

DOI: <https://doi.org/10.63332/joph.v5i5.1845>

Transcending the Numbers: The Ethical Role of the Public Accountant in Sustainable and Socially Responsible Education

Luisa Fernanda ROMERO-BELLO¹, Eduard José Ramírez Freyle², Rafael Humberto Pinzón Alfonso³, Leidy Johanna Bastidas Sarchi⁴

Abstract

This experimental study examined the social representations of financial accountants in their expert work. In particular, the quantitative study examined the attitudes and de-termination of responsible and socially responsible schooling among students, teachers and public accounting professionals. The results show that accountants consider their academic acquaintances as experts who perform their duties in accordance with social duty and ethical standards, which contribute to improving their professional and academic life.

Keywords: Moral practices, Accounting, Professional practice, Ethics.

Introduction

Within a group with shared cultural characteristics, the historical development of the real takes into account both specific and intersubjective subjectivities. To foster social and ethical relationships within the framework of responsible educational practices, this continuous state of awareness becomes a necessary tool to understand and engage the realities of its users. To evaluate the impact of accountants on the development of socially responsible training, techniques must be available that can be analyzed both in their application and in their interpretation.

In this perspective, the present study examines the social responsibilities of CPAs in their professional lives in social and academic settings, including those that transcend professional compliance. Likewise, creating professional conduct that effectively addresses the ethical and social demands of everyday life, codes of conduct, regulations, private interests and social

¹ Estudiante del Doctorado en Contabilidad y Finanzas de la Universidad de La Salle. Contadora Pública y Magíster en Educación de la Universidad Antonio Nariño. Docente investigadora de la Facultad de Contaduría Pública de la Universidad Cooperativa de Colombia. AV Caracas No. 37-20, Bogotá, D.C, Colombia, Email: luisa.romerob5@gmail.com, Orcid: <https://orcid.org/0000-0001-8652-0266>.

² Magíster en pedagogía de las Tecnologías de la Información y las Comunicaciones por la Universidad de la Guajira Facultad de Ciencias Económicas y Administrativas. Institución: Universidad de La Guajira Lugar de trabajo: Universidad de La Guajira - Docente Dirección: Km 5 Vía a Maicao. Riohacha - La Guajira, Colombia Correo electrónico: ejramirez@uniguajira.edu.co, <https://orcid.org/0000-0003-1866-4211>

³ Doctor en Educación con Concentración en Tecnología y Educación Virtual Universidad de Nova - Florida E.U. Contador Público y Revisor Fiscal. Magíster en Administración de Empresas y Especialista en Finanzas Corporativas Universidad de La Salle Dirección: Cra. 4a #59a - 44, Chapinero, Bogotá, Email: rpinzon@unisalle.edu.co, ORCID:<https://orcid.org/0000-0002-0010-8762>.

⁴ Contadora Pública y Magíster en Liderazgo y Dirección de Centros Educativos de la Universidad Internacional de la Rioja (UNIR). Docente investigadora del programa de Contaduría Pública de la Universidad CESMAG Dirección: Cra. 20a # 14-54, Pasto, Nariño, Colombia, Email: ljbastidas@unicesmag.edu.co, ORCID: <https://orcid.org/0000-0002-1088-0860>.



demands come into play.

This platform includes cultural norms, training, individual and collective passions, self-perception, social and environmental factors and other important elements that contribute to the formation of social representations. What are the social representations of ethical behaviors in the professional practice of accounting in the context of sustainable education? To answer this question, a qualitative approach was used to examine these opinions and their relationship with professional practice.

Theoretical Framework

Ethics of Experts in Public Accounting

As it sets standards for the conduct of accountants in their professional lives (Gomez & Ruiz, 2018, IFAC, 2018), professional accounting ethics serve as the foundation of responsible and transparent practice. These ethical standards are necessary for transparency, as well as to ensure that financial information is a reliable he-mole for making decisions (Hoitash, Hoitash, Betard, 2008, Jones, 2019). Ethical accounting principles are essential to improving the quality of reporting and reducing the risk of data manipulation, according to additional studies (Smith, Brown, 2020).

On the other hand, a strong background in ethical accounting has been demonstrated to boost the reputation of the field (Wilson & Green, 2019; Morrell, 2018). Codes of conduct, such as those published by IFAC, provide clear guidelines for ethical accounting practices and fulfilling social duty (IFAC, 2018, Pérez & Ruiz, 2021).

