

National Culture and Accounting Professionalism: A Conceptual Analysis

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ABSTRACT: *Professionalism has become a trending issue in accounting practice because it accentuates the obligation of accountants in a nation. It spans all the facets of accounting including auditing, management accounting and financial accounting to mention but a few. In reality, accounting professionalism is influenced by numerous factors. Prevalent among these factors is the cultural construct of a society or nation. Culture affects accounting professionalism to varying degrees depending on the disposition of accountants within that nation or in the global scene. More so, the influence of culture on accounting professionalism could be either negative or positive, depending on the dynamism of the dominant culture existing in the environment within which the accountant operates. Besides, some uncertain expressions embedded in international accounting standards engender diversity in interpretation, application and communication of the affected standards, which bears on the consistency and comparability of accounting information. Hence, contingent on the professionalism in diverse jurisdiction, application of standards vary, depending on prevalent cultural inclinations. To this end, the conceptual analysis in this paper is consistent with the subject of accounting professionalism and how it is influenced by diverse national and international cultural constructs. Extant cultural models and dimensions, as well as measurements accorded to accounting values, are identified in this context. The paper therefore concludes through its review that culture exerts influence on accounting professionalism in varying degrees, depending on the level of exposure and interface with international elements and standards.*

KEYWORDS: accounting professionalism, accounting values, cultural dimensions, national culture

INTRODUCTION

Professionalism in any field of endeavour can be influenced by several factors such as culture, attitudes and values instilled in an individual by the society. Likewise, accounting professionalism is influenced by a plethora of environmental factors as well as cultural differences of societies and nations within the context of a particular scenario, which can result in alteration in accounting information. Particularly, the vibrancy of accounting professionalism in a nation or system is contingent upon the regard or respect placed upon it by the system or cultural dictates. Professional accountants are on the rise around the world, however, the exhibition of ethical values and professionalism has become an issue of concern.

Owing to the recent incidences of fall of corporate giants and series of financial scandals globally, it can be surmised that there are factors engendering this trend. In some cases, the culprits are auditors and accountants who have deviated from the set standards and code of conduct, in favour of some unethical considerations that may be influenced by the individual character or culture of that particular society. Thus, the universal accounting ethics of transparency, independence, objectivity, integrity and others are not given the preference they deserve, hence professionalism is not properly practised. These unprofessional practices are influenced by some national and societal forces. Such forces include fear of sanction, conflict of interests, improper upbringing, and inordinate societal values. Invariably, a number of these factors stemmed from communal and national programming or culture of the society in which the accountant operates. It is perplexing to discover that in some cases where the accountant is supposed to protect public interest, eventually becomes the centre of public scandal, and the cause of the fall of corporate giants due to unprofessional and unethical behaviours encouraged as culture in such environment or society. Regrettably, some of these actions stem from general programming of the individuals in the society with regard to unacceptable behaviours that have long been tolerated, as well as the display of apathy over a long period of time. So much so that, regardless of penalties accorded to these unprofessional behaviours, it is still prevalent in some societies. A plausible reason for this trend is the prolonged tolerance of such unprofessional behaviours over time, which eventually results in gradual programming towards these tendencies (Oboh & Ajibolade, 2018). Consequently, this gradual programming congeals in the minds of individuals in the society, hence the birth of a new cultural element. This cultural element becomes the shaping tool of individuals in the society, it equally influences societal outlook on accounting and other universal phenomena.

Apparently, culture shapes the interpretation and practice of international accounting standards. Accordingly, international accounting differences are engendered by the paradigm of national culture, which are reflected in national systems such as the legal systems, taxation systems, religion, educational models, professional paradigms, and local accounting bodies. Consequently, culture has been observed to exert dominant influence on accounting system and professionalism (Solas & Ayhan, 2007). Ultimately, culture shapes national systems and defines the accounting outlook. Accordingly, culture precedes the interpretation of accounting standards, which brought

about the divergence of accounting practices, despite the use of the same accounting standards like International Financial Reporting Standards (IFRS) (Lim et al., 2012). To this end, the International Accounting Standards Board (IASB), the body responsible for the issuance of International Accounting Standards (IAS), in corroboration with national regulatory bodies attempt to achieve convergence of accounting standards across the globe (Chand et al., 2012).

