



ORGANIZATIONAL FACTORS AND ETHICAL DECISION-MAKING PROCESS DURING THE COVID-19

Original scientific paper

Fidane Spahija Gjikolli¹, Suada Ajdarasic²

¹UBT University for Business and Technology, Kosovo

²Faculty of Business, University "Haxhi Zeka", Pec/Pejë, Kosovo

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ABSTRACT

Aim. The researcher's goal is to investigate how organizational characteristics affect the process of making ethical decisions. *Methods.* The study's focus was on certified accountants working in Kosovo during the Covid19 era. The task is qualitative in nature; SPSS is used to process the data after Excel has done so. This study used descriptive and regression analysis. *Results.* The study demonstrated that organizational criteria like size, industry, the presence of an ethics code, and ethical climate have an impact on how decisions are made. To identify organizational elements and, as a result, improve the ethical decision-making process, the paper's findings may have policy implications. *Conclusions.* This study provided insight into how to increase the influence of organizational elements in ethical decision-making, particularly in the accounting field. A sound foundation for an ethical decision-making process that is sustainable is provided by the recommendations at the end of the paper.

Keywords: Certified accountants, Ethical decision-making process, Organizational factors, Kosovo.

INTRODUCTION

With the growth of enterprises, consideration has also been given to how employees conduct themselves while working, particularly in a pandemic situation like COVID-19. The likelihood of unethical behavior grows with independence in a dynamic context. Employees' unethical actions, particularly those of those in the accounting profession, have frequently led to an adversarial and dishonest workplace atmosphere around the world. Unethical labor has led to bankruptcies and other business failures. Numerous types of research have been conducted on this subject, but only a very small portion of

them have been conducted in nations with growing economies, like Kosovo. Although codes of ethics have been around for a while, Kosovo has been slow to implement them. Professionalism is linked to ethical standards and professional abilities. No company can function today without an accountant. Accounting principles and the ethics of the accounting profession must be followed by those who are in charge of preparing financial statements for them to be 100% accurate. The demand for accountants is substantial and has expanded significantly, particularly in the field of financial operations.

Correspondence to: Suada Ajdarasic, Scientific Research Coordinator, University "Haxhi Zeka", Kosovo
Email: suada.ajdarasic@unhz.eu

This paper examines how organizational factors affect certified accountants' ability to make moral decisions in Kosovo-based businesses. The findings of this study are important because they provide insight into several key organizational traits, such as the industry in which a company operates, its size, the existence of an ethics code, and the impact of the ethical environment on the process of making ethical decisions. The findings of the present paper may have policy repercussions with the aim of identifying organizational determinants and, as a result, boosting the ethical decision-making process. In the first section of this article, based on the literature, organizational characteristics and the procedure for making ethical decisions are reviewed. The study methodology, the model that was used, the hypotheses and the research tool, the participants and sampling, the process of data analysis, and the study limitations are all described in the second section of the paper. The research findings and discussions are presented in the third section of the article, with an emphasis on the goals stated at the beginning of the paper and the accomplishment of the study purpose. The conclusion and a few suggestions are provided in the current paper's last section. These recommendations deal with organizational issues and the ethical decision-making process and may be helpful for the policy-making process in various Kosovo companies.

LITERATURE REVIEW

Ethics and the importance of ethics in the accounting profession and the decision-making process

The word ethics has numerous variations. It is described as an inquiry into the nature and philosophical underpinnings of morality, where morality is understood to refer to moral judgment, standards, and guidelines for behavior. The study and philosophy of human behavior, with an emphasis on the definition of right and wrong, is another name for ethics. Ethics encompasses more than merely customary or accepted norms of behavior. Honesty, objectivity, and justice define ethics. Everything and every area of business activity, including boardroom tactics, how organizations treat their employees and suppliers, sales methods, and accounting procedures, is governed by ethics. Commitment, awareness, and competence are essential components of the ethical decision-making process. Business ethics play a significant part in boosting a company's productivity and profitability as well as enhancing its reputation in the marketplace. Professional and commercial ethics are among the most powerful