Codes of Ethics and Fraud Prevention

To prevent financial fraud and foster a culture of transparency (Brown, Hillegeist & Lo, 2017, Craft, 2013), codes of ethics are essential tools (Brown, Hillegeist & Lo, 2013). Important principles such as integrity and objectivity are stipulated in the IFAC Code of Ethics (2018) (Martinez, 2019). According to studies, organizations with high ethical standards have lower fraud rates and greater reliance on financial reporting (Dhaliwal et al., 2011; Loeb, 2021).

In addition, it has been shown that ethics training programs (Sánchez & Meneses, 2015; Stubbs & Cocklin, 2008) help reduce the risk of fraud. In the same way, the literature demonstrates that ethics-based internal policies and controls reduce the impact of potential indebted influences (Hoitash et al., 2008; O'Dwyer, 2005).

Ethics in Accounting Perception

According to the historical context and professional background (Sánchez & Meneses, 2015; Gómez & Ruiz, 2018), ethical perception in accounting can vary. According to research, a strong ethical culture enhances a company's reputation and fosters the trust of its stakeholders (Craft, 2013, Moore, 2015). Ethics training programs are essential to foster ethical mindsets in future accountants, preparing students for ethical dilemmas in their careers (Bego de Monedero, 2020, Deegan, 2002).

According to Morrell (2018), social responsibility and the formation of business and social interests should be a key component of training in accounting ethics. Promoting ethics at the organizational level promotes accountability and decreases the risk of dishonest behavior (Gray, Adams' Owen, 2014; O'Dwyer, 2005).

Social Responsibility in Public Accounts

The most important characteristic of public accounting is social responsibility, which implies a moral and legal obligation for society (Carr , 1991 ; Ioannou " Serafeim , 2012) . Constant customers can exert influence on society through ethical facts (Dhaliwal et al., 2011, Gray et al., 2014).

Social responsibility in accounting enhances an empress's reputation, as well as attracting investors who value ethical and sustainable practices (Martinez & Brown, 2021, O'Dwyer, 2005). Therefore, employing principles of social responsibility (Gray et al. , 2014 ; Ioannou's "Serafeim, 2012) are crucial to supporting business clarity and ethics.

Beyond Accounting Education

Future accountants are better able to address environmental and social challenges in their professional practice as a result of integrating sustainability into accounting education (Bebbington et al., 2014; Adams, 2014). In the classroom, case studies and ethical discussions have proven to be effective tools for increasing ethical and social awareness among student accountants (Deegan, 2002; Stubbs", Cocklin, 2008).

However, the promotion of ethical behavior in accounting courses (Morrell, 2018 , Pérez & Ruiz , 2021) , helps in the training of professionals who make ethical decisions (Morrell , 2018).

According to Russell & Thomson, 2019, the inclusion of sustainability topics in the accounting curriculum has helped students better understand their responsibilities as responsible accountants (Beb-bington et al., 2017). Future accountants can become certified in this course of action by committing to a profession that promotes social welfare and sustainable development (Adams, 2014; Bego de Monedero, 2020).

Evaluating the Effectiveness of Educational Programs

Stubbs", Cocklin, 2008; Bebbington et al. , 2014 ; Constant evaluation of accounting education programs (Cocklin, 2008). Ethics and social responsibility modules are included in approximately 70% of the world's accounting programs, according to IFAC (2018) (Tomino, Martinez, 2019). This has improved the public perception of accounting as a profession dedicated to the common good.

By preparing students for responsible and transparent practices, programs that include ethics and sustainability training (Wilson & Green, 2019; Sánchez & Meneses, 2015) are more effective. In addition, research suggests that these modules inspire students to adopt responsible accounting practices in their professional lives, as well as improve their ethical competence (Bebbington et al., 2017; Adams, 2014).

Method

To fully understand public accountants' social perceptions of their social behavior in the educational and environmental fields, a qualitative strategy was used. This method was chosen because it was able to accurately record the complexity of individual and collective expressions, as well as the personal interpretations that the records have regarding their ethical and social roles. In the context of their professional work. Qualitative research allows us to understand not only what members think of themselves, but also how they perceive and express their ethical beliefs (Taylor, Bogdan & , DeVault, 2015).

Surveys were used to gather data in order to gain in-depth views on the topics covered by the interest, allowing participants to develop their point of view.

Thematic implementation, which involves identifying recurring patterns and designs in members' responses, was used to analyze the data. To combine natural responsibility, social dedication, and the moral dilemmas that people face in their professional practice, we use this method to describe individual and collective perceptions around key issues.

