



Ethical Behavior Of The Public Accountant In The Exercise Of The Profession

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Abstract

The research is focused on determining the ethical behavior of the Public Accountant in the practice of the profession in San José de Cúcuta, Colombia, taking into account as variables the professional ethics, the professional practice and the regulatory provisions established at the national level. Each topic is studied in detail since the information is limited to the direct relationship according to the main objective of the research, in order to have a clear understanding of the variables, so that the established objectives can be achieved. The research was developed under a quantitative, descriptive, non-experimental, cross-sectional design. The population consisted of 395 public accountants affiliated to the Colombian Association of Public Accountants, with a non-probabilistic sampling of intentional cut, with a sample of 95 individuals. A survey of ten questions was applied, with the purpose of knowing what is the ethical behavior of the Public Accountant in the exercise of the profession. Next, certain scenarios are presented which present some aspects of the professional practice in order to evaluate each situation and to know the level of knowledge of both the moral and legal norms at the time of committing a sanction.

Keywords: Code of Ethics, Certified Public Accountant, Public faith

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Introduction

The research focuses on determining the ethical behavior of the Public Accountant in the practice of the profession in San José de Cúcuta, Colombia, taking into account as variables the professional ethics, the professional practice and the regulatory provisions established at the national level. Taking into consideration that the economic environment is affected by the different market dynamics (Patiño et al., 2019) and that cultural contexts have an impact on new ways of circumventing financial control mechanisms (Miranda, 2021), it is imperative to adequately manage the areas of financial knowledge under the ethical basis of the professional practice.

For (Ortiz, 2016) "Ethics has an etymological origin in the Greek root *ethos*, which means character" (p.124). Ethics interpreted from the Aristotelian contribution indicates that character is cultivated through discipline and habit, outlining a philosophical context that serves as a value guideline to understand that behavior is determined by the set of customs that generate patterns in conduct (San Martín, 2003). This is why ethics is closely related to the valuation of conduct and behavior by means of criteria or foundations (Olmeda, 2020). In Kant's perspective, ethics evaluates the limiting contexts in the moral commitment of the will, that is, it explores the conditions of the environment in order to interpret the actions of individuals (Gallo, 2013).

Ethical criteria, on the other hand, are part of the responsible exercise of any professional towards society since they are the parameters for evaluating the actions exercised by the individual (Gao et al., 2021). Thus, moral criteria must be developed in the professional training stage and reinforced in professional practice in order to interpret the ethical parameters (Buelvas Díaz & Bustos Ramos, 2016). Because the applied exercise of professional ethics becomes tangible to the extent that benefits are provided to society (from the social point of view, useful deliveries are made, materialized in the application of the profession to the community) (Vigo, 2014).

One of the professions with the greatest professional responsibility in financial management is accounting. Since its object is linked to correcting the flow of capital and the generation of wealth from the concepts of measurement, valuation, and control from different disciplinary approaches (Zamora, 2015) (Muñoz et al., 2018). In spite of this, maintaining a responsible stance towards financial movements is mediated by the particular conceptions and relationships of professionals due to the ethical issue of the individual, the premeditation of the taxpayer and the absence of financial education (Gutiérrez & Reyes, 2022).

The accounting profession presents particular aspects of interest, since the guarantee in the signing of documents is a pledge of financial reliability (Alatrística, 2015). And it has a direct impact on the credibility of fiscal systems and therefore on economic stability, since it provides sensitive financial information for monetary decision-making (Pinzón & Serrato, 2021). Consequently, assuming the results of professional actions requires recognizing that the paradigm of principles that model human behavior involves values, transparency, accountability, and the provision of effective and high quality services (United Nations, 2019).

The Certified Public Accountant from the Colombian perspective

Colombian regulations on professional ethics for public accounting are made up at the highest levels by three dimensions: (a) Law No. 43 of 1990, (b) the IFAC code of ethics and (c) the Central Board of Accountants. The law regulates the profession, the code establishes the parameters for the provision of

accounting services, and the Board monitors, conducts investigations and imposes sanctions in the framework of compliance with the regulations. (Poveda Contreras, 2022).

Law 43 of 1990- Professional Code of Ethics

(Chamizas, 2020) states that Law No. 43 of 1990, "contains all the regulations governing the public accounting profession in Colombia" (pp. 5). According to the above, it is necessary to reflect on the impact of the actions of those empowered under the career of accountant because the profession in question guarantees that the information published under the signature of the expert is real, and from this premise the norm responds with basic guidelines so as not to leave subjective interpretations, since accountants must act under the foundations that it exposes (Carvajal, 2003) in its interpretation of the standard: "integrity, objectivity, independence, responsibility, confidentiality, observance of regulatory provisions, competence and professional updating, dissemination and collaboration, respect among colleagues and ethical conduct."(p. 61). In this order of ideas, the legislation orders and stipulates the parameters that allow the control evaluation of the fiscal systems fed with information from certified professionals. Hence, the ART. 1. OF THE PUBLIC ACCOUNTANT (1990): Public Accountant is understood as the natural person who, by means of the registration that accredits his professional competence in the terms of the present, is empowered to give public faith of facts proper to the scope of his profession, to give an opinion on financial statements, to carry out other activities related to the accounting science in general. In Colombia, the law governing the public accounting profession is Law No. 43 of 1990.

