standard deviation was 1.310. The average chance of the case was 4.59 and the standard deviation was 1.563. The subjects were found to have a clear expression of the content of the questionnaire, the case was authentic and somewhat interesting, and the subject also considered that it was not difficult to fill out the questionnaire.

Table4.6 Reliability analysis and validity analysis

	High obedience pressure High self-interest motivation (n=105)	High obedience pressure Low self-interest motivation (n=109)	Low obedience pressure High self-interest motivation (n=106)	Low obedience pressure Low self-interest motivation (n=98)
Questionnaire is clear and understandable	4.79 (6.502) ***	4.58 (4.591) ***	4.35 (2.565) **	4.34 (2.334) **
Questionnaire filling difficulty	3.71 (-2.169) *	3.5 (-3.734) ***	3.9 (-0.735)	3.69 (-2.414) **
Questionnaire to explore the level of interest	4.29 (2.566) *	4.39 (2.914) **	4.13 (1.075) *	4.41 (2.802) **
Questionnaire case	4.32	4.89	4.58	4.57

possible degree	(2.071) *	(6.050) ***	(4.151) ***	(3.416) ***
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* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

4.2 Correlation analysis of variables

This study used Pearson's correlation analysis to detect the correlation between obedience pressure, self-interest motivation, moral philosophy, professional commitment and accounting judgment.

According to the Pearson correlation standard, the correlation is 0.9 or more is highly correlated, 0.7-0.9 is highly correlated, 0.5-0.7 is moderately correlated, and 0.5 is low correlation. For accounting judgment, the variable is 5%. The significant level is negatively correlated with the idealism of moral philosophy and professionalism at a significant level of 10%, and is moderately positively correlated with the significant water standard of 5% intentional and moral philosophical relativism. The professional commitments are negatively correlated with peer intent and relativism at a significant level of 10%. This study will explore the relationship between the main variables by Pearson correlation analysis.

Table 4.7 Decentralized procurement

	Personal intention	Peer intention	Idealism	Relativism	Professional commitment
Personal intention	1				
Peer intention	0.586**	1			
Idealism	-0.205*	0.281**	1		
Relativism	0.280**	0.281**	0.215*	1	
Professional commitment	-0.157	-0.199*	0.165	-0.13	1

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

Table4.8 Income recognition

	Personal intention	Peer intention	Idealism	Relativism	Professional commitment
Personal intention	1				

Peer intention	0.603**		1		
Idealism	-0.071		-0.254*		1
Relativism	0.256*		0.181		0.215*
Professional commitment	-0.075		-0.244*		0.165

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

4.3 Independent variable analysis

In this study, the distribution patterns of major variables were analyzed by means of mean and standard deviation. The following are further discussed on the results of obedience pressure, self-interest motivation, moral philosophy and professional commitment and accounting judgment, and by independent sample T test, obedience pressure and self-interest motivation, high moral philosophical and obedience pressure, high and low. There is a difference between moral philosophies and self-interested motives, as well as the average ambiguity of high moral philosophies and professional commitments.

Forsyth (1980) pointed out that individuals will judge moral events based on their moral philosophies, and moral philosophies can be divided into idealism and relativism. And this aspect has a low to high range, so when the two facets intersect with the obedience pressure or the self-interest, respectively, a 2×2 split is formed. According to the descriptive statistics in the first section, the idealistic average of 8 questions is 45.70. The average of the relativism of 7 questions is 38.01, and the average of 14 questions is 64.99. Regarding the degree of idealism and relativism, the distinction is made by the average, and those above the average are examples of high idealism, relativism, or professional commitment, and vice versa. Obedience pressure and self-interested motives are dummy variables. The study examines the independent sample T-test and does not consider the influence of the control variables.

