



Social Responsibility And Its Impact On The Professional Ethics Training Of Public Accounting Graduates In Colombia

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Abstract

The objective of this research was oriented to determine the theoretical-practical knowledge of ethics, degree of training and social responsibility in the professional practice, the study was framed in the descriptive, non-experimental, cross-sectional, quantitative paradigm. The population consisted of 396 public accountants of an academic program of Public Accounting of a university in the city of Cúcuta, Colombia. A validated questionnaire was applied, in which the variables of theoretical-practical knowledge, training and application in the professional practice were analyzed. The results showed that public accountants in general have the necessary knowledge about professional ethics and social responsibility, which have a great influence on the actions of professionals.

Keywords: Professional ethics, social responsibility, public accountant, training

Introduction

Ethics is a principle that creates trust in an organization or in society, enabling work to be carried out freely and with due social acceptance. The International Federation of Accountants (IFAC); establishes professional ethics as one of the characteristics that identifies the accounting profession, because it assumes the responsibility of acting in the public interest, so that the duty of the public accountant is not

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only to satisfy the needs of a particular client or the organization for which he/she works. In view of the financial scandals that have arisen nationally and internationally in public and private organizations in which public accountants are involved, this leads to an introspective analysis of the ethical and social responsibility of the professional's actions, since he/she enjoys broad social and regulatory trust.

However, Law 43 of 1990 grants public accountants the right to testify publicly on the facts of their profession, to issue opinions on financial statements and to perform other accounting activities in general. On the other hand, Carvajal (2003), compares (Table 1.) Law 43 of 1990 regulates the accounting profession in Colombia and the IFAC code of ethics for accountants; professional accountants, and professional accountants in public practice and the standards that apply to professional accountants employed (p.61). Hence, national and international markets demand accounting professionals with skills, attitudes and professional competence, based on ethics and values (Casadiego et al., 2022, p.372), in short, that they have a comprehensive education.

Table 1. Law 43/90 and IFAC Code of Ethics

Law 43 of 1990	Code of Ethics IFAC
1. Integrity	PART A
2. Objectivity	1. Integrity and objectivity
3. Independency	2. Ethical conflict resolution
4. Responsibility	3. Professional competence
5. Confidentiality	4. Confidentiality
6. Observance of the provisions	5. Tax professional practice Regulations
7. Competence and professional performance	6. Activities beyond borders
8. Dissemination and collaboration	7. Advertising
9. Respect among colleagues	PART B
10. Ethical Conduct	8. Independence for underwriting contracts
	9. Professional competence and responsibilities related to the use of non-accountants.
	10. Fees and commissions.
	11. Activities incompatible with the practice of the accounting profession.
	12. Customer money.
	13. Relationships with other professional accountants in public practice
	14. Advertising and service offerings
	PART C
	15. Conflict of loyalties.
	16. Support to professional colleagues.
	17. Professional competence.
	18. Presentation of information

Source: Carvajal (2003, p.62)

In this sense, university modernization must face four essential challenges such as: a) Equity, quality and efficiency. b) Curricular flexibility, social relevance and faculty and student research. c) Insertion, interaction, and social commitment of the university with the country. d) Modernization and decentralization of academic-administrative processes. e) Modernization and decentralization of academic-administrative processes. f) social integration, interaction, and social commitment of the university with the country. g) Modernization and decentralization of academic-administrative processes.” (Salas Perea, 2000, p.138). On the other hand, Urrego quoted by Gómez (2012) indicates

that: education as a social destiny is concerned with the formation of subjects that promote the development of society, therefore, apart from university education, it is not dedicated to train people, but the entire educational system must participate in the construction of social subjects (Gómez, 2012, p.95).

Therefore, university educational entities and the educational community must be committed to improving long-term education and continuous learning of teachers along with the needs and characteristics of students, management, and administration of quality curriculum. The process of academic accreditation of the university allows to respond to economic trends, disciplinary advancement and helps to solve social, organizational and business problems (D. Y. R. Casadiego et al., 2021).

Ethics is a principle that allows to create trust in an organization or in society, making it possible for the work to be performed freely and with due social acceptance. IFAC establishes professional ethics as one of the characteristics that identifies the accounting profession, because it assumes the responsibility of acting in the public interest, therefore, the responsibility of a public accountant is not only to satisfy the needs of a particular client or the organization he/she works for. In view of the financial scandals that have arisen nationally and internationally in public and private entities in which public accountants are involved, this leads to an introspective analysis of the ethical and social responsibility of the professional's actions, since he/she enjoys broad social and regulatory trust.

