

ETHICS IN THE ACCOUNTING PROFESSION: perception of Science students

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Abstract: Accounting is a vital source of information, which must be prepared in accordance with the Code of Ethics **(and Brazilian accounting standards)** to ensure the economic security of internal and external users in decision-making. Based on this context, the objective of the research is to investigate the perception of students of the Accounting Sciences course at the State University of Northern Paraná (UENP) about professional ethics and its relevance in the exercise of the accounting profession. This is a descriptive research with a quantitative-qualitative approach following a bibliographic and survey strategy. Data were collected through an online questionnaire via Google Forms in the first semester of 2024. 94 forms completed by students from the 1st to the 4th year were obtained, which revealed significant knowledge about the Code of Ethics, but points out contradictions and lack of familiarity with the current standards.

Keywords: Ethics. Code of Ethics. Accounting Sciences.

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1 INTRODUCTION

To be a successful accounting professional, it is essential to be attentive to market demands and act with a vision focused on the future. In this

context, it is crucial that the accountant works transparently, especially in concerning the presentation and management of organizations' assets (Sousa; Oliveira, 2019).

In this sense, accounting is a vital source of information, and this information must be prepared in accordance with the code of ethics **(and Brazilian standards of accounting)** to ensure the economic security of internal users and external factors in decision-making. Therefore, it is essential that accounting professionals are committed to ethical and moral values (Alves, 2022).

The main purpose of accounting is to enable each group of users assess the economic and financial situation of the entity impartially, in addition to enable deductions about the company's future trends. The entrepreneur must use it as a reliable source of information to make safe decisions and suited to your business. In this context, it is seen as a tool to support entrepreneurs in preserving their assets and managing their business, ceasing to be something merely mechanical and tied to tax rules and regulations, and assuming a management support role (Silva, 2019).

In this context, it is highlighted that ethics as a theory or science of moral behavior of human beings in society. In other words, it is if the study of a specific form of human behavior, focusing on a particular aspect of human reality that we call morality. Ethics deals with identify and analyze general principles that govern these behaviors (Alves, 2022).

In accounting, there is a code of professional ethics that defines the principles ethical standards to be followed by accountants. This code serves as a guide for guide and standardize the behavior of professionals. Its purpose is to establish the standards of conduct expected of accountants in their professional practice and in issues related to the accounting profession and community. During his work, the accountant must adhere to the principles outlined in this code, as well as the Standards Brazilian Accounting Companies (NBC) and current legislation (Batista; Bolognesi, 2019).

Thus, the general objective of the research is to investigate students' perception from the Accounting Science course at the State University of Northern Paraná (UENP) on professional ethics and its relevance in the practice of the accounting profession. The specific objectives was to identify the level of knowledge of Science students UENP Accounting on the ethical principles that govern the accounting profession;

assess the influence of professional ethics on the accounting decision-making process among future accountants and investigate the relevance attributed by students to ethics professional in academic training and in the exercise of the profession.

We chose this theme due to the need to understand the value of professional ethics among future accountants, considering the reality of corruption that permeates various sectors of society, mainly in the corporate area. In this sense, it is worth noting that corruption is a frequently discussed topic, although specific measures with a strong effect have not yet been implemented deterrent. Various more effective strategies and methods for fight corruption more efficiently (Jesus, 2017).

Therefore, we seek to answer the following question: "How do Accounting Science students at UENP perceive and value the professional ethics of accountant in the context of his academic training and future performance in the market work?".

Due to the increasing diversity of businesses, accounting is recognized as one of the areas most capable of ensuring the insertion of professionals in the current market. Its relevance is closely linked to the development economic. Accounting professionals can take on a variety of roles, all requiring fundamental skills for effective performance, such as dedication, ethics, seriousness and trust (Souza; Martins, 2021).

To conduct the research, we conducted a review of the available literature, focusing on previous studies that address the topics in question. We use a qualitative research approach, which included field research and the application of questionnaires for data collection.

2 THEORETICAL FRAMEWORK

2.1 Ethics

Alves (2022) points out the definition of ethics in his research, where the word has Greek origin, derived from "*ethos*", while "moral" has Latin origin, derived from "*mores*", both refer to the customs and habits of human beings. In a In the broadest sense, ethics has been understood as the science of human conduct in relation to the being and its fellow beings.

