

THE IMPORTANCE OF THE ROLE OF PROFESSIONAL ETHICS IN SHAPING PROFESSIONAL ACCOUNTANTS IN THE WORKPLACE

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Abstrak

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This study examines the importance of ethics for accountants and prospective accountants. This study was conducted using the Systematic Literatur Review (SLR) methodology, which combines and selects a number of previous studies relevant to the theme, such as the importance of professional ethics, basic principles of ethics in the profession, and students' perceptions of these ethics. The Systematic Literature Review (SLR) methodology was chosen because it ensures an objective, comprehensive, and unbiased process of collecting and selecting literature. This methodology helps to compile an in-depth analysis of various studies related to professional ethics in accounting, thereby strengthening the conclusion regarding the importance of ethics in this field and providing recommendations for accountants and prospective accountants in the future. After that, the results of various studies were summarized and concluded to show the importance of maintaining ethics in the accounting world. In addition, this study also also provides several useful suggestions so that professional ethics are maintained and properly implemented by accountants and future accountants.

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INTRODUCTION

In the era of the ASEAN Economic Community (AEC), human resources are expected to possess high levels of competence, skills, and competitiveness (Rinaldy et al., 2020). In addition, they are also required to demonstrate attitudes that align with established regulations and moral values. In the workplace, the application of these moral values can be implemented through adherence to professional codes of ethics.

Ethics refers to a set of principles or guidelines that direct individuals to behave appropriately and correctly. Ethics also functions as a set of rules that regulate what should be done and what should be avoided, usually applied within specific groups, communities, or professions. Professional ethics, on the other hand, serves as a guideline that helps individuals remain professional in carrying out their work. These principles are not limited to a single field but apply broadly across all types of professions (Asiawati et al., 2024).

In the workplace, certain professions have additional regulations tailored to the specific duties and characteristics of their work. For example, in the field of accounting, which involves managing financial information, accountants are required to perform their duties in accordance with ethical standards established by the Indonesian Institute of Accountants (Ikatan Akuntan Indonesia/IAI) (Asiawati et al., 2024). Therefore, all parties within the workplace must collectively agree on the concept of professional ethics so that rights and obligations can be fulfilled effectively, enabling organizations to operate sustainably. Professional ethics consist of a system of rules, values, and guidelines that clearly define which actions are considered right or wrong for professionals. The purpose of professional ethics is to guide professionals in behaving in accordance with established rules and to prevent actions that violate the applicable code of ethics (Mafazah, 2022).

As one of the most crucial professions in the economic sector, accountants are required to understand and apply the professional code of ethics as an effort to maintain quality and public trust among service users. The accounting profession is governed by a professional code of ethics that regulates norms and standards of behavior within the professional sphere. Accounting ethics outlines acceptable and unacceptable behavior in accordance with the characteristics of work that require specialized competence and expertise. However, the ethics of the accounting profession remain under scrutiny due to ethical violations committed by Public Accounting Firms (Kantor Akuntan Publik/KAP) as well as government accountants (Mafazah, 2022).

These violations highlight the importance of professional ethics education beginning at the higher education level. Educational institutions, particularly universities, need to use these phenomena as evaluation materials to improve how professional ethics are introduced and taught to students. As future professional accountants, accounting students must be provided with in-depth knowledge of accounting ethical principles in order to maintain professional credibility and avoid ethical violations in their future careers (Siska, 2022).

This study addresses several research questions related to the importance of professional ethics education for prospective accountants, such as accounting students, including professional ethical principles and codes of ethics in the workplace.

LITERATURE REVIEW

1. The Concept of Ethos

Ethos, in English, refers to the characteristics or attitudes of an individual, group, or culture toward a particular activity. The term ethos is commonly used in various contexts, such as work ethic and professional ethos. The commonly used term “work ethic” refers to an individual’s or group’s attitude toward work. In the context of work ethic, positive values possessed by individuals or groups such as discipline, responsibility, and integrity are central components (Mesalaen et al., 2025). It can be

concluded that individuals with a strong work ethic perform their duties earnestly, based on the belief that doing their work to the best of their ability will result in balanced and fair outcomes (Vionita & Sintia, 2024).