4.3.1 Analysis of the difference between moral philosophy and obedience pressure

Table 4.9 Decentralized procurement

	Idealism A=45.70	Relativism A=38.01	SIG.
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		High	Low	High	Low	
High obedience pressure	Average	3.38	3.78	3.65	3.44	-1.535
	Standard deviation	1.703	1.629	1.592	1.774	
Low obedience pressure	Average	3.86	3.72	4.1	3.53	
	Standard deviation	1.755	1.577	1.792	1.531	

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

Table4.10 Income recognition

		Idealism A=45.70		Relativism A=38.01		SIG.
		High	Low	High	Low	
High obedience pressure	Average	3.46	3.46	3.58	3.33	(-2.297) **
	Standard deviation	1.762	1.61	1.591	1.806	
Low obedience pressure	Average	2.92	3.33	3.35	2.86	
	Standard deviation	1.581	1.483	1.777	1.279	

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

According to the analysis, the results of the independent sample T test of high and low idealism, relativism and obedience pressure did not reach a significant level in case 1, that is, there is no evidence that high and low idealism and relativist degree to obedience pressure. With case rate, in case 2, it reaches a significant level of 5%, that is, there is evidence that the degree of obedience

pressure is higher than idealism and relativism.

4.3.2 Analysis of the difference between moral philosophy and Self-interested Motivation

Regarding the relationship between high and low idealism, relativism and self-interested motives, according to the following table, the independent sample T-tests for high and low idealism, relativism and self-interested motives in Cases 1 and 2 did not reach a significant level. High and low idealism and relativists have no difference in their views on self-interested motives. Although the analysis of the difference between high and low relativism and self-interested motives has not reached a significant level, different degrees of idealism and professional commitment have differed from each other, indicating that the two may influence each other rather than only one-way causality.

Table 4.11 Income recognition (A)

		Idealism A=45.70		Relativism A=38.01		SIG.
		High	Low	High	Low	
High self-interest motivation	Average	3.48	3.69	3.85	3.25	-1.243
	Standard deviation	1.836	1.626	1.792	1.662	
Low self-interest motivation	Average	3.75	3.8	3.87	3.69	
	Standard deviation	1.629	1.581	1.592	1.618	

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

Table4.12 Income recognition (B)

	Idealism A=45.70	Relativism A=38.01	SIG.
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		High	Low	High	Low	
High self-interest motivation	Average	3.09	3.33	3.27	3.09	-1.201
	Standard deviation	1.605	1.636	1.644	1.591	
Low self-interest motivation	Average	3.32	3.46	3.71	3.08	
	Standard deviation	1.784	1.462	1.695	1.557	

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

4.3.3 Analysis of the difference between moral philosophy and Professional Commitment

As for the relationship between high and low idealism, relativism and professional commitment, according to the table below, the independent sample T-tests in Case 1 and Case 2, low idealism and professional commitments all reached 5% significant level, that is, compared to Low professional commitments, high professional commitments are more agree with idealistic views. The relativist part has not reached a significant level, indicating that there is no difference in the recognition of relativism between high and low professional commitment.

Table4.13 Decentralized procurement

		Idealism A=45.70		Relativism A=38.01		SIG.
		High	Low	High	Low	
High professional commitment	Average	3.29	3.66	3.55	3.32	(-3.091**)
	Standard deviation	1.648	1.556	1.62	1.621	
Low professional commitment	Average	4.04	3.83	4.19	3.67	
	Standard deviation	1.779	1.642	1.725	1.672	

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

Table 4.14 Income recognition (C)

		Idealism A=45.70		Relativism A=38.01		SIG.
		High	Low	High	Low	
High self-interest motivation	Average	3.1	3.11	3.37	2.85	(-2.365**)
	Standard deviation	1.737	1.506	1.775	1.489	
Low self-interest motivation	Average	3.33	3.65	3.58	3.37	
	Standard deviation	1.634	1.544	1.57	1.625	

* represents a significant level of 10%; ** represents a significant level of 5%; *** represents a significant level of 1%

4.4 Analysis of Moral Philosophy and Accounting Judgment

This section is mainly divided into two parts. Firstly, in the context of specific situations and high or low obedience pressure with or without self-interested motivation, ANOVA observes whether different situations affect accounting judgments and uses ANOVA to examine the situation. The difference between the impact of a particular situation on accounting judgments is first verified against H1 to H5. Then examine the impact of the three aspects of idealism, relativism, and professional commitment on the implementation of accounting judgments in the moral philosophies, and the impact of accounting judgments on accountants' obedience pressure, self-interested motives, and professional commitments. The results were tested and H6 to H11 were tested. The following is a discussion of "Accounting Judgment Situation Analysis" and "Regression Analysis of Moral Philosophy, Professional Inheritance and Accounting Judgment in Each Situation"