Ethics can be seen as a philosophy. According to Lisboa (1996), the term can be defined as a branch of philosophy that deals with what is morally good or bad, right or wrong. He also states that ethics can have a personal character, referring to it to the general principles of conduct, or professional, regulating a certain group of professionals. Since ethics expresses correct thinking, it suggests that certain actions are predictable.

Ethics guides people's conduct according to precepts that make those human attitudes compatible with the general conception of good and morality. In addition from being a set of rules of behavior, ethics is an integral discipline of Philosophy, which studies human beings' assessments of their own behavior or that of others, from the perspective of good and evil, according to criteria defined by morality (Trentin; Domingues; Castro, 2008).

Souza and Martins (2021) cite Aurélio Buarque de Holanda Ferreira, where he defines ethics as "the study of the valuation and judgment of human behavior from the perspective of good and evil. It is a set of rules and principles that guide the good human behavior". They add that ethics consists of research or explanation of a particular form of human experience or behavior, the moral. Based on the literature researched, the value of ethics as a theory lies in what she explains, not only in the fact of prescribing or recommending actions for situations concrete. Ethics starts from the recognition of the existence of morality, considering the diversity of morals over time, each with its own values, principles and standards.

Ethics is closely linked to the analysis of human behavior, seeking to elucidate the foundations and ideals that guide the actions of individuals in society, with the aim of achieving harmony between the material and spiritual aspects of life (Souza; Martins, 2021).

The role of education in the ethical development of individuals is fundamental. The idea that human beings are born good or bad is seen today as outdated in the scientific field. Although there are cases of resistance to education for genetic determinations or other reasons, we recognize that it is essential to shape childhood and those initiated into any activity through a solid education (Souza; Martins, 2021).

Appropriate behaviors taught by family and school have a significant impact on individual decisions throughout life, both in the social sphere

as professional. Therefore, it is crucial to recognize the importance of moral foundations established by the family and school to inspire moral principles and behavioral in individuals (Souza; Martins, 2021).

The concepts of ethics as a science and morals as a rule of conduct are fundamentally subjective and normative, influencing human behavior in various spheres such as culture, religion, politics, law, art and social interactions. In the professional context, ethical conduct and the establishment of moral standards that guide functional behavior are fundamental for the accounting profession play its role both in the economic and social spheres (Gillioli, et al., 2020).

2.2 Accounting Profession and the Code of Ethics

Due to the increasingly complex and diversified market, the profession accounting must assess to what extent it can meet society's expectations, so that adaptation to "new situations" ensures its growth. A Effective accounting guidance assists managers in decision making, while the opposite can cause problems in the continuity of companies' activities (Trentin; Domingues; Castro, 2008).

Accounting emerged to meet people's need to record and control their products and revenues from business activities. Despite Although there is no specific date for its beginning, accounting has evolved over the years thousands of years. To this day, it continues to undergo various changes to adapt to the needs of its users (Souza; Martins, 2021).

In the past, accounting was seen primarily as an issuer of guidelines and financial statements. However, this definition has changed significantly, as today this area is recognized as a data manager and crucial information. From the initial phase of company formation to all the stages of their development, accounting professionals play a role fundamental. With their specialized skills and knowledge, they are qualified to assist managers in making strategic decisions, providing detailed information about income, expenses, costs and other aspects important for the decision-making process (Souza; Martins, 2021).

Accounting plays a relevant role in decision making, as is responsible for generating fundamental information so that managers can make informed decisions. By collecting and measuring data, accounting provides

economic and financial information, as well as methods for its analysis, making it thus a central element in this process (Gilioli, et al., 2020).

The accounting profession was officially regulated with the publication of the Decree No. 20,158, on June 30, 1931. Only in 1945, however, the accounting was recognized as a university career with the creation of first Accounting Sciences faculties in Brazil. It is worth noting that on 26 January 1946, with the founding of the Faculty of Economic Sciences and Administrative Departments of the University of São Paulo, the Science Course was established Accounting and Actuarial Studies, a milestone that brought Brazil closer to research and teaching methods adopted in the United States (Nascimento, et al., 2010).

The accounting profession offers a vast job market with diverse opportunities for a successful career. Every type of company or entity, whether small, medium or large, requires the services of a professional in the field. accountant can act in various capacities, including tax auditor, auditor independent, controller, tax consultant, internal auditor, accounting expert, executive, academic, among other specialized areas (Batista; Bollognesi, 2021).

