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# Accounting Professional Ethics: A Driving Force for Corporate Reputation and Sustainability: A Review Study

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**Abstract:** The current research aims to study the compatibility of previous literature regarding of the accounting professional ethics (APE) as a driving force to enhance the reputation and sustainability of companies. The APE represent an important pillar in building honesty, ethics, excellence, and faith-related behaviour among accountants, as well as building the quality of financial information by establishing mechanisms and fundamental principles aimed at promoting desirable ethical behaviours and curtailing undesirable ethical behaviours. Consequently, the problem of the study has been formulated as a question that stipulates: "Is it possible to adopt the APE as a driving force to enhance the reputation and sustainability of companies?" The APE work to restrict accounting violations by activating the principles of desirable behaviours, directing efforts within the company to adhere to them and combat undesirable behaviours, Hence, the study discussed the individual differences between previous studies that dealt with the APE and its relationship to the company's reputation and sustainability, and on the basis of that, the study yielded several important results, the most significant of which highlighted that the APE serves as a driving force that enhances the company's reputation and sustainability by focusing on reinforcing the role through adherence to the standards of ethical behaviour of the accountant and mitigating threats that restrict the application of the APE. This aids in building the quality of information, reducing accounting manipulation, providing transparency and accurate disclosure of accounting information. Consequently, the study made several recommendations, the most important of which emphasised the necessity for companies to pay attention to the implementation of the APE as a fundamental criterion to improve their internal reputation and to apply sustainability standards in order to ensure the establishment of positive confidence in accounting within the company's operations, thus achieving the satisfaction and loyalty of the community in which it operates.

**Key words:** Accounting Ethics (AE), Corporate Reputation, Sustainability.

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## 1-1 Introduction

The rapid and successive developments in technology and communications have led to the need to periodically develop accounting education programmes and verify the quality of their outputs (Dow et al., 2021), in order to enhance and develop the professional skills of accounting students and raise their professional competence to link the labour market with scientifically and practically qualified cadres in the accounting specialisation (Giang, 2024). A company's reputation is a profitable or unprofitable image of the company in terms of company characteristics (Ekhsan & Ernasari, 2022), while corporate sustainability represents the sum of the company's voluntary activities that reflect social and environmental concerns in the business (Colabi & Sharaei, 2024), Therefore, the practice of the profession requires qualified individuals according to scientific, professional, and ethical standards, in addition to the necessity of having the ability to judge many topics that fall within the scope of accounting and auditing work (Tavares et al., 2023). In recent years, the accounting profession in many countries around the world, especially in Arab nations, has faced a number of challenges that hinder its development and improvement, represented by its failure to keep pace with international accounting standards, and the low level of scientific and professional qualification among practitioners of the profession. This has resulted in an increase in the gap between accounting programmes in educational institutions and the practical application of the profession, as well as a weakness in professional skills among practitioners, and a lack of emphasis on values and ethics in accounting education programmes. A unified framework that governs the various accounting practices has placed further pressure on professional bodies to establish standards that regulate the educational process in accounting education programmes and ensure the quality of their outputs to meet the demands of the labour market (Abdulaziz, 2023).

Due to the importance of adhering to the ethical aspect during the practice of accounting work, many local and international professional accounting organisations have issued ethical charters for the profession, or so-called codes of professional and ethical conduct, clarifying the ethics and behaviours that should be adhered to during the practice of the profession. These charters or codes included a set of basic ethical principles, representing ethical values and general rules of conduct that must be adhered to by all accountants in various sectors of work, whether they work in private or public establishments, audit offices, etc. (Al-Mgbli, 2025).

## 1-2 The Problem of Study

In light of the rapid environmental transformations that the world is witnessing, and the increasing reliance on technology in various fields, the importance of the accounting profession emerges as a key pillar to ensure transparency and accountability in institutions and companies. In this context, the significant role appears to enhance the reputation and sustainability of companies through the development of this profession and the improvement of these companies' capabilities in establishing standards, principles and ethical codes that contribute to addressing challenges and keeping pace with accelerated international standards. This also includes employing modern technologies and building bridges of trust with parties and stakeholders. In other words, building the reputation and sustainability of companies is an important responsibility given the current environmental and accounting transformations. Therefore, the APE represent the starting point through which the reputation and sustainability of companies can be enhanced. From this perspective, the formulation of the study problem is encapsulated in the question: (Is it possible to adopt the APE as a driving force to enhance the reputation and sustainability of companies?), and several questions were derived from this primary question.

1. What are the standards and principles that companies follow in accounting ethics?

2. What are the appropriate accounting ethics that companies must adhere to in order to build and sustain their reputation?

3. What are the appropriate accounting ethics capabilities that companies must develop?

4. What are the appropriate proposals and alternatives that can be offered to build and strengthen accounting ethics as a driving force for enhancing corporate reputation and sustainability?

