



## Research Article

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# The Ethics of the Public Accountant: A Phenomenological Study

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## Abstract

*The Criminal Tax Law penalizes false entries and annotations in books and records, as a consequence, the malicious actions performed by the public accountant could go beyond a tax violation, being classified as a felony punishable by imprisonment, hence the importance of ethics in their performance, to ensure the common good and justice. In this context, the present study takes as a starting point the performance of the public accountant, as part of a social phenomenon, and explores his professional performance considering three fundamental ethical values: independence, responsibility and professional expertise, the same that promoted the following guiding question: How are the ethical conditions of professional accountants, which resulted in the objective of exploring the ethical conditions of Peruvian public accountants. Using a qualitative methodology, based on a phenomenological-hermeneutic design, active accountants in the public sector, accountants in the private sector, independent accountants and accountants who teach at universities were interviewed. The findings of this study highlight the importance of responsibility in accounting work and advocate an integral vision that contemplates professional independence, diversity of opinion, the skills required for analysis, effective communication, responsibility and decision making, emphasizing the context and variability for accounting solutions according to situations. The Peruvian public accountant must combine technical and personal skills, maintain high ethical standards, projecting an outstanding and respectable image to be considered a reliable professional in his work. This study can be used to lay the foundation for a global meta-code of ethics.*

**Keywords:** Ethics, public accountant, professional ethics, personal ethics, professional development

## 1. Introduction

Professional ethics are essential in any field, but in the accounting field they are particularly important because of the nature of the financial information being handled. Accountants have access to confidential financial information and are in a position of trust with respect to their clients and employers. Therefore, integrity and ethics in the performance of their duties are critical to the credibility and trustworthiness of the financial information they produce (Hirsch, 2003). Under this premise, the present study explores the ethics of the public accountant, which refers to the standards of behavior that these professionals are expected to follow in their work, which include values such as honesty, confidentiality, objectivity and responsibility; as a consequence, accountants must comply with the codes of ethics and professional standards, as well as with the applicable laws and regulations (Vivar, 2020).

In this context, the Criminal Tax Law, signed under Supreme Decree 813, typifies that accounting fraud consists of making false entries and annotations in books and records. If the action is carried out maliciously, it is no longer just a tax infraction, but a serious crime punishable with the loss of freedom. The perpetrator, as well as the participants who collaborated in the entry, must bring the original books and records to the meeting.

Ethical theory, on the other hand, examines human behavior in light of various conceptions of right and wrong, and is a branch of philosophy; the Latin word ethics derives from the ancient Greek *êthicos*, which in turn comes from the word *êthos*, meaning "character" or "pertaining to character." Ethical judgment, therefore, requires the concerted effort of individuals in a society to articulate a shared moral framework and put it into practice for the common good. Ethical theory is the study of proper moral behavior, or "ethics" for short (Gonzales, 2002). For Ugarte (2010) ethical theory, a branch of philosophy concerned with studying moral behavior and contrasting different social norms to codify it, is an example of this. It is linked to honesty, justice and friendship.

However, it should be clarified that neither etymologies nor philosophical traditions oblige us to distinguish ethics from morality. This defining distinction has evolved over time as different philosophers, especially modern ones, have applied it in different contexts (Huerta, 2020). Furthermore, it has been argued that the difference between these terms is often considered analogous to that between the individual and society, so unless these terms are accompanied by a normative theory or a broader justification, it is impossible to justify that ethical behavior is superior to moral behavior or vice versa, and that we should behave or live our lives in a certain way because it is considered "ethical" rather than "moral" (Vivar, 2020).

In this regard, in Europe, Lawrent (2022) indicated that the misbehavior of professionals had damaged their reputation and the trust of their learners. Podgorica et al. (2022) stated that values are the guiding principles of a professional, as they shape his or her behavior and provide a basis for decision making and action. Also, Marques et al. (2021) concluded that ethical reasoning is a crucial skill for students to learn in order to provide high-quality care. However, students may not realize the value of ethics in shaping their practice and may not be exposed to the professional ethics they will need to be successful in their chosen fields.