Therefore, understanding and interpreting the responsibilities of public accountants from the perspective of ethics and social responsibility, as well as the importance of observing all the necessary standards for the performance of this important task, depends to a great extent on the confidence of citizens in the entities and institutions that are part of society (Osorio & Poveda, 2016, p.2). The social duty related to the accountant's profession makes professionals guarantee the security and authenticity of the financial facts signed or recognized by them. However, public faith is related to the trust placed in the role of accounting, and in the social responsibility of the public accountant.. (Casadiego & Rico, 2020, p.103)

However, some public accountants have been involved in acts of corruption, which transgress ethical principles and the common good in their professional actions, because they are only interested in personal benefit. Thus, these cases of corruption in which accountants have been involved in companies were possible because they use their career and the knowledge acquired therein for illicit activities, ignoring the public trust declared on the day of their graduation. It is unfortunate that all these leadership skills are used in activities so inconsistent with loyalty, integrity, good name and honorable reputation (Vergara Espinosa & López Camargo, 2017, p.83). Hence the importance of the educational component of the socio-humanistic field, since this process should be aimed at the development of ethical and moral values, since the professional practice demands a great social responsibility as guardian of the public faith.

In the same way, the aforementioned authors describe in detail the cases that caused controversy in the country, in which accountants have been protagonists, among which we can mention such as: a) asset laundering, money laundering, illicit conducts derived from drug trafficking, adulterated documents, balance sheets and financial statements signed by accountants with false information, the accounting did not reflect the financial reality of the company. Faced with this responsibility of the Colombian society, the problem of the growing phenomenon of corruption is created, which turns out to be a real problem, so the training process of the new generation of public accountants must clearly go through the service to the common good, where professional growth is aligned with the desire to help others and society to grow (Casadiego & Rico, 2020, p.103). However, some accountants have developed practices in their

professional practice that threaten the common good, disregarding ethical principles and affecting public trust, as mentioned in the following article (Ramirez et al., 2021, p.156)

Table 2. Unethical practices of the public accountant

Unethical practices of the public accountant	
1.	Ignorance of the principles of accounting and principles on the ethics of the profession.
2.	Conceals invoices, statements or accounts receivable.
3.	Distorts or manipulates accounting information.
4.	Alters or destroys accounting supports in their entirety.
5.	Records sales of goods or services that have not occurred.
6.	Conceals to the board of directors, assembly or meeting of partners, the frauds found.
7.	Falsifies or alters reports, financial statements and balance sheets.
8.	Certifies financial statements contrary to the real financial and economic situation of the company, without verifying the financial figures due to lack of accounting support.
9.	Uses false public or private documents.
10.	Inventory theft and payroll fraud.
11.	Seizure of sums of money for the payment of taxes of the clients.
12.	Double bookkeeping.
13.	Creative Accounting
14.	In the exercise of the position as Statutory Auditor does not denounce irregular facts such as money laundering.
15.	In a judicial matter he/she defends at the same time opposing interests. For example, he is an expert accountant in the same matter and for the same parties.
16.	Conceals or covers up the illicit origin of movable or immovable property.
17.	Performs any act that leads to the illegal collection of money from the public.
18.	Discloses false or inaccurate information to the public, which may affect the confidence of customers, users, investors or shareholders, or lead to the withdrawal of domestic or foreign capital.

Source: Vélez (2017) cited by (Ramírez et.al,2022, p.156)

It should be noted that, the Special Unit-Central Board of Accountants in Colombia, have sanctioned 121 public accountants for cases of corruption and irregularities in their professional practice during the periods from 2017 to 2021, as presented in Tables 2 and 3.

Table 3. Accountants sanctioned period 2017-2022, according to gender.

Sanctions	Masculine	Feminine	Total
Caution	3	2	5
Cancelation	8	9	17
Suspension	59	40	99
Total	70	51	121

Source: Special Unit-Central Board of Accountants in Colombia

Prepared by: Authors

Table 4. Sanctioned Accountants Period 2017-2022

Sanctions	2017	2018	2019	2020	2021	2022	Total
Caution	1	2	0	1	0	1	5
Cancelation	0	5	7	1	3	1	17
Suspension	14	12	19	15	16	23	99
Total	15	19	26	17	19	25	121

Source: Special Unit-Central Board of Accountants in Colombia

Prepared by: Authors

Consequently, these unethical behaviors by accountants are reflected in the sanctions imposed by the Special Unit-Central Board of Accountants in Colombia, violating public trust, impacting society and the common good of individuals, companies and the state.

Ethics

Ethics is defined as the set of moral rules that govern the conduct of the individual in any area of life (Diccionario Real Academia Española, 2021). Hence, the term ethics is derived from the Greek *éthos*, which has been used to designate several things; the last two designations have been: "way of being of an individual" and "binding custom". According to these two meanings, ethics can be defined as follows: a) a science that studies habits or binding norms, and b) a science that studies the way people are (Calderón, 2014, p.3).

While Blasco, quoted by Jiménez (2019) evoking the theory of David Hume, and his ethical theory: moral emotivism is the ethical theory according to which the basis of moral experience is not to be found in the mind, but in the feeling aroused in us by human actions and qualities. Although this title is not found in Hume's *Ethical Studies*, we can use it to characterize his view of the foundations of morality. (p.34-35)

Foucault (1987) quoted by (Mancilla et al., 2018), defines ethics as the development of an individual's relationship with himself that allows him to become the subject of moral conduct. Ethics is based on the principles we have at the moment of acting as subjects, therefore, Foucault affirms that ethics makes it possible to build a moral behavior in a person, making it possible to perform a good action in front of society and with oneself.