However, the Central Board of Accountants is the body in charge of carrying out inspection and surveillance in Colombia, to ensure that public accounting is exercised only by duly registered public accountants and that accountants work in accordance with legal standards, and that those who violate such actions are sanctioned in accordance with the provisions of the law. Therefore, public accountants must have a high level of professional knowledge and skills, competencies and hard and soft skills applied (experience) to the profession.(Casadiego Duque, Meleán Romero, et al., 2021)Hence, organizations and the business sector in the national and international context demand accounting professionals with skills, attitudes and professional competence, based on ethics and values. (Casadiego Duque & Rico Rojas, 2020; Schneider & Souza, 2016).

IFAC Code of Ethics

The International Federation of Accountants (IFAC) is the training for the accounting profession. IFAC was established in 1977, its mission is to serve the public interest, to continue to strengthen the accounting profession worldwide, establishing and promoting the development of a powerful international economy. To promote compliance with high quality professional standards and to promote the international integration of these standards and the defense of the public interest Whenever relevant to the industry experience.(INTERNATIONAL FEDERATION OF ACCOUNTANTS, 2019). However, the Code of Ethics for Accounting Professionals developed by the IFAC, serves as a guide in the exercise of accounting control of the oversight bodies since it stipulates, establishes, encourages and promotes the ethical principles of good practices encouraging the establishment of high quality standards in the operation. For Colombia, it serves as a reference in the procedures formulated for the regulation of the public accounting profession. (International Federation of Accountants, 2009). Therefore, integrity, objectivity, competence and professional diligence, confidentiality and professional behavior, are fundamental principles established in the code of ethics for accounting professionals, are mandatory for the professional accountant. (IFAC, SECTION 100.5, 202009)

However, ethics dictates rules of conduct, but ethics in reality forces us to question and understand our sense of respect and duty towards others; which are understood as concepts that make life worthy and complete, qualities that make us or may not be worthy of the respect of others, which is why it is important to understand the principles of the code of ethics, identifying dangers, incompatibilities and inabilities, so a greater understanding of moral reasoning is required to strengthen the ethical conduct of the public accountant.

Central Board of Accountants

The accounting oversight and control body in Colombia is supported under the legislation of Decree No. 2373 issued in 1956. (Central Board of Accountants, 2021). In this way (Alvares, 2017) reports that the board is a disciplinary body responsible for the investigation, oversight and penalization in Colombia of all companies that provide accounting services to ensure good accounting and professional ethics. Since its purpose is to safeguard the career and ensure that each of these methods is appropriate, fair and transparent.

The Public Accountant and the Public Faith

The Public Accountant by means of his registration accredits his professional competence in accordance with the law, empowered to give public faith of his own acts of the profession, issuing financial statements, and other activities related to the accounting discipline in general. (Congress of the Republic of Colombia, 1990). The Public Accountant refers to a person who participates in a certain academic course and then accredits that he/she has the professional capacity to publicly prove the facts of the professional environment by registering and issuing a professional card from the Central Committee of Accountants. It should be understood that accounting or related activities include organization, auditing and control of accounts, certification and opinions of financial statements, certification based on accounting books, tax audits, taxation of internal control products and all these movements related to the environment of the professional functions of public accountants, such as accounting advice and management advice.

Thompson Baldiviezo, (2008) argues that: "accounting is an object of study that provides financial and social information about an organization in a continuous, permanent and organized manner. To make decisions for accounting or financial purposes and thereby obtain convenient or accurate results." (Lopez et al., 2021, p.125). Currently, accounting is considered the main tool for decision making in companies, since accountants are in charge of performing a comprehensive analysis of the businesses they manage. Hence, the aforementioned authors consider accounting to provide a safe direction without seeing any financial problems, because it has foreseen all these aspects in its work. It should be noted that management accounting helps to reveal and highlight the limitations of the available financial information, which is very important for decision making. (Lopez et al., 2021, p.125) Therefore, the public accountant, who is the custodian of the public trust, granting confidence to the public by signing documents evidencing certain economic facts with his signature and his professional card. That is why, the public faith is a statement of public trust or signature of a Public Accountant in his professional activity, and unless there is evidence to the contrary, it is presumed that the performance meets both the requirements of law, as the statutory requirements of legal persons where applicable, unless there is other evidence that the document meets the legal requirements of the case, any document with professional card and the signature of an accountant will be presumed. Unless there is other proof, the document complies with the legal requirements of the case and is related to public trust (Peña, 2017).

On the other hand, one of the main functions of the accounting practice is not limited to accounting and preparation of financial statements; according to this law, this profession has a social responsibility and trust among state-owned companies, i.e., its behavior is determined by its ethics. Behavior generates trust and acts in a fair and honest manner, especially when there are no interests and conflicts, CPAs must receive continuous training to be competent in their work and always have clear rules applicable to their work. This is why the profession is considered a high level profession, because decision making in the economic and fiscal context of companies depends to a great extent on the information systematized and analyzed by public accountants. (Avendaño Castro et al., 2018) For this reason, universities have a very important responsibility in the training of future accounting professionals, since their programs must not only train them at a theoretical, technical and practical level, but also train them with morals and professional ethics, given the great responsibility that falls on the professionals. (Casadiego Duque, Rico Rojas, & Núñez, 2021; Casadiego Duque, Rico Rojas, & Prada Núñez, 2021).

