

Exploring Ethical Decision-Making in Forensic Accounting: Professional Moral Agency amid Corporate Scandals

*Ethical Decisions in
Forensic Accounting
Practices*

Pilipus Ramandei

Universitas Ottow Geissler Papua; Jayapura, Indonesia

Email: philramandey@gmail.com

Faisal

Universitas Pembangunan Panca Budi; Medan, Indonesia

Email: bpk.faisal@gmail.com

Marjono

Institut Bisnis dan Ekonomi Indonesia; Pontianak, Indonesia

Email: mar70n0.azza@gmail.com

Panji Putranto

Universitas Mercu Buana; Jakarta, Indonesia

Email: panji.putranto@mercubuana.ac.id

Dewi Saptantinah Puji Astuti

Universitas Slamet Riyadi; Surakarta, Indonesia

Email: dewi.astutie@gmail.com

1115

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ABSTRACT

The growing complexity of corporate misconduct has placed forensic accountants in high-risk ethical environments, where professional objectivity is often tested by legal ambiguity, organizational pressure, and institutional interests. This study aims to explore how professional moral agency is exercised by forensic accountants in high-stakes investigations, particularly when ethical decision-making extends beyond formal codes toward personal integrity and moral reasoning. Using a qualitative interpretative phenomenological approach, data were gathered from in-depth interviews with twelve certified forensic accountants involved in cases of financial fraud, asset misappropriation, and governance failures. The findings reveal that professional moral agency is exercised through an ongoing negotiation between professional standards, internalized ethical values, and situational pragmatism. Key mechanisms that influence ethical conduct include the presence (or absence) of organizational ethical infrastructure, the strength of moral identity, and the perceived legitimacy of institutional authority. In cases of acute ethical conflict, participants often rely on moral intuition, boundary-setting behavior, or even voluntary disengagement from assignments that compromise their professional integrity. This study contributes to forensic accounting by highlighting the importance of moral agency and ethical resilience as foundational elements in sustaining professional integrity beyond regulatory compliance and technical expertise.

Keywords: *Corporate Misconduct, Ethical Decision-Making, Ethical Resilience, Forensic Accounting, Institutional Pressure, Moral Agency, Professional Integrity.*

ABSTRAK

Meningkatnya kompleksitas kasus pelanggaran korporasi menempatkan akuntan forensik dalam zona risiko etika yang tinggi, di mana objektivitas profesional sering kali diuji oleh ambiguitas hukum, tekanan organisasi, dan kepentingan institusional. Penelitian ini bertujuan

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untuk mengeksplorasi bagaimana agensi moral profesional dijalankan oleh akuntan forensik dalam investigasi berisiko tinggi, khususnya ketika pengambilan keputusan etis melampaui kode etik formal dan bergeser ke ranah integritas pribadi serta penalaran moral. Dengan menggunakan pendekatan kualitatif fenomenologi interpretatif, data dikumpulkan melalui wawancara mendalam dengan dua belas akuntan forensik bersertifikat yang terlibat dalam kasus kecurangan keuangan, penyalahgunaan aset, dan kegagalan tata kelola. Temuan ini mengungkapkan bahwa agensi moral profesional dilakukan melalui negosiasi berkelanjutan antara standar profesional, nilai-nilai etika yang diinternalisasi, dan pragmatisme situasional. Mekanisme utama yang memengaruhi perilaku etis termasuk kehadiran (atau ketiadaan) infrastruktur etis organisasi, kekuatan identitas moral, dan legitimasi otoritas kelembagaan yang dirasakan. Dalam kasus konflik etika akut, peserta sering mengandalkan intuisi moral, perilaku penetapan batas, atau bahkan pelepasan sukarela dari tugas yang membahayakan integritas profesional mereka. Penelitian ini berkontribusi pada bidang akuntansi forensik dengan menekankan pentingnya moral agency dan ketangguhan etika sebagai elemen dasar dalam menjaga integritas profesional yang berkelanjutan, melampaui kepatuhan terhadap regulasi dan keahlian teknis semata.