North America, Taggart & Zenor (2022) refer that the evaluation of anything may be less effective and useful than it would otherwise be if the people conducting it do not understand its moral underpinnings, if they apply normative ethical perspectives incorrectly, or if they fail to explain the values that motivate their evaluation. For their part, Arial et al. (2021) concluded that the ethics education of these students may not have helped them to make sound moral judgments. Thus, accounting students may enter the workforce with inadequate ethical sensitivity, and entry-level accountants may be cognitively prone to confuse leadership attributes with political skills and ethical judgment. For Sosa (2021) one area of ethical sensitivity worthy of inclusion in accounting education is the ability to distinguish between ethical and political leadership, or an understanding of how a leader's political skills can mask a lack of ethical guidance.

In Central America, Miranda et al. (2021) concluded on the importance of understanding the

construction of the individual in all his or her behaviors: cognitive, emotional, ethical and social. Also, Chervenak & McCullough (2022) argue that ethical principles generate what are called "*prima facie*" obligations, i.e., those that must be assumed unless there is compelling evidence to justify a stricter ethical standard. Ethical obligations are not absolute, since they provide for *prima facie* justifiable exceptions.

In South America, Grajales et al. (2022) found that a large percentage of accountants believe that technological tools and controls, such as electronic invoicing and automation of business processes, influence their ability to act ethically. Many business owners have found themselves in this position, leading them to act unethically and causing moral tensions with the CPA. This assessment is useful for accounting as it provides a starting point for considering the ethical dilemmas faced by public accountants in the course of their work.

At the national level, Vivar (2020) concluded that Peruvian corruption is not a hidden truth, but a normalized reality accepted by millions of citizens. It is crucial to bring it up in conversations, lest people form biased or naive assumptions; we can only overcome it if we have access to it, along with values that will make us better citizens, such as the willingness to put group interests before our own. Actions have to come before rules, as these sometimes become a dead letter when they are not met or are so idealized as to be unattainable. It is impossible to foresee how we can raise a generation of conscientious citizens who understand their rights and responsibilities and are willing to oppose injustice wherever it occurs.

For its part, Epiquien (2019) concluded that the lack of professional ethics of public servants is largely responsible for corruption in Peru; that is, public servants recognize the existence of a crisis of values, but do not practice or respect the norms and values that should govern their behavior at work. It is also important to note that this crisis has spread to all Peruvians, regardless of their educational, socioeconomic or other factors.

This study of the ethics of public accountants is based on the assumption that the performance of public accountants is part of a social phenomenon, taking into account three fundamental ethical values: independence, responsibility and professional expertise, which allow us to propose the following guiding question: How are the ethical conditions of professional accountants, therefore the following objective was proposed: To explore the ethical conditions of professional accountants in Peru.

Therefore, this study was conducted with the purpose of providing a detailed and contextualized view of the ethical complexities faced by accounting professionals, to allow an enriching understanding and the possibility of contributing to the theoretical development in the field of accounting ethics, expanding the scope of its conclusions and making them more relevant for the advancement of the accounting profession. Thus, it was justified in the social sphere, because ethics is a crucial aspect in any profession, but it acquires an even deeper meaning in the context of accounting, where public accountants have the responsibility to manage accurate and transparent financial information that influences the economic and business decisions of individuals and organizations. A thorough understanding of how CPAs experience and address ethical dilemmas in their work has a direct impact on integrity and trust in the accounting profession. This study sheds light on the ethical tensions faced by accountants and ultimately contributes to the improvement of ethical standards and responsible decision making in the accounting profession by promoting ethical reflection and encouraging more ethical practices; the study promotes a positive impact on society by ensuring financial transparency and reliability in accounting information.

It was justified at a practical level because ethical decision making in the accounting field is a complex and multifaceted challenge; understanding the experiences and perspectives of CPAs at a phenomenological level provides valuable information for developing more effective approaches to accounting ethics education and professional development. Its findings can be used by educational institutions and regulatory bodies to design training and professional development programs that address the specific ethical dilemmas accountants face in their daily practice. Additionally, organizations and companies could benefit by better understanding how their accountants perceive

and address ethical issues, which in turn could influence the formulation of more ethical internal policies and corporate practices (Romero-Carazas et al., 2023).

It was justified at a theoretical level, because the phenomenological approach offers the opportunity to explore and understand in depth the subjective experiences of CPAs in relation to ethics. In this area, the present study contributes to the existing literature on accounting ethics by providing a rich and detailed perspective of individual experiences, generating emerging theoretical concepts that help to explain the complex relationships between ethics, decision making and the work context in the accounting profession. The results could enrich the academic debate on ethics in accounting and provide a basis for future research that further explores these issues from a variety of theoretical and methodological perspectives.