Hence, professional training is a preponderant factor at the time of exercising their professional activity, an inadequate training possibly leads some accountants to commit corrupt acts, which violate ethical principles, because they are only interested in their personal good and not in the collective good. Hence, this unethical conduct is sanctioned by the Central Board of Accountants of Colombia. The following is a description of some of the conducts sanctioned by the CCB to public accountants.

Table 1. Conduct sanctioned by the CCB to public accountants period 2017-2022.

Sanctions	2022	2021	2020	2019	2018	2017	Total
Caution	1	0	1	0		1	5
Cancellation	1		1		5	0	
Suspension							99
Total							

Source: Central Board of Accountants in Colombia

Prepared by: Authors

Table 2. Description of conducts sanctioned by JCC to public accountants period 2017-2022.

TYPE OF PENALTY	DETAIL OF THE CONDUCT	MISSING
SUSPENSION	Acting without subjection to the principles of professional ethics that must be immersed in his professional practice, since he failed to exercise his professional duties and the functions of his position, he had not complied with the presentation of the exogenous information; omission that caused a requirement on behalf of the tax administration and the consequent payment of a penalty. Detail: 6 (months), Resolution Date: 22/06/2022, Execution Date: 10/10/2022	SERIOUS FAULT by way of GUILT.
SUSPENSION	Not having the accounting books that should be kept in her facilities for their exhibition when required by the competent authorities. In addition, as accountant, she had the responsibility to deliver the accounting documents that had been given to her for the development of her work, occupying a relevant position in the company. The professional's participation in the commission of the offense was direct, since	SERIOUS FAULT by way of DOLO

	there is no evidence that she acted under conditions that were difficult to prevent or that she was coerced by a third party. Details: 9 (months), Resolution Date: 30/08/2022, Execution Date: 20/09/2022	
SUSPENSION	The behavior that violates professional ethics was committed as a consequence of the actions of the Public Accountant, who on August 24, 2018, certified with his signature the financial statements as of December 31, 2017, indicating that the company in question for this period reported assets for \$ 393,121,000, liabilities for \$ 196,168,000, equity for \$ 196,953,000 and profits for \$ 61,383.000, information that differs from the figures recorded in the financial statements for the same period previously certified by the professional and approved at the General Shareholders' Meeting on March 8, 2018 where assets of \$ 878,062,000, liabilities of \$ 778,062,000, equity of \$ 100,000,000 and profits of \$ 0 were recorded, in violation of the legal precepts set forth in Articles 6, 8 (numerals 1 and 3), 10, 37 (numerals 4 and 6) of Law 43 of 1990. Detail: 12 (months), Date of Resolution: 12/08/2021, Date of Execution: 03/09/2021	SERIOUS FAULT by way of DOLO
WARNING	He acted without subjection to the principles of professional ethics that should be immersed in his professional practice, since in his capacity as Statutory Auditor of the company, he acted without subjection to! principle of responsibility that should be immersed in his professional practice, since, apparently, on November 15, 2019, he failed to comply with the functions assigned to him by reason of his position, by not having responded and without any justification to the request for information regarding the notification address of the company. Detail: (months), Resolution Date: 08/09/2022, Execution Date: 27/09/2022	SERIOUS FAULT by way of GUILT.
WARNING	Given the violation of the rules of professional ethics, this taking into account the circumstances in which the offense was committed, and which are appreciated by observing that it violated several postulates of professional ethics, however, it was evidenced that with the commission of the ethical infraction no type of economic damage was generated to the company, since the complaint does not mention such situation and there is no summary evidence in the plenary that demonstrates such circumstance. Detail: (months). Resolution Date: 05/04/2018, Executory Date: 30/05/2018	SLIGHT FAULT by way of GUILT
WARNING	Given the social transcendence of the alleged facts; the negative implication with respect to the image of the accounting profession; since it appears that he did not comply with the rules of ethics and the exercise of his profession, (...), he did not prepare the accounting information correctly under the postulates of Decree 2649 of 1993, which generated an economic detriment, thus exposing to unjustified risks to the entity using the accounting profession.), the accounting information was not prepared correctly under the postulates of Decree 2649 of 1993, which generated a patrimonial detriment, thus exposing the entity that used his services to unjustified risks, for which reason it is considered that his conduct violated articles 8 Numerals 1, 3 and 4; 10, 35, 37.4, 37.6, 45 and 70 of	SLIGHT FAULT by way of GUILT

