

BUILDING TRUST AND BUSINESS SUSTAINABILITY THROUGH BUSINESS ETHICAL PRINCIPLES IN THE ACCOUNTING PROFESSION

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Abstrak

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This study aims to analyze the role of applying ethical principles in the accounting profession in building public trust and supporting business sustainability. Business ethics in the accounting profession is an important aspect because accountants act as providers of financial information that is used by various parties in economic decision-making. Through literature study and document analysis, this study examines how ethical principles such as integrity, objectivity, professional competence, confidentiality, and professional behavior contribute to maintaining the credibility of the accounting profession. The results show that consistent application of ethics can improve the quality of financial statements and audits, thereby strengthening public trust in the accounting profession. This trust has a direct impact on business sustainability because it can enhance a company's reputation, minimize the risk of financial scandals, and maintain the stability of the financial system. Conversely, ethical violations cause significant losses to various parties and have the potential to disrupt the continuity of a company. Therefore, professional ethics for accountants not only serve as moral guidelines but also become an important strategy in creating transparent, accountable, and sustainable business practices.

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INTRODUCTION

The increasingly complex changes in the global business environment require every professional field, including the accounting profession, to prioritize ethical principles and professionalism in all operational activities. In the era of information transparency and rapid technological advancement, the role of accountants is no longer

limited to the preparation and presentation of financial statements. Accountants now serve as the primary line of defense in safeguarding the accuracy and reliability of data used by various stakeholders in making economic decisions (Murdoko, 2024). Consequently, public trust in the accounting profession is a fundamental element that is crucial for the continuity of business operations and the stability of the financial system.

Nevertheless, empirical evidence indicates that ethical violations within the accounting profession continue to occur, both domestically and globally. Numerous financial scandals involving the manipulation of financial statements clearly demonstrate that inadequate implementation of ethical principles can significantly erode public trust in the accounting profession. Such situations not only damage professional reputation but also threaten business continuity and broader economic stability. According to Wahyu et al. (2025), ethical violations committed by a small number of individuals can have significant consequences on public perceptions of the accounting profession as a whole.

In addition to maintaining trust, the implementation of ethics also contributes significantly to business sustainability. The sustainability principle emphasizes the need for balance among economic, social, and environmental aspects in corporate operations. In this context, accountants bear the responsibility of ensuring that both financial and non-financial reporting is conducted with transparency, accountability, and compliance with the principles of good corporate governance (Dimas et al., 2025). Through sustainability reporting, accountants assist business entities in demonstrating their commitment to social and environmental responsibilities, which ultimately enhances corporate reputation and competitive advantage in the public eye.

Given the critical importance of ethics in the accounting profession, this study aims to comprehensively analyze how the implementation of ethical norms contributes to the formation of trust and supports business continuity. This research is expected to deepen the understanding of the relationship between professional ethics, public trust, and business stability, while also serving as a reference for strengthening ethical principles in accounting practices amid rapid technological advancement.

LITERATURE REVIEW

Definition of Ethics

Etymologically, the term ethics originates from the Greek word *ethos*, which initially referred to character or custom, a meaning consistent with the Latin term *ethic*, meaning habit, and *ethicos*, which refers to a set of moral values. However, conceptually, ethics has evolved into a field of knowledge concerned with examining and determining what is considered good or bad, right or wrong, in human behavior, while also emphasizing human obligations based on rational consideration (Hambali Ridlwan M., Da'i Mohamad, Ilmiyah Nurul, Kurniawati Naning, Cahyaningrum Dwi Vesti, Fatoni Mohammad, Kartini Yuanita Alif, & Lestari Widya Iin, 2021). Although ethics was initially understood merely as habit, over time its meaning has shifted, and it is now defined as a discipline that evaluates human conduct and moral obligations using reason as the primary benchmark.

The Role of Ethics in Building Trust

Professional ethics constitutes a fundamental pillar for business continuity and financial system stability, as the accounting profession relies heavily on public trust. The role of ethics begins with the obligation to adhere to strict principles to ensure that

financial statements are accurate, reliable, and free from manipulation. The integrity of accountants is key to maintaining trust in the business world and national financial systems, as accountants must prioritize transparency and honesty to support a fair and trustworthy financial system (Nurhikmah et al., 2024). Consistent ethical application helps maintain professional credibility and supports global financial stability (Wahyu et al., 2025).

