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## ETHICS AND PROFESSIONAL DEONTOLOGY: AN APPROACH TO THE ACCOUNTING PROFESSION IN MOZAMBIQUE

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### ABSTRACT

Professional ethics and deontology are basic principles in the actions of professionals in any area. In order to analyze the ethics and deontology of professionals in the accounting profession, a qualitative and applied study was carried out to understand the topic of ethics and deontology in accounting. To achieve this objective, a bibliographical research and case study were carried out where the sample consisted of 10 SMEs located in Maputo - Mozambique. The study concluded that the observance of ethics and deontology, despite being mastered by all professionals, still constitutes a challenge for its full application since there are frequent cases of non-observance in the actions of accounting professionals, whether deliberately or not. As a way to overcome these challenges, it is suggested the need to undertake pedagogical actions by those involved in the training and management of these professionals to ensure compliance with the code of conduct so that companies and society benefit from this improvement.

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## INTRODUCTION

This research paper addresses the topic of ethics and deontology of professional accountants. The approach is made for accountants in general, whether they are employed in a public or private company. Professional ethics and deontology are two crucial principles in maintaining the integrity and reputation of the profession. Accounting professionals are expected to adhere to ethical guidelines and rules in their practice, whether in the public or private sector, as the economic life of institutions will be in the hands of these professionals. The objective of this research is to analyze the ethics and deontology of accounting professionals in their performance as professional. The globalization of the economy and technological advances have led to changes in the financial and accounting services market, necessitating a study on the way in which professional accountants promote their services, maintaining ethical and deontological standards. Throughout history, the role of professional accountants has always been linked to ethical requirements, and today, strict compliance with the Code of Ethics for Professional Accountants is more important than ever. It is necessary to implement an ethical system, measure and evaluate professional ethics in the accounting profession, emphasizing the importance of ethical training and awareness. Furthermore, the ethical commitments of the accounting profession have expanded to include considerations of political ethics and societal ethics, highlighting the profession's broader impact on society.

The study is justified by the fact that in recent times there has been a mass increase in institutions that train accountants at secondary and higher levels, however, their quality is questioned as some curricula do not deal in depth with matters of ethics and professional deontology, during training, therefore some candidates who join the ranks of this area of knowledge have not demonstrated a vocation for accounting. One of the indicators of quality in training is the high number of accounting graduates who are unable to join the OCAM (Organization of Accountants and Auditors of Mozambique), who then fail their entrance exams and who often fail to answer questions about ethics and professional deontology. It is also possible to verify the existence of accounting and auditing graduates who do not know the profession's Codes of Conduct issued by international, African and OCAM organizations in the case of Mozambique. Therefore, professional ethics in accounting has faced some obstacles resulting from the disjunction between right and wrong, fair and unfair. Recent studies, Terra (2018), Costa, Alves, Santana and Silva (2022), Bonotto (2010), Batitucci (2007), among others, point to an emergency in identifying and correcting unethical conduct by accounting professionals in organizations. Bonotto (2010) carried out a study involving American companies in the period 2000-2005. This period brought to light problems with the quality of accounting information, full of fraudulent practices, which negatively contribute to decisions made at management level. The study carried out by Terra (2018) analyzed unethical behavior in organizations and found

a significant occurrence of illicit behavior in the corporate environment carried out not only by accountants but also by other professionals who work with accounting, which led to the need to educate individuals through courses and training and implement more effective means of control. Medeiros (2020) researched unethical behaviors that take the form of violation of norms, disrespect for moral standards, organizational conflicts, exposure of false information, private interests and found the existence of unethical standards among accounting professionals, which contrasts with the standards of conduct defined by the respective orders. In another dimension, Costa, Alves, Santana and Silva (2022) demonstrate in their study the use of accounting techniques and practices in the service of crime based on accounting information. Furthermore, Echeverria (2020), carried out a study on the topic of Virtue Ethics in the face of normative insufficiency in accounting practice, discussed the insufficiency of normative norms in accounting and the importance of virtues in the ethical behavior of accountants, from which he reached the conclusion that the non-observance of ethics and deontology by the accountant is linked to insufficient regulation in the accounting profession, which requires essential virtues in accounting practice on the part of those who practice it. Two years later, Fitriyanti (2022), based on a study that used qualitative data collection methods, studied the ethical analysis of the accounting profession in international standards, where violations of the ethics of the accounting profession were identified.

