

Ethical behaviour in the practice of the profession of Certified Accountant

Abstract

Professional ethics has increasingly assumed a more important role, especially in regulated professions such as accounting. In this regard, several studies have already reinforced the idea that ethics education is crucial in the development of a good professional. Furthermore, investing in high-quality training at this level promotes greater credibility and stronger recognition of the accounting profession.

Accordingly, the main objective of this dissertation is to examine how certified accountants maintain ethical behaviour throughout the performance of their duties. To this end, an analysis will be conducted of how certified accountants understand and apply ethical principles in the course of their profession, as well as the strategies they adopt in situations that are conducive to less appropriate behaviour.

In order to achieve these objectives, this study adopts a qualitative approach, based on an interpretivist philosophy. As part of an exploratory study, this dissertation also makes use of semi-structured interviews, with the aim of making the most of the professional experiences of individuals working in this field.

Finally, it is expected that, through the analysis of existing literature and the interviews conducted, it will be possible to explore this topic from a different perspective and to promote awareness among certified accountants of the importance of maintaining ethical behaviour throughout the practice of the profession, thereby fostering a relationship of trust between them and the various stakeholders.

Keywords: Accounting; Ethics; Ethical behaviour; Professional practice; Certified Accountant.

Ana Rita da Silva Lima PG57073

Mestrado em Contabilidade

pg57073@uminho.pt