	Law 43 of 1990.Detail: (months), Resolution Date: 24/11/2017, Execution Date: 15/12/2017.	
CANCELLATION	It violated the Code of Professional Ethics, due to the disregard of the duties and ethical principles of public accounting, since the conduct violated the correct performance of the profession. In addition, because the accountant provided her assistance to evade the action of the authorities in the commission of her crimes (drug trafficking and money laundering), (...) and therefore entails the imposition of disciplinary sanctions, thus violating the provisions of Articles 26 (numeral 1), 37 (numerals 1, 4, 6 and 10) of Law 43 of 1990. Details: (months), Date Resolution: 24/02/2022 Execution Date: 07/15/2022	SERIOUS FAULT by way of DOLO.
CANCELLATION	Taking into account the high and direct degree of guilt in the commission of the act that was demonstrated in the matter in question and in the criminal proceeding in which she was convicted. It should also be noted that she personally executed the contract for the assignment of fiduciary rights, having first hand knowledge of the accounting information of the company. Therefore, not only did she possess the information, but she also wanted to voluntarily hide it from the control entity, which shows the preparation, care and predisposition she had to commit such a reproachable act, not only for its nature, but also for its social transcendence, since it affected her reputation, and incidentally, the credibility and image of the accounting profession. Details: (months), Resolution Date: 18/11/2021, Execution Date: 20/12/2021	SERIOUS FAULT by way of DOLO
CANCELLATION	As a consequence of the actions of the Public Accountant, who acted as Statutory Auditor and by virtue thereof, breached the legal precepts provided in Articles 26, 37.1, 37.4, 37.6, 37.10 of Law 43 of 1990, inasmuch as he signed tax returns of the taxpayer between June 13, 2018 and May 09, 2019, finding himself sanctioned by the Central Board of Accountants to practice the accounting profession in twelve (12) months between May 30, 2018 and May 30, 2019. Details: (months), Resolution Date: 01/07/2021 Execution Date: 08/31/2021	SERIOUS FAULT by way of DOLO

Source: Central Board of Accountants in Colombia

Prepared by: Authors

It is for this reason that the public accountant in his professional performance requires great responsibility, transparency and honesty, in which mistakes should not be made, such as the concealment of facts that cause incorrect conclusions or advice and fraudulent conduct, which transgress legal standards and ethical principles. Therefore, public accountants will have the obligation to report to the disciplinary, criminal and administrative authorities, all acts or behaviors of corruption and possible crimes against public administration, social, economic and cultural order.

The public accountant in his professional actions is immersed in a great diversity of responsibilities in front of companies and society, guaranteeing transparency of his acts and public trust in all the processes involved. It is for this reason that (Ramirez et al., 2021). The authors establish that public accountants, in the exercise of their profession, are subject to several areas of responsibility, which are naturally immersed in their daily performance of their work and activities. These authors establish certain responsibilities of the public accountant, such as: a) professional responsibility, b) ethical responsibility,

c) legal responsibility, d) civil responsibility, e) criminal responsibility, f) administrative responsibility, g) tax responsibility, h) disciplinary responsibility, and i) social responsibility.

Methodology

Type of investigation

The quantitative approach not only eliminates the possibility of confirming or rejecting a hypothesis, but also allows quantifying the relationships between phenomena, measuring the relative or absolute risk reduction. Hence, this method collects and analyzes quantitative data on defined variables. (Stracuzzi, 2006, p.42) Hence, (Sampieri et al., 2019). Conceptualizes that quantitative descriptive approach research, It involves recording, analyzing and interpreting data in response to research questions and testing previously formulated hypotheses. "Relying on numerical measures, numbers and frequent statistics to accurately model the behavior of the population. While Briones (2002) states that the approach will seek measures of social phenomena, especially individual measures of the characteristics that appear in these objects, using the so-called variables that allow the application of random statistical techniques. of the case. (p.14). Based on the aforementioned arguments, the research was oriented from the descriptive quantitative approach.

Hurtado (2000) considers that, when choosing a research design, the researcher must determine the scope of the approach, the time perspective, the context and the sources of data collection (p.227). That is why, in order to develop a research it is necessary to obtain data that can explain the existing reality in the daily ethical processes, taking into account the relationship between standards and professional practice, in order to help in the medium term to increase the confidence necessary to achieve the objectives. However, descriptive methods are based on investigating the occurrence and value of certain variables. The process consists of measuring or locating a set of people, objects, situations, contexts, phenomena in variables or concepts and providing a description of them. (Hernández Sampieri et al., 2019). Based on the above, the research is framed in a non-experimental, cross-sectional design.

Likewise, the data collection tool used is the survey, since it is a method of obtaining information through questions distributed throughout the universe or sample, with the necessary characteristics of survey questions (Briones, 2002).

Population or universe.

