

PERCEPTION OF TEACHING ETHICS IN THE PROFESSIONAL TRAINING OF PUBLIC ACCOUNTANTS, IN THE UNIVERSITIES OF HUARAZ – ANCASH, PERIOD 2024

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Abstract

The problem is the disagreement between the theories, ethical principles of the public accountant, and the conduct of the accounting teacher; whose objective is to interpret the perception of teaching ethics in the professional training of Public Accountants, at the universities of Huaraz – Ancash, period 2024; It was approached from the positivist paradigm with a quantitative approach; use of the quantitative method in the presentation and processing of the survey to students and for the analysis and interpretation of results; descriptive, non-experimental and transversal research level, population of 929 students, with a probabilistic sample of 321 students; the techniques and instruments used for data collection, the survey and the questionnaire through the Likert scale; For data processing, statistical analysis – descriptive statistics and interpretation was used. The results reveal that 67% of students under study perceive that the ethics of the accounting teacher still needs to be improved in relation to ethical theories and principles. It is concluded that there is a high percentage of students who have certain reservations or feel that there is room for improvement in the ethics and conduct of the accounting teacher.

Keywords: Ethics, teacher, perception, accountant, training.

Resumen

El problema es la disconformidad entre las teorías, principios éticos del contador público, y la conducta del docente contador; cuyo objetivo es interpretar la percepción de la ética docente en la formación profesional del contador Público, en las universidades de Huaraz – Ancash, periodo 2024; se abordó desde el paradigma positivista con enfoque cuantitativo; uso del método cuantitativo en la presentación y tratamiento de la encuesta a los estudiantes y para el análisis e interpretación de resultados; nivel de investigación descriptivo, no experimental y transversal, población de 929 estudiantes, con muestra probabilística de 321 estudiantes; las técnicas e instrumentos utilizados para la recolección de datos, la encuesta y el cuestionario a través de la escala de Likert; para el procesamiento de datos, se utilizó el análisis estadístico – estadística descriptiva y la interpretación. Los resultados revelan que el 67% de estudiantes objeto de estudio perciben que la ética del docente contador aún falta mejorar en relación a las teorías y los principios éticos. Se concluye que existen un alto porcentaje de estudiantes que tienen cierta reserva o sienten que hay por mejorar en la ética y conducta del docente contador.

Palabras clave: Ética, docente, percepción, contador, formación.

Introduction

The business world witnessed a series of financial scandals and anomalies during the late 1990s and early 2000s, including notable cases such as Enron, Arthur Andersen (Adam, 2002, p. 31), Bear Stearns (Gutierrez, 2013, p. 148), and WorldCom (Cattani, 2009, p. 62). The absence of professional values in the realm of business management has precipitated financial insolvency in numerous prominent corporations worldwide. Consequently, the accounting profession has been associated with such occurrences, which have contributed to the erosion of professional credibility in the eyes of the general public. The performance of the public accountant before public or private entities is particularly intricate, as the public accountant is entrusted with ensuring the objectivity of the economic and financial information of a private company or public entity through the financial statements. A dichotomy emerges between the professional accounting practice and the accountant's ethical principles, as the accountant is not impartial when interacting with accounting users. Theoretically, accounting is performed under certain paradigms, principles, and international financial reporting standards (IASs - IFRSs); and ethics, so that the information is objective and reliable; this quality is distorted when acting outside of ethical values; it harms accounting users; such as: This phenomenon affects not only the accounting community but also suppliers, customers, shareholders, workers, and the general public.

Due to the importance of the professional accounting practice, to guarantee objective information for decision making, "University education is a fundamental part of the development of a society, as it is a process of personal and social realization that allows aspiring to better opportunities in life" (Quilia et al., 2023, p. 89). It is a fundamental stage that not only models the professional academic aspect of the future accountant; it also establishes the basis for the formation of ethical values, oriented to the integral formation (affective, cognitive, cultural and social). The ethics of the teaching public accountant in the training of new accountants is an essential issue that has an impact on the quality and reliability of future accounting professionals. Given the relevance of accounting in the financial, economic and fiscal spheres, the ethical training of accountants not only contributes to individual professional development, but also to the welfare and stability of society in general.