## 2. Theoretical Reference

Ethics is a branch of philosophy that analyzes how people act in relation to their conceptions of right and wrong. The word "ethics" comes from the Latin "ethicus," which in turn comes from the ancient Greek êthicos, derived from the word "êthos," meaning "character" or "pertaining to character." Thus, an ethical judgment requires the collective effort of the members of a society to formulate a moral code and put it into practice in order to pursue the greater good. In other words, ethics can be defined as the study of appropriate moral behavior (Gonzales, 2002).

Ethical theory is a branch of philosophy that deals with the study of desirable human behavior and the comparison of different social customs in order to codify it. It is linked to integrity, equity and goodness. (Ugarte, 2010).

However, it should be made clear that neither etymologies nor philosophical traditions oblige us to distinguish ethics from morality. This definitional distinction has evolved over time as different philosophers, especially modern ones, have applied it in different contexts. Moreover, I have argued that the distinction between these terms is often considered analogous to that between the individual and society. For the present study, unless these terms are accompanied by a normative theory or a broader justification, they cannot justify that ethical behavior is superior to moral behavior or vice versa, and that we should behave or live our lives in a certain way because it is considered "ethical" rather than because it is considered "moral."

For Moscoso et al. (2022) university professors, having a more advanced ethical understanding than their students, have the responsibility to assume a deeper commitment, especially in strengthening ethical instruction in all the subjects they teach. This involves considering variables such as gender, academic discipline, age, marital status, and the role they will play in the company, whether as leaders or employees. It is also crucial that they set an exemplary model as educators to their students. Educational institutions should encourage the implementation of pedagogical strategies and approaches that promote the development of a personal ethical culture. This will contribute to cultivate an ethical sense in the organizations where future professionals will be integrated, and will facilitate the adoption of habits that contribute to the integral growth of individuals, organizations and societies in general (Quispe et al., 2022).

## 3. Methodology

The research work was qualitative and descriptive, with a phenomenological design, since, by approaching the accountant's ethics through this design, it offers a holistic and enriching perspective of the experiences and ethical perceptions of public accountants. This methodology allows not only to capture individual experiences, but also to interpret and contextualize these experiences within the framework of ethics and the accounting profession, which has significant theoretical and practical implications. In this regard, Hernandez et al. Hernandez et al. (2010) state that qualitative research aims to discover intangible factors that can be described, understood and explained using the tools of phenomenology. For their part, Quintana (2006) argues that people reveal themselves through

phenomenological and hermeneutic studies, whose interpretations make it possible to construct points of reference for dialogue.

In relation to design, Cárcamo (2005) refers that hermeneutic phenomenological design is a qualitative research methodology that combines two fundamental approaches: phenomenology and hermeneutics. This combination is used to explore, understand and make sense of deep and subjective human experiences in their cultural and social context. For Domínguez (2007) through this design, we seek to capture both the essence of individual experiences and the interpretation and meaning that participants attribute to those experiences.

The subjects of analysis were accounting professionals who at the time of the interactions were working as accountants in the public sector, accountants in the private sector, independent accountants, and accountants working as university professors, for a total of 32 interactions. Given that the phenomenological approach seeks to understand in depth individual experiences and perspectives, it was essential to select participants who could provide rich and detailed information on the topic in question; it is on this basis and in application of the theoretical or intentional design, multiple interviews were dispensed with and participants with professional experience greater than 10 years were chosen, and who provided more predisposition and details to meet the objective of this study. In this regard Pardini (2004) argues that the term "population" refers to a group of things or people about whom more information is desired. Unlike the sample sizes used in quantitative studies, a qualitative approach can choose a sample that will help in the research; that is, it seeks reliable sources that are also reflexive and open to long conversations with the researcher. According to Bisquerra et al. (2009) to carry out a hermeneutic phenomenological study, it requires a population that has significant and relevant experiences related to the phenomenon under investigation.

The methodology used to obtain the data consisted of in-depth interviews and specific questions, using a questionnaire with open-ended questions. According to García (2003) the qualitative interview follows a predetermined format that will allow the collection of data and the systematic organization of responses in preparation for drawing conclusions. For Espinoza et al (2023) Open-ended questions allow participants to express their opinions, reflections and experiences in more detail and in their own words.