Sampieri et al., (2010) define it as the set of all instances that meet a given specification. In addition, they must be clearly positioned according to their content, place and time (p.174). While (Morán & Alvarado, 2010) they state what is commonly known as a population is called a universe. A population is a universe of hypothetical individuals (p.46). The population subject to study is comprised of 395 public accountants affiliated to the Colombian Association of Public Accountants of Cúcuta, Colombia. The probability sample consists of subgroups of the population in which all elements of the population have the same opportunity to be selected. Non-probabilistic, intentional sampling was used. (Stracuzzi, 2006, p.124). While (Sampieri et al., 2010, p.176) The non-probabilistic, purposive sampling was used, while it establishes that all the elements of the population have a chance of being selected, which is achieved by random selection through the definition of the characteristics of the population and the size of the sample. Hence, the subjects that emerged from the sample were selected based on the interests of the researcher. This type of sampling does not allow the data to be generalized to the population. (Morán & Alvarado, 2010, p.46) The sample is made up of 95 public accountants affiliated to the Colombian Association of Public Accountants in Cúcuta, Colombia. It states that data collection

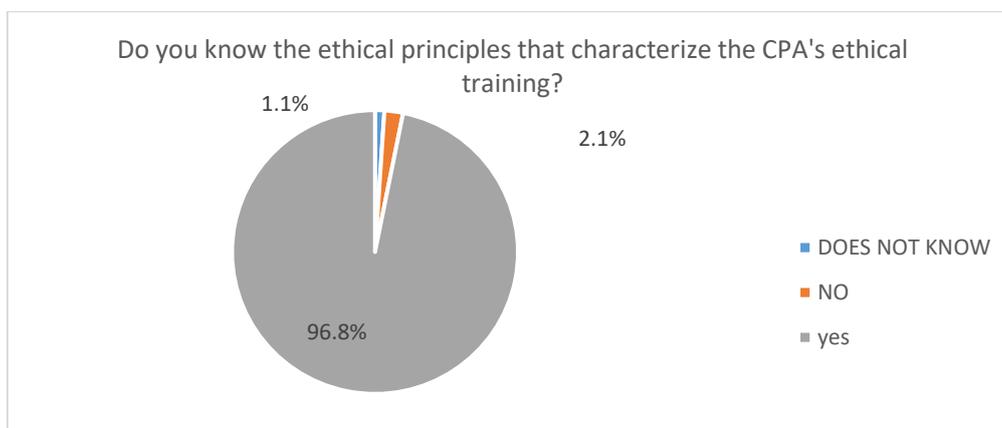
methods are different ways or modes of obtaining information. Data collection uses methods such as observation, interview, survey, and test. (Stracuzzi, 2006, p.115).. However, Arias (2006) states that data collection methods are different ways of obtaining information. Therefore, an instrument is a physical means of collecting and storing information. Hence, instruments are physical means used to collect and store information and for this study we used the survey directed to public accountants affiliated to the Colombian Association of Public Accountants in Cúcuta, Colombia.

1. Results

By means of the code and the ethical training, it is identified if the professionals know the ethical principles that characterize the ethical training of the Public Accountant, it is questioned if the accountant can reveal information and make private comments of an organizational entity with people of other positions or work environment, it is considered if it is ethical and formal that the Public Accountant gives public faith of the documents that have not been reviewed in advance.

Do you know the ethical principles that characterize the ethical training of public accountants?

ALTERNATIVE	FREQUENCY	PERCENTAGE
Yes	92	96.8%
No		2.1%
Do not know	1	1.1%
TOTAL		



Do you know the ethical principles that characterize the ethical training of public accountants?

Interpretation: Taking into account the data obtained in the survey of public accountants in the city of Cúcuta, 96.8% know the ethical principles that characterize the ethical training of the public accountant, 2.1% do not know the ethical principles and 1.1% do not know about the ethical principles.

Table 2. Do you believe that the CPA can disclose information and make private comments about an organizational entity to people in other positions or work environment?

ALTERNATIVE	FREQUENCY	PERCENTAGE
YES	92	96.8%
NO		3.2%
TOTAL	95	

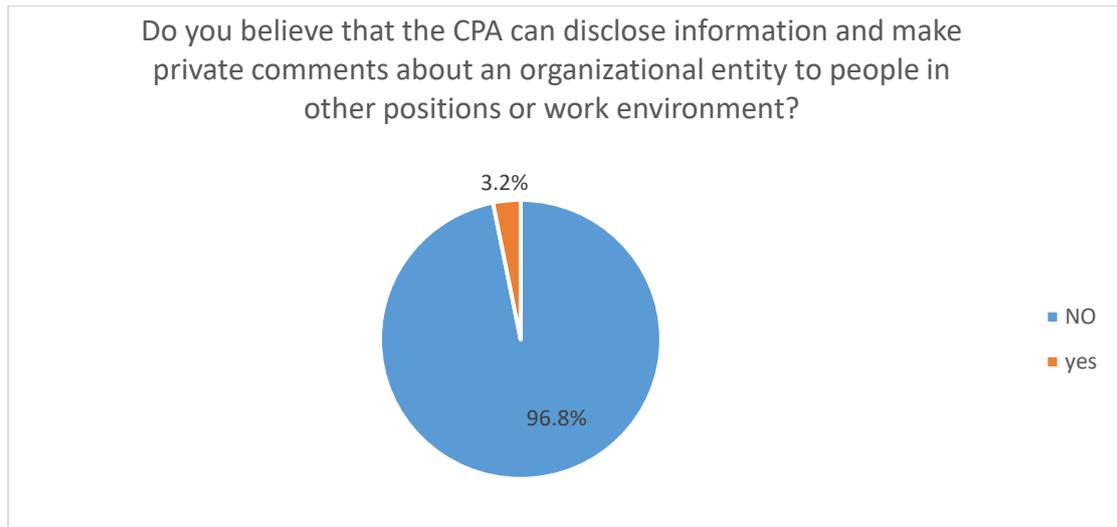


Figure 2. Do you believe that the CPA can disclose information and make private comments about an organizational entity to people in other positions or work environment?

