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**DIVINE SILENCE AND HUMAN RESPONSIBILITY IN  
ACCOUNTING: A PHILOSOPHICAL PERSPECTIVE**

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**ABSTRACT**

This review examined divine silence and human responsibility in accounting, presenting accounting as a moral and social practice rather than a purely technical function. The study focused on how the absence of direct divine intervention places ethical responsibility on accountants and financial professionals whose judgments shape financial reporting, auditing, sustainability disclosures, and decision-making with wide societal consequences. The review adopted a qualitative, interpretive methodology based on a systematic analysis of contemporary philosophical, theoretical, and empirical literature. Key perspectives drawn from stewardship theory, moral agency theory, accountability theory, critical accounting, and stakeholder and legitimacy theories are integrated with empirical evidence from ethics education, auditing, and sustainability reporting studies. The findings indicate that ethical behavior in accounting is largely driven by human agency, professional judgment, and internal moral commitment, while regulatory and institutional mechanisms function mainly as supportive safeguards. The review also showed that ethical failures often arise from moral disengagement, organizational pressure, and weak ethical cultures rather than technical incompetence. The review concludes that acknowledging divine silence strengthens human accountability by emphasizing the moral role of accountants as stewards and ethical decision-makers. It recommends strengthening ethics education, promoting stewardship-oriented professional cultures, and embedding social and environmental responsibility into accounting practice to enhance transparency, trust, and long-term sustainability.

**KEYWORDS:** Divine Silence, Human Responsibility, Accounting Ethics, Moral Agency and Accountability.

### INTRODUCTION

Accounting has increasingly been recognized as a social and moral practice rather than a purely technical activity. Recent corporate scandals, environmental crises, and governance failures have intensified concerns about ethical responsibility and accountability in financial decision-making (Gray, Adams, & Owen, 2014; Power, 2021). These concerns raise fundamental questions about who is responsible when accounting practices cause social, economic, or environmental harm.

The philosophical concept of divine silence provides a useful framework for examining responsibility in accounting. Divine silence refers to the perceived absence of direct divine intervention or moral instruction in human affairs, thereby placing responsibility for ethical decision-making squarely on human actors (Kierkegaard, 2022; Schweiker, 2018). In this context, individuals cannot rely on divine authority to justify their actions but must accept moral accountability for their choices.

In accounting practice, divine silence highlights the central role of human agency. Accountants and financial professionals exercise discretion in financial reporting, auditing, and decision-making, often under conditions of uncertainty and pressure (Hopwood, 2019). These decisions have significant implications for investors, employees, governments, communities, and the environment.

Human responsibility in accounting is therefore critical. Contemporary accounting literature emphasizes that accountants act as stewards of financial and non-financial resources, entrusted with safeguarding the interests of diverse stakeholders (Bebbington, Unerman, & O'Dwyer, 2014). This stewardship role requires integrity, transparency, and ethical judgment, particularly in the absence of absolute moral guidance.

This paper explores divine silence and human responsibility in accounting by examining contemporary conceptual, theoretical, and empirical literature. It argues that acknowledging divine silence strengthens, rather than weakens, ethical accountability by emphasizing the moral agency of accounting professionals and their responsibility for shaping social and economic outcomes.

### Literature Review

The concept of divine silence has been revisited in modern philosophical and ethical scholarship as a framework for understanding moral responsibility in a secular and pluralistic world (Schweiker, 2018; Taylor, 2011). Rather than implying moral abandonment, divine silence emphasizes human freedom and the obligation to act responsibly without external moral enforcement.

In accounting, this concept aligns with the growing recognition that ethical responsibility cannot be reduced to compliance with standards and regulations alone. Professional judgment plays a decisive role in areas such as revenue recognition, valuation, sustainability reporting, and auditing (Power, 2021). Divine silence thus underscores the moral weight of professional discretion.

Human responsibility in accounting is closely connected to stewardship. Contemporary authors argue that accountants serve as custodians of both financial capital and societal trust (O'Dwyer & Unerman, 2016). Stewardship extends beyond shareholder interests to include social justice, environmental sustainability, and intergenerational equity.

Moral agency is another key concept in understanding responsibility. Accountants are not passive implementers of rules but active decision-makers whose choices reflect personal values and ethical reasoning (West, 2017). Moral agency becomes especially important when professionals face ethical dilemmas involving pressure from management or market expectations.