### 1-3 The Importance of Study

The importance of the study is highlighted by measuring the degree of accountants' commitment to the rules of ethical conduct, which represents the cornerstone for the success of the profession in performing the role entrusted to them, which is a major part of the professional ethics that practitioners of the profession must uphold, and the significance of the study can be identified in several points:

1. The active role that companies can play in promoting and consolidating the APE.
2. The APE is a key pillar to enhance the company's reputation and sustainability.
3. Directing employees to adhere to desirable ethical behaviours and refrain from undesirable behaviours.
4. Contributing to the Iraqi Scientific Research Library by studying the APE as a driving force to enhance the reputation and sustainability of companies.

### 1-4 The Objectives of Study

The current study aims to provide a series of previous literature that can be adopted as a mechanism to investigate the APE as a driving force to enhance the reputation and sustainability of companies. Therefore, the main objective of the current study was to measure the extent to which the APE can be adopted as a driving force to enhance the reputation and sustainability of companies. To achieve this goal, several sub-goals have been established:

1. Identify the standards and principles pursued by companies in the APE.
2. Determine the appropriate APE that companies must adhere to in order to build their reputation and sustainability.
3. Demonstrate the appropriate capabilities for the APE that companies must develop.
4. Provide a set of appropriate proposals and alternatives that can be submitted to build and enhance the APE as a driving force to enhance the reputation and sustainability of companies.

### 1-5 Literature Review

#### 1-5-1 The concept of Accounting Ethics

**Professional Ethics**: The concept of ethics refers to a set of subtle differences aimed at verifying the nature and foundations of ethics, as ethics are taken as a meaning of the moral provisions that govern the rules of terrified behaviour of the service provider, according to the American Heritage Dictionary that ethics represent the study of the general nature of the specific ethical choices of the service provider, and the rules and standards that govern their behaviours (Porter, 2013).

The idea of professional ethics is the culmination of values, traditions, and customs that concur and acknowledge a mission regarding what is just and moral in their opinion, as well as what they view as the foundation for their education, how they organize their affairs, and how they behave within the parameters of their profession. In a variety of ways, from discontent and non-boycott to tangible sanctions, society shows its displeasure and condemnation of any deviation from this code (Fatiha, 2018). Professional ethics, according to (Al-Zahra,2017), are a set of guidelines and

standards that establish the conduct expected of people in the same profession and that society uses to assess their performance, either favorably or unfavorably..

**Accounting Profession Ethics**: The accounting profession, like other professions, has a prominent role and an important position in developed societies, and universities have allocated specialised studies to teach their origins and rules, and have established international professional associations that organise qualifying exams for membership in them, and are interested in raising the level of efficiency, practice and professional behaviour among their members, and these associations work to protect the independence of their members, exercise professional control over them, and do everything that contributes to the development and protection of the accountant's reputation, whether in the field of professional practice or service in the industrial, commercial or public sectors (Ben Hamouda & Shamkha, 2024). The American Institute of Certified Public Accountants also defined it as a set of principles, rules, changes and provisions that represent texts that express responsibility that constitute a general framework for the rules that govern behaviour in a precise and specific manner for the responsibilities mentioned within the principles and rules without serving them (Mohamed, 2017).

### 1-5-2 The importance of Accounting Ethics

The importance of accounting ethics is represented in (Nawasra, 2021):

1. allowing the accounting and auditing profession to have a social value, especially in light of professional ethics obligations.
2. Honesty in carrying out the responsibilities assigned to qualified accountants, which raises public trust in the accounting and auditing industry.
3. Increasing public trust in professional accountants' performance when they deliver services within the parameters of public accountability or ethical responsibility.
4. Preserving the accuracy and efficiency of the financial statements that different economic units submit and show to the auditor.
5. The potential to ascertain the professional accountant's obligation to satisfy employer and customer needs while igniting personal interest.

### 1-5-3 Types of Accounting Ethics

A different set of types of ethical behaviour can be identified:

1. **Metaethics**: a term coined in the first half of the twentieth century, and its Greek (ëafterí/ëbeyondí) has its meaning (meta).
2. **Normative Ethics**: refers to the principles, standards and ethical rules that govern the behaviour of the service provider towards what is right and wrong, and which are necessary to guide the ethical behaviour of service providers (Hafi, 2015).
3. **Descriptive Ethics**: It is a comparative ethics that studies what employees believe in and what should not be believed, in other words, studying and interpreting the moral development of the service provider while dealing with customers.
4. **Applied Ethics**: It is the guidelines and assignments for a specific service or field (Fulmer, 2014).

Ross (2018) argues that ethics can be classified into four types:

1. **Morality Virtue**: refers to justice, generosity, patience, magnanimity, honesty, indifference to public recognition, and virtues are a means rather than an end.