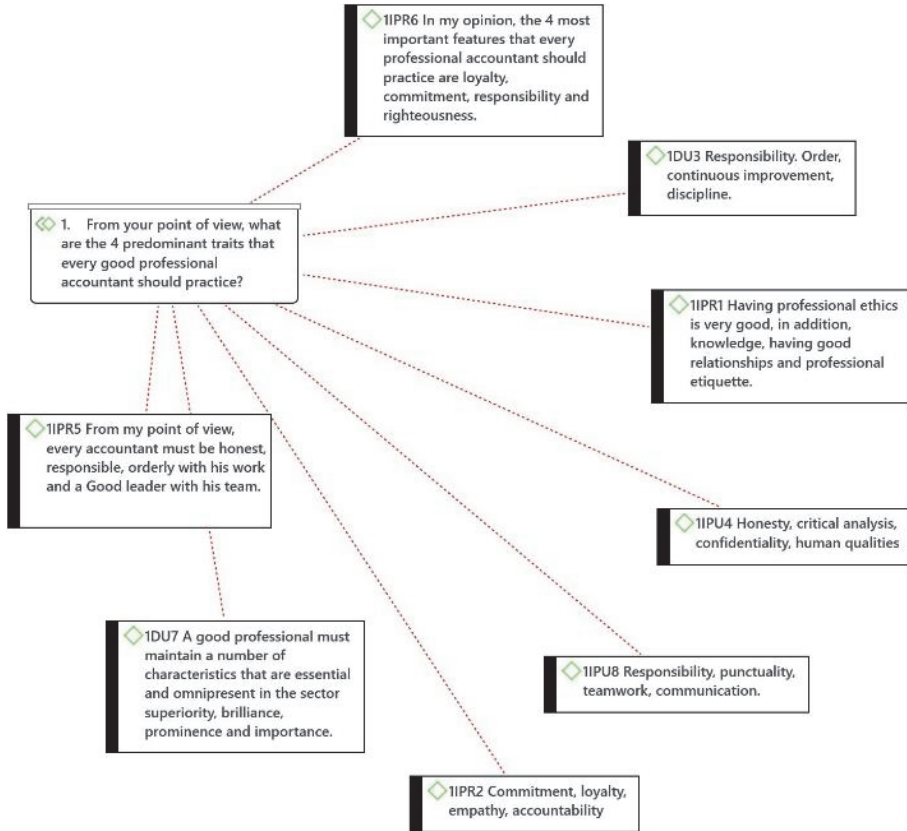
Regarding data processing, Atlas.ti, a software specialized in qualitative information analysis, was used. This program allowed us to follow the cyclical logic of the research, since we were able to incorporate the data in sequential order instead of collecting them simultaneously. In this way, the theoretical experiments necessary to carry out a constructivist theoretical analysis could be conducted (San Martín, 2014).

Any sensitive information related to the present study will be handled according to the necessary permissions for this study, applying the axiomatic principles of the Peruvian Union University.

## 4. Results

### 4.1 *How are the ethical conditions of accounting professionals?*

To answer the guiding question of the phenomenological study, the following figures explain the ethical conditions of accounting professionals in Peru.



**Figure 1:** First interaction code network  
**Source:** Atlas.ti - Code groups

Figure 1 shows the network of codes of the first interaction with accounting professionals, which responds to the prevailing traits that all good accountants should practice. This text focuses on the qualities and skills that a public accountant should possess to be considered ethical and professional in his or her work. The analysis of this interaction allows us to understand the values and attitudes expected of a public accountant in his professional role.

In the first place, the importance of professional ethics in the figure of the public accountant is emphasized. This implies that they must behave ethically, be fair and honest in their professional practices and be committed to the welfare and interests of their clients. Secondly, reference is made to the knowledge and technical skills that a public accountant must have. This includes not only knowledge of accounting and tax regulations, but also critical analysis skills, teamwork and communication tools. Thirdly, personal characteristics that a public accountant is expected to possess are mentioned, such as empathy, responsibility, discipline, reliability, human warmth and leadership skills. These personal skills are important for success in teamwork and for establishing effective relationships with clients. Finally, the need to reflect superiority, brilliance, prominence and importance is mentioned. These terms suggest the importance of the image and reputation of a CPA, who should be perceived as an important and prominent figure in the business world.

In general, this analysis shows that a public accountant must have specific technical and personal skills, as well as ethical values and integrity, to be considered a reliable and ethical

professional in his work, so that a public accountant is expected to have an outstanding and respectable image in the business world.