social and economic forces of our time, and economists have found that they are one of the main causes of business expansion and development. In pursuing business ethics, several problems relate to corporate goals, workers, the national interest, etc. (Ambujakshan, 2011) For many reasons, proper ethics and ethical behavior are crucial to accounting. Accountants frequently have private data relating to their clients. Due to the significant power, this offers accountants over their clients, they mustn't misuse their relationship of trust. Any business endeavor that seeks to successfully combat them in the marketplace and enhance the effectiveness and capabilities of the firm as a whole must raise ethical standards. The fact that an accountant must be impartial and loyal to the business organization while carrying out operations related to it with all sincerity and honesty is one of the most significant factors that attests to his or her ethical behavior. Key economic actors use and demand financial statements created by accountants that end up in the hands of stakeholders to make the fairest investment decisions. The accountant's professional ethics are crucial for fostering a culture of accountability and good moral principles. Both the accounting profession and the process of making moral decisions depend greatly on ethics. If an accountant conducts themselves professionally and adheres to all of the Code of Ethics standards, their users can be assured that the information they produce is accessible, trustworthy, and transparent. Additionally, a company's decision-making process is crucial because it is the primary driver of its success and high performance in both the short and long terms. The professionalism and skills of an organization's accountants are more trustworthy, accurate, and pertinent to the information they produce. The likelihood of making moral decisions increases with the amount of better information available to decision-makers. The higher the company's performance, the more important ethical decisions are to it.

Organizational factors and the ethical decision-making process

The process of making ethical decisions is influenced by a wide variety of circumstances. Some of these include moral intensity, and organizational, and individual issues. The organizational aspects of this study are the main topic. The results show that organizational elements including rules of conduct and how they are enforced, rewards and sanctions, peers and management, ethical training, and corporate culture all have a role. (Ross, 2003). The size of the business, the industry,

the code of ethics, and ethical guidelines are organizational elements that affect how ethical decisions are made. According to the (Treviño, L. K. , 1986) paradigm, organizational factors frequently affect a person's ethical judgments.

Code of Ethics

The ethical standards that guide decisions and behavior in a business or organization are described in a code of ethics and professional conduct. Because of their potentially significant relevance to ethical judgments, codes of ethics have been extensively studied in the literature on business ethics (Loe, T., Ferrell, L., & Mansfield, P, 2000). Codes of ethics are “written documents that organizations believe will impact employee behavior and promote change by making clear assertions about desired behavior,” according (Stevens, 1994) An organization's code of ethics can offer valuable direction on how employees should behave (Pater, 2003). The organization's reputation and brand image are improved by the code of ethics (Singh, 2005). A popular organizational policy used in commercial organizations is the code of ethics; this policy often establishes the minimal criteria that proprietors, managers, and employees must adhere to when carrying out various corporate responsibilities. The code of ethics, according to (Langlois, 1990) is a declaration that outlines the organization's principles, rules of conduct, ethics, code of practice, or company philosophy, as well as the duties of the company's stakeholders, including its shareholders, customers, the environment, and society. They have provided a definition that outlines the essential components that any ethical code should have. Organizations have created their owners of ethics for a variety of reasons. Concerns concerning the obligation of individuals to behave ethically within the organization have continually been raised by external forces, including those from the government, the public, professional associations, and consumers. The content of the code of ethics varies based on the organization, however all or, organizations' codes of ethics generally cover some ethical topics. According to research, the substance of the code of ethics often covers three ethical categories: concerns about the organization, and issues about society at large. Some studies have examined the code of ethics' substance, while others have examined whether or not the organization has one and how effective it is. According to several studies, the code of ethics mainly addresses problems with behavior inside the business. In the literature on corporate ethics, several publications have examined how the organization's code of ethics functions and have