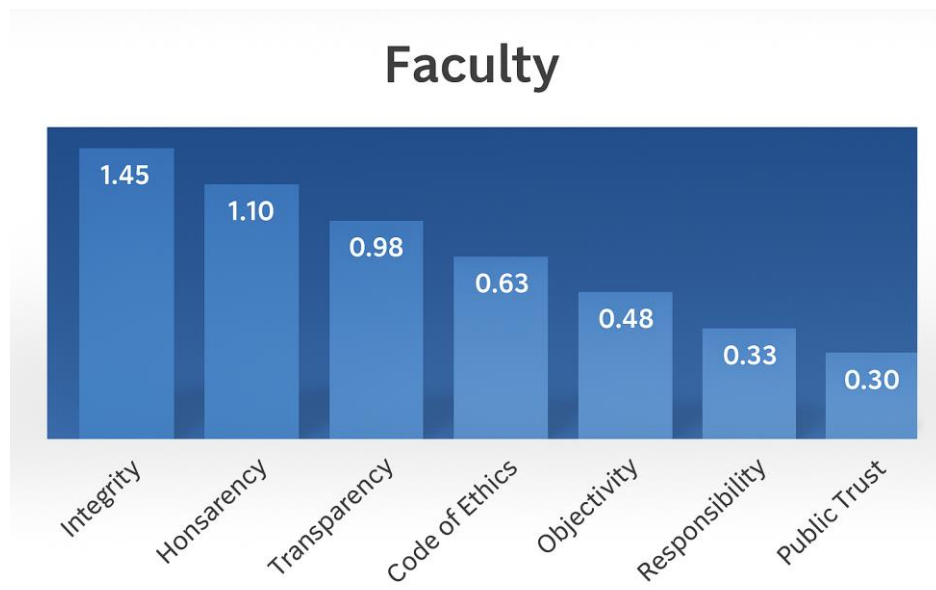
Finally, some members had access to feedback sessions that validated the author's interpretations and improved the CPA's understanding of their own social perceptions. A broad analysis of accountants' perceptions and experiences of their social responsibilities in financial literacy and economic sustainability was due to this method.

Results

According to the surveys carried out and analysis of emerging thematic groups in the respondents' narratives using ethical practices as evocative words, the subjective vision study was carried out to obtain social representations in structure and content. With the inclusion criteria in mind, the selection included teachers, students (men, women). The sample size was taken into account by the correlation between the participants 40 students (20 males and 20 females) and 20 teachers (9 males and 11 females).

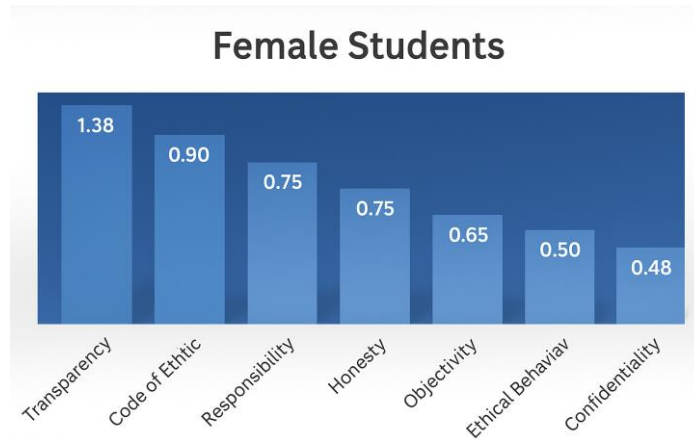
According to the survey carried out, they showed that the order they give to the most prominent words are:

1. Teachers:



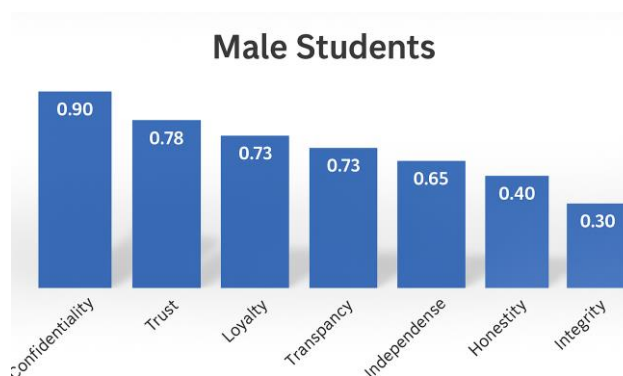
Teachers emphasize the value of social responsibility and ethics. According to the graph, most teachers consider that the teaching of ethical and sustainable principles is essential to raise social awareness in students. They believe that these issues should be at the center of education because they help professionals who are committed to group transparency and well-being. In addition, teachers have the ability to have the role of positively impacting society through their educational work, creating accountants who encourage sustainable behavior and change towards new trends.