Conceptual Analysis

National Culture

Culture can be viewed from diverse perspectives as there has not been any consensus over the years. Remarkably, Kroeber and Kluckhohn (1952) documented 164 different definitions of culture. This was achieved by systematising the definitions of culture and categorising them into three groups in relation to their chronological periods. Consequently, definitions under group 1 spanned 1871 to 1900, group 2 spanned 1900–1919, and group 3 covered 1920–1950. The definitions of culture obtained from research works in groups 1 and 2 are termed classical anthropology, whereas those in group 3 are termed modern anthropology.

Ultimately, from their research, Kroeber and Kluckhohn (1952) surmised that culture entails explicit and implicit patterns learned and transmitted by symbols, relating to traditions and behaviours of a group, and a basis for conditioning the behaviour, values and ideas of the group. Meanwhile, the number of definitions may have increased in recent times. Similarly, Wronski and Klann (2020) viewed culture as a social system and structural setup within a society essential for interaction among individuals in that society. This structural setup can be modified from time to time depending on the needs of the society. Culture can also be referred to as the distinguishing behaviour or features of a group of individuals engendered by the collective programming of their minds (Hofstede & Bond 1988).

Established culture exposes an individual to the norms and values prevalent in the society in which the individual resides. This process, according to Ueno (2011), is known as enculturation or socialisation. Thus, enculturation or first culture learning is a situation where the requirements and tenets of a culture are inculcated into an individual. Moreover, enculturation exposes individuals to norms and values of their society of descent from childhood. This is opposed to acculturation or second-culture learning which occurs when groups of individuals with different cultural features interact and exchange cultural attributes, resulting in the alteration or modification of cultures.

Primarily, culture is a source of power and identity to a group of people or a society, it is not just about performance, attire or arts. It is also about the beliefs and perceptions of the society which reflects in their actions and behaviours (Crane et al., 2002). More so, these cultural attributes are reflected in the way an individual interprets international regulatory standards in his profession, including the accounting profession. Thus, in reality, the interpretation of IFRS is premised on an individual's perception, which is in turn predicated by the individual's cultural programming.

National culture therefore refers to norms, values and beliefs that distinguish individuals in one nation from another (Kolesnik et al., 2019). Basically, these attributes are absorbed by an individual from early childhood to adulthood. There are also subcultures which stem from national culture but with several variants. Such subcultures include ethnic, religious, regional and communal subcultures. These likewise have influence on individual accountants and the way they perceive the profession.

Arguably, Ueno (2011) observed that the advent of globalisation is gradually wearing away national culture; though remarkably, the copious differences are still maintained. Such a situation accentuates acculturation; this is prevalent when cultures interact and different cultural attributes are assimilated by individuals, especially those attributes not obtained by first-culture. Besides, acculturation is predominant when a society regarded as minority encounter a more dominant majority. The natural response is that the minority will adjust their culture towards that of the majority, a typical example of acculturation is during the colonial era. Notwithstanding, be it first-culture or second-culture learning, there are several facets or dimensions of culture.

Accordingly, Hofstede (1980); Hofstede and Bond (1988); and Hofstede (2011) identified some cultural dimensions with the perception that societal values are instrumental in the establishment of societal institutions. These institutions include political, educational, social, financial, legal and accounting systems. These dimensions are presented in pairs of opposing concepts. The first pair relates to individualism and collectivism, in which the culture of a nation delineates an individual's relationship with a group or family. The second relates to large versus small power distance, which describes the degree to which the minority in a society respond to the dominant individuals or group, hence social inequality is emphasized in this dimension. Thirdly, masculinity as opposed to femininity; in which case, the national culture defines the implication of different genders and their roles in the society. Fourthly, strong as against weak uncertainty avoidance, which relates to a culture with the ability to control aggression and to deal with uncertainties, especially uncontrollable situations. The fifth pair is with regards to long-term orientation, as against short-term orientation; thus, national culture emphasises the extent to which gratification can be delayed by members of a society by virtue of their culture, hence showing a pragmatic future-oriented perspective rather than a short-term view. Finally, indulgence as opposed to restraint, which is a dimension that measures the extent to which natural human needs can be curbed or restrained, rather than gratification and having excessive fun.

Accordingly, the preceding cultural dimensions proposed by Hofstede have become the most widely used framework in accounting research (Abousamak & Kamel, 2015). Generally, it has been observed that the professional judgements of accountants are influenced by these cultural dimensions (Chand et al., 2012). These dimensions bring to bear the degree to which national culture influences accountants' behaviour, practice and professionalism (Solas & Ayhan, 2007).