Professional ethics

Hirsch Adler (2003) The most important values are: autonomy, responsibility and professional competence (p.12). However, IES 4 states that values, ethics, and professional attitudes are defined as the behavior and characteristics that identify accounting professionals as members of a profession. These include the ethical principles generally associated with and considered essential to defining the distinctive characteristics of professional behavior. (IAESB, 2014).

In addition, Álvarez (2002) He explains it as a normative science that examines the duties and rights of professionals, in short, it represents moral commitment and right conduct (p.153). Professional ethics is only a part of general ethics, which is part of what is expected in a given society to behave in accordance with valid ethical standards, which applies in the profession and contains the basic principles of moral behavior. representatives of certain professions in special conditions required by their professional duties require it. However, accountants must never lose sight of the set of ethical standards required to maintain the discipline necessary to make sound decisions. Therefore, they must always act with ethical conduct, acting in good faith, avoiding illicit and fraudulent actions, which tend to conceal the economic reality of their clients, to the detriment of public or private interests.

Social responsibility

One of the defining characteristics of the accounting profession is that it assumes responsibility for acting in the public interest. Therefore, the responsibility of the accounting professional is not only to satisfy the needs of the particular client or the entity for which he/she works (IFAC, 2009). Therefore, the public accountant has a social responsibility, in which a particular and individual interest should not

prevail, manipulating the information given to him simply to keep his job, to obtain more income, but where incalculable social costs are generated, so what should prevail for the accountant is the public interest, and gives Colombia a position in society where the accounting professional is classified as a capable, responsible being, not as someone who lends himself to carry out frauds, detriments and all those wrongly called scams.. (Cruz, 2016, p.69). However, the professional accountant has the responsibility to watch over the economic interests of society and the State. This responsibility is clearly framed in Law 43 of 1990, Article 37.10 when it refers precisely to the "social function" that implies the exercise of the accounting profession. Its function is to provide confidence and its responsibility is the observance of the ethical principles of the profession and to reflect through accounting the true reality of the company so as not to mislead those who in good faith rely on accounting information. (Ramirez et al., 2021, p.175)

Frederick (1960) cite by (Duque et al., 2013) Social responsibility refers to the position of citizens in the financial and human resources of society and the willingness to consider the use of these resources for social purposes, not only for the benefit of individuals and companies. (Pag.198). While Cruz (2016), defines social responsibility as the commitment of a given community or society, either individually or in groups. (p.67); other authors such as (Reig-Aleixandre et al., 2022), professional social responsibility is defined as "the practice of the profession characterized by attitudes and behaviors that are born of social conscience and seek to benefit each person, create value and contribute to the common good, in a sustainable manner" (p.518).

Cúrvulo (s.f.) cite by (Ramirez et al., 2021) emphasizes that: The accountant's social responsibility is not "making a social balance sheet", it is something more, it is a reflection from the discipline on which he relies as a professional, it is a fact that is born from his personal being, it is accessing special things as citizens. This is what a reactive accountant thinks when he lost or missed an opportunity. In addition, an accountant with positive social responsibility is proactive, resilient, demanding and inflexible in the submission to the doctrine established in the practice performed, anticipates the future and creates human dignity through the follow-up (p.177).

In other words, social responsibility is that retribution of an individual for the welfare of society; because of living in society, we all have the duty to help others to progress, so it plays a central role in our lives. Therefore, it refers to the duty or obligation of all people as members of a community, society, organization, or group where they contribute to the improvement of the quality of life.

Methodology

The quantitative approach uses data collection to test hypotheses based on numerical measurement and statistical analysis to establish patterns of behavior and test theory (Sampieri et al., 2010, p.4). Based on the above definition, this research is framed from the descriptive quantitative paradigm. The purpose of descriptive research is to specify the characteristics, features and profiles of persons, groups, communities, processes, objects or other phenomena under analysis. In other words, they intend to measure or collect information only independently or together with the concepts or variables to which they refer, i.e., they do not intend to show how they are related (Sampieri & Baptista, 2010, p.80). Hence, in order to (Hurtado de Barrera, 2000) states that the research design "corresponds to the structure of the research, to the way the research will be developed, to the way the research is conceived in order to obtain answers to the questions" (p. 389). Therefore, the design was approached under a non-experimental, cross-sectional design.

Tamayo y Tamayo (2003) defines it as the totality of the research phenomenon, comprising all the units of analysis or units of the population that make up said phenomenon and that must be quantified for a given study, which consists of a set of N entities that participate in a given characteristic, and it is called population because it constitutes a set of unit phenomena (p.176). The population under study are the 396 Public Accountants graduated from a university in Colombia. Méndez (2009) determines that sampling allows: "the researcher, on the one hand, to select the population units from which information will be required, and on the other hand, to interpret the results in order to estimate parameters of the population on which the sample is determined to test the hypotheses" (p. 21). The type of sampling in this study was non-probabilistic, intentional, due to the fact that all the sample elements of the population are selected according to the strict personal judgment of the researcher. In this type of sampling, the researcher has prior knowledge of the elements of the population. Although this sampling is subjective, it requires the researcher to know the elements of the sample, which allows the sample to be representative (Namkforoosh, 1987, p.189). Hence, as this type of sampling the most characteristic units of analysis of the population were selected, and for our research 96 Public Accountants graduated from a university in Colombia were selected.