4.4.1 T test

The relationship between moral philosophy and accounting judgment, according to Pearson's relationship analysis, found that the two showed a negative correlation under the significant level of 5%, indicating that the accounting judgment is in the environment of obedience pressure and self-interested motives, and it carries out unethical accounting judgment. The lower the intent will be. Self-interested motives and accounting judgments are positively correlated at a significant level of 5%, indicating that when there is obedience pressure and self-interested motives, the intention of accounting judgment is likely to be higher

than that without obedience pressure and self-interested motives. In order to understand whether the two still have an impact on accounting judgments, the co-variation analysis is used for inspection. This study found that obedience pressure and self-interested motives have a significant level of 5% impact on accounting judgments, while self-interested motives have a significant level of accounting judgment of 10%. It is thus known that obedience pressure and self-interested motives do and at the same time have accounting judgments. influences. In order to understand the impact of accounting judgments in a particular situation, the following is further verified by an independent sample T-test.

Research hypothesis 1: Verify whether the accountant's high and low idealism differs in their accounting judgments. After the subject completes the case review, the accounting judgment is expressed as the dependent variable, and then two cases for Decentralized procurement and Income recognition respectively. The accounting judgment of each group is checked by t. In the same way, test whether the high and low relativists have different accounting judgments in the same way to verify the research hypothesis 1 and 2.

Through this experimental test: in the case of Decentralized procurement and Income recognition, the high idealist average was lower than the low idealist ($3.61 < 3.75$), and the t-test found that the average of the latter did not have significant difference. It can be seen that, compared with low idealism, the high idealist's accounting judgment on Decentralized procurement cases will be more severe, so Hypothesis 1 is supported.

In the decentralized procurement and income recognition, the average value of the high-responsibility moral judgment is greater than that of the low-relativist ($3.86 > 3.48$), and the average of the latter is found by t-test and has significant difference. This means that the low-relativists have stricter standards for the standards of audit judgment than the high-relativists. Therefore, the hypothesis 2 is supported.

Although the average of accounting judgments in the context of high professional commitment is lower than that of low professional incumbents ($3.43 < 3.94$), the average of the latter is found to be significantly different by t-test. Therefore, Hypothesis 3 has received support, that is, the criteria for accounting judgment of accounting cases are not more stringent than those of high

professional commitments and low professional commitments.

The independent sample T test of idealism and professional commitment reached a significant level of 1%, indicating that high idealists have a higher degree of professional commitment than low idealists. In the relativist part, the results of the independent sample T test showing relativism and professional commitment have not reached a significant level, that is, there is no evidence that the high and low relativists have different degrees of professional commitment.

The relationship between professional commitment and moral philosophy, research shows that high and low professional commitment and idealism reach a remarkable level of 1%, that is, compared with low professional commitment, high professional commitment is more than idealistic idealism. The relativism part has not reached a significant level, indicating that there is no difference in the recognition of relativism between high and low professional entrants.

Although the analysis of the differences between relativism and professional commitment has not reached a significant level, different degrees of idealism and professional commitment have differed from each other, indicating that the two may influence each other rather than only one-way causality.

Social desirability bias In this survey, this study uses social desirability bias as a form of response set, which means that the subject responds according to the expectations of social norms, rather than answering according to his own reality. It is the researcher who has no way of knowing the true situation of the respondent. This study follows the research method of Cohen et al. (1998, 2001), and uses the difference between the self-behavior intention question and the peer behavior intention question in each case as the basis for measuring the social desirability bias. The more serious the situation of the big representative is, and the independent sample t test verifies that there is significant difference between Decentralized procurement and Income recognition. The study showed that subjects were considered to be less likely to perform the same actions than their peers, and that the results of the t-test also showed a lower likelihood of self-intention than the behavior of the peers, ie, when the subject responded to the behavioral intent , there may be social desirability bias, which will answer your own behavioral intentions with higher moral standards.

