

BRAZILIAN SCI/ENTIFIC PRODUCTION IN THE AREA OF ACCOUNTING WITH A FOCUS ON ETHICS



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ABSTRACT

This article presents a review of the studies carried out that have addressed the relationship between accounting and ethics. The periods analyzed were between the years 2007 and 2015 in national journals in the area of administration and accounting classified with the concept A2, B1, B2, B3 and B4 by Capes. The theme of Ethics is not explored in the way it should be by business researchers, with only 41 publications in nine years (2007 to 2015). It is concluded that a deep reflection on the subject is necessary, both by professionals and by class entities and their leaders, as well as by the academic community.

Keywords: Ethics. Accounting Professional. Accounting.

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INTRODUCTION

Corporate scandals in recent years have made the pages of newspapers more frequently and the result is enormous losses not only for the company, but for society in general. Thus, the role played by some accounting professionals has attracted the attention of society in general, after all, behaviors that are not consistent with what is reasonable have been denigrating the image of the accounting professional before society, which results in extremely negative effects, therefore, the theme of ethics becomes relevant to be discussed.

Understanding what leads some professionals to make certain decisions in situations in the workplace that involve ethical issues has drawn the attention of several researchers. It can be seen that although a considerable number of academic studies have already been developed to problematize the relationship between accounting and ethics in Brazil, it is considered that such studies still require greater attention.

The accounting professional in the exercise of his profession will experience differentiated and even provocative situations, which will put his ethical values to the test, thus requiring a professional with a solid moral formation and psychological preparation (FIECAFI, 1997). Studying this phenomenon is the motivation for the elaboration of academic papers.

In this context, the following research problem is presented: What is the representation of scientific research on the theme of ethics in accounting in the period from 2007 to 2015 in national journals in the area of administration and accounting classified with a concept above B4 by Capes? Therefore, the objective of this article aims to explore the studies carried out on the theme of Ethics in national journals in the area of administration and accounting.

It is based on the study by O'Fallon and Butterfield (2005), who aimed to verify, in their study, 174 publications in business magazines between 1996 and 2003 in ethical decision-making. As well as, Uysal (2010) who analyzed ethics in accounting in a wide range of journals (including non-accounting) in the period 1988-2007.

Therefore, this research contributes to the theme of Ethics being expanded and debated within the organizational environment.

As for the organization of the article, initially an introduction to the problem to be investigated will be made. Next, the theoretical framework related to the accounting professional and ethical normativity is presented. Next, the results will be calculated and

analyzed, and the conclusions of the research, and finally the references that support and corroborated this study are cited.

THE UNDERSTANDING OF ETHICS

Since man began to live in coexistence with his peers, there was a need to organize the group so that everyone could have a harmonious coexistence. Even though there were no written laws on how the organization should take place, there was an understanding so that everyone could live in the best possible way with other individuals.

The reflection on ethics begins with the philosophers of ancient Greece looking for a foundation for morality. Aristotle, a disciple of Plato, studied morality and developed the concept of ethics, for him man was a political animal inclined to be part of a *polis* and that man's goal is happiness, being the good in itself, something absolute and self-sufficient, and the purpose of action (ARISTOTLE, 2003; ARANHA, MARTINS, 1998). In Kant's conception, with discourse ethics, it is based on reflexive reason, the subject makes a monologue, according to him moral action is autonomous, "a condition according to which the duty is freely assumed by the subject capable of self-determination" (ARANHA, MARTINS, 1998, p. 126). Habermas investigates the theory of communicative action, decentralizes Kant's monologue, the individual dialogues with the group, building a relationship between the subjects (ARANHA, MARTINS, 1998). It is observed that ethics throughout history is treated by philosophers through several different approaches.

For Aranha and Martins (1998, p. 117), ethics can be considered "[...] part of philosophy that is concerned with reflection on the notions and principles that underlie moral life [...]", while morality corresponds to "[...] a set of rules of conduct assumed by individuals of a social group with the purpose of organizing interpersonal relationships according to the values of good and evil." For Vázquez (2003, p. 23) "ethics is the theory or science of the moral behavior of men in society. In other words, it is the science of a specific form of human behavior."

Ethics is a science with a solid scientific and philosophical basis, which deals with morality and human behavior, behavioral and interpersonal relationships, respect for others, thinking collectively and not only individually (BARROS, 2010). Thus, ethics studies moral principles, that is, ethics studies morality that corresponds to the set of rules adopted by the members of a given social group. Ethics is the legitimation of natural conduction.

ACCOUNTING RESEARCH WITH A FOCUS ON ETHICS

From this moment on, after having made a conceptual definition of the concept of ethics, from a philosophical perspective, I will deal with the accounting research carried out with a focus on the theme of Ethics.