2. Female students



In their expert practice, the participating accountants make a strong dedication to ethics and conservation. Many of them, according to the graphs, believe that their jobs involve a responsibility for society and the environment, and feel a particular need to adopt practices that promote sustainable development. People accountants emphasize the value of acting in accordance with their human principles, just as their own men do. They also encounter social problems and pressures within organizations. They believe that their professional dignity can be preserved and that financial confidence can be boosted by transparency and a strict code of conduct.

3. Male students



The personal accountants involved in the study say their responsibilities extend beyond the accuracy of financial reporting. The illustrations show that they see their work as an opportunity to improve the well-being of the community by incorporating social responsibility and transparency into their practices. A significant portion of male competitors also cited moral dilemmas in their professional work, especially when corporate pressures can undermine their moral integrity. They affirm that adherence to ethical standards is essential to maintain the dignity of the profession and common trust.

Discussion and Analysis

The findings of this study reinforce the idea that the responsibilities of a common accountant transcend traditional ones, incorporating a fundamental ethical and social responsibility. In accounting training, educators emphasize the value of imparting ethics and sustainability, which is consistent with previous research that has shown how important it is for ethics education to prepare socially engaged professionals (Deegan, 2002; Stubbs, 2008; Cocklin, 2008).

In the same way, for both students of finance (male and female), they show that they see their future careers in the field as an opportunity to advance socially and socially responsible procedures, and particularly appreciate the moral teaching they have received. Men and women expressed concern about potential ethical pressures and concerns in professional practice, citing the need for organizational support programs (Craft, 2013; Loeb, 2021).

Thus, these results point to the importance of corporate development and moral training to consolidate a sound accounting process that responds to the demands of accountability and transparency. As a career, public funding has substantial potential to improve social and environmental conditions by influencing behavior in the community.

Conclusions

This research confirms that teachers and students must take ethical and social responsibility as part of their work as CPAs. Teachers believe that educating students about ethics and conservation is essential to developing interested auditors, and they also value this training as a valuable tool for their professional and social growth. Students also understand that organizational support is necessary to use these ethical rules to problems and pressures in

Finally, sound moral education and business assistance programs are essential to consolidate finances that respond to demands for clarity and sustainability and promote social and environmental well-being.

References

- Adams, C. A. (2014). Accountability and ethics in corporate social responsibility. *Journal of Business Ethics*, 121(2), 295-307.
- Bebbington, J., Russell, S., & Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting*, 48, 21-34.
- Bebbington, J., Unerman, J., & O'Dwyer, B. (2014). *Sustainability accounting and accountability.* Routledge.
- Bego de Monedero, A. (2020). Ethical perceptions in accounting practice. *Journal of Accounting and Ethics*, 6(3), 158-170.
- Brown, S. V., Hillegeist, S. A., & Lo, K. (2017). Management forecasts and regulation fair disclosure. *Journal of Accounting Research*, 43(2), 343-384.
- Carr, A. Z. (1991). Professional ethics and responsibilities in accounting. *Journal of Business Ethics*, 10(1), 19-28.
- Craft, J. L. (2013). A review of the empirical ethical decision-making literature: 2004–2011. *Journal of Business Ethics*, 117(2), 221-259.
- Deegan, C. (2002). Introduction: The legitimizing effect of social and environmental disclosures—a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311.
- Dhaliwal, D. S., Li, O. Z., Tsang, A., & Yang, Y. G. (2011). Voluntary nonfinancial disclosure and the cost of equity capital: The initiation of corporate social responsibility reporting. *The Accounting Review*, 86(1), 59-100.
- Denzin, N. K. (2009). *The research act: A theoretical introduction to sociological methods.* Transaction publishers.
- Fox, M., & Rivera, L. (2019). Social responsibility in accounting education. *Journal of Sustainable Education in Accounting*, 4(1), 1-12.
- Garcia, M., & Roberts, H. (2019). Social duty and accounting ethics: A review. *Journal of Corporate Governance*, 22(3), 112-127.
- Gómez, J., & Ruiz, M. (2018). Ethics in accounting training: A comparative study. *Journal of Accounting and Ethics*, 9(1), 45-63.
- González, A., & Pérez, L. (2019). The impact of ethical codes on public accounting. *Studies in Public Accounting*, 6(2), 112-129.
- Gray, R., Adams, C., & Owen, D. (2014). *Accountability, social responsibility and sustainability: Accounting for society and the environment.* Pearson.
- Green, L. (2020). Educational approaches to ethics in accounting. *Journal of Accounting Education*, 48, 43-59.
- Hoitash, R., Hoitash, U., & Bedard, J. C. (2008). Internal control quality and audit pricing under the Sarbanes-Oxley Act. *Auditing: A Journal of Practice & Theory*, 27(1), 105-126.
- IFAC. (2018). *Code of Ethics for Professional Accountants.* International Federation of Accountants.
- IFAC. (2019). *Sustainability reporting and accounting: Global perspectives.* International Federation of Accountants.
- Ioannou, I., & Serafeim, G. (2012). The impact of corporate social responsibility on investment recommendations: Analysts' perceptions and shifting institutional logics. *Strategic Management*