Accountability remains a foundational concept in accounting ethics. Roberts (2018) argues that accountability involves answerability, transparency, and moral justification. In the absence of divine judgment, accountability mechanisms such as auditing, governance structures, and professional ethics codes play a critical role in reinforcing responsible behavior (Dillard, 2022).

**Stewardship Theory**, propounded by **Davis, Schoorman, and Donaldson (1997)**, argues that managers and professionals are inherently trustworthy and motivated by intrinsic values such as duty, commitment, and collective well-being rather than personal self-interest. Unlike agency theory, which assumes opportunistic behavior, stewardship theory views

professionals as responsible actors who naturally seek to act in the best interests of stakeholders and organizations (Hernandez, 2012).

Supporters of stewardship theory argue that it provides a more realistic and ethical explanation of professional behavior in contexts requiring trust and moral judgment, such as accounting. It emphasizes responsibility, integrity, and long-term value creation. However, critics argue that the theory may be overly idealistic, as it underestimates the influence of self-interest, power, and organizational pressure on professional behavior. In highly competitive or profit-driven environments, professionals may not always act as faithful stewards.

Despite these criticisms, stewardship theory is highly relevant to this study. In the context of divine silence, where external moral enforcement is absent, stewardship theory supports the idea that ethical responsibility arises internally. It reinforces the argument that accountants must see themselves as custodians of financial and social resources, guided by ethical commitment rather than fear of sanctions. Therefore, stewardship theory provides a strong foundation for understanding human responsibility in accounting practice.

**Moral Agency Theory** draws from moral psychology and ethics, particularly the work of **Bandura (2016)** on moral disengagement. The theory explains how individuals are capable of ethical reasoning but may rationalize unethical behavior by diffusing responsibility, minimizing harm, or conforming to organizational norms. Moral agency theory emphasizes that individuals actively choose how they respond to ethical challenges.

Proponents of moral agency theory argue that it effectively explains why unethical practices persist even among well-trained professionals. In accounting, practices such as earnings management and creative accounting are often justified as acceptable or unavoidable, demonstrating moral disengagement. Critics, however, argue that the theory places excessive blame on individuals while underemphasizing structural constraints such as regulation, corporate culture, and economic pressure.

This study adopts moral agency theory because it aligns closely with the concept of divine silence. In the absence of divine intervention, accountants cannot transfer moral responsibility to systems or institutions. Moral agency theory reinforces the view that accountants are conscious decision-makers who must take responsibility for their actions and

their consequences. It is therefore essential to understanding ethical accountability in accounting.

**Accountability Theory**, associated with the work of **Tetlock and Lerner (2010)**, explains how individuals alter their behavior when they expect their decisions to be evaluated by others. The theory argues that accountability improves decision quality by encouraging careful reasoning, transparency, and ethical reflection. In accounting, accountability is institutionalized through auditing, regulation, and professional oversight (Power, 2021).

Supporters argue that accountability theory strengthens ethical behavior by making professionals answerable to stakeholders. It provides mechanisms that promote transparency and reduce opportunistic behavior. However, critics note that accountability systems can become ritualistic or symbolic, encouraging compliance rather than genuine ethical commitment. Excessive regulation may also lead to box-ticking behavior rather than moral reflection.

In this review, accountability theory is relevant because it represents a human-designed substitute for divine judgment. In the context of divine silence, accountability mechanisms serve as social tools to enforce ethical responsibility. The theory supports the argument that while external systems are necessary, they must complement not replace internal moral responsibility in accounting practice.

**Critical Accounting Theory** emerged from critical social theory and was advanced by scholars such as **Gray, Adams, and Owen (2014)** and **Cooper and Hopper (2019)**. The theory challenges the assumption that accounting is neutral or objective, arguing instead that accounting practices are embedded in social, political, and economic power relations.

Proponents argue that accounting can legitimize inequality, environmental harm, and corporate dominance by shaping how reality is measured and reported. Critical scholars emphasize the need for accountants to question whose interests accounting serves. Critics of the theory argue that it is overly ideological and lacks practical solutions for everyday accounting practice.

This study aligns with critical accounting theory because it reinforces the idea of human responsibility in shaping accounting outcomes. In the absence of divine guidance,

accountants must be aware of the social consequences of their work. The theory is relevant as it encourages accountants to act ethically by recognizing their role in either reinforcing or challenging injustice through accounting practices.

**Stakeholder Theory**, developed by **Freeman (1984)** and extended in accounting by **Deegan (2019)**, argues that organizations are accountable to a broad range of stakeholders, not just shareholders. **Legitimacy Theory** complements this by suggesting that organizations seek societal approval by aligning their actions with social norms and expectations (Bebbington et al., 2014).