In this sense, the accountant needs to be constantly improving to meet the demands of the evolving market and be prepared to identify the causes that contribute to the growth of companies, in addition to avoiding future problems arising from the misuse of resources by the administration. For this reason, accounting, as a regulated profession, has the Code of Professional Ethics of the Accountant, which strengthens the relationship between accounting professionals and society and with the professional group itself (Trentin; Domingues; Castro, 2008).

According to Batista and Bollognesi (2021), once the Code of Ethics is established, each accounting professional is subject to it. Failure to comply of the established guidelines may result in an ethical violation, subject to punishment by the competent professional body responsible for supervising the professional's activities. In this way, the Code of Ethics plays a crucial role in guarantee and quality of the services provided, in addition to ensuring the ethical conduct of professional.

According to the Brazilian Accounting Standard - NBC PG01, it establishes the obligations, prohibitions and permissions for accountants and accounting technicians in the performance of their duties. It also specifies the principles related to values, publicity, independence, confidentiality, competence and solidarity

in the professional field. This standard aims to guide the ethical conduct of accountants, being applicable to all professionals in the accounting field, both technicians as accountants. Its purpose is to ensure that accountants act carefully, dedication, integrity and technical qualification, respecting the Brazilian Standards of Accounting and current legislation, always aiming at the public interest and the interests of their clients or employers (FEDERAL COUNCIL OF ACCOUNTING, 2019)

Organizational management is based on principles, postulates and conventions accounting, with the accountant being responsible for providing correct and effective guidance to companies, always respecting the Accountant's Code of Ethics and the legislation applicable. Most professionals consider it an important guide to conduct (Trentin; Domingues; Castro, 2008).

The accounting professional, when guiding his client, must demonstrate confidence, knowledge and mastery of the established rules. It is essential that have the skills to identify and prove irregular and illegal actions, transforming the client into an ally in complying with standards and duties.

Ethical conduct represents one of the fundamental pillars of accounting, adding value to the information produced by accounting professionals and increasing the status of the profession in society. This facilitates decision-making for various *stakeholders*, contributing to a healthy economic system. Professionals accounting practices that operate based on ethical and moral values not only strengthen the confidence in the market, but also promote transparency and accountability in organizations, essential for sustainable development and stability economic (Silva, 2019).

The Accountant's Code of Professional Ethics has been updated and published in Official Gazette of the Union on February 12, 2019, with its validity starting on the 1st June 2019. According to the president of the Federal Accounting Council (CFC), Zulmir Breda, the update had as one of its main objectives to combat commercialization of the accounting profession (Batista; Bollognesi, 2021).

A code of ethics generally sets out the conditions and rules for a appropriate behavior in relationships between professionals of the same class, their customers and various institutions in society. These rules are drawn up and consolidated by the consensus of the people representing the professional institution. After consensus, they are made available for knowledge and mandatory use by all.

the professionals who are part of the category that encompasses these professionals (Trentin; Domingues; Castro, 2008).

2.3 Scientific evidence on ethics in the training of accounting professionals

Alves (2022) conducted a comprehensive survey on the contents of the Ethics syllabuses in Accounting Science courses offered by Public Higher Education Institutions in Southeast Brazil. A total of 100 public institutions were identified. Of 17 HEIs offering the course, with a total of 30 undergraduate courses. Of the institutions analyzed, 10 did not make the course syllabuses available in their sites, considering only those that made them available. There was a considerable adherence to the CFC/FBC National Proposal in relation to the content of the ethics discipline, with 95% of the syllabuses following all aspects of the proposal. However, only 45% of courses offer a workload of 60 hours or more. for the ethics discipline, while 90% offer it as mandatory, as per recommended in the national proposal. These results suggest that the courses analyzed are providing adequate training in ethics for future accounting professionals, contributing to a better understanding of how This topic is covered in the undergraduate Accounting Sciences course.

The study carried out by Oliveira et al., (2016), aimed to highlight the perception of students of the Accounting Sciences course at Veiga de Universidade Almeida on the importance of ethics in the classroom. The study replicated a questionnaire used in a previous survey conducted by Oliveira and Jesus (2015 *apud*. Oliveira et al., 2016), comparing the responses between different groups of students within the program. The results indicated strong agreement in the perceptions among the samples analyzed, highlighting the critical importance of ethics for professionals in the field of accounting.