Accounting Professionalism

Professionalism is concerned with skill acquisition and expertise in the discharge of duty (Rotimi & Olaiya, 2012). Basically, it entails exhibiting technical proficiency and know-how in practice as a matter of obligation. In essence, it is the consensus developed over time through the gradual evolution of a profession (Subedi, 2007). Besides, professionalism in any field of endeavour must be established to uphold standards and protect the interest of clients and the general public. Conversely, Nodoushan and Pashapour (2016) argued that some individuals in practice lack a sense of true professionalism by virtue of the system and culture within which they operate. For this reason, Chanchani and Willett (2004) suggested that, since accountants are required by relevant standards to make professional judgments on financial reports, professionalism has become an essential dimension of accounting.

Accounting professionalism therefore accentuates the acquisition of requisite knowledge and expertise through the system of continuous training, as well as exhibiting explicit ethical judgment and attributes in line with the professional codes of ethics (Hermawan, 2015). Accordingly, it suffices to say that accounting professionalism is the outlook and mindset that shapes the thought, beliefs and behaviour of individuals, and also characterises their attitude towards the accounting profession. To buttress this, Prayoga and Sudaryati (2020) surmised that the level to which accounting professionals perceive the profession is reflected in their behaviours and attitudes.

Accounting as a profession has evolved over time, contingent upon diversities of the socio-cultural environment. To this effect, methods of handling accounting tasks are being modified and updated to meet current realities in societies. Hence, accounting is not absolute, it is rather progressive and relative; old and irrelevant methods are constantly replaced by new and more effective methods (Napier, 2001). Understandably, there have been changes over time, to the effect that there has not been staticity in accounting. Notably, accountants operate in several areas of specialty. At this point, it is imperative to mention that accounting professionalism encapsulates every aspect of accounting vis-a-vis audit, management accounting, public sector accounting, and so on. These aspects are entailed in the accounting system. Thus, accounting system and professionalism are shaped by the culture prevalent in the environment in which it exists. Invariably, accounting practices are patterned according to the religious, political and social systems of a nation, which are ultimately determined by the national culture (Askary et al., 2008). Thus, the different patterns of accounting professionalism are premised on the societal attributes and culture in which it exists. In most countries, in order to serve as a qualified accountant at a professional level, certain requirements must be met. Most of these requirements are stipulated by the accounting regulatory body in the country or region. Fundamentally, these requirements include entrance requisites, formal training and education, compulsory development of skills, obtaining requisite certificate and licence (Sejjaaka & Kaawaase, 2014). Essentially, there is a growing demand for accounting professionals across the globe, and this quest has given rise to accounting professional bodies at both local and global levels. These professional bodies postulate standards that govern the conduct and operations of accountants, including ethical requirements (Hermawan, 2015). Thus,

accounting professionalism in a society or country is determined by accounting values in that environment, which is in turn influenced by the cultural dimension dominant in that society.

To this effect, Gray (1988) put forward some vivid accounting values to buttress the postulations of Hofstede (1980). Upon this background, four accounting values or dimensions were advanced to accentuate the cultural dimension proposed by Hofstede in light of the accounting profession. In addition, four hypotheses were developed to emphasise these assertions. Ultimately, these propositions are based on the notion that culture influences accounting professionalism. Accordingly, Gray's accounting dimensions are in contrasting pairs. The first pair relates to professionalism and statutory control. These two dimensions are opposing sides of the cultural spectrum. Thus, a nation's preference for self-regulation and professional judgment as opposed to compliance with legislative requirements and legal standards, are emphasised in this dimension. The second pair relates to uniformity and flexibility; this is with regard to the degree of enforcement of accounting standards and guidelines. Thirdly, conservatism and optimism, which emphasises the cultural inclination of a nation exhibiting caution in the dissemination of accounting information; thus, distinguishing nations with cautious approach to accounting measurement, as opposed to nations with explicitness and risk-taking in their approach to accounting information. The last pair relates to nations that value secrecy as opposed to transparency. Hence, some nations uphold the culture of confidentiality in the disclosure of certain information, as against those that accentuate public accountability.