4.4.2 ANOVA

This section is mainly divided into two sections. The first section is aimed at different case scenarios, that is, whether the obedience pressure is high or low and there is no self-interested motivation. By ANOVA, it is observed that different case situations have an impact on accounting judgment. For this study, H6, H7, H8, H9, H10 and H11 for verification. The second part is to test H1, H2, H3, H4 and H5 in this study. The results of the analysis of moral philosophies, professional commitments and accounting judgments in the context of "Decentralized procurement case analysis", "Income recognition case analysis situation analysis" and different case scenarios are as follows:

The average score of the idealism of moral philosophies in this study was 45.70. If the average score of the subject in the idealistic facet was higher than 45.70, the subject was highly idealistic, and vice versa. It is low idealism; if the average score of the subject in the relativistic facet is higher than 38.01, then the subject is high relativism, and vice versa is low relativism; if the subject is professionally faceted The average score of the total score is higher than 64.99, the subject is a high professional commitment, and vice versa is a low professional commitment.

In the case of Decentralized procurement, model 1, in ANOVA, the interaction variable between obedience pressure and self-interest motivation reached a statistically significant level ($p < 0.05$); in model two, ANOVA joined idealism, relativism, professional commitment and interaction. The role variables, and the idealism, relativism, and professional commitments 3 variables have a significant impact on accounting judgments ($p < 0.000$ and $P < 0.05$); in mode 3, after adding social expectations bias variables, in addition to obedience pressure and self-interested motivation and In addition to the interaction variables, the remaining idealism, relativism and professional commitment and their interactions reached a significant level ($p < 0.000$ and $P < 0.05$), and the analysis results accepted the research hypothesis H6 to hypothesis H11. In Mode 4, after adding personal statistical variables, only age has a significant impact on accounting judgment.

Under Income recognition, in model A, it was found in the ANOVA analysis that, except for the obedience pressure variable, which was statistically significant ($p < 0.05$), the self-interested motives and their interaction with

obedience pressure did not have a significant effect; ANOVA joins idealism, relativism, professional commitment and its interaction variables, and idealism, relativism and professional commitment 3 variables have significant influence on accounting judgment ($p < 0.000$ and $P < 0.05$), of which obedience pressure and professional commitment The interaction between self-interested motives and idealism has not been significantly affected; in model three, after adding the social desirability bias variable, in addition to the self-interested motives and their interaction with obedience pressure, the remaining idealism, relativism and professional commitments Variables and their interactions reached significant levels ($p < 0.000$ and $P < 0.05$), and the analysis accepted the hypothesis H6 to hypothesis H11. In Mode 4, after adding personal statistical variables, personal trait variables such as marital status have a significant impact on accounting judgment.

4.4.3 Analysis of the interaction between obedience pressure and self-interested motivation in accounting judgment

Obedience pressure, self-interested motivation and accounting judgment have significant interactions in the case of Decentralized procurement, that is, accountants facing ethical dilemmas and self-interested motives, because there is an expected goal in mind, when the target is lower than the expected target in mind The accountant will be subject to a relatively loose accounting judgment based on the strong self-interested motivation situation. However, when the self-interested motives and obedience pressure are single, they do not reach a significant level, indicating that when they are subject to obedience pressure or self-interested motives and information asymmetry, accountants will not influence their accounting judgments because of their different personal philosophies. However, when discussing the interaction between obedience pressure and self-interested motives, it is found that the interaction between the two reaches a significant level, which means that accounting personnel will be affected by obedience pressure and self-interested motives when performing accounting judgments. Bow down under realistic conditions and pressure considerations.

4.4.3.1 Interaction between obedience pressure and self-interested motives

In the case of the case 2 income recognition case, the boss pressure,

self-interest motivation and audit judgment have no significant interaction, that is, the auditors who face ethical dilemmas and self-interested motives, because the mind has an expected goal, when the target is low In the expectation of the target, the auditor will not ignore this clear information and will be subject to more rigorous audit judgments due to the strong self-interested motivation situation. Under the pressure of superior pressure or the single factor of self-interested motivation, it has not reached a significant level, indicating that when the pressure from the boss or self-interested motivation and information asymmetry, the government auditors will consider the differences in personal moral philosophy and their culture and individual. And there are differences, which in turn affects its tendency to audit judgment. However, when discussing the interaction between boss pressure and self-interested motives, it is found that the interaction between the two does not reach a significant level, indicating that the government auditors face obvious violations of the law when they perform audit judgments, although they are simultaneously Under the influence of pressure from bosses and self-interested motives, auditors will still judge by law and never bow.