Kata kunci: Pelanggaran Korporasi, Pengambilan Keputusan Etis, Ketangguhan Etika, Akuntansi Forensik, Tekanan Institusional, Agensi Moral, Integritas Profesional.

INTRODUCTION

The phenomenon of corporate irregularities has become a major challenge in global and national financial governance, characterised by increasing cases of financial statement manipulation, asset embezzlement, cross-sector corruption, and abuse of authority in strategic decision-making (Rachmad, 2022). This development reflects a crisis of integrity in the financial system and highlights the limitations of conventional supervisory systems that have not been able to effectively counteract deviant financial practices (Ciantar, 2024). In this context, the role of forensic accounting is becoming increasingly vital, as it is tasked with uncovering the economic and legal realities hidden behind complex corporate practices (Hossain et al., 2024).

Forensic accounting not only relies on technical expertise in the analysis of financial data but also requires its practitioners to confront moral dilemmas and institutional pressures in carrying out investigative functions (Đukić et al., 2023). Forensics in this context is not just an audit process, but a professional intervention involved in legal investigations, the enforcement of justice, and the protection of the interests of the public and shareholders (Netshifhe et al., 2024). Therefore, forensic accountants are often confronted with high ethical risks, especially in situations when the results of investigations touch on the structural, political, or commercial interests of the organisation being examined (Philippou, 2024; Daud & Patandean, 2025).

In practice, forensic accountants often face a dilemma that puts them between the demands to uphold the principles of objectivity and professional integrity on the one hand, and pressure from clients, law enforcement, or even their superiors to present findings that benefit a particular party on the other (Zhang, 2024). This tension raises a dilemma that cannot always be resolved by simply referring to a formal code of conduct, because the characteristics of the cases handled are generally in a gray area that is not fully governed by written norms. In such contexts, ethical decision-making becomes highly contextual, relying on the individual's ability to navigate complex moral dynamics as well as balance normative compliance with broader professional responsibilities (Taj, 2023).

The concept of professional moral agency is central to understanding the ethical role of forensic accountants amid institutional and moral complexities. It reflects the capacity to act consciously based on ethical considerations, uphold integrity, and make morally sound decisions beyond mere legal compliance (Pollard, 2023; Hammerschmidt et al., 2025). Operating within intersections of law, policy, and institutional power, forensic accountants face heightened ethical pressures, making moral agency vital to preserving public trust (Felix, 2022; Al-Raggad & Al-Raggad, 2024). Their ability to exercise this

agency depends largely on the surrounding ethical ecosystem, organizational culture, transparency, and whistleblower protection, which can either strengthen moral resilience or foster ethical compromise (Onyango, 2021; Yang & Wang, 2024; Khanaki et al., 2024).

Although research on professional ethics in accounting has grown substantially, studies that specifically examine moral agency within forensic accounting practice remain limited, particularly in contexts involving corporate irregularities, power conflicts, and institutional pressures. Existing literature has largely focused on ethical perceptions, compliance with professional codes, and the effects of organizational pressure on ethical behavior (Alshurafat, 2022; Ebaid, 2022). However, few studies have explored how forensic accountants construct, sustain, and negotiate their moral values when faced with complex ethical dilemmas in high-stakes investigations. This gap underscores the need for contextual and experience-based approaches to understanding how moral agency is enacted in forensic accounting and how institutional systems can better support ethical resilience in practice.

Despite the critical role of forensic accountants in ensuring corporate integrity, the mechanisms through which moral agency operates under institutional pressure remain poorly understood, particularly how ethical competence, institutional trust, and organizational climate interact to sustain ethical decision-making in morally complex environments. This study aims to explore how forensic accountants run their professional moral agency in the context of complex corporate irregularities. This study seeks to explore the subjective experiences of practitioners through an interpretive phenomenological approach, in order to understand how values, moral reflection, institutional pressures, and adaptive strategies interact with each other in the ethical decision-making process. The findings of this study are expected to enrich the discourse on the ethics of the accounting profession, provide an empirical basis for the formation of a more resilient institutional ethics system, and support the strengthening of the ethics curriculum in forensic accounting education.