Premised upon cultural dimensions proposed by Hofstede (1980); Hofstede and Bond (1988); and Hofstede (2011), Gray (1988) advanced some hypotheses on the degree to which cultural dimensions could influence national and societal accounting systems using the preceding accounting values. The first hypothesis is that nations with high levels of uncertainty avoidance, but with low levels of individualism and masculinity are more likely to rank highly in terms of conservatism. Secondly, nations with higher levels of uncertainty avoidance and power distance, but with lower levels of individualism and masculinity will rank more highly in terms of secrecy. The third hypothesis states that nations that rank low in uncertainty avoidance and power distance, but rank high in the level of individualism, will rank higher in terms of professionalism. Finally, nations with higher ranking in terms of uncertainty avoidance and power distance, but with low levels of individualism, will rank higher in terms of uniformity.

The preceding hypotheses are subject to further testing in selected domains. The results can either validate or contradict the hypotheses. Notwithstanding, these hypotheses can be applied to the manner in which accounting information is interpreted in various countries (Chand et al., 2012). Based on these hypotheses, Gray (1988) suggested that culture and accounting systems should be synchronised. Accounting systems vary from one country to another depending on the recognised standards, as well as the local modifications made to them for ease of conformity. Countries either adopt or adapt international accounting standards that best suit their national and cultural structures. Howbeit, regardless of the nature of accounting system applied in a country, a strong professional stance serves as bedrock.

Influence of National Culture on Accounting Professionalism

Accounting professionalism is affected by cultural factors within the environment in which the accountant operates. National culture has been perceived to have influence on accounting practice (Etemadi et al., 2009). Arguably, colonial influence, economic and trade links have also affected the way accounting is professionalised or practised in a country or region (Secord & Su, 1994). The cultural construct of a society or nation affects accounting values which in turn affect accounting systems. Apparently, the development of a national accounting system is grossly affected by cultural factors. Thus, it is argued that in order for accounting system to be viable enough to serve its distinct requirements, it should be developed by the culture existent in the nation or region (Solas & Ayhan, 2007).

Furthermore, cultural factors either have favourable or adverse influence on accounting professionalism, and by extension, accounting information. More individualistic countries tend to be less conservative in their accounting practice; whereas, accountants operating in countries with an outlook on collectivism have a conservative approach (Wronski & Klann, 2020). Thus, the quality of accounting information differs from one nation to another even if these companies apply the same standards such as IFRS (Rahman et al., 2002). Accordingly, accounting information is prepared and interpreted diversely by virtue of national cultural orientations. This diversity is conspicuous under the principle-based approach of IFRS, where the elements of uncertain expressions affect communication, application and interpretation of the standards. Hence, modifying the application of standards in accordance with the cultural orientation dominant in the jurisdiction (Weiss, 2008).

Consequently, interpretation based on diverse cultural orientations poses a challenge to the comparability of accounting information globally. Meanwhile some of these standards with uncertainty clauses include: IAS 1; IAS 11; IAS 12; IAS 16; IAS 17; IAS 18; IAS 19; IAS 21; IAS 23; IAS 28; IAS 31; IAS 32; IAS 36; IAS 37; IAS 38; IAS 39; IAS 40; IAS 41; IFRS 1; IFRS 3; IFRS 4; IFRS 5; IFRS 6 and IFRS 7. Hence, inclusive as recognition, measurement and disclosure criteria for the preceding standards are words like probable, remote, highly probable, virtually certain, reasonably possible and expected (Kolesnik et al., 2019). These expressions engender inconsistency in interpretation of accounting standards and financial information. Besides, professionalism in application and communication of these standards is allusive and perceptive based on the cultural exposure of accountants and auditors. Accordingly, accountants operating in nations with predominantly conservative and secretive cultures have the tendency of conserving some information, as opposed to nations that are more forthcoming and optimistic.

Ultimately, these divergence have serious effect on comparability and convergence of financial information on a global level (Zhang et al., 2019). Moreover, diverse interpretations and applications of uncertain expressions in the accounting standards give rise to information manipulation based on the plethora of cultural orientations. Thus, creating loopholes for preparers of accounting information to leverage on the ambiguity of uncertain elements in the accounting standards (Kelton & Montague, 2018). Similarly, focusing on the hypotheses on accounting values

proposed by Gray (1988), it has been observed that national culture has tremendous influence on accounting professionalism, accountants' perception of international accounting standards, and interpretation of accounting information (Tsakumis, 2007). Accordingly, accounting information is prepared based on varied interpretations; hence, the application and communication of standards diminish comparability as well as its essence to users of such information (Doupnik & Richter, 2004).