Empirical evidence indicates that high auditor integrity leads to higher audit quality (Cahya, 2025), which is a critical determinant of public trust. In auditing, independence is essential to ensuring that auditors are accepted and trusted by the public. Ethical principles are strongly emphasized because violations have been proven to undermine professional ethics (Shava et al., 2025), resulting in a loss of public trust and threatening business sustainability. Therefore, the role of accountants has evolved from being *guardians of numbers* to becoming *guardians of ethics* in the business world.

Trust and Sustainability within Ethical Business Principles

In the business context, the application of ethical principles is not merely optional but a fundamental necessity. Febrianti et al. (2025) explain that business ethics is closely related to corporate reputation and reflects moral responsibility toward society and the environment. Business sustainability serves as a bridge between companies and consumers, where ethics and sustainability reinforce one another.

The implementation of ethics contributes significantly to business sustainability, as sustainability principles emphasize balance among economic, social, and environmental dimensions. In this regard, accountants play a critical role in ensuring transparency, accountability, and adherence to good corporate governance in financial and non-financial reporting (Afrila et al., 2025). Professional accountants also assist companies in identifying risks that may threaten business continuity, including reputational risks arising from unethical practices.

Financial reports must reflect high ethical standards; therefore, accountants must prioritize integrity and transparency to support a fair and trustworthy financial system (Ning et al., 2025). Companies that consistently apply ethical principles tend to gain greater trust from investors and stakeholders, making it easier to secure financial support and business partnerships. Ethical consistency reduces the risk of fraud and financial scandals that could jeopardize business sustainability. Thus, professional ethics in accounting serves as a crucial pillar in building businesses that are financially profitable, sustainable, and socially responsible.

Ethical Principles in the Accounting Profession

Since early 2017, professional accountants have been required to adhere to five fundamental principles: integrity, which involves honesty and transparency; objectivity, which requires impartial judgment free from bias or external pressure; professional competence and due care, which emphasize continuous learning and diligent performance; confidentiality, which obligates accountants to safeguard client information; and professional behavior, which requires compliance with laws and avoidance of conduct that could damage public trust. These ethical standards are established by the Indonesian Institute of Accountants (IAI) as a guiding framework for all members across public accounting firms, private companies, government institutions, and academia. The ultimate mission of the accounting profession is to serve the public interest with the highest professional standards (Sriyono, 2024).

The application of ethics ensures the integrity, objectivity, and professionalism of accountants, thereby ensuring accurate and reliable financial reporting (Nazaruddin et al., 2025). Ethical principles issued by IFAC and IAI significantly influence audit quality (Hutabarat et al., 2025). Accountants bear broad responsibilities to the public, including clients, investors, and government entities (Priyana, 2024). Studies by Asan et al. (2025) highlight the importance of addressing ethical violations to strengthen integrity and rebuild public trust, reinforcing the accountant's role as a guardian of ethics.

Trust in the Accounting Profession

Ethical violations by accountants have widespread consequences beyond internal organizational issues. Because accountants are responsible for the accuracy of financial information, fraud or manipulation undermines trust in the entire profession. Such violations can result in investor losses, job insecurity for employees, reduced tax revenue, and broader economic instability (Kurniawan, 2024). Trust is the most valuable asset of the accounting profession, and once lost, it requires substantial effort and systemic reform to restore.

Trust, Sustainability, and Ethical Business Practices in Accounting

Accountants play a critical role in business decision-making by providing financial information, making public trust essential (Aurelia & Pangaribuan, 2025). Ethical challenges often arise due to pressure from management, yet maintaining integrity is crucial for long-term sustainability (Nur, 2025). Internal auditors also play a vital role in ensuring audit quality through independence and professionalism (Chrisvo et al., 2025). Ethical codes guide accountants in protecting public interest, preventing fraud, and fostering transparent business environments (Dewi et al., 2023).