LITERATURE REVIEW

Forensic Accounting and Ethical Challenges in Professional Practice

Forensic accounting evolved in response to the failure of conventional surveillance systems in detecting and dealing with advanced financial irregularities (Daraojimba et al., 2023). Not only does it function as an investigative tool, forensic accounting also operates within the legal spectrum, with the responsibility to uncover facts that can be used in litigation or dispute resolution proceedings (Joshi & Chouhan, 2024). In the context of complex corporate irregularities, forensic accountants are often the main professional actors who bridge the gap between fabricated financial statements and the reconstruction of the economic realities that occur. Their involvement demands not only technical accuracy and procedural rigour but also the ability to deal with moral pressures and structural interests that could potentially affect work independence (Fwambaa, 2023; Bellen et al., 2025).

Ethics in forensic accounting practice is a crucial dimension that determines the quality of professionalism and integrity of investigative findings (Aljumaili & Fakhari, 2024). In contrast to general accounting, forensic practices have higher exposure to conflicts of interest, information asymmetry, and pressure from various interested parties over the results of investigations (Akpan et al., 2023). In many cases, forensic accountants are faced with a dilemma between loyalty to the assignor and commitment to objective truth. This makes the role of ethics not just obedience to formal codes, but the ability to take a moral stance in conditions where there is no single solution. Ethical decision-making in this context becomes a reflective act that demands professional integrity and courage (Nguyen & Crossan, 2022).

Moral Agency Beyond Ethical Codes

The concept of professional moral agency describes the capacity of a professional to act consciously based on ethical considerations, even when faced with structural pressures

or incentives that encourage moral compromise (Sekerka & Stimel, 2024). In the realm of forensic accounting, moral agency is reflected in the accountant's ability to set ethical boundaries independently, reject unauthorised interventions, and choose actions that are in line with the values of truth and justice, even at the risk to their position or professional relationships (Vadizade et al., 2025). Moral agency is influenced not only by individual character but also by environmental factors such as institutional support, organizational ethical culture, and the existence of ethical forums that allow for collective reflection. Thus, understanding how moral agencies are run by forensic accountants can provide new insights into decision-making practices in extreme situations (Roszkowska & Melé, 2021).

Although various professional organizations have developed comprehensive codes of ethics, not all ethical situations in the field can be answered through existing normative articles (Babri et al., 2021). In the context of investigations involving power actors, conflicts of interest, and institutional pressures, forensic accountants often face "gray areas" where formal norms do not cover the full moral complexities that arise (Bowen, 2024). When there is a mismatch between institutional demands and personal beliefs, ethical decisions become a process that relies heavily on the strength of character, reflection on values, and steadfastness in maintaining professional integrity. The study of these tensions is relevant to understanding the limits of the effectiveness of codes of ethics as a single tool in responding to ethical dilemmas (Brigue & Orlu, 2023).

RESEARCH METHODS

This study uses a qualitative approach with an Interpretative Phenomenological Analysis (IPA) design that aims to explore the subjective and reflective meaning of the experience of forensic accountants in running their moral agency while handling complex corporate malpractice cases (Smith & Nizza, 2022). This design was chosen because it allows for an in-depth exploration of how individuals interpret ethical dilemmas, respond to structural pressures, and shape decision-making that aligns with their professional moral values.

The participants in this study are twelve certified forensic accountants who have a minimum of three years of experience in investigative auditing, litigation, or handling fraud cases in the private and public sectors. The selection was carried out by purposive sampling, taking into account the involvement of informants in cases that have significant ethical dimensions and institutional pressure. Inclusion criteria include first-hand experience in investigating corporate financial irregularities, an independent position as an investigative auditor, and willingness to provide open reflection on ethical decisions they have faced.