The training of the public accountant, within the framework of ethics, suggests that:

The professional practice of the public accountant must always be linked to the ethical principles of the profession, regardless of the type of work he/she develops. In the private sector, he/she must be a guarantor for the state in tax matters, reflecting the information in an impartial and truthful manner, giving compliance with all tax obligations. In the public sector, he/she must exercise his/her work with all professional ethics, facilitating that the resources are executed efficiently and comply with the purposes of the state, mainly the social (Ramirez, 2022, p. 6).

The erosion of the accounting profession's credibility can be attributed to a lack of values in family, educational institutions, and professional training. The teaching of ethics in the training of accountants is a crucial aspect that educators must address. They play a pivotal role in shaping the professional character of future accountants. In numerous Latin American countries, notably Peru, there has been a prioritization of cognitive and

intellectual training, accompanied by a neglect of ethical values as a foundational element in human development.

Continued disregard of this issue may lead to adverse consequences, including the deterioration of the economic and financial well-being of accounting users. This, in turn, may exacerbate the erosion of credibility in accounting work, thereby jeopardizing the very foundation of the accounting profession. In light of this reality, the objective of the present research proposal is twofold: first, to examine and interpret the perception of future accountants on the ethical values of the public accountant in Peru; and second, to propose improvements to reestablish the credibility and trust in accounting work. The following research questions have been formulated to guide the study:

General Problem

What is the perception of teaching ethics in the professional training of public accountants in the universities of Huaraz - Ancash, period 2024?

Specific problems

How do students perceive integrity in the training of public accountants in the universities of Huaraz - Ancash, period 2024?

What perspective do the students have, about the objectivity in the formation of the public accountant in the universities of Huaraz - Ancash, period 2024?

What point of view do the students have, about the independence in the formation of the public accountant, in the universities of Huaraz- Ancash, period 2024?

What is the perception of the students, about the competence and professional care in the formation of the public accountant, in the universities of Huaraz - Ancash, period 2024?

What is the students' perception about confidentiality or professional secrecy in the training of the public accountant, in the universities of Huaraz - Ancash, period 2024?

General Objective

To interpret the perception of teaching ethics in the professional training of public accountants in the universities of Huaraz - Ancash, period 2024.

Specific objectives

To understand how students perceive integrity in the training of public accountants in the universities of Huaraz - Ancash, period 2024.

To describe the students' perspective on objectivity in the training of public accountants in the universities of Huaraz - Ancash, period 2024.

To demonstrate the point of view of the students, on the independence in the formation of the public accountant, in the universities of Huaraz- Ancash, period 2024.

To verify the perception of the students, on the competence and professional care in the formation of the public accountant, in the universities of Huaraz - Ancash, period 2024.

To define the students' perception of confidentiality or professional secrecy in the training of the public accountant, in the universities of Huaraz - Ancash, period 2024.

Methodology

The positivist paradigm and the quantitative method were utilized in the analysis. The deductive-inferential method was employed to analyze surveys administered to accounting students, with the objective of interpreting the students' perceptions regarding the ethical standards demonstrated by their instructors in the training of future accountants and in the practice of the accounting profession. The research design is non-experimental, cross-

sectional. The reliability of the questionnaire items was evaluated through Cronbach's alpha.

Table 1
Reliability of the instrument
Reliability statistics

Cronbach's alpha	N of elements
0.978	40

Cronbach's Alpha coefficient, applied to the items of the instrument, was calculated through Excel, and the result is 0.978, therefore, it has high reliability.

Population and sample

The population is made up of 399 accounting students from the first to the tenth academic cycle of the Universidad Santiago Antúnez - UNASAM of Huaraz and 530 students of the Universidad César Vallejo - UCV, Huaraz campus. Total population 929 students. The determination of the sample is probabilistic, 321 accounting students.

Data collection techniques and instruments

The survey and the questionnaire through Likert scale to collect the students' perception.

