

> Thursday, December 10<sup>th</sup>, 2020

14:30 - 16:00

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## **“ETHICAL AND SPIRITUAL VALUES IN PROFESSIONAL TAX WORK” BY DR. SHEILA KILLIAN – UNIVERSITY OF LIMERICK**



### **ABSTRACT**

As professionals, accountants hold a public interest mandate, but commonly see their work as primarily technical, rather than relating to the common good. This is especially the case in complex areas such as taxation. Now, amid rising public concern about tax avoidance, both the profession and the public are concerned with how ethical values are brought to bear on tax work. However, the balance between personal and organisational ethics is underexplored, as is the relevance of spiritual values in this area.

This study draws on a large international survey (n=1061) and set of semi-structured interviews (n=68) to explore the salience and nature of ethics and spirituality in the work of tax experts. Specifically, we explore the tension between personal ethical and spiritual values that individuals bring to their tax work, and the competing logics that relate to organisational or professional ethics, and the technical nature of their daily work. The approach is direct, capturing self-reported moral awareness experienced at the level of the individual tax professional. Our data allow us to explore how this varies across the field, both by personal demographics and by firm-level factors. We find that firm-level factors, age and career stage all impact the relative importance of personal ethics and spirituality to tax work and the agency afforded to tax experts to act on these values, with a distinct attitude to ethics and spirituality evident within the big four firms.

This work contributes to our understanding of how ethics and spirituality impact in practice in a highly technical arena. It also raises questions about ethical and spiritual formation in a professional context.