Bulo (2020), carried out a study that analyzed the level of compliance with the Code of Ethics in the accounting profession in Mozambique, and from this study it was possible to conclude that accounting professionals need to prioritize ethical principles, as the majority of professionals do not comply with the deontological code. Collaborating with Bulo, it is possible to confirm his position as there are several times when it is seen through the media and audit reports that in Mozambican companies there are unethical practices and serious breaches of deontology caused by accountants, whether voluntarily or involuntarily. There are several examples of the Mozambican public administration in which many cases were judged in which accountants and managers were convicted of misappropriation of funds or fraudulent practices involving accountants. Of the various examples of unethical practices and violation of the accountant's Code of Conduct, we highlight the case of embezzlement of more than 54.4 million meticaís at Aeroportos de Moçambique (ADM), judged in 2009 where professionals from the accounting profession were direct or indirectly involved; Another judged case was the embezzlement of funds at the National Social Security Institute (INSS) in 2019, where accounting professionals who may have facilitated the fraud were directly or indirectly involved; Another case of misappropriation of funds is from the company Linhas Aéreas de Moçambique (LAM) where managers and professionals linked to the financial area may have participated directly or indirectly in facilitating fraudulent schemes. These examples demonstrate acts of violation of the ethical conduct and deontology of professionals who deal with matters relating to the company's economic and financial health.

The Journal of Accountancy carried out a study that aimed to examine fifteen years of ethics research between 2002 and 2016, which concluded that the majority of articles focused on ethics encourage ethical behavior among accounting professionals as they have not acted respecting these principles. The accounting professional needs to present several characteristics, including honesty, impartiality, integrity, objectivity, professional competence and care, confidentiality and professional behavior. Ethics is closely linked to the concept of honesty. Ethics for accounting professionals requires appropriate behavior when carrying out their professional activities. With the study carried out, it was possible to test the hypothesis that ethics and deontology are principles that guarantee the success of accounting professionals in their work. The study will contribute to expanding existing knowledge about the relevance of the accounting professional's performance in the success of companies since, with codes of conduct for accounting professionals existing, there are few studies carried out, especially in the Mozambican context, talking

about these professionals. Therefore, it can be said that it is more valuable to have a study carried out based on research among businesspeople, who employ this class of professionals and who feel the impact of this relationship in their daily lives. The article has four sections, the first of which deals with introduction and contextualization, the second talks about materials and methods used, the third presents a brief review of the literature and the fourth concerns the presentation and discussion of results and finally the conclusions are presented.

## MATERIALS AND METHODS

From the point of view of its nature, research is considered applied, as it is about generating knowledge for practical application aimed at solving specific problems, which in this case is the professional ethics and deontology of the accountant. As for the approach, it is characterized by being qualitative, based on bibliographical research and case study materialized from the analysis and interpretation of data collected from various sources, with emphasis on documents that deal with the accountant's code of conduct, articles published by other authors and data collected from case studies. For the case study, a sample of 12 SMEs located in the City of Maputo was used as primary sources, selected randomly from which 10 SMEs responded to the request. In this way, 10 managers of these companies were interviewed in order to obtain information regarding the degree of observance of principles of ethics and professional deontology by the accountants who work in them. With respect for people, participants were free to schedule the interview in their own time and space, ensuring greater comfort and privacy in their response. Content analysis was used for data analysis. A bibliographical review was also used to assess the diverse literature that deals with the subject under analysis, which is why it can be stated that the type of research adopted in this article is mixed (qualitative, based on bibliographical and documentary review, and quantitative that is based on the analysis and interpretation of data collected in the field). Thus, this study will contribute to expanding knowledge about the professional ethics and deontology required for an accounting professional and beyond.

## LITERATURE REVIEW

In this section, we will begin by providing a definition of ethics, professional deontology and accounting.