4.4.3.2 Additional analysis

The ANOVA analysis has been carried out on the influence of interference variables on accounting judgments. In addition to the discovery that obedience pressure, self-interested motives and professional commitments and idealism and relativism interact with each other, it is indeed affected by accounting judgment. It is also found that when the obedience pressure is high and there is self-interested motivation, the accounting judgment will be looser. On the contrary, it has more stringent accounting judgments. The following will analyze the influence of moral philosophy, professional commitment and personal statistical variables on accounting judgment.

In the context of high obedience pressure and self-interested motives, idealism is negatively correlated, but not at a significant level; while the relativistic part is positively correlated at 10% significant level, showing that the degree of relativism is higher, accounting The judgment will become more and more accommodative; the professional commitment part will also show a negative correlation under the significant level of 5%, indicating that the higher

the degree of professional commitment, the more stringent the accounting judgment will be. In the social desirability bias control variable, a positive correlation is shown at a significant level of 10%, indicating that when the peer is considered to be affected by the obedience pressure and the self-interested motive, the accounting judgment itself will become more relaxed. Although gender, age and education level are positively correlated, they are not at a significant level, while beliefs are negatively correlated, but they have not reached a significant level. That is, accountants perform accounting judgments on obedience pressure and self-interested motivation. In the context, there is no evidence that gender, age and education have an impact on accounting judgments. Overall, the VIF values of the model are all less than 10. The model shows that there is no collinearity problem, while the R² part is 0.192, which shows that the model has an explanatory power of 19.20% for accounting judgments, and the F value reaches 5%. That is, the model has a reasonable fit.

The analysis results of high obedience pressure and no self-interested motivation show that idealism is negatively correlated, but not at a significant level; while relativism is positively correlated at 10% significant level, indicating that the degree of relativism is higher, Accounting judgment will become more and more accommodative; as for the professional commitment part, it will show a negative correlation under the significant level of 10%, indicating that the higher the degree of personal professional commitment, the accounting judgment will be loose. In the social desirability bias control variable part, a negative correlation is presented, but not at a significant level. As regards gender, age and education level, although they are all positively correlated, they have not reached a significant level. That is to say, accountants perform accounting judgments in the context of obedience pressure and self-interested motivation. There is no evidence to show that gender, age and education level are correct. Accounting judgment has an impact. Overall, the VIF values of the model are all less than 10. The model has no collinearity problem, while the R² part is 0.109, which shows that the model has only 10.90% explanatory power for accounting judgment, and the F value has not reached a significant level.

The low obedience pressure and the self-interested situation show that the idealism is negatively correlated but not at a significant level; the relativism is also negatively correlated and does not reach a significant level; as for the

professional commitment, it is negatively correlated. Not under significant levels. In the social desirability bias control variable, a positive correlation is shown at a significant level of 1%, indicating that when the peer is considered to be affected by obedience pressure and self-interested motivation, the accounting judgment itself will become more stringent. Although gender and age are positively correlated, but they have not reached a significant level, that is, the accountant performs accounting judgments in the context of obedience pressure and self-interested motivation. There is no evidence that gender and age have an impact on accounting judgments, but In the education level, there is a negative correlation at a significant level of 10%, that is, the higher the education level, the more accounting judgment will be relaxed. Overall, the VIF values of the model are all less than 10. The model shows that there is no collinearity problem, while the R² part is 0.295, which shows that the model's explanatory power for accounting judgment is only 29.50%, and the F value reaches 1%. That is, the model has a reasonable fit.

The analysis results of low obedience pressure and no self-interested motivation show that idealism is positively correlated at 10% significant level, indicating that the higher the idealism, the more stringent the accounting judgment will be; the relativism is at the 10% significant level. There is a positive correlation under the top; as for the professional commitment, it also shows a negative correlation at the 10% significant level. In the social desirability bias control variable part, there is a positive correlation, but it does not reach a significant level. As regards gender, age and education level, although they are all positively correlated, they have not reached a significant level. That is to say, accountants perform accounting judgments in the context of obedience pressure and self-interested motivation. There is no evidence to show that gender, age and education level are correct. Accounting judgment has an impact. Overall, the VIF values of the model are all less than 10. The model shows that there is no collinearity problem, while the R² part is 0.143, which shows that the model has only 14.30% explanatory power for accounting judgment, and the F value reaches 5%. That is, the model has a reasonable fit.