Trentin, Domingues and Castro (2008) investigated students' perception of Accounting course on professional ethics through a survey quantitative. Held at a College in the West of Santa Catarina, Brazil, involved the application of questionnaires to 121 undergraduate students. The results revealed an evolution in students' perception throughout the course phases, especially after completing the professional ethics course. There was a significant awareness of the moral, social and ethical responsibility of the accounting profession, highlighting the commitment to compliance with the Code of Ethics

of the Accountant. The responses indicated a clear understanding of the importance of acting with zeal, diligence and honesty, respecting current legislation and the interests of clients, while preserving professional dignity and independence.

The study by Nascimento *et al.* (2010) aimed to highlight the perception of students who are in the final year of their undergraduate degree in Accounting Sciences in universities in the southern region of Brazil on the subject of ethics. Using a descriptive and quantitative approach, analyzed 167 respondents from universities FURB, UFPR, UFSC and UNISINOS. The study identified two distinct groups among the participants: a generalist group, with less tolerance for ethical deviations, and another partial group, with greater tolerance. Most students showed agreement with the ethical precepts of the accounting profession. However, the study suggests that it is relevant to carry out additional research to analyze the behavior of these students when they become accounting professionals.

Gillioli *et al.*'s (2021) research investigated how Science academics Accountants perceive ethical dilemmas in four different scenarios. Participants showed no significant differences in ethical propensity in relation to opportunities for cheating or greater rewards. All scenarios were recognized as ethical and found no variations in ethical perception based on gender, age or professional occupation of the respondents.

3 MATERIAL AND METHODS

Regarding the objectives, this is a descriptive research, given the definitions by Gil (2002), where he characterizes that this type has the purpose of describe the characteristics of a specific population or phenomenon, or establish relationships between variables. It is worth highlighting an important characteristic of these researches, where the use of methods that guarantee standardization and consistency in collecting information. The choice of this type is justified because it allows describe the characteristics of a given phenomenon and, in the case in question, makes it possible to understand students' perception of ethics in accounting.

As for the approach, it is quantitative-qualitative, combining quantitative elements and qualitative to provide a more comprehensive analysis of the data collected. This combination allows you to capture both the breadth and depth of perceptions of students about ethics in accounting. According to May (2004), when evaluating

different research methods, we should focus less on the division between quantitative and qualitative methods - as if one were automatically superior to the other - and more on the advantages and disadvantages of each in the production of social knowledge. Therefore, the choice of a quantitative-qualitative approach in this research is justified by the need to take advantage of the strengths of both methods, providing a more complete and integrated understanding of the phenomenon studied. To do this, it is essential to understand the objectives and practical application of each method, ensuring that both contribute effectively to the objectives of the search.

The research strategy used was bibliographic and survey. The survey method was chosen because it allows data to be collected directly from a sample of the target population, using questionnaires, which is essential to obtain information about students' perceptions. According to Raupp and Beuren (2004), data from a survey research can be collected from a sample taken from a specific population or universe about which one wishes to get information.

The data was collected through a questionnaire, applied by Google Forms, aimed at students from different periods of the Accounting Science course from the State University of Northern Paraná (UENP), Cornélio Procopio Campus. The questionnaire was used to survey the perception of a group of students from the courses of Accounting Sciences on ethics in accounting.

Data collection was carried out online in the first half of 2024, through a form shared in WhatsApp groups. At the end of the process, 94 forms were obtained, completed by students interested in participating in the research. Considering that the university has approximately 182 students, the sample of 94 participants represents a significant part of the total.

5 RESULTS AND DISCUSSIONS

This study, through the application of the questionnaire, aims to map the perception of UENP students about Ethics in Accounting. In this context obtained 94 completed forms, where all authorized the use of the form given the ethical commitment to preserve the participant's identity.