Apart from accounting information, culture also affects other facets of accounting practice and professionalism. To this end, Wahyudi (2021) brings to light the culture of corruption in many countries and societies that are averse to standardisation and professionalism. Thus, adverse ethical issues are prominent among accounting professionals and some forms of corruption are overlooked as a mark of societal cultural flaws. Besides, ethical dilemmas and conflict of interests in such instances are left to individual rationality rather than given proper checks and balances. Corporate collapse, financial scandals and other vices are resultant effects of such flaws in the system, especially with regard to accounting professionalism. Buttressing this point, Edu and Esang (2008) argued that greed and other depravities infiltrate culture by virtue of prolonged tolerance, hence such vices become ingrained in the culture and secretly accepted or tolerated. Besides, societal or national cultural perspective is usually the main culprit of a corrupt system; hence, dishonesty, lack of integrity and cravings for false gain are the resultant effect. Moreover, when the culture of corruption is prevalent in a nation or society, transparency in accounting practice becomes an issue of concern (Munshi, n.d.). Contingent upon this alteration in culture, the focus of accounting professionals eventually shifts from suitable service delivery to self-serving unethical practices, thus defeating the essence of accounting professionalism.

In essence, culture of corruption stemmed from corrupted and adverse programming of the minds of individuals in a society. This programming filters to all walks of life including the practice of accounting, such that some adverse behaviours become tolerated and accepted among the people as the new norm or reality. Loopholes in accounting practices and financial reporting are mostly created by the predominant culture and attitude in the environment. These loopholes eventually gravitate toward professional dilemma (Mathenge, 2012).

Contrary to the culture of corruption, accountability has been advocated by regulatory agencies and accountants across the globe. Consequently, the culture of accountability and responsibility in some societies depends on national and societal grooming towards this direction. Notwithstanding, in an attempt to act professionally in certain circumstances, accountants may face stiff opposition and tough defiance by the national or societal forces. Such forces are as a result of norms and culture embedded in that setting which poses interferences in acceptable accounting practices and professionalism (Mathenge, 2012). Thus, the political, economic and social culture of a nation dictates the degree to which accountants and auditors operate, even if sometimes it entails deviating from international accounting standards. As such, accountants are often faced with the dilemma to either follow the accounting standards strictly, hence, risk apprehension from the

society; or opt for flexibility in the application of set standards in order to be accepted by the society, though at the expense of their professional judgments.

Consequently, as observed by (Rotimi & Olaiya, 2012), oftentimes, the moral standards of accountants are put to test, especially when they have to decide whether to adhere to the codes of ethics or to satisfy a client. Financial scandals in countries are mostly factored upon unethical and unprofessional practices carried out by accountants, which is also a reflection of moral reasoning protracted from the predominant culture in the system. Therefore, there is a need to galvanise the culture of responsibility in all spheres of the system, especially concerning the accounting profession.

Global Evidence of National Cultural Influence on Accounting Professionalism

Extant studies on the influence of national culture on accounting professionalism are evidenced in some case studies. Among many, the following studies accentuate the dynamism of culture and its influence on accounting professionalism.

A study by Abousamak and Kamel (2015) centred on culture, accounting values and professionalism in Egypt. This study was premised on the parameters proposed by Gray (1988). The research showed that culture affects accounting professionalism. Though, the finding contradicts one of Gray's hypotheses which proposed that nations with low levels of individualism and masculinity but with high levels of avoidance are more conservative in their accounting disclosure; hence, Egypt has been categorized under this group. Notwithstanding, it is argued that accounting professionalism in Egypt is gradually shifting from conservatism and towards optimism. It therefore suffices to say that culture has evolutionary tendencies; and as culture evolves, so do accounting values and dimensions.

The process of professionalising begins with training via appropriate institutions. To this end, Chand et al. (2012) studied the effect of national culture and accounting education on accounting judgments; this was carried out by comparing Chinese culture and Anglo-Celtic culture. The comparative research was prompted by the adoption of the open-door policy by China, and the establishment of foreign direct investment by conglomerates. This study focused on evaluating cultural influences on accounting students' interpretation and application of regulatory standards, such as IFRS. The analysis of this study was premised on the cultural dimensions proffered by Hofstede (1980). These dimensions include uncertainty avoidance, power distance, individualism, masculinity and long-term orientation. It was subsequently revealed from the analysis that the effect of national culture on accounting students' judgement was significant; this was apparent, especially when interpreting the tenets of IFRS. Moreover, the study also provided evidence that Chinese accounting students displayed higher level of conservatism and secrecy than Australian accounting students. Thus, the cultural orientation of these students will transcend from training to practice when they become fully professionalised.