Taking into account the data obtained in the survey of public accountants in the city of Cúcuta, it is observed that 96.8% of professionals believe that the public accountant can disclose information and make public comments of an organizational entity with people in other positions or work environment. It is concluded that the indicated sample of accountants should strengthen the principle of confidentiality based on the relationship of the Accountant with the client, founded on the loyal, responsible and authentic commitment, which constitute the bases for the development of the code of ethics of the profession of the Public Accountant established in Law 43 of 1990, in what is indicated in articles 35 to 40.

Table 3. Do you consider it ethical and formal for the Accountant to attest documents that have not been reviewed in advance?

ALTERNATIVE	FREQUENCY	PERCENTAGE
Highly ethical		3.2%
Unethical		10.5%
Unethical	82	86.3%
TOTAL	95	

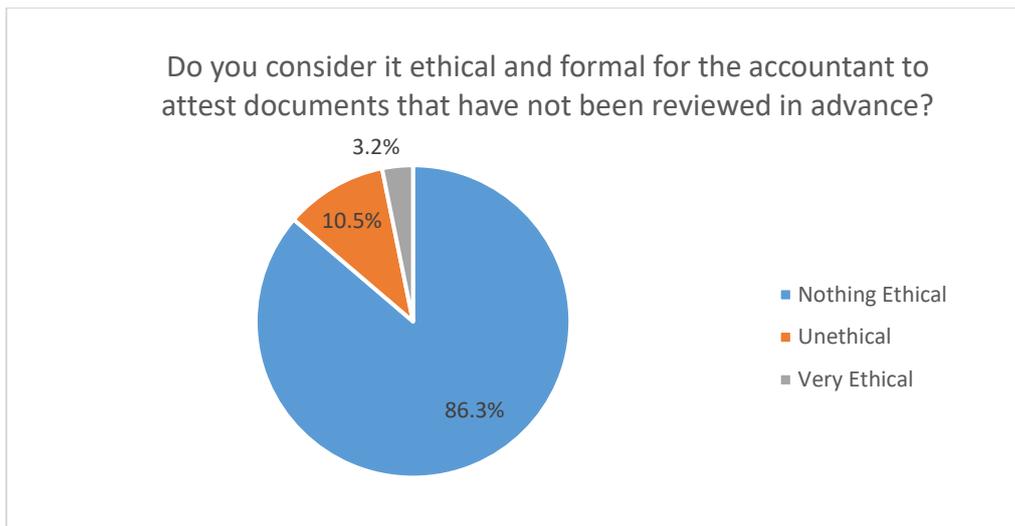


Figure 3. Do you consider it ethical and formal for the accountant to attest documents that have not been reviewed in advance?

Taking into account the data obtained in the survey of public accountants in the city of Cúcuta, 86.3% consider it unethical for accountants to attest to documents that have not been reviewed in advance. It is concluded that accountants at the time of performing their professional practice are consistent with the principles of integrity in their professional actions in an unwavering, upright, honest, dignified and sincere manner, which constitute the basis for the development of the code of ethics of the profession of the Public Accountant established in Law 43 of 1990, in the provisions of articles 35 to 40.

How much do you agree with the principles that determine the CPA's ethical behavior?

ALTERNATIVE	FREQUENCY	PERCENTAGE
Indifferent		2.1%
Agreed		54.7%
Totally agree		43.2%
TOTAL	95	



Figure 4. How much do you agree with the principles that determine the CPA's ethical behavior?

Based on the data obtained in the survey of public accountants in the city of Cúcuta, 97.9% agree with the principles that determine ethical behavior, because society trusts that these professionals are committed to fully apply the principles of their code of ethics to promote the public interest and quality work.

Table 5. Which of the following faults have you committed in your professional practice as a CPA?

ALTERNATIVE	FREQUENCY	PERCENTAGE
Warning or fine		2.1%
None	92	96.8%
Another	1	1.1%
TOTAL	95	