Supporters argue that these theories promote transparency, sustainability, and social responsibility by expanding the scope of accountability. However, critics contend that stakeholder engagement can be superficial and used strategically to maintain legitimacy without meaningful ethical change. There is also concern that managing multiple stakeholder interests may create conflicts and ambiguity.

This review adopts stakeholder and legitimacy theories because they emphasize the social responsibility of accounting. In the context of divine silence, accountants play a key role in constructing narratives that justify organizational behavior. These theories are relevant as they reinforce the argument that accountants must act responsibly to maintain trust, legitimacy, and social sustainability.

Gray, Adams & Owen (2014) examine the social and environmental dimensions of accounting and argue that accounting reports carry ethical implications beyond financial measurement. Their research explores how accountability practices influence stakeholder perceptions and corporate legitimacy, especially in sustainability reporting.

Critics note that while the study makes a strong moral case, it sometimes conflates social expectations with professional obligations, raising questions about pragmatic applicability. My stance is that despite this limitation, the work remains foundational for ethical accounting discourse. It is highly relevant because it empirically shows how accounting decisions affect societal outcomes, reinforcing the need for ethical responsibility in the absence of divine guidance (Gray, Adams & Owen, 2014).

Elias & Farag (2010) investigated the relationship between accounting students' ethical reasoning and their propensity for academic dishonesty. They found that students with higher ethical awareness are significantly less likely to engage in dishonest practices.

Although their sample is limited to students, raising questions about generalizability to professionals, this study is valuable for demonstrating empirical links between ethical reasoning and behavior. I take the position that early ethical formation influences later professional responsibility. The work is relevant because it supports the idea that moral agency and ethical education shape accountants' behavior (Elias & Farag, 2010).

Cho, Michelon & Patten (2015) empirically tested how assurance and stakeholder engagement affect the credibility of sustainability reports. They showed that external assurance enhances stakeholder trust and improves transparency in environmental disclosures.

Some critics argue that assurance can become procedural rather than substantive if not accompanied by genuine organizational commitment. Iwe agree that assurance alone is not sufficient, yet it remains critical for reporting legitimacy. This work is relevant as it demonstrates how institutional mechanisms, standing in for divine oversight can improve ethical reporting outcomes (Cho, Michelon & Patten, 2015)

Nelson's (2009) model of professional skepticism explained how auditors must critically evaluate evidence rather than rely on management assertions. His framework showed that moral vigilance is crucial for detecting misstatements and preventing fraud.

The theory has been critiqued for not fully accounting for organizational and economic pressures on auditors. I take the view that despite contextual limitations, the emphasis on skepticism is indispensable for audit quality. The work is relevant because it empirically highlights how moral responsibility functions in external assurance, a key accountability mechanism (Nelson, 2009)

Jackling et al. (2014) evaluated the effectiveness of ethics integration within accounting curricula across professional bodies. They conclude that structured ethical education enhances students' moral reasoning and ethical decision-making.

Critics claim that curricula alone cannot change behavior without reinforcement in professional settings. We agree that education must be complemented by practice standards, but it remains a crucial foundation. This work is relevant as it shows how ethical responsibility can be nurtured before professional practice, aligning with human responsibility themes (Jackling et al., 2014).

O'Dwyer & Unerman (2016) provided empirical data on how organizations use sustainability reporting to account for environmental and social responsibilities. They found that firms with stronger stakeholder engagement tend to produce more credible sustainability disclosures.

Some argue that firms may engage in “window dressing,” reporting sustainability superficially without real change. We hold that while symbolic reporting exists, meaningful engagement positively influences reporting quality when supported by ethical cultures. This study is relevant because it empirically shows that human agents can use reporting to broaden accountability beyond financial metrics (O'Dwyer & Unerman, 2016).

Cooper & Catchpowle (2019) analyzed major accounting scandals and show how accounting practices can serve organizational interests at the expense of ethical outcomes. Their work highlights systemic failures and power dynamics within financial reporting.

Critics argue that critical accounting research can be overly abstract and less useful for practitioners. I take the view that such critical insights are necessary for exposing underlying ethical issues that routine practice may overlook. It is relevant because it empirically reinforces that accountants must accept responsibility for the social impact of their work (Cooper & Catchpowle, 2019).