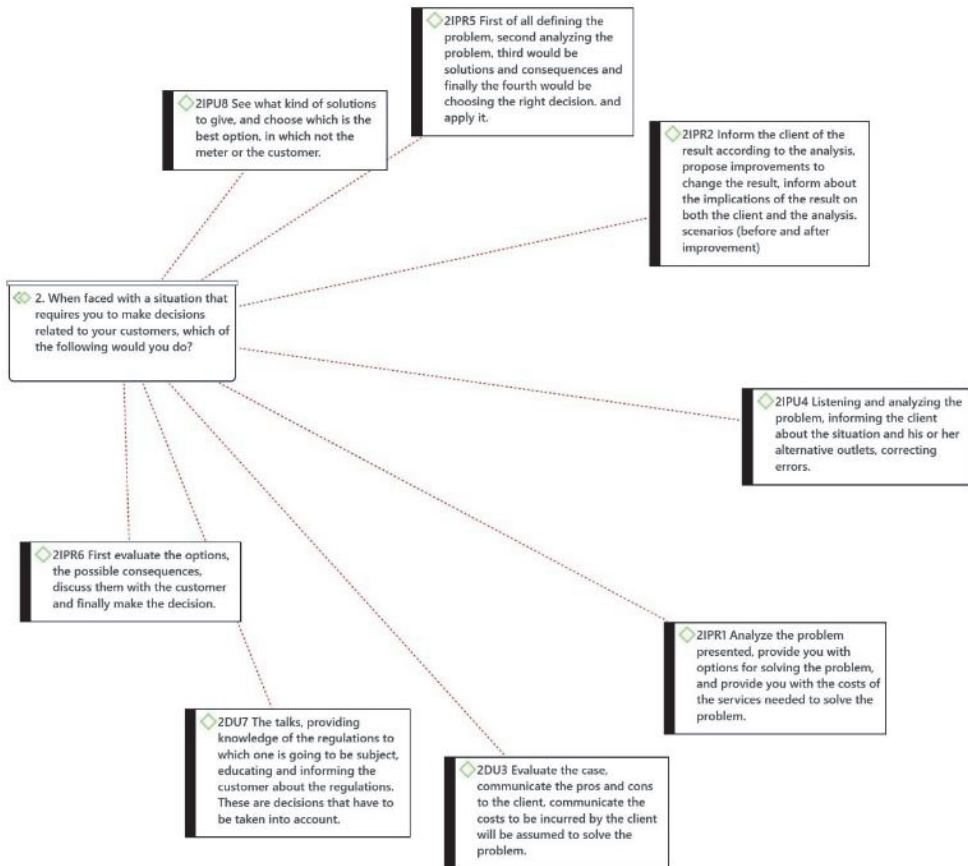


Figure 2: Code network of the second interaction

Source: Atlas.ti - Code groups

Figure 2 shows the network of codes for the second interaction with accounting professionals, which responds to independence in the development of the profession. This shows the independent behavior of accountants in different work environments, whether in the public or private sector, as independent consultants or teachers.

The analysis refers to the opinion on what is expected of an accountant in terms of skills and responsibilities in the public sector, private sector and as an independent consultant. In general, the accountant is expected to have the skills to analyze the problems presented, propose solutions and clearly communicate the implications and costs of each option to the client, accountants are expected to make decisions based on knowledge of the regulations, in the client's best interest.

From a hermeneutical perspective, it can be noted that each professional has a different opinion on what is expected of an accountant in different contexts and situations. This suggests that there is no single right way to approach problems and that the solution may vary according to the specific context and situation. It can also be noted that accountants are seen as professionals with a great deal of responsibility for making decisions that affect clients and their finances. Therefore, accountants

are expected to be careful and fair in their decisions, and to work collaboratively with clients to arrive at a satisfactory solution for all parties involved.

In summary, it highlights the importance of accountants being able to analyze problems, propose solutions and communicate clearly and with independent thinking the benefits and disadvantages of each option. It also highlights some specific skills needed for accountants in different work environments.