Resulted

This study gathers relevant information to characterize Public Accounting graduates in Colombia in relation to theoretical-practical knowledge, training and application in professional practice. In this aspect, based on the sample studied, the distribution percentages for the genders are 34% for the male and 66% respectively for the female gender, 48% have undergraduate training, 31% specialization, 17% master's degree and 1% with doctoral training. On the other hand, 53% of the graduates have more than ten years of experience in professional practice, 53% of them independently, and 42% of them are linked to companies. It should be noted that in the sample selected, the graduates have not been sanctioned in any way by the Central Board of Public Accountants, the regulating body of the profession, during their professional practice.

Theoretical and practical knowledge Professional ethics and social responsibility

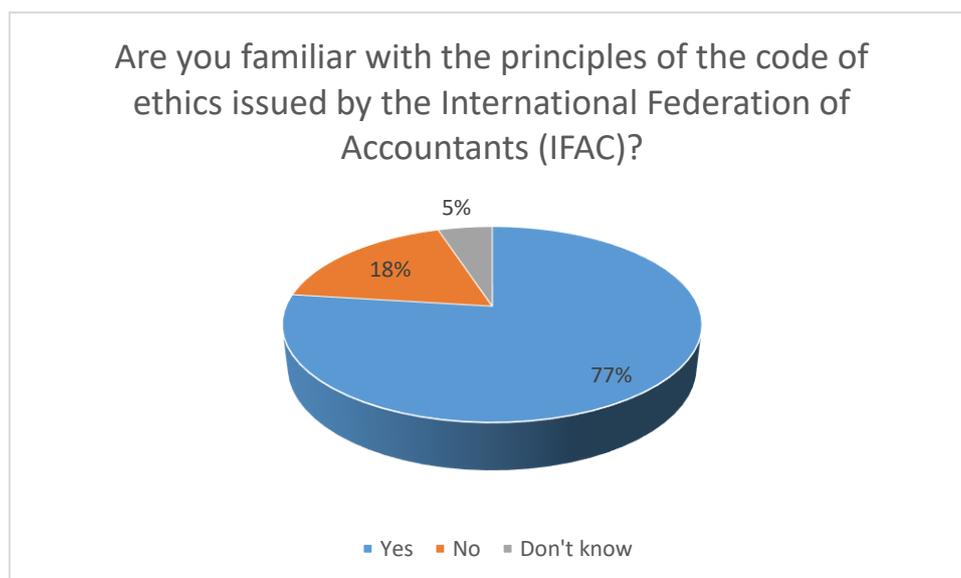


Figure 1. Items: Are you aware of the principles of the code of ethics issued by the International Federation of Accountants (IFAC)?

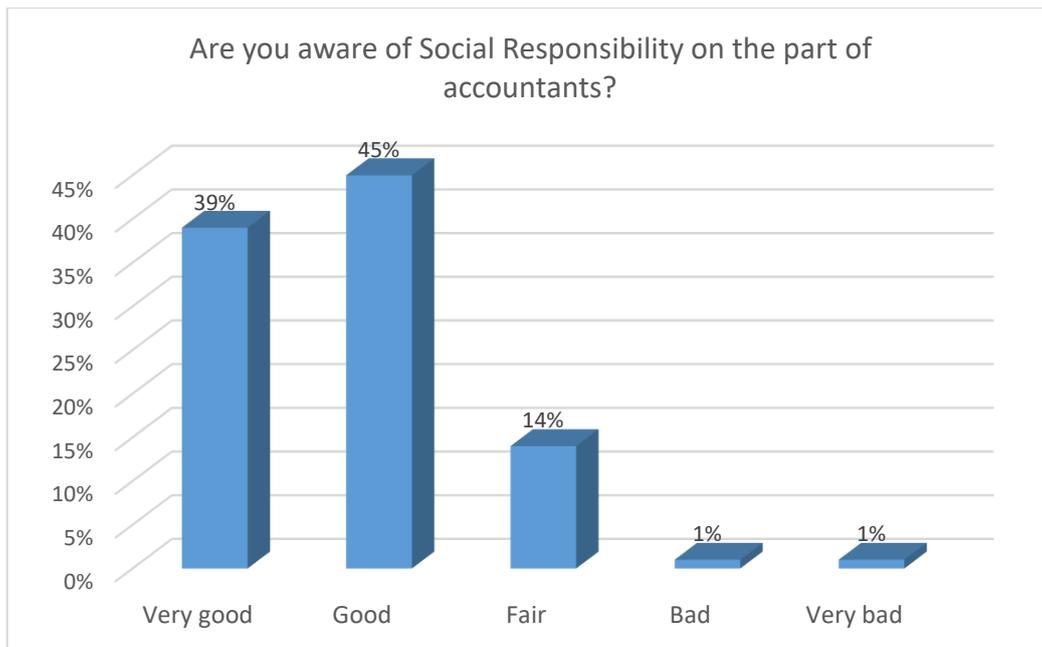


Figure 2. Items: Do you have knowledge of Social Responsibility on the part of public accountants?.