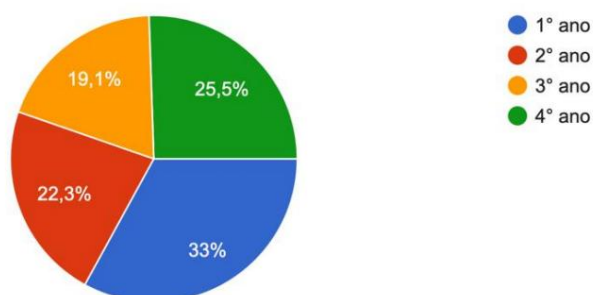
5.1 Student profile

To identify the students' profile, questions were asked regarding the year of entry, age and gender. Graph 1 shows the year of entry of students of Accounting Sciences at the aforementioned institution.

Graph 1 - Year of entry

Qual é o seu ano de ingresso no curso de Ciências Contábeis?

94 respostas



Source: Form completed on Google Forms.

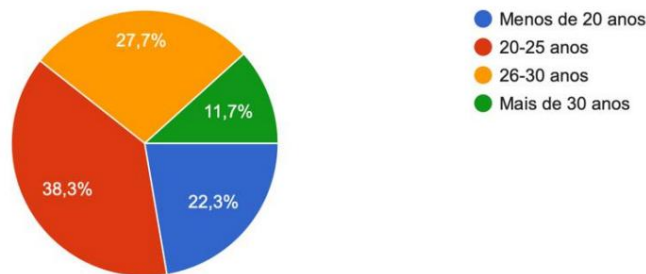
Of the 94 responses, 31 (thirty-one) are from 1st year students, 21 (twenty-one) from 2nd year, 18 (eighteen) 3rd year and 24 (twenty four) 4th year students, as per presented in the Graph. According to the pedagogical proposal of UENP, the course of Bachelor's degree in Accounting, with a workload of 3000 hours hours, in person, structured in an annual serial system.

Subsequently, we analyzed the age of the students as presented in Table 2:

Chart 2 – Age

Qual é a sua idade?

94 respostas



Source: Google Forms

Analysis of the responses from 94 students of the Accounting Sciences course at UENP revealed a predominance of students in the age group of 20 to 25 years. Among the participants, 36 students, representing 38.3% of the total, belong to this range age. In addition, we observed that 26 (twenty-six) students are classified as 26 to 30, 21 (twenty-one) students are under 20 years old and 11 (eleven) students are over 30 years old.

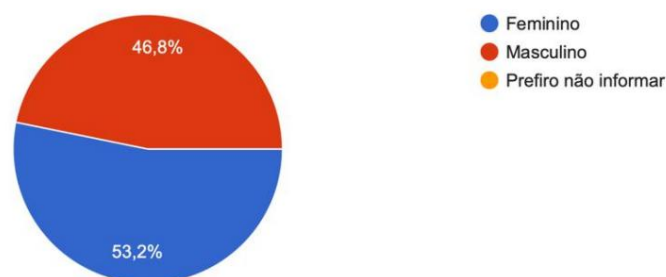
Analysis of this data reveals that entry into university is often considered a natural evolutionary step for young people who complete high school, being seen as the main route to entering the job market (Ferreira, 2017). In this context, we understand that the student seeks effort and learning to achieve your qualification for the market.

Regarding gender, Graph 3 presents the following data:

Graph 3 – Student gender

Qual é o seu gênero?

94 respostas



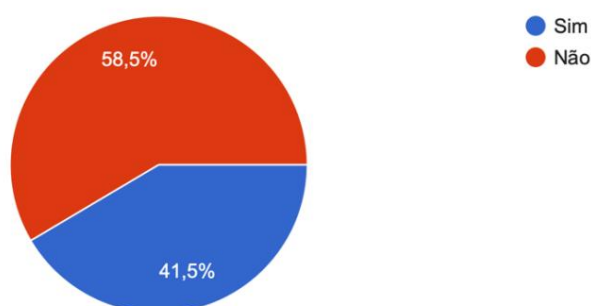
Source: Google Forms Quiz

The data indicate a relatively balanced distribution between genders in the group of respondents, where 44 (forty-four) students are male and 50 (fifty) are female. We found that the balance can be positive for diversity and inclusion within the course.