come to some intriguing conclusions (El'fred, 2001). According to studies, the existence of codes of ethics has a favorable effect on ethical behavior within the organization (Wotruba, 2001). Although it is contended that the organization's code of ethics may not be enough to guarantee that members of the staff make moral decisions when faced with a variety of moral dilemmas (Cleek, 1998). One way to ensure that the code of ethics is strong enough is by making it known to all members of the organization and by upholding it internally (McClaren N., 2000). In the review by (Loe, T., Ferrell, L., & Mansfield, P, 2000), fourteen studies relating to the influence of the code of ethics on people's ethical judgments have been documented. Similar to the (Ford, 1994) review, the majority of their ten studies, including (Barnett T., 1993), found that the code of ethics has a sizable positive connection with ethical decision-making. According to (Ferrell, 1978) are two studies that discuss the code of ethics and the process of making ethical decisions, even though the other researchers do not (1994). One of the types of research, notably the one carried out by Weaver, Trevino, and Cochran, investigates the stage of ethical recognition and indicates significant favorable outcomes. Five studies have examined the ethical judgment phase; three of them found no significant relationship between the two factors, while the other two, (Adams, 2001) and (Stohs, 1999), examined the ethical purpose stage; only one of them discovered a beneficial relationship between the two factors. According to (Craft, Jana L., 2013) overview, there were significant studies that examined the impact that the code of ethics had on the process of making ethical decisions between the years 2004 and 2011. During this time, three studies on the stage of ethical recognition have been conducted, and each of them has produced a unique conclusion. More specifically, the study carried out by (Deshpande, 2009) concluded that in addition to the code of ethics, the organization must put in place a process that will make sure that the employees of the organization consider the working organization's ethics when making moral decisions. The third study was done by (Bohm, 2001), who claimed that the code of ethics that behavior is not sufficient to affect the moral consciousness of employees. Another study that has been done on this stage is the study done by (O'Leary, 2007), which claims that the existence of a strong code of ethics does not help internal auditors to behave ethically when faced with any ethical dilemma. The first study was carried out by (Pfughrath, 2007), and they indicate that the presence of ethics appears to have a greater impact on the judgments of professional accountants than on accounting students.

The second study was carried out by (Pflugrath, 2007). Although different studies have produced varying conclusions, the majority have backed the claim that adhering to the code of ethics is associated favorably with ethical recognition, purpose, judgment, and decision-making.

Ethical climate

Ethical climate is another variable of great organizational importance, the environment of events in the field of business ethics has been analyzed for more than three decades. According to a study by (Victor B., 1987), companies have an ethical climate as “the main perception of typical practices and procedures of things that have ethical content”. They argue that the ethical climate at work will be due to informing resources about the “right” or ethical connection within organizations. Looking at the theory of moral philosophy and the theory of moral psychology (Kohlberg, L., 1981), (Victor B., 1987) adds that the ethical climate within organizations is different in different categories of ethical theory (kindness and principle) and three levels of reference groups (individual, local and cosmopolitan). This structure has been used by a large number of studies and has so far been evaluated as the most complete framework. The study by (Victor B., 1987) suggests that climates characterized by self-interest (selfish/individual) and strong interest (selfish/local) are more likely to be associated with questionable or unethical behavior. Whereas, the climates that were characterized by following the law and professional codes (principle/cosmopolitan) and social responsibility or serving the public interest (benevolent/cosmopolitan) must be accompanied by ethical decisions. In surveys conducted by (Loe, T., Ferrell, L., & Mansfield, P, 2000). So, in the summaries of the ethical climate literature review, we saw that the types of ethical climate are significantly related to ethical recognition, judgment, and purpose. (Treviño, L. K. , 1986) argue that evidence from a few previous types of research suggests that a small number of ethical dimensions should be used to explain some features of the ethical context within the organization. From a large number of studies related to the ethical climate, there is still little literature regarding the relationship of these factors with the stages of the decision-making concluded summaries that have been made to-date give us important results regarding the relationship between the ethical climate and the stages of the decision-making process. In the summary made by Ford and Richardson, no study is reported regarding the relationship between these two factors. In the review conducted

by (Loe, T., Ferrell, L., & Mansfield, P, 2000), four studies on this issue have been reported. Three of these studies show that ethical climate is strongly associated with ethical decision making and here we can mention (Schwepker, 1997); (Verbeke, 1996). A study by (Elm, 1993) asserted that ethical climate has nothing to do with the stages of the decision-making process. It is also worth noting that research conducted by (Forte, 2004), concluded that there is a statistically significant relationship between levels of management and the ethical climate of the organization.