**Accounting ethics:** A study carried out by Yarahmadi (2015) points out that ethics in accounting is a significant topic that encompasses several aspects. It involves the ethical implications of accounting practices such as taxation, creative accounting, accounting regulation and social accounting. The accounting profession is expected to maintain ethical standards and act as guardians of accounting and auditing ethics (Yarahmadi, 2015). The author Yarahmadi (2015), discusses the importance of honesty and rectitude in the accounting profession and the need for accountants to gain the public's trust by offering high-quality and reliable services. For the authors Mardawi, et, all.(2021), accounting ethics is a subset of business ethics that focuses specifically on the unique ethical challenges faced by accountants. The authors explore the nature of accounting and its inherent ethical difficulties, examine ethical theories as they apply to accounting, and provide professional guidance for accounting ethics through the AICPA Code of Ethics. For Limijaya (2019), the practice of accounting also emphasizes the importance of ethical research and the role of academics in improving the ethical conduct of accountants. Accountants are expected to be professionally qualified and demonstrate high levels of honesty and rectitude in their work, as the quality of their services and the trust placed in them by society are crucial. The information provided by accountants is used to make important decisions in business and by the government for policy formulation (Limijaya, 2019). The article discusses the challenges and importance of education in accounting ethics, including the need

for adequate teaching materials and methods. It also suggests areas for improvement in education in accounting ethics.

**Professional ethics in accounting:** The professional ethics of accountants is an important aspect of their profession. Accountants are required to apply the ethics of the accounting profession, which serve as guidelines and rules for all members in various sectors such as auditing, private work, government agencies and education. (Yarahmadi, 2015). The article discusses the ethical analysis of the accounting profession in international standards, and it points out that in a case study carried out violations of the ethics of the accounting profession were identified. For Johari1; Hati; Hussin (2022), deontological theories face challenges in accounting for situations involving risk, and extending ethical principles to decision-making under risk requires careful consideration. The study of deontology is crucial in the professional training of future IT specialists, as it contributes to the formation of an axiological culture and a type of deontological thinking. In the context of public office, deontology plays a significant role in shaping the behavior and obligations of public servants, encompassing both moral and legal duties. The authors suggest the use of forensic accounting, as according to them, this practice is recognized as a valuable tool for detecting and preventing fraud in the public sector, highlighting the importance of forensic accounting professionals in combating fraud.

**Accountant profile:** The profile of an accountant is multifaceted and varies depending on factors such as specialization, entry level and job position. Accountants are expected to possess advanced cognitive, emotional and social intelligence skills relevant to their professional activities. They play a crucial role in training and managing information within a company, and their profession is highly regulated and responsible (Aamir; Yasir; Shahzad; Ahmed; Mehmood, 2014). The portrayal of accountants in 21st century film production indicates that some stereotypes remain, but there is also a demystification of certain stereotypes, with accountants being portrayed in an overall positive light. In an ethical context, it is important to improve the ethical behavior of accountants and ensure transparency in their profession. Furthermore, there is a need for rigorous psychological tests to select suitable candidates for the accounting profession and prevent financial fraud (Aamir; Yasir; Shahzad; Ahmed; Mehmood, 2014). For the authors, a professional accountant must observe ethical conduct and comply with certain fundamental principles such as decency, professional competence, confidentiality and professional behavior. Unethical behavior by accounting professionals and business managers is a growing concern, with ethics being a key area of concern in accounting.

The psychological profile of an accounting professional in an ethical context is important, and there is a need to improve ethical behavior in the accounting profession. The essence of an accountant's professional ethics is determined, and the influence of ethical regulation on accounting information is substantiated. Ethics in accounting involves following fundamental principles such as integrity, objectivity, professional competence and professional behavior, and resolving threats that may arise (Dewi and Dewi, 2018). Deviant accounting behavior refers to unethical practices and fraudulent activities carried out by accountants. The role of ethics education in accounting courses has been highlighted as an important factor in influencing the behavior of accounting graduates before entering the professional world (Dewi and Dewi, 2018). For the authors, an accounting professional has been used as a tool to discipline individuals and enforce the values of economic and political elites within society, as seen in the management of prison systems. White-collar offenders often use neutralization techniques to justify their actions and reduce feelings of guilt. The institutional context, particularly in Central and Eastern Europe, plays a significant role in shaping unethical accounting behaviors influenced by cultural and social values and the transition to capitalism. Understanding deviants' accounts of their activities is important in the study of deviance and legal proceedings, as it helps to assess responsibility and the relationship between an individual's account and their actual involvement in wrongdoing.