Case 2, high obedience pressure and self-interested situation can be found that idealism is negatively correlated, but not at a significant level; while relativism is negatively correlated and does not reach a significant level; The

highest, accounting judgment will become more relaxed. In the social desirability bias control variable, it is shown that when the peer is considered to be affected by the obedience pressure and the self-interested motive, the accounting judgment itself will become more stringent. As for gender and age, it is negatively correlated and does not reach a significant level. That is, the accountant performs accounting judgments in the context of obedience pressure and self-interested motivation. There is no evidence that gender and age have an impact on accounting judgment, but in education. The degree is negatively correlated at a significant level of 10%, that is, the higher the education level, the more accounting judgment will be relaxed. Overall, the VIF values of the model are all less than 10. The model shows that there is no collinearity problem, while the R² part is 0.377, which shows that the model has an explanatory power of 37.70% for accounting judgments. In addition, the F value reaches a significant level of 1%. That is, the model has a reasonable fit.

In the context of high obedience pressure and no self-interested motivation, the idealism and relativism are positively correlated, but not at a significant level. As for the professional commitment, there is a negative correlation at the significant level of 10%. It has not reached a significant level. In the social desirability bias control variable, when it is considered that the peer is affected by the obedience pressure and the self-interested motive, the accounting judgment will be more stringent. Although gender and age are positively correlated, but they have not reached a significant level, that is, the accountant performs accounting judgments in the context of obedience pressure and self-interested motivation. There is no evidence that gender and age have an impact on accounting judgments, but In the education level, the higher the education level, the more stringent the accounting judgment will be. Overall, the VIF values of the model are all less than 10. The model shows that there is no collinearity problem, while the R² part is 0.325, which shows that the model has only 32.50% explanatory power for accounting judgment, and the F value reaches 1%. That is, the model has a reasonable fit.

The results of low obedience pressure and self-interested scenarios show that idealism exhibits a negative correlation at 1% significant level; relativism exhibits a positive correlation at 10% significant level; as for professional commitment, in social desirability bias control variables In part, there is a

positive correlation, which shows that when the peers are considered to be affected by obedience pressure and self-interested motives, the accounting judgments themselves will become more stringent. There is a negative correlation between gender, age and education level. That is to say, accountants' accounting judgments have an impact on accounting judgments in the context of obedience pressure and self-interested motivation. Overall, the VIF values of the model are all less than 10. The model shows that there is no collinearity problem, while the R^2 part is 0.326, which shows that the model has only 32.60% explanatory power for accounting judgment, and the F value reaches 1%. That is, the model has a reasonable fit.

Finally, the analysis results in the context of low obedience pressure and no self-interested motivation show that idealism presents a negative correlation, indicating that the higher the degree of idealism, the more relaxed the accounting judgment; the relativism is positively correlated; as for the professional commitment part, Although it is negatively correlated, it has not reached a significant level. In the social desirability bias control variable part, a positive correlation is presented. As regards gender, age and education level, although they are all positively correlated, they have not reached a significant level. That is to say, accountants perform accounting judgments in the context of obedience pressure and self-interested motivation. There is no evidence to show that gender, age and education level are correct. Accounting judgment has an impact. Overall, the VIF values of the model are all less than 10, and there is no collinearity problem in the display model, while the R^2 part is 0.346, which shows the explanatory power of the model for accounting judgment.

5 CONCLUSIONS AND PROSPECTS

This chapter is based on the research objectives and hypotheses, and after analysis and verification, and obtains research findings, first of all to explain the empirical results; secondly, from the academic research and practice, elaborate the contribution of this research and make recommendations, and then study restrictions To discuss it, in the end, put forward the future research directions for follow-up researchers.

5.1 Research conclusions

The purpose of this study is mainly three. First, understand the relationship between accountant's moral philosophy, obedience pressure, agency theory, self-interested motivation and professional commitment and accounting judgment. Secondly, it further explores the influence of the interrogation effect of obedience pressure, agency theory-self-interest motivation and professional commitment on accounting judgment. Then, for the different personal attributes of accountants, compare the moral philosophies, obedience pressure, agency theory-self-interest motivation and professional commitments and accounting judgments.