RESEARCH METHOD

In this study, the primary data collection techniques employed are document analysis and literature review. This means that the research is conducted using secondary data that are already available. The process involves a structured and systematic search of various relevant written sources, including academic journals, case reports, and previous research publications. All selected documents are carefully reviewed, examined, and analyzed to identify and collect essential information related to professional ethics in the accounting profession, the ethical dilemmas encountered, and their relationship with public trust and business sustainability. Subsequently, the collected data are processed and synthesized to generate new findings and insights.

RESULT AND DISCUSSION

Based on the results of document analysis and literature review, this study indicates that ethical business principles in the accounting profession play a crucial role in building trust and supporting business sustainability. Public trust in the accounting profession is a key factor that contributes to the continuity of business operations and the stability of the financial system. Ethical principles in the accounting profession encompass four fundamental aspects, namely integrity, objectivity, professional competence, and confidentiality. These principles function as moral guidelines that ensure accountants perform their duties in a credible and accountable manner.

The application of ethical principles directly contributes to the development of public trust. Accountants must emphasize integrity and transparency to support the

creation of a fair and trustworthy financial system. High auditor integrity leads to improved audit quality, which is a major determinant of public trust. The higher the level of auditor independence, the better the quality of the audit results produced.

Trust built through the implementation of ethical business principles has a direct impact on business sustainability. The integrity of accountants is essential in maintaining the foundation of trust in the business world and the national financial system. When accountants or companies violate ethical standards, the consequences are not limited to internal issues but can spread widely and disrupt overall economic stability. Investors may suffer financial losses, employees may face the risk of job loss, and governments may experience a decline in tax revenues. Ethical violations committed by a small group of individuals can have significant consequences that threaten business sustainability.

The role of ethical business practices and business sustainability is both vital and mutually reinforcing. Sustainability principles emphasize the need for balance among economic, social, and environmental aspects in corporate operations. Accountants are responsible for ensuring that both financial and non-financial reporting is conducted with transparency, accountability, and professionalism. In addition, accountants help companies identify risks that may threaten business sustainability, including reputational risks arising from unethical business practices. Financial reports must reflect high ethical values in order to contribute to the creation of a fair and trustworthy financial system.

Beyond its foundational role in ensuring accuracy and reliability, the application of ethical business principles in the accounting profession also strengthens institutional legitimacy. In modern business environments, legitimacy is increasingly shaped by perceptions of ethical conduct rather than solely by financial performance. Stakeholders including investors, regulators, customers, and the broader public expect accountants to act not only as technical experts but also as ethical stewards who safeguard the integrity of financial information. When ethical standards are consistently upheld, accounting professionals contribute to reinforcing the legitimacy of organizations, thereby fostering long-term trust and acceptance within the market.

Moreover, ethical principles function as preventive mechanisms against opportunistic behavior that may arise under pressure to achieve short-term financial objectives. In many corporate contexts, accountants face ethical dilemmas stemming from management demands, competitive pressures, or performance-based incentives that may encourage earnings manipulation or selective disclosure. Ethical frameworks provide accountants with clear guidance and professional justification to resist such pressures. By adhering to integrity and objectivity, accountants ensure that financial information reflects economic reality rather than managerial interests, which ultimately protects stakeholders from misleading information and financial harm.

The role of ethics is particularly critical in the context of audit quality. Audit quality is widely recognized as a cornerstone of financial transparency and accountability. Ethical principles such as independence, professional competence, and due care enable auditors to perform their responsibilities without undue influence from clients or external parties. High-quality audits enhance the credibility of financial statements and reduce information asymmetry between management and stakeholders. As a result, ethical auditing practices contribute to more efficient capital markets, as investors are more willing to allocate resources when they trust the integrity of reported

financial information.

From a sustainability perspective, ethical accounting practices play a strategic role in supporting long-term organizational resilience. Sustainability is no longer viewed solely as an environmental concern but as an integrated framework encompassing economic viability, social responsibility, and environmental stewardship. Accountants contribute to this framework by ensuring that sustainability-related disclosures are accurate, consistent, and aligned with recognized reporting standards. Ethical reporting enhances the credibility of sustainability reports, enabling stakeholders to assess corporate performance beyond short-term financial outcomes.