Data was collected through semi-structured in-depth interviews, with the duration of each session ranging from 60 to 90 minutes. Interviews are conducted in person or through a secure online platform, adhering to research ethics protocols. The interview guide was developed based on thematic issues in the relevant literature, such as role conflicts, professional independence, institutional pressures, and reflective experiences in ethical decision-making. All interviews were recorded (with the permission of the participant) and transcribed verbatim for in-depth analysis purposes.

Data analysis was carried out using the Interpretative Phenomenological Analysis (IPA) method which consisted of five stages: (1) re-reading the transcript to understand the narrative holistically, (2) identifying units of meaning relevant to the dynamics of moral agency, (3) performing thematic coding based on ethical, institutional, and personal dimensions, (4) compiling themes and subthemes that describe participants' experience patterns, and (5) building interpretive narratives that connect meanings individuals with a professional and institutional context. The IPA approach was chosen because it is able to capture the reflective nuances and depth of subjective experience in the context of moral distress that cannot be reduced to statistical generalizations. The results of the analysis are arranged in a descriptive-narrative form and juxtaposed with a conceptual framework to strengthen the theoretical validity.

To maintain the credibility and validity of the data, the researcher uses triangulation techniques, member checking (confirmation of findings to participants), and process documentation through trail audits. The researcher maintains a reflective position and performs a bracketing process to minimize interpretive bias. In addition, all participants were given informed consent before the interview, and their identities were fully disguised in the reporting of the results to ensure the confidentiality and ethical safety of the research. This research has fulfilled ethical principles in social and professional research.

RESULTS

Moral Conflicts and Ethical Foundations in Forensic Accounting Practice

Data analysis of twelve informants who were certified forensic accountants revealed the complex and multidimensional realities in the conduct of professional moral agencies as they handle cases of significant corporate irregularities. The interpretation process is carried out through the IPA (Interpretative Phenomenological Analysis) method, which allows the deepening of subjective experiences, emotional dynamics, and moral meanings that shape decision-making in stressful ethical situations. The main findings of the study are categorized into four broad themes: (1) the conflict between professional loyalty and moral integrity, (2) personal values as the foundation of ethical decisions, (3) the absence of institutional support for moral agency, and (4) adaptive strategies in maintaining professional ethics.

The conflict between professional loyalty and moral integrity reflects the fundamental tension that almost all informants experience when trying to maintain professional objectivity amid pressure from clients, internal management, law firms, or even law enforcement agencies. Several informants stated that they were asked to avoid reporting findings that could harm certain parties, even though objective evidence indicated fraud or violations. One participant emphasized, "I was told not to put certain details in the report, even though the data clearly pointed to irregularities." In such situations, the core dilemma lies in the conflict between loyalty to the institutions that pay for their services and their commitment to truth and the broader public interest.

Informants also described such pressure not always in the form of explicit commands, but often as implicit expectations, narrative framing, or restricted access to important information. As one informant put it, "It was not written anywhere, but the message was clear: protect the client first." In these circumstances, "professionalism" is pragmatically interpreted by organizations as attachment to loyalty rather than adherence to the principle of objectivity. This tension often creates significant psychological burdens and internal doubts in upholding one's integrity.

In the face of ethical dilemmas that are not resolved by written norms, most informants rely on moral values that they internalize from the beginning of their careers or even from the time of their education. Principles such as honesty, moral courage, social responsibility, and respect for the law become the main reference when they are faced with pressure to deviate. The decision-making process in this case takes place in a reflective and often introspective manner, where the informant weighs professional risks against long-term moral consequences.

Some informants stated that the most difficult decision did not lie in the technical aspects, but in how they explained ethically to themselves that the actions they took remained in harmony with personal integrity. It shows that moral agency is manifested not only through tangible actions but also in complex internal processes of consideration, involving inner conflict, a sense of responsibility, and the formation of an authentic professional identity.

Institutional Challenges and Adaptive Ethical Strategies

One of the most notable findings in the study was the lack of structural and institutional support for forensic accountants who wanted to maintain their ethical positions. There is no clear ethics reporting system, protection against professional risks resulting from independent reporting, or ethical discussion spaces between colleagues in the

organizations where they work. In many cases, the ethical decisions they make are borne by themselves personally, with no support mechanisms that allow validation or affirmation of such high-risk decisions.