2. The Role of Professional Ethics in the Accounting Workplace

Professional ethics serve as a combination of norms, rules, and values that are clearly documented to determine what is considered acceptable or unacceptable behavior for professionals. Therefore, the primary objective of professional ethics is to ensure that professionals consistently behave in accordance with applicable regulations and avoid actions that may violate the code of ethics (Zubaida et al., 2025).

3. THE ACCOUNTANTS' PROFESSIONAL CODE OF ETHICS

According to Asan et al. (2025), the code of ethics represents the moral foundations inherent in a profession and is systematically developed by professional accounting organizations such as the Indonesian Institute of Accountants (IAI) and the International Federation of Accountants (IFAC) through the International Ethics Standards Board for Accountants (IESBA). With the implementation of the accounting professional code of ethics, accountants are expected to provide high-quality services and maintain public trust in the accounting profession. The fundamental principles of accounting ethics include:

a. Integrity

Integrity is a crucial principle in accounting ethics, especially for public accountants, as they must prevent any form of fraud that could harm their clients. By adhering to this principle, accountants not only safeguard their professional reputation but also contribute to trust and balance within the financial system.

b. Objectivity

Under this principle, accountants are required to provide neutral judgments and must not be influenced by personal interests or external pressures. This principle is essential to ensure that financial reports are accurate and reliable.

c. Professionalism

The principle of professionalism emphasizes that accountants must uphold a positive image of the accounting profession. Accountants are required to comply with established laws and regulations and contribute to maintaining the reputation and integrity of their profession.

d. Confidentiality

Accountants are obligated to maintain the confidentiality of information obtained during the course of their professional duties. They are prohibited from disclosing client information without authorization, unless required by law.

e. Responsibility

Under the principle of responsibility, accountants are also expected to contribute to the welfare of society and the surrounding environment. Accountants should support ethical and sustainable work practices (Fita et al., 2025).

4. THE RELATIONSHIP BETWEEN PROFESSIONAL ETHICS AND ACCOUNTANT PROFESSIONALISM

Professional ethics constitute a fundamental basis for shaping the professionalism of accountants. By applying professional ethics, accountants are able to maintain a balance between personal interests, organizational objectives, and societal needs. Professional ethics also function as a moral guide that ensures accountants act honestly, responsibly, and with integrity, even when facing pressure. Therefore, the deeper the understanding

and the better the implementation of professional ethics, the higher the level of accountant professionalism.

Research by Suraini et al. (2022) indicates that professional ethics and professionalism have a positive and significant relationship with the performance of public accountants in Indonesia. When accountants tend to make decisions that are objective, transparent, and accountable to public interests, they demonstrate strong adherence to the professional code of ethics. These findings reinforce the view that professional ethics are not merely formal regulations but are an essential component that shapes the professional identity of accountants.

Table 1 Previous Studies

No	Author(s) and Year	Research Title	Research Findings
1	Asiawati et al. (2024)	<i>Literature Review: The Influence of Accountants' Professional Ethics on Professionalism</i>	Every profession is required to have behavioral guidelines that serve as a foundation for actions in accordance with ethical norms and professional responsibilities. Without ethics, the accounting profession cannot function properly, as its primary role is to provide information used in decision-making processes. Therefore, maintaining and applying professional ethics is crucial to prevent misconduct and unethical behavior. Accountants' ability to understand professional ethics reflects their level of self-control, which helps them avoid unethical actions or violations of professional standards, thereby significantly influencing their daily decisions and professional conduct.
2	Rinaldy et al. (2020)	<i>Principles of Accountants' Professional Ethics: Students' Perceptions</i>	The study found no differences in perceptions between male and female students regarding the principles of professional ethics for accountants. However, differences were identified between early-semester and final-semester students, as well as between students with a GPA above 3.10 and those with a GPA below 3.10. Meanwhile, no differences were found between students who were employed and those who were not employed in terms of their perceptions of accountants' professional ethical principles.
3	Siska (2022)	<i>Accountants' Professional Ethics from the Perspectives of Accountants and</i>	The results indicate no significant differences in perceptions between students who had taken the Professional Ethics for Accountants course and those who had not,



RESEARCH METHOD

In conducting this study, the research method applied was a Systematic Literature Review (SLR). According to Lusiana and Melva (2025), a Systematic Literature Review is a research method specifically designed to systematically and comprehensively collect, evaluate, and interpret all relevant studies related to a particular topic in an organized manner.