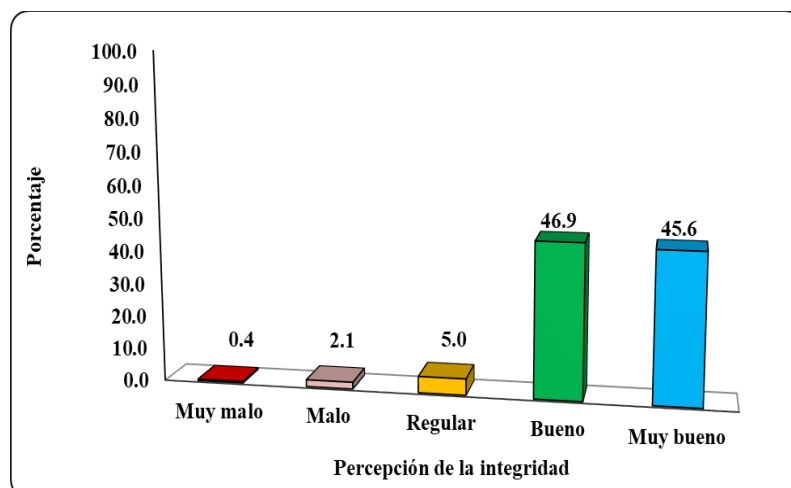
Data processing techniques and instruments

Statistical analysis technique - descriptive statistics, manual processing through Excel; Data analysis, for interpretation of findings.

Results

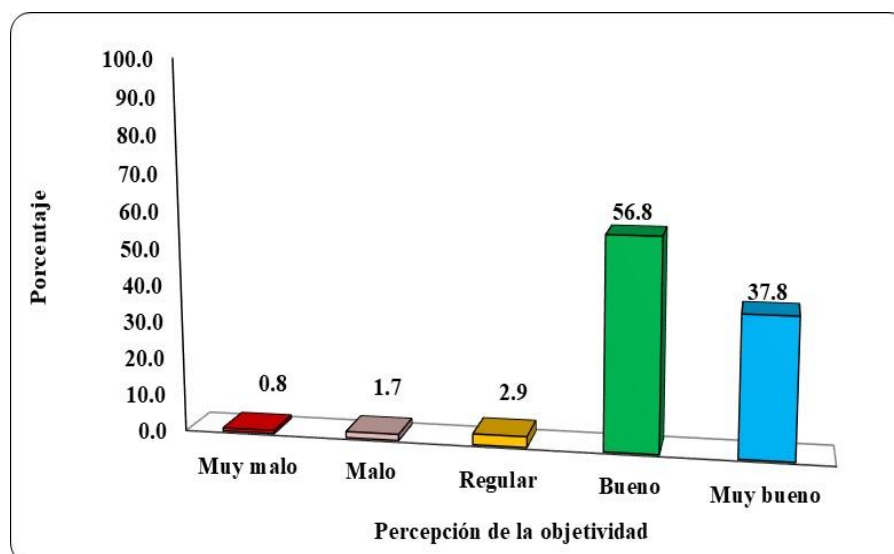
Quantitative findings obtained from the application of the survey, with 40 questions related to the five fundamental principles of ethics of the public accountant: Integrity, objectivity, professional competence and continuous improvement, confidentiality and professional behavior, using a Likert scale, applied to accounting students from I to X academic semester of the universities Santiago Antunez de Mayolo and Cesar Vallejo - Huaraz.

Figure 1. Students' perception of integrity in the training of public accountants in the universities of Huaraz - Ancash, period 2024.