The size of the organization

Another significant factor that may influence employees' ethical judgments is organizational size, which is also frequently used as a control variable in organizational research. According (Weber, 2002), they have concluded that an organization's size affects the decisions made by the people who work there. Small and large organizations have different work environments, (Appelbaum, 2005). It also points out that while support structures are not utilized in small firms where moral judgments must be made, they are advantageous in large enterprises. (Vitell S.J. and Festervand, 1987) assert that for large organizations to compete, small businesses may be compelled to act unethically (Ford, 1994) come to the opposite conclusion, concluding that there is a strong negative link between organizational size and the ethical judgments of individuals, such that as an organization's size increases, individuals' ethical behavior declines. Three studies examining the link between organizational type and moral decision-making have been reported; one of them, for instance, found that people working for large firms are more prone to take bribes and favors from their clients.

According to the findings of three investigations, study participants' ethical judgments are unaffected by the sort of industry they work in. However, recent research has indicated either no significant connections or a largely positive relationship between organizational size and ethical choices (Doyle, 2014); (Marta, J. K. M., Singhapakdi, A., & Kraft, K. , 2008); (Sweeney, 2010)).

Type of industry

On an individual's ethical choices, the sort of industry is believed to have an effect (Oz, 2001). People who work in industries that generate safe products like furniture may be less sensitive to ethical information than people who work in industries that produce harmful products like narcotics. Thus, depending on the industry, recognition,

judgment, and ethical aim will vary. No study shows the size of the organization has no substantial impact on ethical recognition, and other studies show that ethical judgment and purpose have no bearing on how ethical decisions are made (Hwee, 2002); (Roozen, 2001); (Shafer, 2001); (Vitell, 2002). (Shafer, 2008) asserts that there have been no significant findings on the impact of industry type on moral judgment. (Shafer, 2008) concluded that the type of industry has little to no influence on the stage of the ethical aim. All of the studies he has conducted assert that the size of the organization has a positive impact on the ethical goal (Sweeney, 2010); (Marta, J. K. M., Singhapakdi, A., & Kraft, K. , 2008), but only one study has focused on the ethical judgment and found that there is a favorable correlation between these two elements (Sweeney, 2010). Additionally, two studies have been done on the relationship between industry type and the process of making ethical decisions, and they found that this factor has a significant impact on people’s ability to make moral decisions. As can be seen, the contemporary study indicates

a substantial correlation between components, in contrast to earlier empirical research which does not demonstrate any meaningful outcomes.

METHODOLOGY

The applied model, hypotheses, and the research instrument

What effect do organizational characteristics have on Kosovo’s certified accountants’ ability to make ethical decisions? Is the paper’s main research question after a review of the literature? Fourth hypotheses have been suggested to examine the influence of individual factors and the decision-making process: H1. The type of industry has no appreciable influence on how ethical decisions are made. H2: The size of the organization has little impact on how ethical judgments are made. H3: The process of making ethical decisions is significantly impacted by the existence of an ethics code. H4. The ethical decision-making process is significantly impacted by the ethical climate.

Source: By authors (2022)

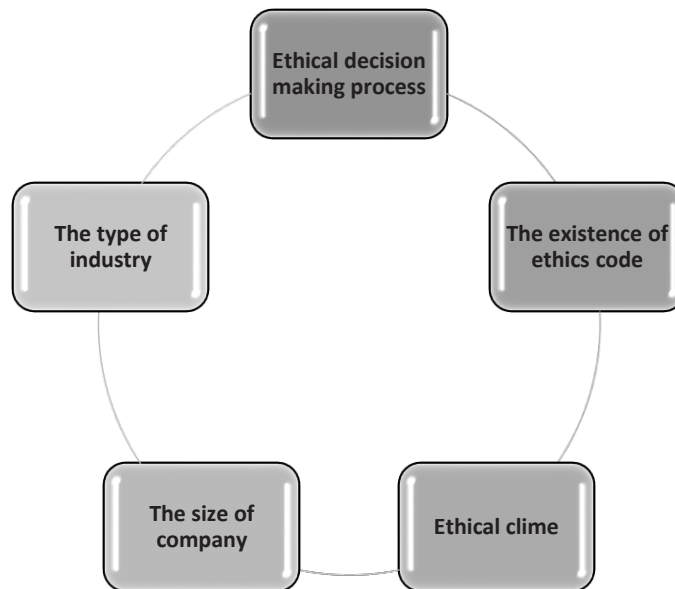


Figure 1: Research model

Based on the Rest et al. (1986) model, a questionnaire was utilized as the research instrument in this study. This model has four stages: a) ethical recognition; b) ethical judgment; c) ethical goal; and d) ethical behavior. The ethical decision-making process was substituted for it as an independent variable, while organizational aspects including gender, age, education, and experience levels were added as other independent

variables. The questionnaire includes four independent variables, including the existence of an ethics code, the ethical climate, the size of the organization, and the type of company, as well as the three stages of the process: ethical recognition, ethical judgment, and ethical goal. The questionnaire has undergone testing and validation. The Cronbach's Alpha for this questionnaire (50 items) is 86.3%, according to reliability statistics.