- Journal, 33(11), 1137-1157.
- Johansen, E., & Brookfield, R. (2021). Codes of conduct and the prevention of fraud. *Journal of Forensic Accounting*, 19(2), 142-159.
- Jones, M. (2019). Ethical challenges in accounting and finance. *International Journal of Business Ethics*, 12(3), 234-248.
- Kvale, S., & Brinkmann, S. (2009). *InterViews: Learning the craft of qualitative research interviewing*. SAGE Publications.
- Lee, A. (2021). Ethics and compliance in accounting: Implications for public trust. *International Journal of Accounting Standards*, 13(4), 65-79.
- Loeb, S. E. (2021). Teaching students accounting ethics: Some crucial aspects. *Accounting Education*, 30(1), 15-29.
- Martínez, D., & Brown, T. (2021). Responsibility in accounting: Impact of sustainability reporting on investor behavior. *Accounting Horizons*, 35(2), 194-210.
- Martínez, J., & López, R. (2020). Professional ethics and social responsibility in public accounting. *Journal of Accounting Ethics*, 8(1), 78-95.
- Moore, G. (2015). Corporate social responsibility and ethics: Concepts and applications in business. *Journal of Business Ethics*, 130(3), 401-412.
- Morrell, K. (2018). The importance of ethical values in accounting education. *Journal of Accounting Education*, 43(2), 56-69.
- Morrell, K., & Anderson, C. (2020). Sustainable practices in accounting education. *Journal of Contemporary Accounting & Economics*, 15(2), 214-227.
- Morgan, D. L. (1997). *Focus groups as qualitative research*. SAGE Publications.
- O'Dwyer, B. (2005). Stakeholder democracy: Challenges and contributions from social accounting. *Business Ethics: A European Review*, 14(1), 28-41.
- Pérez, L., & Ruiz, A. (2021). Ethics and Transparency in Public Accounting: A Case Study. *Ibero-American Journal of Accounting*, 11(2), 133-150.
- Roberts, J. (2018). Accountability and ethics in financial reporting. *Journal of Business & Financial Ethics*, 13(1), 27-42.
- Sánchez, M., & Meneses, F. (2015). Impact of ethics on financial accounting: An empirical analysis. *Revista Contable y Financiera*, 7(4), 211-229.
- Smith, J., & Bower, A. (2019). Corporate social responsibility in accounting practices. *Corporate Governance Journal*, 15(2), 78-91.
- Smith, L., & Brown, A. (2020). Ethical decision-making in accounting: A systematic review. *Journal of Business Ethics*, 163(3), 453-472.
- Stubbs, W., & Cocklin, C. (2008). Teaching sustainability to business students: Shifting mindsets. *International Journal of Sustainability in Higher Education*, 9(3), 206-221.
- Taylor, S. J., Bogdan, R., & DeVault, M. L. (2015). *Introduction to qualitative research methods: A guidebook and resource*. Wiley.
- Thomas, B. (2018). Integrating ethics and social responsibility in accounting practices. *Global Journal of Accounting Ethics*, 9(1), 89-99.
- Walters, S., & Kelly, M. (2019). The impact of ethical frameworks on public accounting. *Journal of Public Accounting*, 12(2), 84-93.
- Wilson, D., & Green, P. (2019). Developing ethical competence in accounting students. *The Accounting Educators' Journal*, 29(1), 9-28.