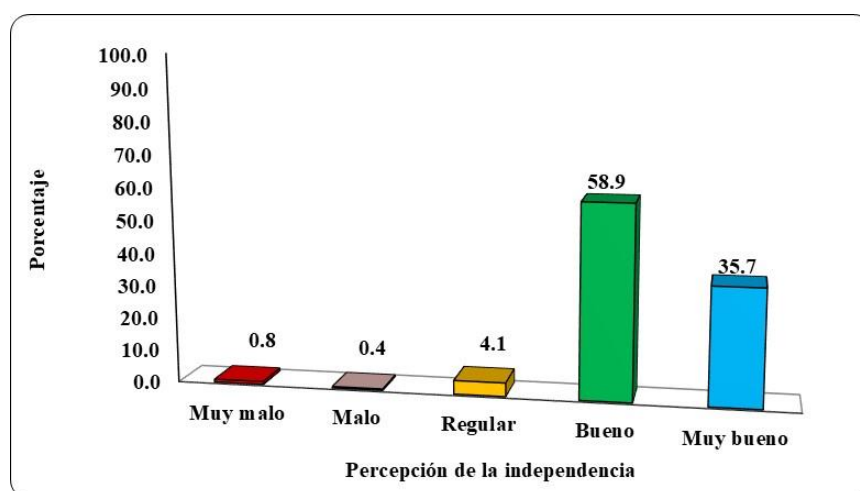
The perception of students regarding the integrity of teachers in the training of public accountants, applied to 321 students of accounting in the city of Huaraz - Ancash, according to a Likert scale. 46.9% considered good and 45.60% very good.

Figure 2. Perception of objectivity in the training of public accountants in the universities of Huaraz - Ancash, period 2024.



The perception of accounting students regarding the objectivity of the teachers in the training of public accountants, applied to 321 students in the city of Huaraz - Ancash, according to a Likert scale. 56.8% considered it good and 37.8% very good.

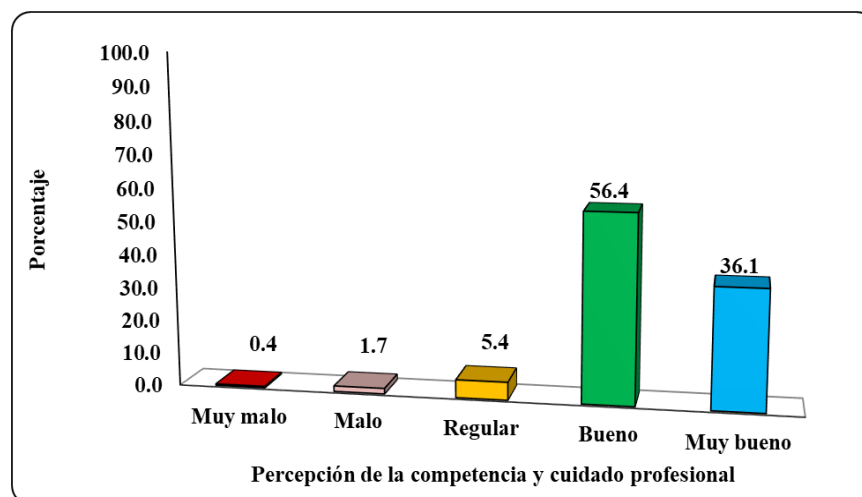
Figure 3. Perception of independence in the training of public accountants in the universities of Huaraz - Ancash, period 2024.



The perception of accounting students regarding the practice of the principle of independence of teachers in the training of public accountants, applied to 321 students in

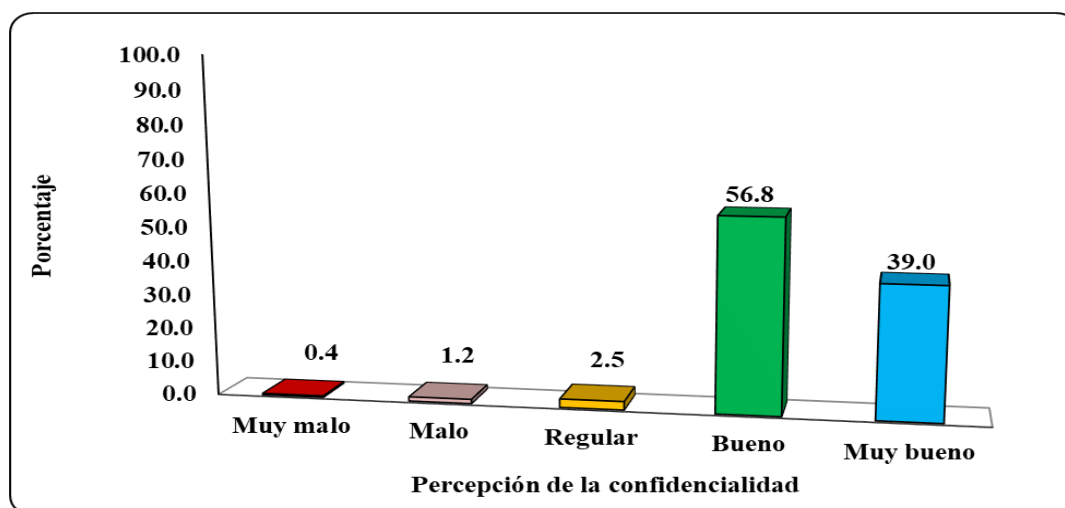
the city of Huaraz - Ancash, according to a Likert scale. 58.9% considered it good and 35.70% very good.