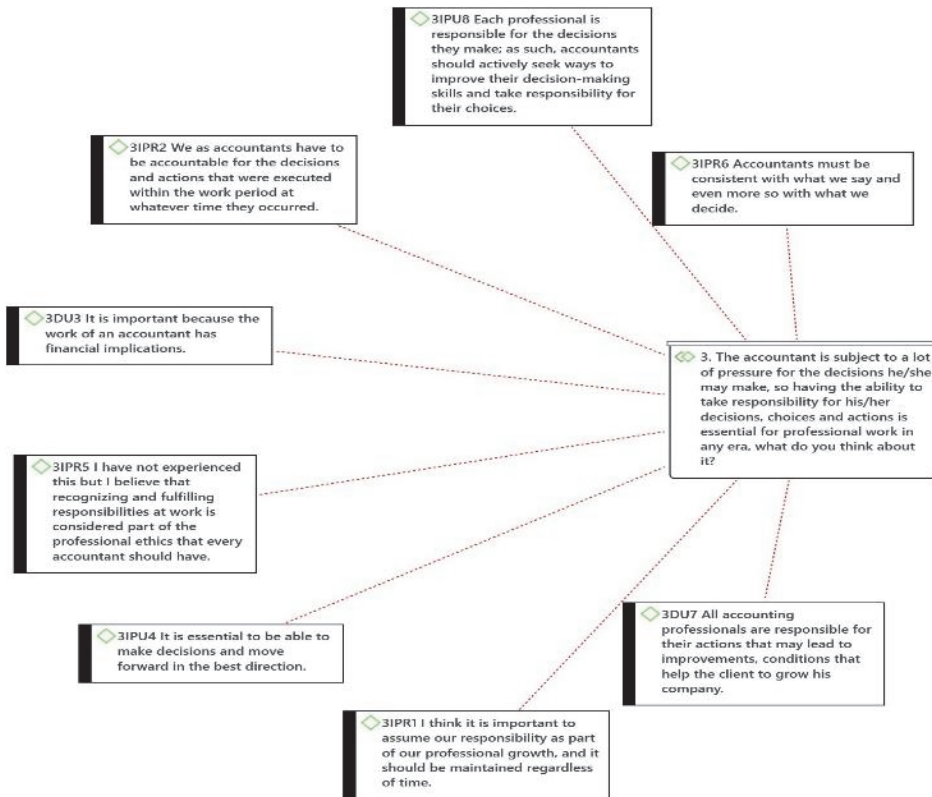


Figure 3: Third interaction code network

Source: Atlas.ti - Code groups

Figure 3 shows the code network of the third interaction with accounting professionals, which evidences the responsibility of the accounting professional in the development of the profession. This analysis focuses on the expectations and responsibilities of accountants in different professional sectors. Professionals in the public sector emphasize the importance of assuming responsibility for professional growth and for the decisions and actions that are executed within the fiscal period, regardless of the time at which they are taken. Private sector professionals stress the importance of the accountant's work in making financial decisions and moving in the right direction. Independent consultants emphasize the importance of accountants recognizing and fulfilling their job responsibilities as part of professional ethics, and finally, university professors stress the importance of accountants being accountable for their actions and actively seeking ways to improve their decision-making skills.

From a hermeneutical perspective, this text could be considered a reflection of the value of



responsibility and work ethics for accountants in all sectors. It also emphasizes the need for sound financial decisions and the ongoing development of decision-making skills. The text argues for a holistic view of the accountant's work, taking into account factors such as professional and ethical responsibility, sound decision making and the continuous development of skills.



Figure 4: Fourth interaction code network  
Source: Atlas.ti - Code groups

Figure 4 shows the network of codes of the third interaction with accounting professionals, which responds to the expertise of the accounting professional in the development of the profession. The analysis presents different points of view of professionals from different areas on the expertise in their work, and how this relates to professional ethics and the relationship with the client. The analysis allows a deeper understanding of the complexity of these ideas and how they relate to each other.

First, it can be observed that public sector professionals recognize that work does not always conform to what is taught in the classroom and that it is necessary to be sincere and honest at all times. Furthermore, they consider that theoretical knowledge and practical experience are inseparable, suggesting that learning should be continuous and not limited to academic training. However, when a situation arises in which the client requests something that goes against established protocols, professionals must make use of their ethics and act accordingly. In this sense, the importance of professional ethics and social responsibility is emphasized (Romero-Carzas et al.,

2023).

On the other hand, accountants in the private sector report that clients sometimes request acts that are illegal and rate the professional on his or her ability to meet those demands. This suggests that professionals may face ethically complicated situations in their work, and must be able to make informed and responsible decisions in these situations. Independent consultants, for their part, emphasize the importance of interaction and the application of accounting theory on behalf of the client to help them run their business effectively. In this regard, they emphasize the need to be dynamic and use accounting judgment to make informed and adaptive decisions (Chavez-Díaz et al., 2023).