Some informants who chose to maintain their integrity even reported experiences of being professionally ostracized, losing access to prestigious projects, or being criticized for being deemed “business-inflexible.” This suggests that the institutional environment has a significant influence on the level of courage a person has to run a moral agency, and that the absence of a support system can create a professional climate that encourages compromise on ethical values.

Instead of succumbing to pressure or resigning completely, some informants developed adaptive strategies that allowed them to maintain their professional values without directly confronting institutional demands. These strategies included limiting their involvement in high-ethical-risk projects, privately documenting findings for internal accountability, using neutral language in reports to minimize narrative manipulation, and actively choosing to collaborate with value-aligned colleagues or firms.

For example, one participant explained, “When I knew the case involved sensitive political connections, I requested to be assigned only to technical analysis, so I wouldn’t be forced into ethical compromises.” Another noted, “I always keep a personal log of what I discover, even if it doesn’t go into the official report, at least I know I stayed true to my conscience.” Similarly, an informant reflected, “Sometimes the only way is to choose words carefully; I write in neutral terms so no one can twist my report.” The interview excerpts reveal that professionals employ adaptive strategies, such as selectively focusing on technical tasks, maintaining personal records of findings, or using neutral language in reports, to uphold their ethical standards and preserve professional integrity while navigating politically sensitive or ethically challenging situations.

In some extreme cases, informants state that they choose to withdraw from a particular project or client as a form of affirmation of moral boundaries. Although these actions often have an impact on financial stability or professional relationships, they see it as a form of commitment to professional dignity. The use of this adaptive strategy reflects that moral agency is not only an expression of idealism but also a tactical ability to navigate the system of power without losing its professional identity.

Table 1. Thematic Findings

Main Theme	Short Description
Conflict of Loyalty and Integrity	The tension between institutional interests and commitment to professional authoritarianism
Personal Value as an Ethical Compass	Ethical decision-making is based on personal moral values and self-reflection
Lack of Institutional Ethical Support	Absence of a reporting system and protection of independent ethical decisions
Adaptive Strategies in Navigating Ethical Dilemmas	Tactics to maintain ethics without direct confrontation with institutions

Table 1 highlights four key themes in professional ethical decision-making. Conflict of loyalty and integrity captures the tension between institutional pressures and personal ethical standards. Personal value as an ethical compass shows how individuals rely on their moral values to guide decisions. Lack of institutional ethical support points to the absence of robust reporting systems or protections for ethical choices, leaving professionals vulnerable. Adaptive strategies in navigating ethical dilemmas reveal how professionals employ tactful approaches to uphold ethics without resorting to direct confrontation. Together, these themes illustrate the challenges and resilience of professionals navigating ethical dilemmas in unsupportive institutional environments.

DISCUSSION

The findings of this study show that the implementation of moral agency in forensic accounting practice takes place in an institutional landscape full of pressure, ambiguity,

and value dilemmas. The results of the study show that moral agency in forensic accounting is a reflective process shaped by experience, personal values, and cognitive abilities to navigate complex ethical situations. These findings are in line with the view that moral agency is not a function of mere compliance, but rather the capacity of individuals to integrate ethical values into professional practice through critical reflection, moral judgment, and the courage to act in accordance with ethical beliefs despite risk (Black et al., 2022).

This concept is rooted in the theory of moral agency in moral psychology, which states that morality is not static normative, but rather develops in the relationship between actors, contexts, and experiences (Tóth et al., 2022). In this context, forensic accountants act as moral agents who must navigate the tension between the moral principles they espouse and the institutional realities they face (Baud et al., 2021). Therefore, moral agency must be understood as a situational phenomenon determined by ethical competence, value awareness, and sensitivity to the social consequences of professional actions.