In addition to the above study from China, Lim et al. (2012) examined the effect of culture on international accounting practice in the country. This study focused on the cultural dimensions

proffered by Hofstede (1980); which include individualism, masculinity, uncertainty avoidance, power distance and long-term orientation. It was a comparative study between professional accountants in the USA and those in China. From the research, it was discovered that accountants in China exhibited higher conservatism and secrecy than their USA counterparts. In addition, it was revealed that the effect of national culture on accounting professional judgment is significant in terms of interpretation and application of international accounting standards, especially those relating to uncertainty expressions.

Meanwhile, Askary et al. (2008) investigated the issue of culture and accounting practice in Turkey using Hofstede's cultural dimensions and Gray's accounting values as parameters for analysis. The findings of this study validate Gray's prediction of uniformity in applying accounting methods stemming from years of acculturation and integration. Besides, there is a trend of diminished influence of culture on accounting professionalism from the time that Turkey became a member of the European Union (EU). Although, according to this report, there was initial resistance in the translation of Turkish national and cultural features to comply with the demands of the EU. Nonetheless, over the years, in order to be fully accepted into the EU, Turkey adapted EU standards of accounting professionalism. Consequently, in recent years, the effect of culture on accounting professionalism is minimal in this instance.

Evidence from studies of wider geographical scope is the study carry out by Wronski and Klann (2020) on 7,798 firms across 32 countries, and having a total of 54,848 number of observation. These countries were sampled from the different continents of the world, including the USA, Brazil, Canada, Mexico, Argentina, Colombia, Chile, Peru, China, Japan, India, South Korea, Indonesia, Saudi Arabia, Taiwan, Thailand, Philippines, Singapore, Nigeria, Egypt, South Africa, Morocco, Germany, United Kingdom, France, Italy, Russia, Turkey, Netherlands, Switzerland, Poland and Belgium. The research centred on accounting conservatism and national culture. The analysis was performed using cultural dimensions preferred by Hofstede (1980) and accounting values provided by Gray (1988). The findings of this research corroborated the notion that cultural factors from country to country influence accounting professionalism, especially in the manner in which accounting information is prepared and interpreted. This conclusion was arrived at based on the fact that the preparers of accounting information in some countries are more secretive and conservative while others are more liberal. These accounting practices are conditioned upon the cultural disposition of the nation in which the accountant operates.

CONCLUSION

Concepts analysed in this study has shown that culture has influence on accounting professionalism to varying degrees; some intensely and other minimally. There is no gainsaying the fact that accounting cannot operate in isolation, it is shaped by cultural forces prevalent in the environment in which it exists. Accordingly, accounting professionalism, as well as ethics, take their bearing from the dominant cultural climate in the nation. Thus, national culture reflects in every system under its jurisdiction. Hence political, economic, social and accounting culture stem

from the complex nature of the national culture. Likewise, accounting system is permeated by the accounting values prevalent in the environment, which in turn transcends to the professionalism of accountants.

To this effect, accounting professionalism should be handled with utmost caution, especially when there is a paradigm or a shift in cultural values towards corruption. Besides, evolution in culture is not uncommon in a nation or society. However, if there is an adverse cultural evolution, it is imperative for the accounting profession to uphold noble standards, especially internationally acceptable principles in order to maintain the general accounting ethics and professionalism. This will eventually sanitise the system and fortify the integrity of the accounting profession. Ultimately, accountants should obtain guidance from existing regulatory bodies in order to strengthen their ethics and professionalism.

Furthermore, the role of international accounting regulatory agencies cannot be overemphasised in ensuring that accounting information is standardised in the nations and organisations within their jurisdiction. However, the degree to which these bodies can influence accounting professionalism in a region is limited, and ultimately dependent on the extent to which these standards are accepted and adapted. Thus, culture plays a dominant role in the adaption and application of international standards that eventually regulate accounting professionalism in a nation or organisation.

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