Regarding theoretical and practical knowledge of professional ethics and social responsibility, 77% and 84% of the respondents affirm in both cases that they have the knowledge established in the code of ethics issued by the International Federation of Accountants (IFAC) and its implications in social responsibility.

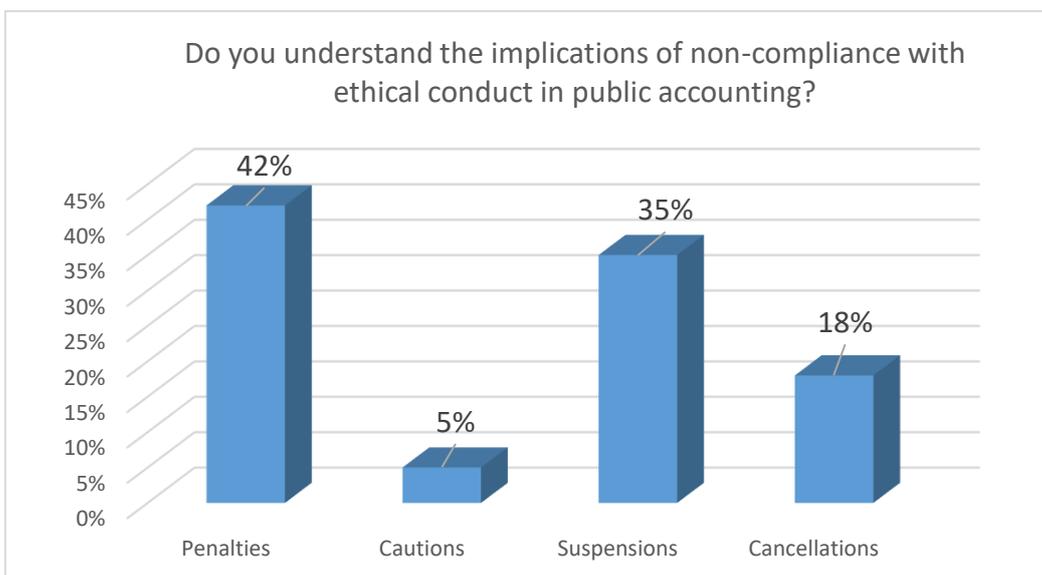


Figure 3. Items: Do you understand the implications of non-compliance with ethical conduct in public accounting?

Regarding the implications of non-compliance with ethical conduct in public accounting, it is observed that the surveyed graduates have an acceptable knowledge, being this a fault subject to sanction by the Central Board of Public Accountants of Colombia, since it has the power to grant public faith in accounting matters.

Training on professional ethics and social responsibility



Figure 4. Items: Do you consider that the ethical training you have is adequate for the development of the profession?

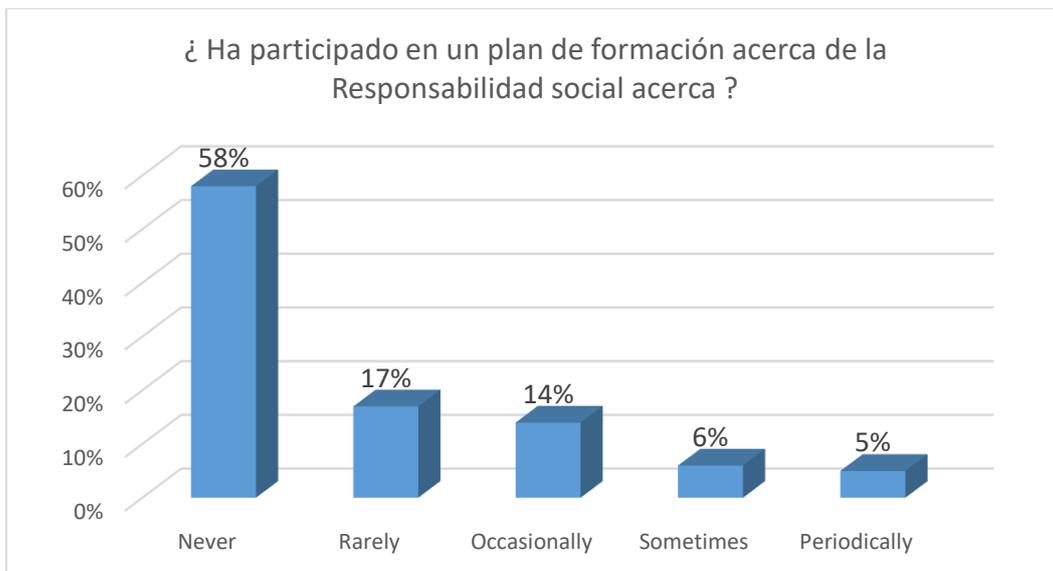


Figure 5. Items: Have you participated in a training plan on Corporate Responsibility?