5.2 Level of knowledge of UENP students about Ethics

In the investigation into knowledge levels, students responded to the questionnaire about their familiarity with the Accountant's Code of Ethics and its awareness of social and ethical responsibility. Thus, Graph 4 presents the percentage:

Chart 4 – Accountant's Code of Ethics



Source: Google Forms

According to the questionnaire, there were 55 “No” respondents and 39 “Yes” respondents. Considering that the largest percentage of respondents are 1st year students, it is

established in the UENP Curricular Matrix that the subject “Professional Ethics in Accounting” is applied to students who are in the 4th year of admission. It is also important to mention that, according to the university's Curricular Matrix, the subject is offered with 2 hours of classes per week, totaling a workload of 72 hours¹.

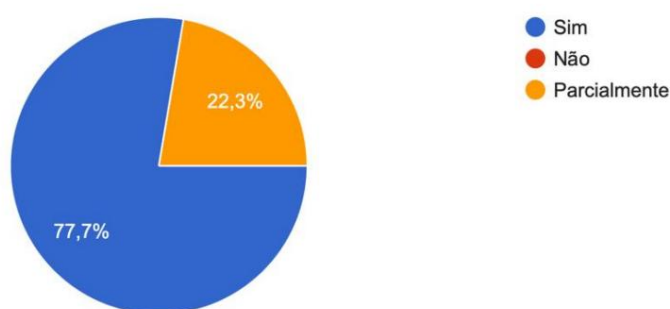
It was found that scientific production on the topic of ethics in Accounting was limited and over the years scholars sought to dedicate themselves to ethics of behavior enabling information and knowledge together research (Oliveira, *et al.*, 2014). Therefore, we identified that it is necessary to better explore the Code of Ethics throughout the Accounting Science course to enhance social and ethical responsibility.

Considering that social and ethical responsibility goes beyond customs and norms of a society, people are expected to fulfill their duties in ethical principles, conducting their activities faithfully, contributing to their professional category (Saldanha; Oliveira, 2023). Thus, Graph 5 shows the Students have this awareness:

Chart 5 – Awareness of social and ethical responsibility

Você possui a consciência da responsabilidade social e ética?

94 respostas



Source: Google Forms

¹ **ACCOUNTING SCIENCES CURRICULAR MATRIX – UENP.** Available at: <https://uenp.edu.br/ciencias-accounting-matrix> Accessed on: August 5, 2024

Of the 94 responses, 77% (73) students consider that they are aware of the social and ethical responsibility. 22.3% (21) indicated that they partially have this consciousness.

Ethical education in accounting must simultaneously cover the knowledge about norms and principles, values (moral goods) and virtues. This In this way, this education aims to humanize students and promote a commitment morale of future accountants before society (Feil; Diehl; Schuck, 2017). We also highlight that, in many social contexts, moral principles arise naturally, based on consensus within society itself (Saladanha; Oliveira, 2023).

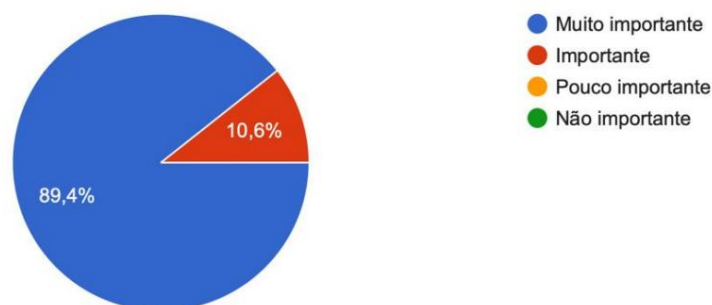
5.3 Influence of ethics in Accounting

Regarding the influence of professional ethics in accounting, it was questioned how important you consider professional ethics in your profession and to what extent ethics professional influences decision making.

Thus, expressed in Graph 6:

Chart 6 – Importance of professional ethics for the exercise of the profession

Quão importante você considera a ética profissional para o exercício da profissão contábil?
94 respostas



Source: Google Forms

Of the 94 responses, everyone considered it important, with 89.4% (84) indicating “Very important” and 10.6% (10) marked “important”. In this sense, their importance justifies the need for professionals to avoid assisting and supporting corporate fraud, have responsibility, skill and knowledge to

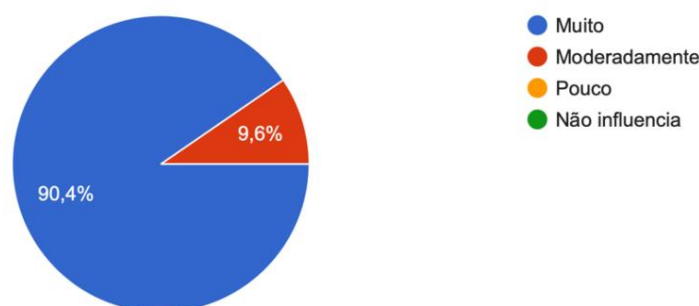
prevent misconduct and monitor the efficient way to reduce costs, comply duties and protect the public interest Saladanha; Oliveira, 2023).