2. **Psychological Ethics**: refers to the inevitable actions that the service provider has to perform regardless of the consequences.
3. **Learning and Moral Growth**: It refers to highly ethical service providers, which the organisation encourages to empower through the process of self-reflection, and who are characterised by personal ethics (integrity, sincerity, courage, humanity, etc.).
4. **Communication Ethics**: It refers to the extent to which the service provider can communicate with customers in order to achieve the maximum benefit for the organisation.

### 1-5-4 Sources of Accounting Ethics

There are a set of sources through which we infer the ethics of the accountancy profession, namely:

1) **Media:** All the values and ideas broadcast by the media reach us wherever we are; they are widespread tools and have great influence. If these channels are not honest, free, and professional, one dimension will prevail, which will have a negative impact on society in light of the need for moral commitment and the promotion of good intentions and positive behaviours that are greatly required. As the means of communication vary from one community to another and from one activity to another, this depends mainly on the nature of the service, social awareness, and the available means. Publishing is one of the important elements of promotion that serves to achieve the objectives of the marketing process for the service provided; therefore, the publishing process represents a means of communication, and promotion is personal and unpaid, aimed at activating the demand for services. Through that means, the dissemination of information about the organisation and its services is conducted, presenting them in a news form (Jaber & Al-Baldawi, 2015). Sunday & Bayode (2008) found that advertising is news about an organisation or its products that are advertised in newspapers and magazines.
2) **Role Model Leadership**: Successful administrative leadership is capable of demonstrating the spirit of life within unruly structures by informing each employee in the administration that they are a member of a group working in support of their community to achieve a specific goal within the organisation. Leadership by example is crucial; it entails taking matters seriously yet not harshly, embodying strength without severity, and instilling virtues of ethics in the hearts of subordinates. This fosters a collective spirit of collaboration and mutual respect, thereby serving the public interest rather than exercising authority. Such ethical principles are acquired from superiors and are subsequently nurtured in subordinates.
3) **Civil Service Legislation**: The set of legislations and laws issued based on the legislation in force in the countries is considered one of the important sources of work ethics because it regulates the conduct of the administration in the direction it deems necessary to serve the state's policy and achieve its goals. Additionally, it delineates the duties and responsibilities of the job, which form the main pillar of the administrative organisation, thereby indicating the duties that should not be approached in this role.
4) **Accumulated Experience**: The experience enjoyed by the individual is an important source for the formation of his behaviour at work, and his enjoyment of certain ethics towards the problems and issues raised. Since the ethical foundations of officials cannot always be judged by a clear choice between what is good and in the interest of society and what is its opposite, ethical administrative decisions are usually subject to a judgement characterised by vagueness and ambiguity. Thus, officials, by virtue of their experience, tend to place narrow personal self-interest calculations aside when making decisions that concern many segments of society.

5) **Organizational Culture**: The culture of the organisation represents a set of values, norms, traditions, visions and aspirations that constitute a framework determining the behaviour of employees at various levels. Organisations with a long-standing culture and solid values at work provide a common language for all; the impact of this culture is evident in employees' behaviour and reflected in the decisions they make. Additionally, pride in the distinguished organisational culture found in some companies reaches a level that makes it an educational curriculum taught (Ahmed, 2018).

### 1-6 Previous Literature

Through the previous literature, it is possible to determine the extent to which studies have reached to reveal the relationship between the APE and the reputation and sustainability of the company, and Table (1) shows previous studies related to the APE and the company's reputation and sustainability.

**Table (1) Previous studies related to accounting ethics, corporate reputation, and sustainability**

| Researcher | Study Objective | Study Type | Study Sample | Study Results |
|---|---|---|---|---|
| Namazi et al.,2017 | Study the frequency and analysis of the content of articles related to accounting ethics in Iran. | Review study | Review study | Studies have shown a positive relationship between the APE and the reputation and sustainability of companies. |
| Imbadi,2018 | Identify the problems facing professional accountants in applying the AE profession in Yemen. | Field study | Professional accountants for a group of companies in the city of Aden. | The internationally recognised standards of AE profession that regulate the behaviour of (IESBA) internationally and issued by the AE profession are not consistent with the environment in which the accountant works and surrounds them in Yemen. |
| Shenin et al.,2018 | Determine the extent to which AE profession contribute to reducing profit management of an accounting nature. | Critical analytical study | Users of financial statements in companies. | The contribution of ethical standards of the accounting profession in reducing profit management practices of an accounting nature. |
| Jamaoui&Brahmi,2021 | Measuring | Field study | Academics | Academics and |