Finally, university professors emphasize the importance of daily updating in order to make informed decisions, but also recognize the value of practical experience in decision making. In this sense, they mention the importance of expertise, which implies the combination of theory and practical experience to make effective decisions. In summary, the analysis highlights the importance of the combination of theoretical knowledge and practical experience in the work of professionals in different areas, as well as the need to take into account ethics and social responsibility in decision making. It also emphasizes the importance of being dynamic and adaptive in a changing and highly complex business environment.

## 5. Frequent Word Analysis

**Table 1:** List of frequent words

Words	Count	%
ethics	15	11%
accountant's	12	9%
professional	11	8%
client	10	8%
decisions	9	7%
accountant	7	5%
possible	7	5%
problem	7	5%
good	6	5%
knowledge	6	5%
make	6	5%
must	6	5%
responsibility	6	5%
work	6	5%
accounting	5	4%
customer	4	3%
every	4	3%
important	4	3%
TOTAL	131	100%

**Source:** Atlas.ti - Word list

Table 1 shows the list of the words most used by the interviewees, through these we can infer the social phenomenon within the development of the accounting profession. The most frequently used words were "professional" 14 times, "decisions" 13 times, "problem" 11 times, "consultants" 11 times. "importance" 11 times, "responsible" 11 times, as well as "result" 9 times. Through the present analysis it is evident that the ethics of the accounting professional is related to the decisions that he/she can make, according to the problems that are presented, these should be based on his/her expertise as a consultant, hence the importance of his/her permanent updating, in order to promote an efficient,



## 7. Discussions

The results of the present study are in agreement with Lawrent (2022) in the sense that poor behavior of professionals damages the reputation and trust of accountants in general. It is concordant with Podgorica et al. (2022) who stated that values are a person's guiding principles and beliefs that shape his or her behavior and provide a basis for making decisions and acting. People's values shape their actions, while professional and ethical frameworks are built on the values they uphold. In this context, the present study highlights the importance of these values for the performance of the profession.

They are similar to Marques et al. (2021) who concluded that ethical reasoning is a crucial skill for students to have in order to provide high-quality care. However, students may not realize the value of ethics in shaping their practice and may not be exposed to the professional ethics they will need to be successful in their chosen fields. The results of the present study show that accounting students lack this important ethical component, which is reflected even when they present their academic work.

It is in agreement with Ariail et al. (2021) who concluded that students' ethics education should help them make sound moral judgments. Research shows that accounting students may not enter the job market with a well-developed ethical sense, however, it is widely recognized that the accounting profession often confuses leadership qualities with political skills and ethical discernment. This is also consistent with Chervenak & McCullough (2022) who argue that ethical principles generate what are termed "prima facie" obligations, i.e., those that must be assumed unless there is compelling evidence to justify a higher ethical standard. This research demonstrates that ethical obligations are not necessarily absolute, as they admit prima facie plausible exceptions.

It is in agreement with Grajales et al. (2022) who found that a large percentage of accountants act unethically and provoke moral tensions. Through this study, an evaluation and ongoing studies are proposed, in order to consider the ethical dilemmas faced by CPAs in the course of their work, and to provide solutions. It is also in agreement with Vivar (2020) who concluded that Peruvian corruption is not a hidden truth, but a normalized reality accepted by millions of citizens. Therefore, this study recognizes that the performance of accounting professionals must go beyond standards, as these often become a dead letter when they are not complied with or are so idealized as to be unattainable (Arauco et al., 2022).

It is similar to Epiquein (2019) who concluded that the lack of professional ethics of public servants promotes corruption in Peru, the existence of a crisis of values is recognized, but the norms and values that should govern work behavior are not respected. This study shows that the ethical and moral crisis has spread to the rest of the population, regardless of the education received, their income or other factors; it is presumed that whoever accesses a public position does so with the intention of enriching themselves at the expense of the public good and not the reverse.

