Abstract:

Workplace morality is tested by a close examination of the case of the public accounting profession. According to theory, there are two distinct moral syndromes that capture the normative basis of occupations. With few exceptions, every occupation is characterized by one of the two syndromes, with little or no mixtures of the norms contained in the other syndrome. In public accounting, however, the two moral syndromes have been intermingled in practice. The theory is used to clarify the ethical problems facing the profession and alternative ways of resolving this internal conflict are examined.