The population of this study included all journal articles discussing ethics in professional fields, particularly ethics related to the accounting profession, published between 2020 and 2025. The sample was selected using a purposive sampling technique, by choosing journals that met the predetermined inclusion criteria in order to ensure alignment with the research focus.

The collected data were analyzed using qualitative analysis. This analysis involved identifying, categorizing, and synthesizing the main themes emerging from previous studies to provide a comprehensive and in-depth understanding of the application of ethics within the accounting profession.

RESULT AND DISCUSSION

Based on previous studies processed using the Systematic Literature Review (SLR) methodology, the results and discussion of the research entitled "*The Importance of the Role of Professional Ethics in Shaping Professional Accountants in the Workplace*" are presented as follows:

1. In the study by Asiawati et al. (2024), Septiani (2022) stated that accountants must apply ethical principles in their work because knowledge and expertise are crucial in performing their duties. The ability to exercise self-control is essential for accountants to avoid fraudulent behavior. In addition, accountants must be highly careful and meticulous when providing information, as this has a significant impact on the accuracy of financial reports and helps protect data from manipulation by negligent parties. Therefore, applying ethical principles is vital for professionals to fulfill their responsibilities effectively. The fundamental principles of ethics are expected to have a positive impact on safeguarding public interests by emphasizing competence and the proper execution of professional duties through a serious and consistent attitude to maintain the profession's reputation (Mafazah, 2022).
2. Research conducted by Nazaruddin et al. (2025) emphasized that the practice of professional ethics serves as a guiding boundary that directs accountants toward core ethical principles, namely objectivity, confidentiality, and professional conduct. The study revealed that a high level of ethical awareness among accounting students strengthens professionalism in accounting practices and enhances stakeholders' trust in the outcomes produced by accountants.

3. Kisanto et al. (2025) emphasized five fundamental principles of professional ethics that accountants must adhere to, namely integrity, objectivity, professional behavior, confidentiality, and competence. These principles function as a behavioral foundation in carrying out professional duties, enabling accountants to act ethically and professionally, thereby increasing the credibility and reputation of the accounting profession in the eyes of the public and stakeholders.
4. Marliza et al. (2025) identified that the role of professional ethics among accountants supports organizational sustainability and enhances the confidence of accounting service users. This study also incorporated students' perceptions, indicating that understanding and implementing the professional code of ethics are crucial in safeguarding the reputation and credibility of the accounting profession in the modern era.
5. A study by Muhadis and Serly (2022) analyzed the influence of idealism, relativism, and love of money on perceptions of accountants' ethical behavior. The results showed that personal and social ethical values significantly affect students' perceptions of professional ethics. This finding is important because students' perceptions as prospective accountants reflect their readiness to apply professional codes of ethics in the workplace and to avoid unethical behavior that could undermine the integrity of the profession.

Tabel 2 DESCRIPTION OF RESEARCH RESULTS AND DISCUSSION

No	Author(s) and Year	Research Focus	Role of Ethics	Form of Ethical Role
1	Asiawati et al. (2024)	Implementation of ethical principles in the accounting profession	Shaping accountants with integrity	Professional behavioral guidelines in the workplace
2	Nazaruddin et al. (2025)	Ethical awareness of accounting students regarding professional ethics	Maintaining the reputation of the accounting profession	Behavioral boundaries, application of objectivity principles, and professional conduct
3	Kisanto et al. (2025)	Fundamental principles of accountants' professional ethics	Shaping responsible accountants	Application of integrity, objectivity, professionalism, confidentiality, and responsibility principles
4	Marliza et al. (2025)	Sustainability of professional ethics among accountants	Developing ethical sustainability readiness of prospective accountants	Understanding and implementation of professional codes of ethics in service delivery
5	Muhadis & Serly (2022)	Individual factors influencing ethical perceptions	Developing ethical character readiness of	Formation of ethical values influencing ethical perceptions and

CONCLUSION

Menghadirkan kesimpulan penelitian, implikasi, batasan, dan saran untuk penelitian masa depan. Implikasinya adalah saran praktis dari hasil penelitian. Keterbatasan penelitian mencakup semua aspek yang dapat dipertimbangkan oleh peneliti untuk menyempurnakan penelitian di masa depan. Sedangkan saran penelitian disarankan untuk penelitian selanjutnya berdasarkan batasan yang tidak dapat dilakukan oleh peneliti dalam penelitiannya.

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