## 8. Conclusions

The guiding question for the present study was: What are the ethical conditions of accounting professionals like? Consequently, the following objective was set: To explore the ethical conditions of accounting professionals in Peru. The findings of this social phenomenological study regarding the ethical conditions of accounting professionals were as follows:

In the first interaction, the study highlights the importance of ethics in the role of the public accountant, emphasizing that an accountant must be ethical, fair, honest and committed to the welfare of clients. Likewise, a public accountant must have solid knowledge of accounting and tax regulations, critical analysis skills, predisposition to teamwork and communication skills. Personal characteristics such as empathy, responsibility, discipline, reliability, human warmth and leadership skills are mentioned, these qualities are important for success in teamwork and for building effective relationships with clients. In addition, the need for a CPA to reflect superiority, brilliance,

prominence and importance is emphasized, these terms highlight the importance of the CPA's image and reputation in the business environment.

In the second interaction, the importance of independence of judgment in the development of the accounting profession is highlighted. The study notes that interviewees have diverse opinions about expectations, skills and responsibilities in different contexts, in general, accountants are expected to have the skills to analyze problems, propose solutions and clearly communicate the implications and costs of options to clients. The importance of making decisions based on regulatory knowledge and in the interest of both the accountant and the client is also mentioned. A relevant finding is that accountants are seen as professionals with a great responsibility in making decisions that affect clients and their finances, so they are expected to make careful and fair decisions, and to work collaboratively with clients to find satisfactory solutions. From the hermeneutic perspective, it is emphasized that there is no single right way to approach accounting problems, and that the solution may vary depending on the context and the specific situation.

In the third interaction, the study highlights the importance of the responsibility of professional accountants in the development of their profession, for which they must assume responsibility for their actions and decisions. In this context, public sector professionals emphasize the responsibility for their decisions within the fiscal period. Those in the private sector emphasize the importance of the accountant in financial decision making. Independent consultants emphasize the fulfillment of responsibilities as part of professional ethics, and university professors speak of the responsibility to improve accountants' decision-making capacity. The importance of professional ethics in assuming responsibilities is also emphasized; as a consequence, the professional accountant must make sound financial decisions and gradually improve the decision-making capacity, a skill that should be inherent to this profession.

In the fourth interaction, the expertise of the professional accountant is highlighted, which implies the combination of theoretical knowledge and practical experience in the development of the profession. The subjects of analysis agree that theory and practice are inseparable and that learning must be continuous. It is emphasized that, in situations where clients request actions that go against established protocols or are illegal, accountants must act ethically and responsibly, hence the importance of making informed and responsible decisions in each circumstance, in addition, the importance of being dynamic and adaptive in a changing and complex business environment is emphasized. Independent consultants refer that the accountant must help clients to run their businesses effectively. University professors emphasize the importance of practice in decision making. Overall, the importance of constant updating is highlighted.

Succinctly, the analysis highlights the importance of the professional accountant's expertise, which involves a combination of theoretical knowledge and practical experience. It also highlights the relevance of ethics, responsibility and informed decision making in different professional contexts, as well as the need to be adaptable and dynamic in a constantly changing business environment. It emphasizes professional responsibility and ethics in accounting work in different sectors, highlights the importance of financial decision making and advocates an integral vision that considers multiple aspects of the accountant's role, highlighting the importance of professional independence, the diversity of opinions among accounting professionals, the skills required for analysis, effective communication, responsibility and decision making, emphasizing contextuality and variability in accounting solutions according to situations. Finally, the present study suggests that a public accountant must combine technical and personal skills, maintain high ethical standards, and project an outstanding and respectable image in order to be considered a reliable and ethical professional in his or her work.

## 9. Recommendations

Given that accountants have access to sensitive financial data and must maintain the trust of their clients or employers, the findings of this study suggest that the accounting profession should require

its members to maintain a certain level of confidentiality, so it is recommended that maintaining that trust and ensuring the accuracy and reliability of financial data requires a high level of professional ethics, because the accountant must be a trustworthy person, as honesty and morality are crucial to the reliability of financial data. As a result, users of financial data will have faith that the accountants have respected ethical standards and have generated reliable financial data.

The protection of the client's interest must be valued in the evolution of the accounting profession, as accountants are responsible for providing accurate and complete financial data. Therefore, the ongoing application of professional ethics is recommended and plays a crucial role in ensuring that accountants fulfill their responsibilities and serve the public interest.

At the academic level, it is recommended to promote the formation of a generation of conscientious accountants who know their rights and responsibilities and are willing to stand up to injustice wherever it occurs; this research provides essential characteristics and pragmatic behaviors that these professionals should keep in mind at all times.

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