The accounting professional has to have an unquestionable ethical behavior, know how to maintain confidentiality, have personal conduct, dignity, honor, competence and serenity to provide the user with information safely and reliably and, at the same time, have a personal conduct so as not to feel seduced into defrauding information. For these reasons, the subject "Ethics" acquires enormous importance in the current context of the capitalist business market (BARROS, 2010).

The accounting area is a very rich environment for conducting research on the subject of Ethics, because the accounting professional is daily faced with situations that can lead him to act with deviations from the moral behavior expected of a professional. Usually when talking about Ethics in the accounting world, the first regulatory element in mind is the Code of Professional Ethics for Accountants, which was edited by the Federal Accounting Council, the highest body of the accounting profession, which is mandatory for all professionals.

Some studies carried out had the Code of Professional Ethics as a background in their research (for example, ALVES et al (2007) BORGES, MEDEIROS (2007) FREITAS, DIEHL, MACAGNAN (2011)) and in the end found that most of the research participants consider the Code of Professional Ethics important to guide decisions.

Another focus in research on Érica's theme is the works that sought to verify the perception of professionals and students regarding the understanding of the concept of ethics (NUNES, LEITE, SOUZA, 2010, NASCIMENTO, et. al., 2010, FREITAS, DIEHL, MACAGNAN, 2011).

However, with the significant increase in research focused on Ethics both in Brazil, but mainly outside the country, we find numerous studies based on sciences such as psychology and philosophy that elaborate from the theoretical basis instruments in an attempt to understand the ethical behavior of individuals in the face of ethical dilemmas. Ethical decision-making models in the business area aim to understand which factors can influence a choice to the detriment of others.

These models are widely discussed and reapplied in the international literature and have been gaining sympathy from researchers in Brazil. Examples are the models of Rest

(1989), Emerson, Stanley, Conroy (2007), Hunt and Vitell (1986), Trevino (1986), Jones (1991), Thorne (2000). Each of them has its own characteristics that differentiate it from the others. Thus, we take as an example the research of Antonovz et al (2010) with the model of Rest (1989) explained the conduct of professionals and students sectioned by gender, Moraes, Silva and Carvalho (2010) used scenarios developed by Emerson, Stanley, Conroy (2007) to analyze the attitude of students in the accounting area when confronted with unethical issues, Oliveira and Cunha (2012) used the model of Rest (1989) to identify the stages of moral judgment in students of Accounting.

In general, it can be said that the motivation of researchers for the theme of Ethics in accounting is an attempt to understand the complex interactions between: ethical conduct, values and professional norms, when exercising the profession.

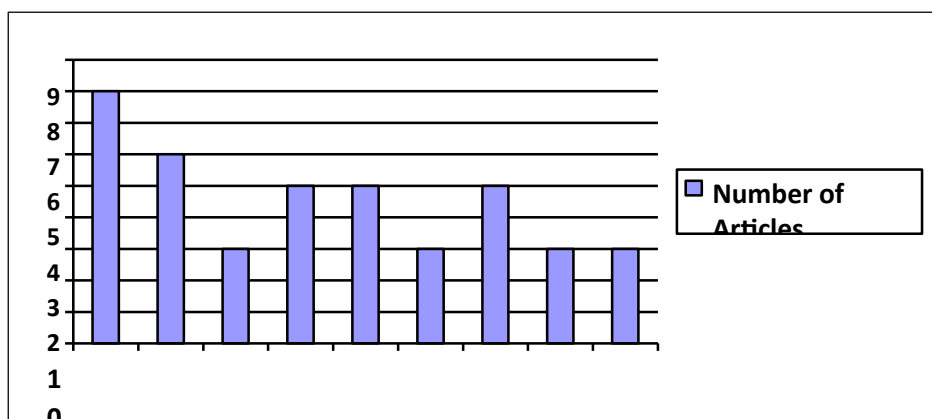
DATA VERIFICATION AND ANALYSIS

This research focused on academic research that sought to understand the theme of ethics within the organizational environment. The database was the websites of the journals in the area of administration and accounting, in the search field of the journals the words "ethics" and "moral" were used. Commonly, ethics and morals are treated as synonyms "both referring to a set of rules of conduct considered mandatory" (LA TAILLE, 2006, p. 25). But, it is important to highlight that they will not always be treated as synonyms. There are several authors in the literature who differentiate between ethics and morals, the former often being reserved for scientific and philosophical studies of the moral phenomenon. This is the most widely used characterization in academia (LA TAILLE, 2010).