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| | the impact of commitment to the AE profession in reducing creative accounting practices according to the accounting learning standard No. 4 | | & Professionals | professionals in Algeria are committed to AE profession despite lack of modernity of Code of Ethics and its incompatibility with the International Accounting Education Standard, as well as the existence of a moral impact on all dimensions of ethical obligations according to the standard to limit the use of creative accounting. |
| Moinuddin et al.,2021 | Analysis of the most useful markers of accountants' professional ethics: the necessity of evaluating accountants' safe conduct. | Review study | Review study | Professionalism and organization, according to experts, are more significant than other standards and have an impact on the long-term growth of safe conduct and accountants' professional ethics. |
| Nawasra,2021 | Identify the ethics of accounting in the business sector. | Field study | Accountants | The most important results The rules of ethical conduct represent a set of principles that define the professional and ethical duties and responsibilities that must be adhered to by the practitioners of the accounting profession, and these principles are integrity, objectivity, professional competence, due diligence, professional behaviour and confidentiality. The commitment of computer practitioners to the rules of ethical conduct leads to the accountant's work reaching the highest level of performance. |
| Ango Nuhu Aliyu,2022 | Identify the role of professional ethics in | Analytical study | Accountants and auditors working in the business | Accounting ethics are important for accountants, professional auditors, and those engaged in auditing |

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|---|---|---|---|---|
| | accounting and auditing. | | environment with professional ethics. | and accounting. |
| Liu,2023 | Examine whether creating a new set of accounting ethics standards is necessary and feasible. The importance of the accounting profession has increased in tandem with the continuous growth of the global economy. | Review study | Review study | The need to establish a sound system of accounting ethics. |
| Ben Hamouda& Shamkha,2024 | Identify the role of the expert accountant in the development of the accounting profession. | Field study | Expert accountants and accountants in the wilaya of Ghardaia. | The results confirmed the vital role of the accounting expert in the development of the accounting profession in Algeria, and calls for strengthening this role by providing more support and facilities to accountants, and encouraging them to actively participate in the development of the profession. |
| Darma et al.,2024 | Determine the opportunities and difficulties in developing accounting ethics in the digital age. | exploratory study | Accountants in financial companies | the importance of technology-adjusted ethical training and the responsible use of technology to preserve the values of integrity and accountability in the accounting industry. |

| | | | | |
|---|---|---|---|---|
| Al-Mgbli,2025 | Review and comparison of Islamic principles of accounting ethics. | Comparative study | Accounting and Auditing Organisation for Islamic Financial Institutions (AAOIFI) | The Islamic principles are derived from the Islamic environment and moral values and are linked to faith and worship, and the researcher believes that these advantages qualify Islamic principles to be more appropriate and acceptable for application in the accounting work environment in Islamic countries compared to international principles. |

**1-7 Discussion of Results**

This research addresses the role of ethical accounting as a behavioural driving force to enhance the reputation and sustainability of companies, and among the most prominent conclusions reached can be summarised as follows:

1. Accounting ethics contribute significantly to building trust between stakeholders, through accountants' commitment to transparency, integrity and avoiding manipulation of financial information, which enhances investor confidence and stimulates long-term investment.
2. Auditors face multiple challenges in maintaining integrity and independence as a result of administrative pressures and irrational investor behaviours, which requires the establishment of strict standards to support the AE profession.
3. Psychological stress negatively affects ethical decisions, and this indicates that psychological stress, whether caused by work stress or external factors, plays a major role in enhancing the reputation and sustainability of companies.
4. The AE profession is one of the basic elements that contribute to enhancing the reputation and sustainability of companies, as accountants who have a great responsibility to ensure the validity of financial information and present it honestly and transparently, and these ethics not only protect the accounting profession, but also contribute to building trust between companies and stakeholders.
5. The results also indicated that the importance of ethics in the accounting profession cannot be underestimated. It plays a pivotal role in protecting the reputation of companies and ensuring their sustainability, as promoting a culture of ethics in accounting has become essential in the modern business world, which contributes to creating a healthier and more transparent work environment.

**1-8 Recommendations and Implementation Mechanisms**

1. In order to protect accountants from management interventions that could force them to go beyond legal and accounting requirements, as well as to secure their relative independence in order to achieve effective and efficient performance in accordance with generally accepted accounting principles and protect them from legal accountability, the accounting profession needs standards and rules within the institution that obligates accountants and organizes their work in accordance with the AE profession.
2. The necessity for accounting authorities to concentrate on identifying ways to encourage and elevate the ethical conduct of the accounting profession and prevent its practitioners from

engaging in accounting manipulation, along with a list of consequences and obligations that follow from using these technique.

3. Working to create a sound organisational ethical accounting environment that enjoys specifications that include efficient and honest departments, auditors who work independently, advanced accounting, auditing and ethical standards, and strong government regulators that guide and adhere to the institutional control system.
4. The need for accounting ethics consists of rules created by different accounting organizations to prevent accountants from abusing financial data. These rules include professionalism, integrity, and confidentiality, with confidentiality requiring all accountants to keep their financial data private.

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