## RESULTS AND DISCUSSION

The article analyzes the professional ethics and deontology of the accountant in his/her role as a professional who contributes to ensuring the economic and financial health of the company. This section presents the results found both in the bibliographical research and in the case study based on the interview carried out with the managers of 10 SMEs that responded. Regarding the first question asked about evaluating the performance of accountants in Mozambique in general, of the 10 interviewees, 6 respondents, corresponding to 60%, negatively evaluate the performance of professionals justifying that they frequently violate the principles of ethics and deontology, which pinches visibility of the profession. The number who evaluated negatively exceeds the 4 managers (40%) who responded positively. These results show that the majority of accounting professionals in Mozambique have not walked hand in hand with ethical and deontological principles in their work as professionals. In this context, (Limijaya, 2019) suggests greater training for accountants because, for the author, accountants are expected to be professionally qualified and demonstrate high levels of honesty and rectitude in their work, since the quality of their services and trust deposited in them by society are crucial. Having asked the second question, about how the manager judges the performance of the accountants assigned to his/her company regarding compliance with the principles of ethics and professional deontology, 6 managers, corresponding to 60%, judged it positively with reservations justifying that it is common for professionals to act within principles by coercion and not voluntarily. However, a percentage of 40% corresponding to 4 managers were clear in their negative judgment, claiming that there were several cases of bad behavior that had occurred, which even forced the replacement of professionals to avoid greater harm to the company. The results of the research generally point to acting on the margins as indicated by (Fitriyanti (2022), who, based on a study he carried out last year using qualitative data collection methods, studied the ethical analysis of the accounting profession in international standards, where violations of the ethics of the accounting profession were identified, which suggested greater commitment from professionals and greater involvement from organizations that deal with these professionals.

Another question was asked to find out whether the information produced by the company's accountants is free from errors, defects or fraud". In response, with the exception of 1 who responded positively, 9 managers corresponding to 90% responded negatively, justifying the existence of several episodes that had to intervene, including disciplinary processes aimed at forcing the accountant to modify his behavior. Furthermore, managers pointed out cases of accountants who act consciously to divert the truth for their own benefit, harming the company. Looking at these results, it became clear that they point to the opposite path that was also indicated by the authors Costa, Alves, Santana and Silva (2022) who demonstrated in their study, the use of accounting techniques and practices in the service of crime based on information accounting by professionals in the accounting field. The fourth question was asked, "According to the Code of Ethics, confidentiality is an obligation in relation to the work performed, which must be respected due to professional practice, as assessed by the professionals at your company in relation to confidentiality". Responding to the question, 8 managers (80%) evaluated their accountants negatively on this point, justifying that there were several cases in which accountants experienced facts that they should keep confidential due to the sensitivity of the matter, but which, however, these professionals violated this duty, making public a subject that was only of interest to managers.

Answering the question "In your opinion, what factors contribute to the violation of the ethical and deontological conduct of accounting professionals?", the respondents pointed to several situations to highlight: i) poor quality of professional training; ii) lack of permanent training on the part of employing companies; iii) widespread corruption that makes professionals feel attacked; iv) threat from company managers that forces the accountant to accept

what he is told and not what is legal; v) lack of commitment and commitment to the profession; vi) lack of vocation for the profession since many take the course under the influence of third parties but without identifying with it; vii) poverty or greed for money that makes the person choose to use fraudulent paths to reach the individual objective; unavailability to carry out quality work since most accountants, in addition to their main job, also do private work (consultancy or teaching). The managers' responses are in line with Limijaya's (2019) suggestion, when he states that the practice of accounting emphasizes the importance of ethical research and the role of academics in improving the ethical conduct of accountants. Answering the question, "Does the manager agree that if the punishments for unethical conduct were more severe, would professionals comply with the rules of the Code of Professional Ethics?", the interviewees were unanimous in saying that it is not the punishments that change people but rather people must accept the change imposed by the world of work. For these, punishments help to correct human actions, but it is necessary to develop preventive actions to prevent the professional from violating the code of deontological ethics. The OCAM Code of Ethics points out some penalties for infractions committed by accountants, ranging from warning to withdrawal of the license, however, these measures have not proven to be effective as deviant acts by accountants have increased. Here it is necessary to point out the fact that there are many accountants who work in companies without a professional license and therefore not affiliated with the class order.