With respect to the ethical training received and whether it has been adequate, 96% of those surveyed expressed their satisfaction, as well as the degree of importance of exercising ethical actions in the different scenarios in their professional activities. On the other hand, 75% stated that they had participated in training scenarios on social responsibility, which indicates social commitment and public interest in honesty and transparency.

Application of ethics and social responsibility in professional practice.

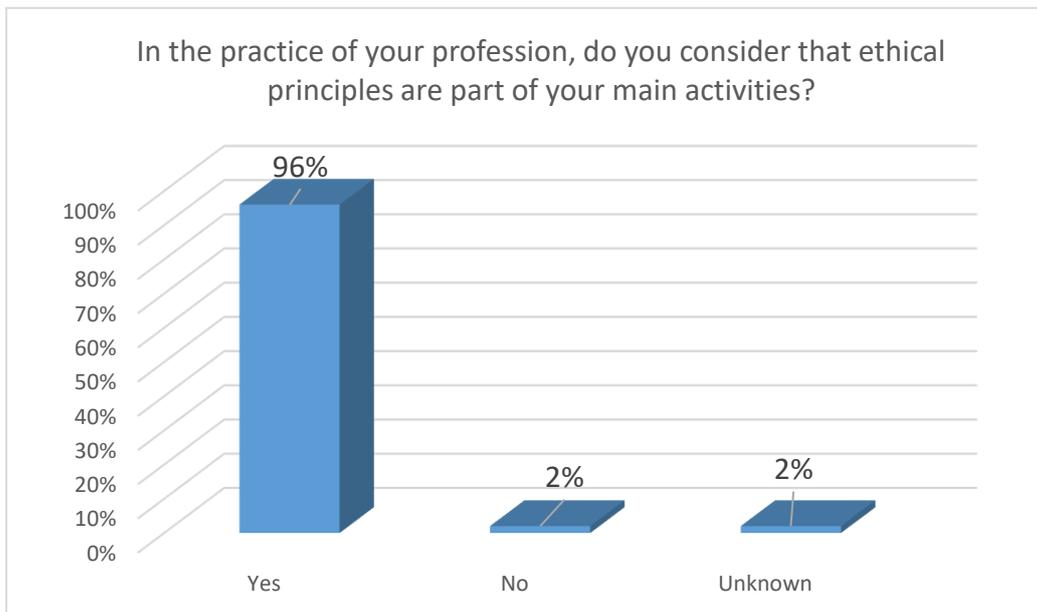


Figure 6. Items: In the practice of the profession, do you consider that ethical principles are part of the main activities?

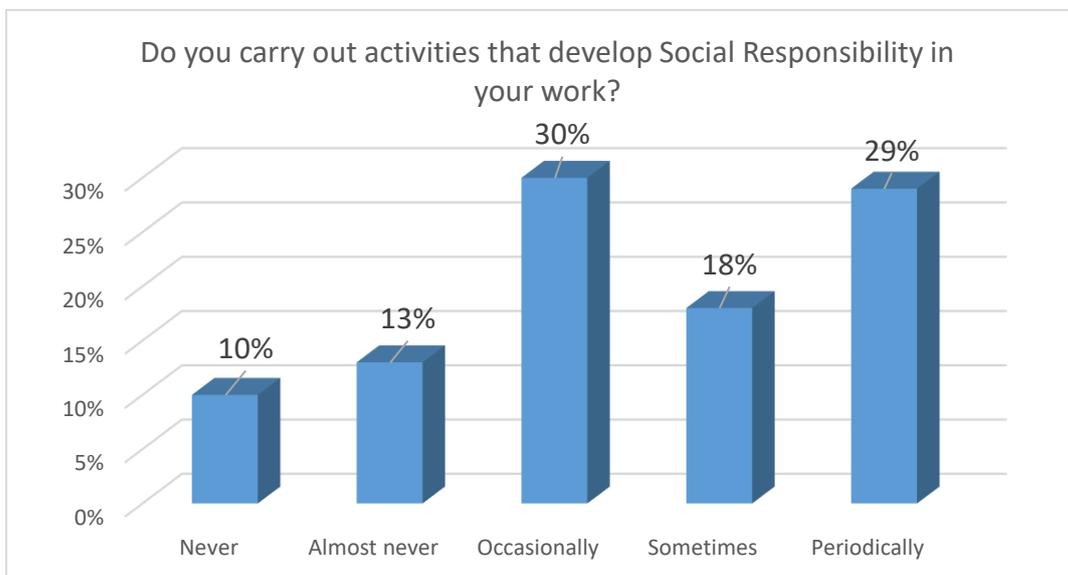


Figure 7. Items: Do you carry out activities that develop Social Responsibility in your work?

In relation to the application of ethics and social responsibility in professional practice, the respondents as a whole act in their daily practice under the ethical principles that govern professional conduct. In addition, they consider that 29% of the activities they carry out at work are related to social responsibility and sometimes 30%.