The findings on the conflict between loyalty to institutions and professional integrity show a disruption to the traditional role of accountants as guardians of objectivity. In forensic practice, accountants are not only required to be technical analysts, but also “truth-tellers” in situations of uncertainty and institutional bias. When institutional expectations are not in line with the principles of professionalism, forensic accountants face complex role conflicts, which, if not handled properly, can undermine professional morality and courage (Shbeilat & Alqatamin, 2022).

This phenomenon can be explained through role theory, which posits that conflicts between external expectations and internal values generate role strain and potential moral compromise (Anglin et al., 2022). In forensic accounting, such tension is intensified because professional judgments affect not only individuals but also corporate legitimacy and public trust. Ethical decision-making, therefore, involves cognitive dissonance that requires institutional support to prevent moral erosion. Grounded in moral agency theory, morality here is seen as a dynamic process shaped by the interaction of personal values, situational contexts, and experiences (Tóth et al., 2022; Baud et al., 2021). Moral agency thus operates as a situational capacity influenced by ethical competence, value awareness, and social sensitivity. Mechanistically, its activation depends on the perceived ethical climate, institutional trust, reflective learning, and peer or leadership validation, factors that enable forensic accountants to sustain ethical decisions under pressure despite weak structural safeguards.

In many of the situations described by the informant, ethical decisions are made not out of formal obligation, but out of a commitment to values that have been internalized. This emphasizes the importance of a character-based ethical approach (virtue ethics), which emphasizes the formation of moral virtues such as integrity, courage, honesty, and responsibility in professionals (Arthur et al., 2021). Unlike a rule-focused deontological approach or a result-focused utilitarian approach, character-based ethics places the individual as a moral subject who acts on virtue and self-reflection (Wynn, 2023).

In forensic accounting, institutional pressures and weak formal ethical structures often make standard codes of ethics inadequate for addressing complex real-world dilemmas, emphasising the need for a resilient ethical character to support autonomous moral agency (Rely, 2025). Professionals rely on personal moral values to navigate these challenges, but the lack of protective mechanisms for independent ethical decisions reveals a fragile ethical infrastructure in the accounting profession. Without safe reporting channels or support for dissenting opinions, moral courage is systematically undermined, highlighting the critical role of the institutional ecosystem in shaping ethical behaviour. To foster robust moral agency, organisations must prioritise transparency, accountability, and ethical empowerment by reforming ethics reporting systems, offering practical, real-case ethical training, and providing incentives for ethical actions. These measures strengthen the institutional ethics perspective, creating a culture that not only respects but

actively facilitates ethical courage at the individual level, ensuring professionals can uphold integrity in challenging environments.

CONCLUSION

This study concludes that professional moral agency in forensic accounting arises from a reflective negotiation between integrity, institutional pressures, and personal values, rather than mere compliance with ethical codes. The four key themes: conflicts between loyalty and integrity, the influence of personal values, lack of institutional ethical support, and adaptive responses to moral dilemmas, show that forensic accountants operate within morally complex environments. Ethical resilience, therefore, becomes essential. Sustaining ethics in this profession requires synergy between individual moral character and supportive institutional systems, extending beyond regulation and technical training toward cultivating moral identity and organizational integrity.

This study confirms the need for a cross-level approach (individual, organizational, and systemic) in understanding and strengthening moral agency among forensic accountants. Moral agency is not just about “daring to say no” but about building moral resilience that can withstand pressure and maintain the sustainability of professional ethics in the midst of the complexity of the modern corporate world. These findings make a significant contribution to the development of accounting science, particularly in the areas of professional ethics and forensic accounting. The study also encourages a reformulation of institutional policies to support systemic ethical practices, including the provision of safe ethical channels, protection of independent moral decisions, and training that emphasizes reflection on personal values and integrity.

This study is limited by its small sample of twelve certified forensic accountants, making the findings less generalizable across contexts. The use of Interpretative Phenomenological Analysis provides deep insight but may overlook broader organizational influences, while reliance on self-reported data risks retrospective bias. Future research should involve larger and more diverse samples, combine qualitative and quantitative methods, and examine how institutional structures and long-term ethical training shape the development and sustainability of moral agency in forensic accounting.

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