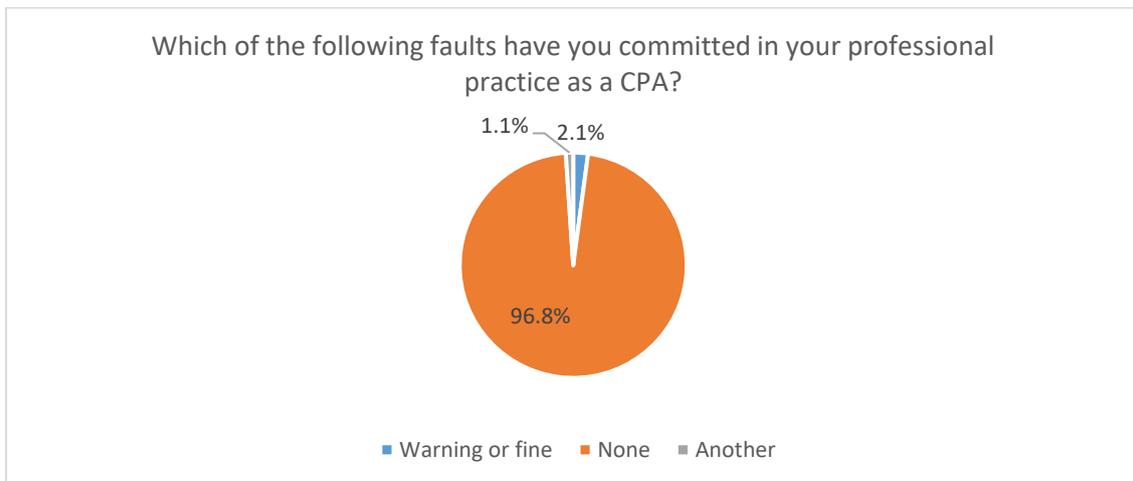


Figure 5 Which of the following implications have you committed in your professional practice as a CPA?

Taking into account the data obtained in the survey of public accountants in the city of Cúcuta, it is observed that 96.8% have not been reprimanded or fined at the time of exercising their professional activity. It is concluded that it is very important for these professionals to comply with the principles of ethics established in Law 43 of 1990, articles 35 to 40.

Table 6. Are the sanctions currently being carried out by the Central Board of Accountants efficient?

ALTERNATIVE	FREQUENCY	PERCENTAGE
Very Efficient	42	44.7%
Low efficiency	42	44.7%
Not efficient		10.6%
TOTAL	95	

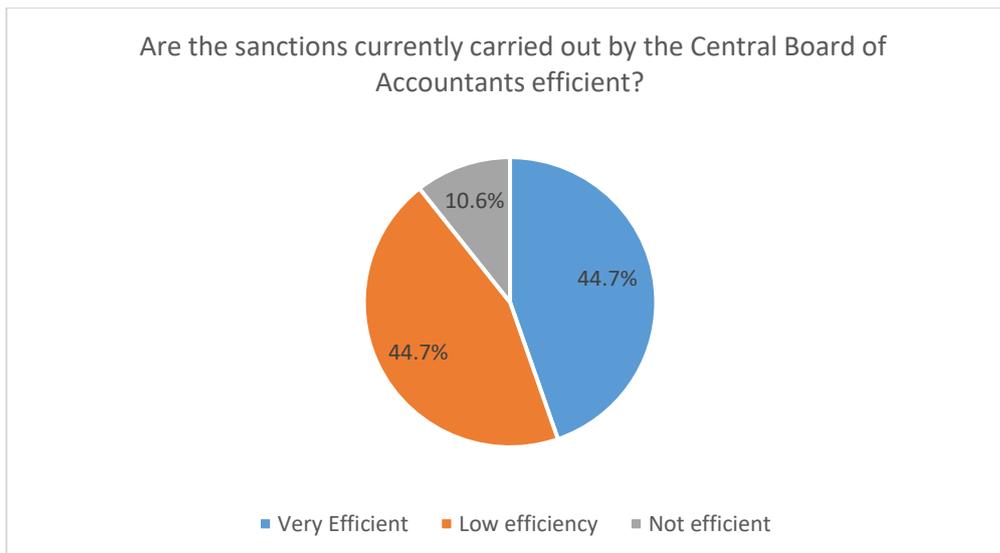


Figure 6. Are the sanctions currently being carried out by the Central Board of Accountants sufficient?

Taking into account the data obtained in the survey of public accountants in the city of Cúcuta, it is observed that approximately 54.7% consider that the sanctions issued by the central board of accountants are not efficient, so that ethics and the future of the accounting profession should be reflected in the daily work, since it is a profession with great responsibility, and our clients, companies and countries trust them.

Table 7. Do you know what are the implications for inferring the Code of Professional Ethics?