Figure 4. Perception of professional competence and care in the training of public accountants in the universities of Huaraz - Ancash, period 2024.



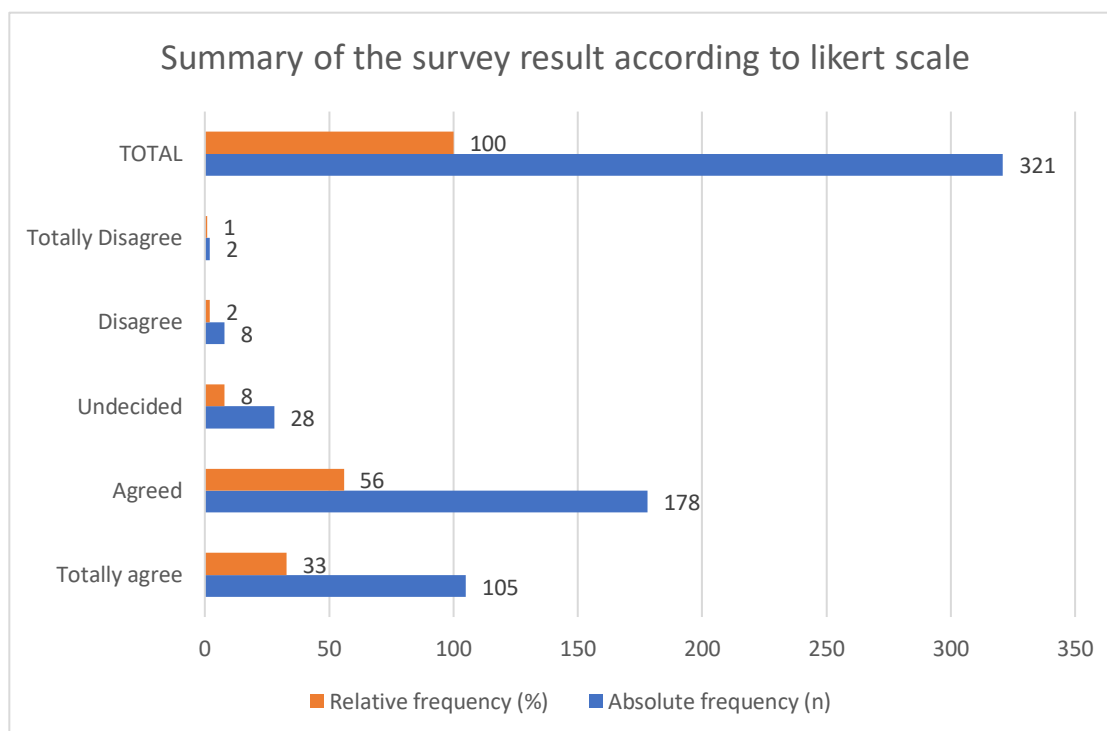
The perception of accounting students regarding the practice of the principle of competence and professional care of teachers in the training of public accountants, applied to 321 students in the city of Huaraz - Ancash, according to Likert scale. The 56.4% considered it good and 36.10% very good.

Figure 5. Perception of confidentiality in the training of public accountants in the universities of Huaraz - Ancash, period 2024.