Finally, interviewees answered the question "What actions should be taken to ensure compliance with the code of conduct for accounting professionals". In relation to this issue, respondents stated that there must be greater quality in the design of accounting course curricula, which must include vocational guidance, ethics and deontology subjects; There must be greater supervision of the courses taught to ensure that teaching and assessment methods guarantee the quality of graduates; Companies must continually promote ongoing training actions to ensure updating of accounting procedures, which are dynamic; Companies must promote campaigns/meetings to discuss the company's Code of Conduct and thereby avoid violations of the principles of good conduct; OCAM should encourage the registration of more members to the association to ensure greater control; OCAM must ensure greater supervision and accountability for offenders; Professionals themselves must guarantee commitment to their career and avoid violating the ethical and deontological code of conduct; Based on the interview, the results of the study show that managers know that accountants and other professionals linked to the area must observe the principles of ethics and professional deontology in their actions, which can help companies avoid getting involved in illicit acts that could harm a country's economy such as tax evasion, issuing false tax declarations, active and passive corruption and other criminal actions. Another important finding of the research led us to understand that there is a guarantee that managers know that it is necessary to develop awareness-raising and continued training actions aimed at preventing a situation of violation of the code of ethics and deontology, which in some way guarantees that the violation of these principles does not happen at their command, as has happened in other institutions, as is the case with the examples cited in this article and which occurred in public institutions.

## CONCLUSION

The aim of this work was to objectively analyze the ethics and deontology of accounting professionals in their activities as professionals. In this context, theoretical frameworks were established that allowed us to analyze the phenomenon in the most comprehensive way possible. In this way, we take as a basis the issue of professional ethics and deontology with a focus on Mozambique, using SMEs as a research base, from which we verify that professional ethics and deontology are principles that must be continually improved by accountants in their performance as professionals since the ideal level of compliance has not yet been reached. At the end of the research, we noted that, through the

theoretical-practical approach based on bibliographic references and case studies, we achieved the general objective designed. Both the literature review carried out, as well as the results of the case study, indicate that professional ethics and deontology, although they are basic principles that guide the actions of accounting professionals, still constitute a challenge for companies, society and economies, due to a high number of professionals who frequently violate codes of conduct. From the bibliographic review, two groups of authors were highlighted, the first, which indicated that professional ethics in accounting has faced some challenges resulting from the disjunction between right and wrong, fair and unfair. Studies carried out by Terra (2018); Costa, Alves, Santana and Silva (2022); Bonotto (2010) and Baticucci (2007) concluded that there are several facts of deviations from the principles of ethics and deontology committed by accountants, which suggests the emergence of actions that can reverse unethical conduct in organizations.

The second group of authors comprised Echeverria (2020); Fitriyanti (2022); Bulo (2020), after their research, concluded that there is a use of accounting techniques and practices in the service of crime based on the accounting information produced by these professionals, whether consciously or not. Although there are some similarities between the studies, our study has different aspects that include the fact of involving company managers in the sample, which guarantees the connection between the opinions of the primary sources that deal directly with accountants and bibliographic references. The results of the case study also pointed to the existence of accounting professionals who act out of the socially accepted ethical and deontological principles, since managers pointed to the existence of frequent cases of poor performance by these professionals in companies, which has harmed to a large extent the quality of decisions made as they are negatively influenced by the financial information produced by them. The study also showed the need to promote pedagogical actions to ensure continuous improvement in the quality of accounting professionals. This improvement depends on the professional themselves, the school that trains them, the organization they manage and the organization that welcomes them to work. To conclude, we will not say that the study is exhaustive here, as more studies on the subject need to be carried out involving a greater number of companies, especially large companies, and expanding the level of coverage to the entire country to see the trend in results. Factors such as time, availability of sources, financial aspects, small sample, constitute limitations of the study and challenge future research.

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