ALTERNATIVE	FREQUENCY	PERCENTAGE
YES	86	90.5%
NO		6.3%
DOES NOT KNOW		3.2%
TOTAL		

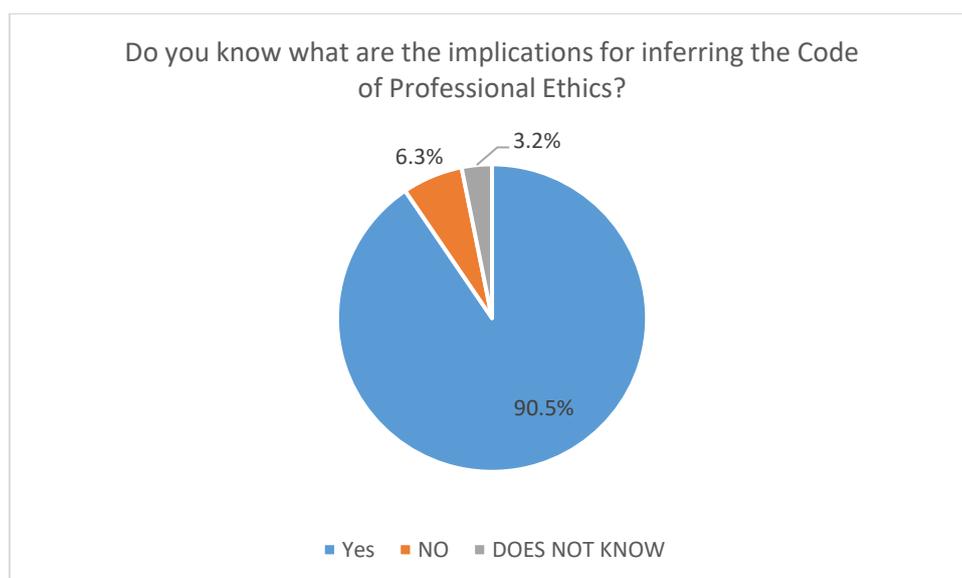


Figure 7. Do you know what are the implications for inferring the Code of Professional Ethics?

Taking into account the data obtained in the survey of Cúcuta's Public Accountants, it is observed that 90.5% are aware of the implications of violating the professional code of ethics, due to the fact that they threaten the good name of the profession and their personal reality, their ethical behavior related to the application of principles and values.

Table 8. What do you think are the factors that most influence the professional's ethical misconduct?

ALTERNATIVE	FREQUENCY	PERCENTAGE
Lack of ethical awareness		38.3%
Lack of knowledge of regulations		30.9%
Failure to update information		30.9%
TOTAL	95	

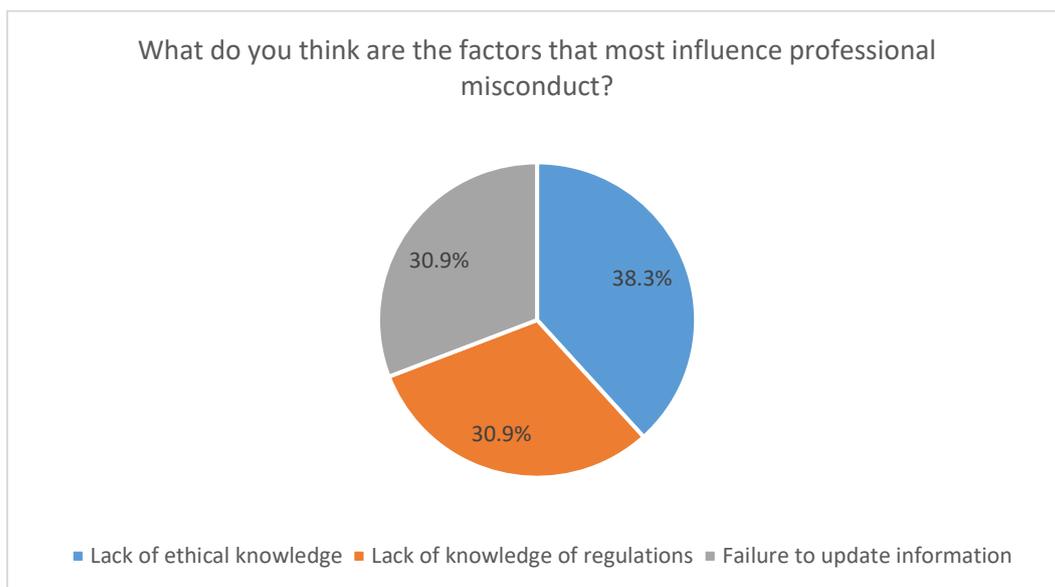


Figure 8. What do you think are the factors that most influence the professional's ethical misconduct?

Taking into account the data obtained in the survey of Public Accountants in the city of Cúcuta, it is observed that 38.3% attribute the lack of knowledge as an influential factor in professional ethics. On the other hand, the lack of knowledge of the norm and the permanent updating (30.9%), contribute to favorable scenarios to awaken inadequate accounting practices, which at a certain moment will affect society and the economic development of the regions.

2. Discussion and conclusions

There are different professions, especially Public Accounting, which has the need to establish an ethical behavior which allows to govern within the work performance an image in the exercise of the profession. Taking into account that the professional profile can be affected, which will be reflected in the people who request their services. However, professional ethical training is the essence of the Public Accountant, knowing the elements that characterize it. Good conduct and ethical behavior go hand in hand without first knowing that each country can establish how professionals should behave.

Accounting in any country has the same responsibility. Therefore, the Code of Ethics established by IFAC and Law No. 43 of 1990 propose the following principles: responsibility, integrity, objectivity, independence, confidentiality, competence and professional diligence, and respect among colleagues and ethical behavior, according to their compliance, helps to achieve a good accounting performance.

That is why, if we observe the results obtained on the surveys applied to the professionals of San José de Cúcuta, we can highlight that most of the professionals have years of experience in the professional practice, most of them are independent Public Accountants. Consequently, it is observed that the professionals know that they cannot reveal information or make private comments of an organizational entity with people in other positions or work environment.

On the other hand, it is important that public accountants have different strategies for learning and permanent updating. Professional ethics is widely reflected in the behavior of professionals. Therefore, if any of them lacks values, it is likely to incur in behaviors that threaten their professional practice, since their main function is to protect the common good and put aside personal interests and work together for a better society.

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