Table 1. Reliability statistics for the questionnaire

Source: By authors (2022)	
Cronbach's Alpha	N of Items
.863	50

Participants and data analyzing

162 certified accountants in Kosovo had their emails pulled from the ministry of finance, labor, and transfers website, and 131 of them responded to the questions. Every member of the population has an equal chance of being chosen because the sample used to collect the data was random. Throughout the Covid19 period, the survey was administered through email. The SPSS 23 application is used to examine the data. Descriptive statistics, an independent samples t-test, an ANOVA, and a linear regression are the analyses employed in this work.

The study limitations

This essay has a restriction, too. This study's environment in Kosovo was relatively constrained, and only a small number of organizational characteristics had an overall impact on the way ethical decisions were made. It is important to investigate how other aspects, such as the moral intensity of the individual, other accountants, or other participants who are a part of various businesses in Kosovo or other nations, may influence the way ethical decisions are made.

RESULTS AND DISCUSSION

Respondent profile

The information in the table above displays the participants in this research's industry type. Forests and weighing make up 1 person, or 0.7% of all participants in this study, from industry and agriculture. 2.5% of the participants in this study, or 2 persons, responded to the mining and quarrying business. Six respondents, or 4.5 percent of all participants, were from the production industry. There are 8 participants, or 6.1% of all participants, from the construction business. 23 participants, or 17.5% of those who participated in the study, came from the business sector. 3.2% of the participants in this study, or 3 people, provided responded tools and storage industry. Of the total participants in this study, 2 people—or 1.5%—were from the lodging and food service industries. 3.2% of the participants in this study who responded were from the information and communication industry. 83 respondents, or 63.8% of the study's participants, came from the other services sector.

Table 2. Industry type of participants

Source: By authors (2022)

		Type of industry			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agriculture, forestry, and fishing.	1	.7	.7	.7
	Mining and quarrying	2	1.5	1.5	2.2
	Produce	6	4.5	4.5	6.7
	Construction	8	6.1	6.1	12.8
	Commerce	23	17.5	17.5	30.3
	Transport and storage	3	2.2	2.2	32.5
	Accommodation and food service	2	1.5	1.5	34.0
	Information and communication	3	2.2	2.2	36.2
	Other services	83	63.8	63.8	100.0
	Total	131	100.0	100.0	

Table 3 displays the findings based on the number of employees. According to the data, 13 participants, or 9.9% of the total research participants, responded that 1-4 workers. 18 participants, or 13.7%, said that their business employs between 4 and 9 people. 76 people, or 58.0% of the total research participants, selected option 10-49 workers. 24 participants, or 18.4% of those who took part in the study, selected the option for companies with 50 or more employees. According to the data in the table above, the choice for employees aged 10-49 represents the biggest percentage of workers.

Table 3. Number of employees in the companies of participants

Source: By authors (2022)

		Number of employees in the company			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1-4	13	9.9	9.9	9.9
	4-9	18	13.7	13.7	23.6
	10-49	76	58.0	58.0	81.6
	50+	24	18.4	18.4	100.0
	Total	131	100.0	100.0	

Table 4 are presented 131 participants who answered that they have a code of ethics guidelines or 100.0 out of the total number of participants in this research.

Table 4. Existence of a company code of ethics

Source: By authors (2022)

		Code of Ethics			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	131	100.0	100.0	100.0
	No	0	.0	0.0	100.0
	Total	131	100.0	100.0	

The results of descriptive analyzes that are related to the employment of certified accountants in enterprises by type of industry are presented in table 5. The most of participants in a total of 83 certified accountants are employed in other types of industry, followed by commercial, service, and other enterprises.