The perception of the accounting students regarding the practice of integrity of teachers in the training of public accountants, applied to 321 students in the city of Huaraz - Ancash, according to a Likert scale. 56.8% considered it good and 36.10% very good.

Figure 6. Perception of teacher's ethics in CPA education.



The graph reports quantitative evidence on the perception of the teacher's ethics in the training of public accountants, focused on the fundamental principles of public accountants; constituted by integrity, objectivity, independence, competence and professional care, and confidentiality; applied to 321 accounting students in the city of Huaraz - Ancash, according to a Likert scale. Fifty-six percent of students perceive that they agree with the ethics of the teachers who train future accountants; 33% totally agree with the ethics of the accountant teachers; 8% of students state that they are undecided, 2% of students state that they disagree and 1% totally disagree.

Discussion

The survey's quantitative findings indicate that the majority of students approve of the ethics of accountants in the professional practice as trainers of new accountants. Specifically, 33% of respondents strongly agree with this statement, and an additional 56% agree to some extent. However, it is noteworthy that those who respond "agree" to a statement or question, in instances where the option "totally agree" is also available, indicate a favorable perception while concurrently expressing potential reservations or the perception of room for enhancement. Respondents generally avoid extreme responses and demonstrate a preference for more moderate options, such as "agree," as opposed to stronger statements like "strongly agree" or "strongly disagree." This tendency aligns with a propensity to favor moderation and to maintain a balanced facade, a notion that finds substantiation in the social acceptability theory (Allen, 1957). The theory is predicated on the premise that individuals possess an innate tendency to project a favorable image to others, a tendency that can influence their responses to survey and questionnaire questions.

This tendency can result in individuals selecting responses that they perceive will be perceived favorably, rather than responses that accurately reflect their genuine sentiments or viewpoints. According to this theory, more than 60% of the students at the Santiago Antúnez de Mayolo and César Vallejo universities - Huaraz campus have expressed skepticism regarding the integrity, objectivity, professional competence, and confidentiality of the accounting professors. This finding stands in contrast to the studies of Quilia et al. (2023), which support university education as an essential basis for the development of a society, being a process of personal and social realization, based on ethics. It is also similar to the studies of Ramirez (2022), who points out the professional practice of the public accountant in the framework of ethics: in the private sector, ensuring compliance with tax obligations within the legality; and in the public sector, facilitating the efficient use of resources to contribute to the improvement of the quality of life of users. This position is further elaborated upon by De Haro Honrubia (2024), who asserts that virtues represent the pinnacle of human flourishing and that accountants teaching professionals must embody these virtues in all their actions. The ethics and conduct of teaching accountants influence students, because teachers not only impart technical and theoretical knowledge, but also serve as models of professional and ethical conduct. This attribution can be manifested in several ways: model behavior, teaching ethical values, academic culture based on ethical principles, impact on decision-making, strengthening credibility and confidence in students, among others.

Conclusions

The perception of accounting students on the teaching ethics in the professional training of public accountants in the universities of Huaraz - Ancash, period 2024, is discordant with the theories, ethical principles of public accountants, as well as with the results of previous studies on the ethics of public accountants who teach. A significant proportion of the students in the study, more than 60%, expressed concerns regarding the teachers' adherence to ethical principles. It is imperative that the academy implements strategies for the improvement of good practices of the accountant teachers through the realization of workshops to raise awareness and provide periodic motivation, with the objective of strengthening the conduct of the accountant teacher, oriented to ethical principles and that this has an impact on students, for their formation as a person and professional, with ethical values to ensure the credibility of the professional accounting practice and the generation of economic value in private companies and social value in public entities. It is essential that accountants adhere to a neutral stance when interacting with various stakeholders, including the State through the National Superintendence of Customs and Tax Administration (SUNAT), suppliers, customers, shareholders, employees, and the community at large. The present study is constrained by the positivist paradigm; therefore, to enhance its relevance, further research is recommended from the paradigm of complementarity, as well as an examination of the perception of accountant teachers themselves.

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