The following is a summary of the verification results of the research purposes and hypotheses, as follows:

This study finds that accountant moral philosophy has a significant impact on accounting judgment, when moral philosophy is biased.

The idealism has an impact on accounting judgment. The empirical results show that the accountant who has a personal moral philosophy biased towards the idealistic facet has a positive influence on his accounting judgment. This study believes that idealism represents the absolute equality of morality and uses absolute The moral principle makes moral judgments; it is believed that the correct behavior will achieve the desired result; therefore, when the accountant is in the Decentralized procurement case on the edge of the law, idealism will use absolute moral principles for moral judgment, thinking that such Decision-making is not appropriate; and when accountants face the case of Income recognition, because the treatment is obviously in violation of the law,

idealism will be judged by law, not by morality. However, at every level of the legal system, it is considered to be a moral principle. Therefore, idealism has a significant violation of the law and has an impact on its accounting judgment.

The accountant's moral philosophy has a significant impact on accounting judgment. When the moral philosophy biased relativism has a significant impact on accounting judgment, the empirical results show that the accountant's personal moral philosophy tends to be significantly negatively correlated with the accountant's accounting judgment. When accountants face Decentralized procurement and revenue recognition cases, suspected violations of the law are obviously illegal, relativism will be different because of cultural and personal cognition, so the refusal of moral issues or the general moral principles, It is possible to bow down under realistic conditions and pressure considerations, thereby deducing the accountant's self-discipline and consideration of the interests of the whole people and their own interests, which will affect their perception of social morality. Therefore, the empirical results are consistent with the social moral judgments recognized by the general public. Therefore, the moral philosophy is biased towards relativism and has an impact on accounting judgment. This conclusion echoes the previous research results of Chen Fangzi (2008) and also responds to some of the purposes of this study. Exploring the relationship between moral philosophies and the impact of accounting judgments.

Many studies have pointed out that obedience pressure will affect a person's behavior and judgment. This study finds that obedience pressure has an impact on accounting judgment. Due to the job characteristics of accountants, their communication and coordination skills are particularly important for the implementation of accounting work. In the case of Income recognition, when there is obedience pressure, it has a significant impact on its accounting judgment. As the research hypotheses H3, H3a and H3b expect, in the case of Decentralized procurement, the accountant is affected by obedience pressure, although it is considered being engaged in moral doubts by obedience pressure is immoral, but the degree is higher than that of non-stressed performers. This result may be the psychological transfer effect of accountants, and the boss must bear some responsibility for this behavior to reduce. The discomfort of cognitive dissonance; in the case of Income recognition, the accountant did not influence the existence of obedience pressure, but affected accounting judgment. That is to say, when the

accountant is under pressure, the accountant will carefully consider and comply with the relevant laws and regulations, and whether the circumstances are significant or not, and make judgments carefully, so obedience pressure has an impact on accounting judgment. This conclusion echoes the previous research results of Lord and DeZoort (2001), and also responds to some of the purposes of this study to explore the degree of obedience pressure to provide a favorable balance of the impact of accounting judgment.

The accountant's self-interested motive has a significant impact on its accounting judgment. After the analysis of the difference analysis, it is found that in the case of the Income recognition case, when the accountant has self-interested motives, it has no significant influence on the accounting judgment part, and this study H4, H4a and H4b is expected to be different. When there is a self-interested motive, its own and its peers are not affected. It shows that the accountant's ethical assessment of moral doubts tends to be rigorous, and it is proposed to improve the performance of the government and improve the well-being of the whole people. If you do not agree with the behavior of moral doubts, the self-interested motivation will have an impact on the accounting judgment depending on the circumstances of the case.

Accountants have very high standards and requirements for professional norms. In addition, the professional work of accounting is extremely high. They must be familiar with the relevant laws and regulations such as the budget law, the algorithm, and the procurement law. The accountants who have been employed have also passed the higher examinations. The elite, according to the law, the law and the attitude of the law, professional commitment also represents the individual's recognition of the profession. The empirical results show that when the degree of accountant professional commitment is higher, its accounting judgment will become more and more rigorous, so professional commitment has a positive impact on accounting judgment. This conclusion confirms the results of previous research by Greenfield et al (2008) and also responds to some of the objectives of this study to explore the contribution of professional commitment to the relevance of accounting judgments.