Table 5. Data of employee research participants by type of industry

Source: By authors (2022)

		Descriptive							
		Ethical decision-making process							
						95% Confidence Interval for Mean			
		N	Mean	Std. Deviation	Std. Error	Lower Bound	Upper Bound	Minimum	Maximum
Agriculture, forestry, and fishing.		1	123.0000	123.00	
Mining and quarrying		2	84.0000	33.94113	24.00000	-220.9489	388.9489	60.00	
Produce		6	110.0000	26.48018	10.81049	82.2108	137.7892	64.00	
Construction		8	104.5000	20.79148	7.35090	87.1179	121.8821	80.00	
Commerce		23	108.0455	17.88715	3.81355	100.1147	115.9762	69.00	
Transport and storage		3	99.6667	24.58319	14.19311	38.5986	160.7347	72.00	
Accommodation and food service		2	131.5000	21.92031	15.50000	-65.4462	328.4462	116.00	
Information and communication		3	116.3333	7.63763	4.40959	97.3604	135.3062	108.00	
Other services		83	104.6747	16.60672	1.82282	101.0485	108.3009	57.00	
Total		131	105.8692	18.08052	1.58577	102.7318	109.0067	57.00	

The data in the table above are presented as the industry. The data show that the results of Levene homogeneity test of variances in the type of Statistical is = 1.116 and the value p = .358.

Table 6. Results of homogeneity test of variance on industry type

Source: By authors (2022)

Test of Homogeneity of Variances			
Ethical decision-making process			
Levene Statistic	df1	df2	Sig.
1.116 ^a	7	121	.358
a. Groups with only one case are ignored in computing the test of homogeneity of variance for ethical decision-making process.			

Table 7 are presented the results of the ANOVA analysis to show the significance between the Type of industry to the Ethical decision-making process. The value of F results is 1.304 and the

corresponding p-value is given as <.248. Referring to the results, we can say that the type of industry has no significant impact on the ethical decision-making process of certified accountants in Kosovo.

Table 7. ANOVA results for industry type

Source: By authors (2022)

ANOVA^a					
Ethical decision-making process	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3347.772	8	418.472	1.304	.248
Within Groups	38823.005	123	320.851		
Total	42170.777	131			

The data in the table above were used to analyze the second hypothesis presented in this research. In companies that have 1-4 employees the average is $M = 102.46$, the standard deviation is $SD = 28.52$, the minimum is 58.00 and the maximum is 146.00. In companies that have 4-9 employees the average is $M = 106.83$, the standard deviation is $SD = 17.91$,

the minimum is 61.00 and the maximum is 147.00. In companies that have 10-49 employees the average is $M = 105.72$, the standard deviation is $SD = 17.20$, the minimum is 57.00 and the maximum is 143.00. In companies that have 50+ employees the average is $M = 107.45$, the standard deviation is $SD = 14.47$, the minimum is 71.00 and the maximum is 163.00.

Table 8. Data of employees on the size of the company

Source: By authors (2022)

Descriptive								
Ethical decision-making process								
95% Confidence Interval for Mean								
	N	Mean	Std. Deviation	Std. Error	Lower Bound	Upper Bound	Minimum	Maximum
1-4	13	102.4615	28.52080	7.91025	85.2266	119.6965	58.00	146.00
4-9	18	106.8333	17.91894	4.22353	97.9225	115.7442	61.00	147.00
10-49	75	105.7200	17.20430	1.98658	101.7616	109.6784	57.00	143.00
+50	24	107.4583	14.47330	2.95435	101.3468	113.5699	71.00	136.00
Total	130	105.8692	18.08052	1.58577	102.7318	109.0067	57.00	147.00

a. Warning: Between-component variance is negative. It was replaced by 0.0 in computing this random effect measure.

According to the test of homogeneity of variance of the company, the data show that the results of the Ethical decision-making process by the size Levene Statistical is = 3.725 and the value p = .013.

Table 9. Results of the variance homogeneity test on the size of the company

Source: By authors (2022)

Test of Homogeneity of Variances			
Ethical decision-making process			
Levene Statistic	df1	df2	Sig.
3.725	3	126	.013

The table above presents the results of the ANOVA analysis of variance to show the significance between the Size of the company to the Ethical decision-making process. The value of F is .230 and the corresponding p-value is given as <.875. The result shows that the size of the company has no significant impact on the ethical decision-making process of certified accountants in Kosovo.