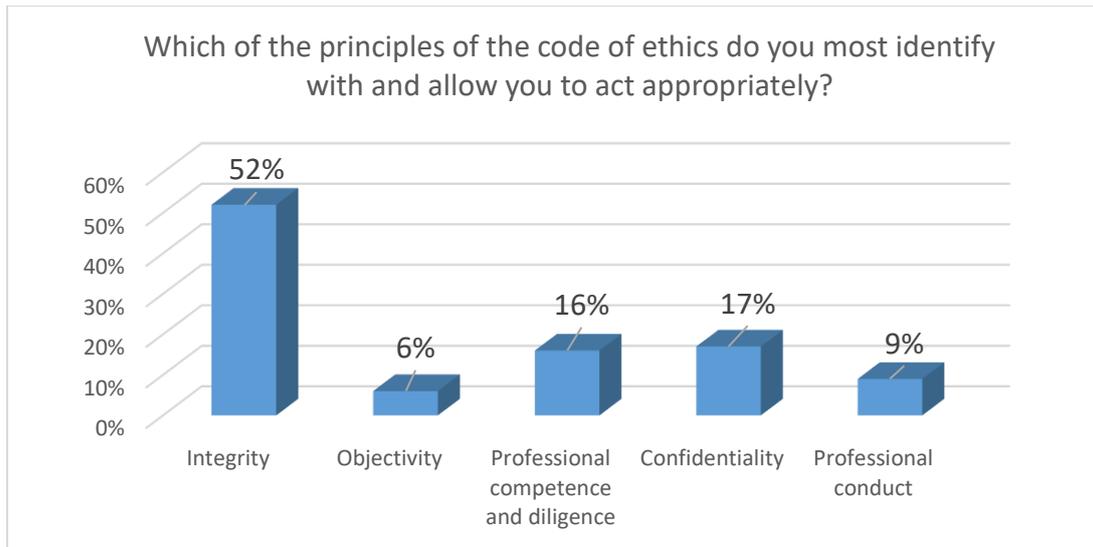


Figure 8. Items: Which of the principles of the code of ethics do you most identify with and allow you to act appropriately?

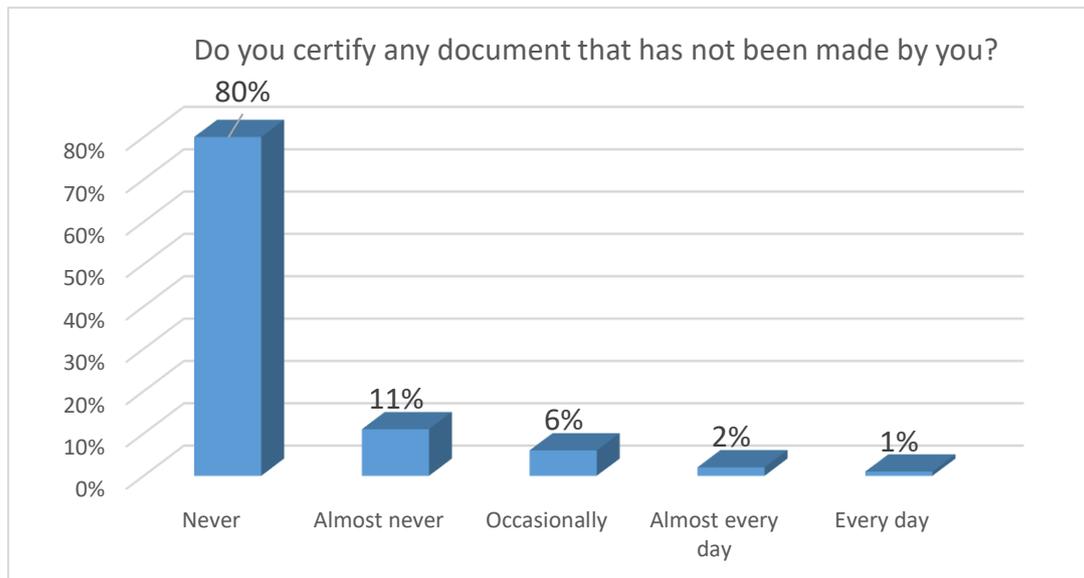


Figure 9. Items: Which of the principles of the code of ethics do you most identify with and allow you to act appropriately?

With respect to the principles established in the code of ethics, 52% of those surveyed identify themselves under the principle of integrity, in correspondence to maintaining their moral integrity intact, in any field of professional practice, with rectitude, probity, honesty, dignity and sincerity, under any circumstances (Law 43 of 1990, 37.1). Therefore, under this premise, accountants do not certify any document that has not been reviewed by them.