Through regression analysis and covariate analysis, this study understands whether the impact of accountant's moral philosophy on accounting judgments will be interfered by the high level of obedience pressure and the existence of

self-interested motives. The empirical results show that accountants use personal moral philosophies to perform accounting judgments. It will be interfered by obedience pressure, self-interested motives and professional commitments. Since the accountant's personal moral philosophy is subject to obedience pressure, self-interested motivation, professional commitment and accounting judgment, it will be based on the level of risk and risk of obedience pressure and self-interested motivation. Reasonable and appropriate judgment, so moral philosophies have an accounting judgment when they are interfered by obedience pressure and self-interested motives.

According to the results of the previous analysis of the differences between moral philosophies and professional entrants, only the averages of the high and low groups of idealism and professional commitment have differences, respectively, and the average of relativism and professional commitments does not. It shows that if idealism is in the professional field, it will have higher professional commitment than other moral types. On the contrary, relativism may not have a high professional commitment despite being in the professional field. It can be seen that those who belong to the high professional target and mission in the professional field seem to have the characteristics of high idealism, and high idealism also agrees with the characteristics of high professional commitment; idealism has a positive impact on the degree of professional commitment. It shows that the higher the degree of idealism in the professional field, the lower the idealism of professional target recognition, mission and interpersonal relationship, and the negative influence of relativism and professional commitment in moral philosophy, namely, professional The higher the degree of relativism in the region, the lower the degree of professional identity, mission, and interpersonal relationships. This conclusion echoes the research findings of Shaub et al. (1993), and provides a favorable balance for the purpose of this study to explore the relationship between moral philosophy and professional commitment. Therefore, moral philosophies have an impact on accounting judgments caused by professional commitment.

5.2 Management implications

Accountants are an important asset of the company, and professionals with good professional skills and good conduct can increase performance. From the

above research findings, it can be found that the accountant's own moral philosophy, professional commitment and the obedience pressure and the self-interested motives of the agency's environment have an influence on their accounting judgments. Therefore, the accounting authority establishes internal appropriate policies, regulations, systems and codes of conduct should be applied. In addition to professional knowledge requirements, the selection of accountants is also indispensable for their professional ethics and integrity. Therefore, understanding the accountant's moral philosophy will help improve the accounting function. In addition, in regular training, it should be strengthened. Training in the requirements of moral philosophical attitudes and crisis management capabilities.

Some scholars have found that the current accounting system is aimed at reducing ex ante accounting work, increasing entrusted accounting, abolishing resident accounting, and deleting the original voucher for review. Therefore, the independence of accountants, the number of posts in accounting firms and the substantive autonomy of accounting, etc. Significant impact. By studying the findings, the accounting machine can be used to select the personnel required by the agency through the test of simple moral philosophies. In addition, the influence of moral philosophies on accounting judgments will be interfered by obedience pressure, self-interested motives and professional commitments. This also clarifies the importance of job tune. Because accountants hold fixed positions for too long, their contact with the inspected units may be too dense. Its independence will be tested. In addition to the training of professional skills, the accounting authorities may also participate in ethics-related courses to help accountants understand the ethical situation in their work environment and strengthen the attention of accountants to professional ethics.

5.3 Research contribution

Looking back at the literature, there are very few studies related to the accountant's moral philosophy. This study does not only supplement the literature on the accountant's moral philosophy and its behavior, but also provides empirical results for follow-up researchers.

In this study, the description of the high and low obedience pressure and the self-interested motives are implicitly embedded in the situation through

experimental methods, and the situational arrangement is controlled. The $2 \times 2 \times 2$ factor experiment is designed to meet the internal psychology of the accountant. In the ability to influence, strengthen the professional ability of accountants to enhance their ability to cope with the variability and challenges of their work; and encourage them to pursue further education to meet the actual social expectations.

As a result of the research, the company is able to provide the professional work environment and technology that the accountant hopes to create a more professional work environment and work tasks, so as to provide accountants with more talented work space.



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