Table 10. ANOVA results on the size of the company

Source: By authors (2022)

ANOVA ^a					
Ethical decision-making process	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	229.968	3	76.656	.230	.875
Within Groups	41940.809	128	332.864		
Total	42170.77	131			

The data presented in table no.11 are used to analyze the significance between the code of ethics and the ethical decision-making process of certified accountants in Kosovo. The data show that the t-test value is

$t(148) = .003$ ($p < 0.05$). According to the results of the t-test, we affirm that the existence of an ethics code has a significant impact on the ethical decision-making process of certified accountants in Kosovo.

Table 11. Independent Samples Test Results for Existence of Code of Ethics

		Independent Samples Test								
		Levene's Test for Equality of Variances				t-test for Equality of Means				
		F	Sig.	T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper	
Ethical decision-making process	Equal variances assumed	1.518	.220	3.007	148	.003	3.53846	1.17655	1.21345	5.86347
	Equal variances not assumed			3.065	145.606	.003	3.53846	1.15445	1.25681	5.82011

The data in the table above were used to analyze the ethical climate of the ethical decision-making process of certified accountants in Kosovo during the Covid19 period. In the option the interest of the organization, the average is $M = 110.50$, the standard deviation is $SD = 4.949$, the minimum is 107.00 and the maximum is 114.00.

In the option Social Responsibility, the average is $M = 113.00$, the standard deviation is $SD = 8.485$, the minimum is 107.00 and the maximum is 119.00. In the option Laws and professional code, the average is $M = 112.00$, the standard deviation is $SD = 5.656$, the minimum is 108.00 and the maximum is 116.00.

Table 12. Data on ethical climate of the companies

Descriptive								
Ethical decision-making process								
	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
The interest of the organization	78	110.500	4.94975	3.50000	66.0283	154.9717	107.00	114.00
Social responsibility	13	113.000	8.48528	6.00000	36.7628	189.2372	107.0	119.00
Laws and professional code	40	112.000	5.65685	4.00000	61.1752	162.8248	108.00	116.00
Total	131	106.2479	17.71903	1.638212	103.6610	115.3946	61.00	143.00

Table 13. Results of the variance homogeneity test on the ethical clime

Test of Homogeneity of Variances			
Ethical decision-making			
Levene Statistic	df1	df2	Sig.
.931	20	80	.851

The table above presents the results of the ANOVA analysis of variance to show the significance between the Ethical clime of companies to the Ethical decision-making process. The value of F is .299 and the corresponding p-value is given as

<.004. The result shows that the ethical clime of the company has a significant impact on the ethical decision-making process of certified accountants in Kosovo.

Table 14. ANOVA results on the ethical clime of companies

ANOVA^a					
Ethical code	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	11041.056	36	306.696	.299	.004
Within Groups	25378.756	80	317.234		
Total	36419.812				

CONCLUSIONS AND RECOMMENDATIONS

The study demonstrates that organizational characteristics have a substantial influence on Kosovo’s certified accountants’ ability to make moral decisions. This is very dependent on the working environment. The following organizational aspects have been considered: Industry, Company Size, Ethics Code Presence, and Ethical Climate. Data processing demonstrates that the existence of an ethics code and an ethical environment have an impact on the ethical decision-making process, however, the kind of industry and the size of the organization have no bearing. Codes of ethics are legal documents that must be abided by, and this indicates that businesses that have them also have an impact on how ethically sound decisions are made. The ethical climate, which has to do with law and behavior within the company, is the other significant component. The three different

ethical contexts used in the study have a big impact on how Kosovo’s accountants make ethical decisions. Companies are therefore recommended to pay attention to the Code of Ethics and how it is being applied. All businesses should be required to develop and apply a code of ethics, according to the government. An ethical climate must be developed for employees to have a clear understanding of how to behave at work. Education institutions and professional organizations are in charge of educating ethical accountants, and business management are in charge of choosing and employing this group. An honest accountant is always at the heart of a flourishing company. To make ethical decision-making more sustainable, it is advised that firms hire ethical officers and that certified accountants who break company ethics policies are identified and denied licenses. Additional research should be done to examine the impact of other variables, such as the

individual and moral intensity elements of these, other accountants, or other players in various enterprises in Kosovo or other nations, on the process of making ethical decisions.

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