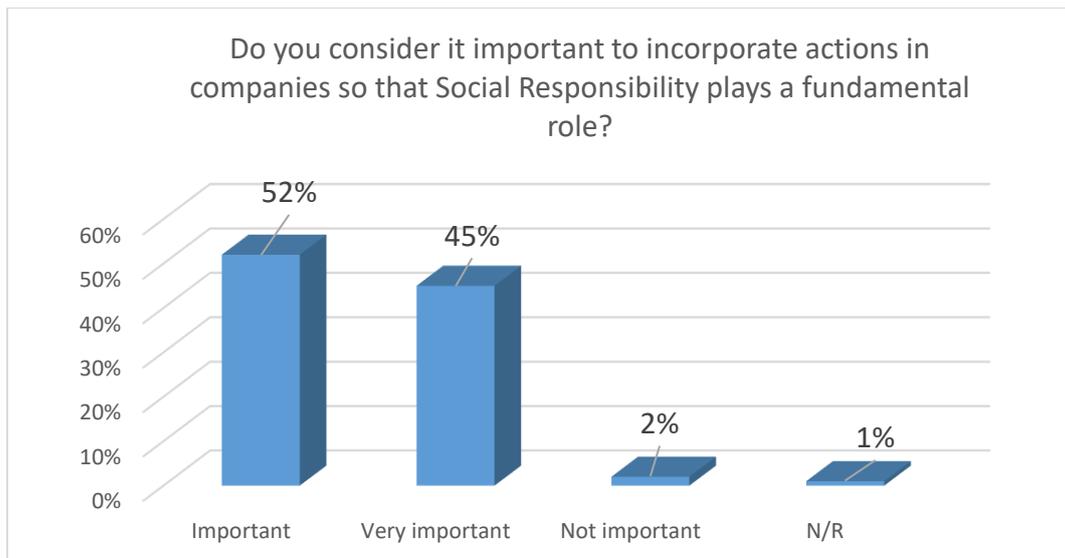


Figure 10. Items: Do you consider the incorporation of Social Responsibility actions in companies to be important?

97% of those surveyed expressed the great importance of incorporating social responsibility actions in companies. Hence, it allows helping social, economic and environmental development, contributing to the construction of the common good.

Correlation of variables

Table 5. Correlation between theoretical and practical knowledge of professional ethics and social responsibility

		Value	Error tít. asint. ^a	T approximate	Sig. approximate
Ordinal by ordinal	Tau-b de Kendall	,645	,046	6,524	,000
	Gamma	1,000	0,000	6,524	,000
Measure of agreement	Kappa	,178	,058	2,863	,004
N of valid cases		96			

A result with a p-value < 0.05 is reflected, which translates into a significant correlation greater than 95%, symbolizes that there is a strong association between the items observed, this can be understood that through the degree of knowledge about the principles established in the code of ethics issued by the International Federation of Accountants (IFAC), compared to the knowledge that public accountants have about social responsibility.

Table 6. Correlation between professional ethics and social responsibility training

		Value	Error tít. asint. ^a	T approximate	Sig. approximate
Ordinal by ordinal	Tau-b de Kendall	,808	,039	13,832	0,000
	Gamma	1,000	0,000	13,832	0,000
Measure of agreement	Kappa	,482	,052	7,702	,000
N of valid cases		96			

It reflects a result with $p\text{-value} < 0.05$, which translates into significant correlation greater than 95%, symbolizes that there is a strong association between the items observed, this can be understood that there is correspondence between the training received in professional ethics and social responsibility in the development of the professional practice of the public accountant.

Tabla 7. Correlación entre los principios éticos en sus actividades principales y desarrollo de la responsabilidad social en su trabajo.

		Valor	Error típ. asint. ^a	T aproximada ^b	Sig. aproximada
Ordinal por ordinal	Tau-b de Kendall	,237	,057	2,117	,034
	Gamma	1,000	0,000	2,117	,034
Medida de acuerdo	Kappa	-,005	,004	-,406	,684
N de casos válidos		96			

A result with a $p\text{-value} < 0.05$ is reflected, which translates into a significant correlation greater than 95%, symbolizing that there is a strong association between the items observed, which can be understood as a relationship between the applicability of ethical principles in the activities and social responsibility in the professional actions of the public accountant.

Discussion and conclusion

Professional ethics allows to keep under the parameters that have been established in the different regulations governing the profession, this gives rise to the activities carried out by public accountants to transmit the necessary confidence and thus avoid any type of sanction, when doing all this is taken into account the social responsibility that carries the public accountant as this influences the different decisions made by the professional and thus determine how it affects the stakeholders of the financial information. However, the code of ethics is the main regulation by which public accountants must be governed, with this research it can be established that professionals know the importance of the code of ethics and have full knowledge of the code issued by IFAC, as well as the one found in Law 43 of 1990, although they state that their knowledge on the subject does not come directly from what they have learned in the years of preparation for their profession; Even so, most of them identify with integrity in their work, which is a great benefit for the profession, allowing credibility to be generated in the documents issued by the accountant.

Social responsibility recognizes how there can be a transformation in the professional practice, improving competitiveness and sustainability in companies; according to this, most accountants are aware of the social responsibility they have, the importance of promoting it both for them and the companies, but it is evident that the activities they carry out regarding responsibility are very few and this could allow them to forget the fundamental role that this plays in the profession over time. For this reason, professional ethics mainly affect the reliability of the work performed by professionals, since this allows them to know that they would not generate erroneous information, would not allow receiving bribes for altering information, and that at

the time of making decisions that are convenient for the entities or individuals, they would be the correct ones. On the other hand, the companies the accountants that work there provide the necessary confidence to carry in their hands all the financial information of the entities and in this way they can correctly advise those in charge on how to proceed in the different situations that may arise, since the entities show that the professionals work under the ethical framework and social responsibility.

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