The journals that are the focus of this research are those classified by Capes from B4. Therefore, the Midwest and North regions do not have journals classified by Capes between A2 and B4. In the Southeast region, it was possible to search in 13 journals, and of this total, 9 are concentrated in the state of São Paulo.

Graph 1 shows the number of articles published in journals A2 to B4 researched between 2007 and 2015.

Graph 1 - Journals surveyed



Source: prepared by the authors

Thus, of the 23 journals surveyed, which specialize in the areas of administration and accounting, it was possible to find in the period from 2007 to 2015 a total of 41 (forty-one) articles published on the theme of ethics. It is noted that the most significant number of publications is in the years 2007 and 2008, with a decline in the following years. It should be noted that in the period between 2009 and 2015, some journals did not have any publications focusing on the theme of Ethics in the period of analysis of this research.

It is noted that the researchers choose to use professionals in the area and/or students as their target population, examples of which are studies with accounting professionals Antunes, et. al. (2011) and Borges and Medeiros (2007), as well as Freitas, Diehl and Macagnan (2011) and Gama, et. al. (2013) used students in the research.

Some authors have published more than one study focusing on the theme of Ethics, below are the authors who appear as authorship and as co-author in more than one article.

Chart 1 – Authors who published the most with ethical themes

Author	Articles (Author)	Participation in articles (co-author)	Number of authors				
			1	2	3	4	5
Erivan Borges	3			2	1		
Maria Thereza Pompa Antunes	2	1				3	
Filipe Jorge Ribeiro de Almeida	1	1	1				1
Tatiane Antonovz	1	1				1	1
Octavio Ribeiro de Mendonça Grandson		2				2	
Márcia Maria dos Santos Bortolucci Espejo		2				1	1
Carlos Medeiros		2		2			

Source: prepared by the authors

Analyzing Chart 1, two authors (Borges and Antunes) have more than one publication as authors, and the authors Mendonça Neto, Espejo and Medeiros have published more than one article with co-authorship. Regarding the number of authors per article, studies with up to 4 authors stand out. The theme of Ethics is not explored in the way it should be by business researchers, only 41 publications in nine years (2007 to 2015), so the participation of these authors in more than one study undoubtedly contributes to academic production with the dissemination of their findings or even demonstrating a concern in the face of unreasonable attitudes of some professionals. When a certain subject is explored in scientific production, the objective is to point out directions for new research or to direct it more precisely to the researcher.

In the articles published with a focus on Ethics between the years 2007 and 2015, a considerable number of articles are found with the objective of exploring the ethical behavior of the researched population. Thus, studies already carried out (e.g., ANTUNES et al (2011); OLIVEIRA et al (2012); SOBRAL (2009)) were reapplied to test validity and try to understand the ethical behavior of professionals and students. In these researches, it is common to use scenarios. It is understood that the use of scenarios is appropriate for several reasons. They represent realistic situations in the context of customer interaction or business practices. Some researchers argue that answers to scenarios are more valid than answers to questions. Therefore, it can be seen that the use of a questionnaire for data collection was widely used by researchers with professionals and/or students as their target audience.

CONCLUSION

This article addressed the theme of Ethics in studies published in journals in the area of administration and accounting, with the objective of exploring the studies carried out that had Ethics as a theme in national journals in the area of administration and accounting.

After the analysis of 23 journals in the area of administration and accounting in the years 2007 to 2015, 41 articles were analyzed that focused on the theme of Ethics. The populations used in the studies are largely concentrated in professionals in the area and/or with students.

The publications analyzed have a foundation based on research carried out outside Brazil, what is perceived in most is a reapplication of studies carried out. It is noted that these models used in the articles are based on the moral development of the respondents.

In particular, the focus is on the ethical behavior of accounting professionals, especially at this time when there is a paradigm shift in accounting practice. The paradigm shift comes from the process of internationalization of Brazilian accounting, leading accounting practices to be much more based on principles than on rules. The changes aim to produce information with higher quality. But what is the quality with which the accountant exercises the profession? Quality is beyond the technical knowledge of the profession, it goes through the ethical conduct of this professional in his decisions.

It is concluded that a deep reflection on the subject is necessary, both by professionals and by class entities and their leaders, as well as by the academic community. It is understood that the main contribution of this article is to provoke reflection and criticism rather than to present solutions.

It is also important to ask questions within the scope of educational institutions. It is understood that the improvement of the ethical behavior of accounting professionals involves an improvement in the curricular structure of the teaching academy. Thus, first, it is necessary to abandon the traditional way in which professional ethics is passed on to students, with emphasis on the duties and prohibitions written in the Code of Professional Ethics.

The limiting factor of the article was the number of studies for analysis. However, it should be noted that the objective of this study was achieved.

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