Failure to comply with professional ethics in accounting impacts negatively impacted accounting decisions. Students expressed their perception that this influence is "very" significant, as demonstrated in Graph 7:

Graph 7 – Influence on decision making

Em que medida você acha que a ética profissional influencia a tomada de decisões contábeis?

94 respostas



Source: Google Forms

The questionnaire indicates that the percentage of students who consider that they influence in decision-making is 97.4% (85) and 9.6% (9) indicated “moderately”. In literature, establishes that ethics in decision-making favors the economic and social development of nations (Costa, 2016). Thus, It is highlighted that the responsibility of professionals guarantees accuracy and reliability in financial information. Therefore, decisions taken in financial relationships work can affect the reputation of both the professional and the company.

5.4 Relevance of ethics in academic training

Ethics in academic training is essential to ensure that services are provided based on solid principles, recognizing the importance of offering effective services. In response to the question about expectations for services accounting after training, the following topics were presented to point out:

- In accordance with accounting principles, postulates and conventions;
- Tax Legislation where relevant;
- Promote services to remain competitive in the market;
- Exercise the profession with zeal, diligence and honesty;
- Obtain any benefit from professional practice;
- Sign documents or accounting documents prepared by others.

Of all the responses, 83% (78) of the students indicated "Practice the profession with zeal, diligence and honesty"; 14.9% (14) indicated "In accordance with accounting principles, postulates and conventions"; 1.1% (1) indicated "Earn any benefit based on professional practice" and 1.1% (1) indicated "Perform dissemination of services to remain in the competitive market". In this context, the data suggests that students value ethics and responsibility, however, it may there is a need to reinforce the understanding of accounting principles in their practices.

In another question, some students indicated that they witnessed or heard of some situation of ethical deviation in the accounting area, where 55.3% (52) said Yes and 44.7% (42) mentioned that they did not. Thus, it is clear that ethics in academic training is necessary for students to be prepared for carry out actions effectively without committing any ethical misconduct.

The students answered in the questionnaire what they would do if the service accounting is provided and the client does not renumber with the following options for mark:

- Would retain the client's documentation and not return it until the amounts have been paid. fees.
- I would return the documentation to the client, regardless of receipt of the fees and would go to court to receive them.
- I would confront the customer, threatening him if he does not pay the amount immediately, he will retain any documentation that he may request.
- None of the above.

Among the responses, 53.2% (50) of the students "Would retain the documentation of the client not returning it until the fees have been paid"; 41.5% (39) indicated that "I would return the documentation to the client, regardless of receipt of the fees and would go to court to receive them"; 4.3% (4) indicated "none of the previous answers"; and 1.1% (1) responded that "I would confront the client, threatening them. If you do not pay the amount immediately, you will retain the documentation that you receive. request".

This issue revealed a worrying scenario in terms of professional ethics. The standard establishes that the accountant must:

[...] exercise the profession with zeal, diligence, honesty and technical capacity, observing the Brazilian Accounting Standards and current legislation, safeguarding the public interest, the interests of their clients or employers, without prejudice to professional dignity and independence (FEDERAL ACCOUNTING COUNCIL, 2019, p.1).

The majority of students indicated that they would retain client documentation until settlement of fees. Although this practice is common in situations of default, it should not be carried out so as not to violate the principles of ethics and legality. NBC PG 01 highlights the importance of acting in accordance with the law in force and respect the client's rights, which may be questioned in this case.

A significant portion of respondents (41.5%) understand that the best attitude is to return the documentation to the client, regardless of payment of the fees, and would seek payment through legal action. This approach is more aligned with the ethical principles of NBC PG 01, which emphasize professional responsibility and respect for client rights.

A small group (4.3%) chose not to follow any of the options suggested, which may indicate uncertainty or a cautious stance. Thus, we understand the need for students to seek more information about the topic to reflect on your actions as accountants.