In addition, ethical accounting practices support risk management processes that are essential for business sustainability. Accountants are often involved in identifying, measuring, and reporting risks that may affect organizational performance. Ethical judgment is required to ensure that risks are not understated or concealed to present a more favorable image of financial health. Transparent risk disclosure allows organizations to anticipate potential challenges and develop mitigation strategies, thereby reducing vulnerability to financial crises and reputational damage.

Ethical violations, by contrast, can have severe and long-lasting consequences for business sustainability. Financial scandals resulting from unethical accounting practices often lead to legal sanctions, regulatory intervention, and loss of stakeholder confidence. The collapse of public trust following such incidents can significantly increase the cost of capital, restrict access to financing, and weaken competitive positioning. In extreme cases, ethical failures may result in corporate bankruptcy and widespread economic disruption, underscoring the systemic importance of ethical conduct within the accounting profession.

Furthermore, the erosion of trust caused by ethical breaches extends beyond individual firms to affect the reputation of the accounting profession as a whole. Public perception of accountants is shaped by high-profile cases of misconduct, which can undermine confidence in financial reporting across entire industries. This collective reputational risk highlights the importance of ethical accountability at both individual and institutional levels. Professional accounting bodies and regulatory authorities play a crucial role in enforcing ethical standards and promoting a culture of integrity through codes of conduct, continuing professional education, and disciplinary mechanisms.

The integration of ethics into accounting practice also supports the alignment of corporate objectives with broader societal expectations. Modern businesses operate within a complex network of stakeholders who increasingly demand responsible and transparent behavior. Ethical accounting practices enable organizations to demonstrate accountability not only to shareholders but also to employees, customers, communities, and regulators. This inclusive approach strengthens stakeholder relationships and enhances social legitimacy, which are essential components of sustainable business success.

Technological advancements further underscore the importance of ethics in the accounting profession. The increasing use of digital tools, data analytics, and artificial intelligence in accounting processes introduces new ethical challenges related to data privacy, algorithmic bias, and cybersecurity. Accountants must exercise ethical judgment in managing digital information to ensure accuracy, confidentiality, and responsible use of technology. Ethical competence in the digital era is therefore integral to maintaining trust and safeguarding the reliability of financial systems.

Education and professional development play a vital role in reinforcing ethical awareness among accountants. Ethics education equips future professionals with the ability to recognize ethical dilemmas, evaluate alternative courses of action, and make decisions that align with professional values. Continuous training and ethical reflection help practicing accountants adapt to evolving regulatory environments and emerging challenges. By embedding ethics into professional identity, accountants are better prepared to uphold public trust and contribute to sustainable business practices.

In conclusion, ethical business principles in the accounting profession extend far beyond compliance with rules and regulations. They represent a foundational framework that supports trust, transparency, and accountability in financial reporting and decision-making. By upholding integrity, objectivity, professional competence, and confidentiality, accountants play a central role in fostering business sustainability and financial stability. Ethical conduct enhances audit quality, strengthens stakeholder confidence, mitigates risks, and aligns corporate practices with societal values. Ultimately, the consistent application of ethical principles enables the accounting profession to fulfill its critical role as a guardian of trust and a driver of sustainable economic development.

CONCLUSION

This study concludes that the application of ethical principles in the accounting profession plays a very important role in building public trust and supporting business sustainability. Integrity, objectivity, professional competence, confidentiality, and professional behavior serve as the main foundations that ensure accountants are able to present financial information that is accurate, transparent, and accountable. Public trust formed through consistent ethical practices not only enhances the credibility of the profession but also helps maintain the stability of companies and the financial system more broadly. Conversely, ethical violations can result in significant losses and threaten business sustainability, indicating that ethics is not merely a moral obligation but also a strategic component of healthy and sustainable business practices.

Based on these findings, it is recommended that accountants continuously improve their integrity, competence, and professionalism in carrying out their duties. Companies should strengthen internal controls and cultivate an ethical organizational culture to prevent ethical violations. Educational institutions are also encouraged to enhance ethics education so that future accountants better understand their professional responsibilities. Future research is recommended to adopt empirical approaches in order to obtain more in-depth and comprehensive results.

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