Power (2021) empirically examined audit failures and public loss of trust in financial reporting systems. He argues that audit institutions must adapt and reform to regain public confidence.

Some reviewers say the study emphasizes institutional critique over solutions for daily audit practice. We maintain that diagnosis is essential before reform can occur. This work is relevant as it provides evidence that accountability mechanisms are necessary in lieu of divine oversight and must be improved on to support ethical responsibility in accounting (Power, 2021).

Laughlin (2022) explored the intersection between accounting and spiritual values, arguing that accounting practice cannot be ethically understood without recognizing broader human values. Her empirical work included interviews with practitioners about how spirituality influences moral judgment.

Critics suggest that spirituality is too subjective to be operationalized in accounting research. We argue that such studies provide important insights into how individuals interpret ethical responsibility in practice. This work is relevant because it directly points to human agency filling the role of moral guidance amid divine silence (Laughlin, 2022).

West (2017) investigated how accountants construct their professional identities and moral agency in practice. She finds that identity and values strongly influence ethical decision-making and professional behavior.

Some scholars suggest the study's qualitative focus limits generalizability. We contend that qualitative insights are critically important for understanding behavior that cannot be quantified. This research is relevant because it shows that accountants' internal sense of responsibility significantly influences ethical outcomes (West, 2017).

### **DISCUSSION**

This article examined accounting as a moral and social practice through the lens of divine silence and human responsibility. The discussion of the literature shows that accounting decisions are not value-neutral but are shaped by human judgment, discretion, and ethical reasoning. Corporate scandals, audit failures, and sustainability challenges demonstrate that technical compliance alone is insufficient to ensure ethical outcomes. Instead, the findings consistently highlight that accountants play an active role in shaping social, economic, and environmental realities.

A key finding of this review is that the concept of divine silence strengthens the case for human responsibility rather than weakening it. In the absence of direct divine intervention or absolute moral commands, accountants cannot shift blame to systems, regulations, or fate. The reviewed philosophical and accounting literature emphasizes that ethical responsibility rests with human actors who must consciously choose integrity, transparency, and fairness in their professional decisions. This reinforces the importance of moral agency in accounting practice.

The theoretical review further shows that stewardship theory, moral agency theory, and accountability theory collectively explain how ethical responsibility operates in accounting. Stewardship theory highlights the internal motivation of professionals to act in the collective interest, while moral agency theory explains how individuals may either uphold or rationalize ethical standards. Accountability theory demonstrates that audits, regulations, and governance structures serve as human-designed mechanisms to reinforce responsibility, especially in the absence of divine judgment.

Empirical evidence reviewed in this article supports these theoretical insights. Studies on ethics education, auditing, sustainability reporting, and professional identity consistently show that ethical awareness and personal values significantly influence accounting behavior. While institutional mechanisms such as assurance and regulation are important, the findings indicate that they are most effective when supported by strong internal ethical commitment. This suggests that ethical failure in accounting is often a result of moral disengagement rather than lack of technical knowledge.

Overall, the review highlights that human responsibility is central to ethical accounting practice. The combination of philosophical reflection, theoretical frameworks, and empirical evidence demonstrates that accountants must accept ownership of their decisions and their wider consequences. By recognizing divine silence and embracing their role as moral agents and stewards, accounting professionals can contribute to greater accountability, trust, and sustainability in financial reporting and decision-making.

### CONCLUSION

This article examined accounting practice through the philosophical lens of divine silence and the concept of human responsibility. By engaging conceptual, theoretical, and empirical literature, the study demonstrates that accounting is not merely a technical or procedural activity but a moral and social practice shaped by human judgment. In the absence of direct divine guidance, ethical responsibility rests firmly on accountants and financial professionals, whose decisions have significant implications for organisations, stakeholders, and society at large.

The findings show that theories such as stewardship, moral agency, accountability, and stakeholder perspectives provide a strong foundation for understanding ethical responsibility

in accounting. Empirical evidence further confirms that ethical awareness, professional identity, education, and institutional mechanisms influence accounting behavior. However, these mechanisms are most effective when supported by internal moral commitment rather than mere regulatory compliance. This highlights the importance of integrity, transparency, and ethical reasoning in guiding professional conduct.

In conclusion, the study affirms that acknowledging divine silence reinforces the necessity for human accountability in accounting practice. Accountants must recognize their role as moral agents and stewards entrusted with public trust. By embracing ethical responsibility and social accountability, accounting professionals can help restore confidence in financial systems and contribute to a more just, sustainable, and responsible society.

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