The option of confronting the customer and threatening him (1.1%) is extremely worrying and totally contrary to the principles established by NBC PG 01. The standard prohibits conduct that may harm the client or compromise the integrity of the accountant, this response being a clear example of unethical behavior and unacceptable in professional practice.

Then two open questions were asked for the students to express their opinions and perceptions. They were asked what could be done to improve the

ethical training of UENP students and the biggest challenges that accountants can face face in relation to professional ethics.

We identified that most of the students' suggestions focus on implementation lectures, courses and workshops on ethics as ways to strengthen training academic. This approach is consistent with the literature, which emphasizes the importance of continuing education for building a solid ethical foundation. Gilioli and collaborators (2020) highlight that technical preparation and commitment are crucial for professionals to avoid or not become complicit in acts immoral or illicit.

It is worth mentioning the suggestion of integrating real case studies and practical situations. in the curriculum is supported by Saldanha and Oliveira (2023), who argue that familiarity with the Code of Ethics and adherence to the principles of integrity, objectivity, professional competence, diligence, confidentiality and behavior appropriate professional are essential for the effective application of these principles.

The proposal to continually integrate ethical topics into all disciplines is supported by the need for an interactive and practical approach, as suggested in literature. The inclusion of mentoring and extension projects aims to create connections between theory and practice, providing students with a greater understanding deep and applied professional ethics. The identification of the need for a better application of the subject matter, with an emphasis on practical and interactive teaching methods, reflects the growing concern about the effectiveness of ethics training in environments academics and professionals.

The ethical challenges identified by respondents reflect concerns widely discussed in the literature. The pressure to adjust or falsify information financial was highlighted as a major challenge, which is in line with the analysis de Silva and Martins (2021). They argue that adherence to a code of ethics robust is essential to maintain professional integrity and social responsibility, suggesting that external pressure may compromise these values.

Maintaining confidentiality of information also emerged as a significant challenge. According to NBC PG 01, secrecy is essential to ensure trust and integrity in the accounting profession, as accountants must protect confidential information obtained in the exercise of professional duties, except as provided by law or requests from competent authorities. This perspective is corroborated by

Saldanha and Oliveira (2023), who emphasize the importance of commitment to principles of confidentiality and integrity for ethical practice.

Another challenge identified is maintaining objectivity and impartiality in the face of personal or client interests. Silva and Martins (2021) highlight the need for professionals to maintain honesty in all circumstances, resisting corruption and adhering to fundamental ethical principles.

Additionally, the pressure to deliver favorable results or hide unfavorable information is seen as a critical problem. This is in line with the study by Jesus (2016), who notes that corruption has been a historical issue in Brazil, with significant negative impacts on the reputation of accounting professionals. Gilioli et al. (2020) also point out that corporate fraud, such as the cases of Boi Gordo, Avestruz Master, Banco PanAmericano and Petrobras, highlight the lack of ethical behavior among some professionals in accounting, reflecting concerns about the manipulation of financial data and the need for a firm ethical stance.

Therefore, student responses and literature indicate that despite the advances in accounting standards and updates, significant challenges such as pressure for handling information and maintaining confidentiality and integrity still persist, underscoring the continued importance of a solid ethical education and strict adherence to the professional code of ethics.

6 FINAL CONSIDERATIONS

This research explored the perception of Science students Accounting departments of UENP in relation to ethics in accounting. The analysis of the 94 respondents revealed diverse perceptions, with a significant percentage of students indicating knowledge about the Accountant's Code of Ethics. However, the responses also showed contradictions and ethical deviations that contradict NBC PG 01, in addition to a lack of familiarity with the standard.

The survey revealed that the majority of UENP students agree with the ethical principles of the accounting profession. However, there is a need for future research to assess the behavior of these students as future accountants, or even professionals already working in the area. Although the students demonstrated some level understanding of ethics, it is recommended that teachers of the Science course

Accountants delve deeper into the topic in order to raise awareness and prepare them to become ethical and competent professionals.

We recognize that ethics are essential in accounting practices, especially in the current scenario. To become an ethical and competent professional, it is necessary to be aligned with market demands, have a vision focused on the future and have knowledge of current regulations. The accountant must act with transparency, manage and present the assets of the organizations where you work, as well as meet responsibly to customers who need their services.

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