Review of Accounting and Business Vol. 5 No. 1

Professionalism of Accountants in the Digital Era: Ethics, Competence, and Public Trust

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ABSTRACT

Introduction/Main Objectives: This paper examines the professionalism of accountants and its role in sustaining public trust in the digital era. Professionalism is viewed not only as technical competence but as a multidimensional construct shaped by ethics, expertise, and adaptability to technological transformation. **Background Problems:** Accounting scandals, both globally and in Indonesia, have eroded confidence in the profession. Meanwhile, rapid digitalization introduces new risks and ethical challenges, raising questions about whether traditional codes of ethics adequately address issues such as data privacy, algorithmic bias, and cyber fraud. **Novelty:** This study integrates ethical, technical, and digital aspects into a comprehensive framework of professionalism. The Indonesian context illustrates how cultural values and uneven digital readiness influence professional conduct. **Research Methods:** A qualitative literature review was conducted using academic journals, professional codes of ethics, and regulatory documents. Content analysis identified recurring themes across ethics, competence, and digital literacy. No primary data were collected, as the research relied entirely on secondary sources. **Findings/Results:** The findings show that professionalism is multidimensional, combining ethical integrity, technical skill, and digital adaptability. Accountants engaged in continuous learning and digital upskilling are more capable of preventing fraud, ensuring compliance, and maintaining credibility. However, disparities in training and infrastructure in Indonesia limit consistent professional quality. **Conclusion:** Professionalism in the digital era requires balancing ethics, competence, and digital proficiency. Future studies should employ bibliometric or empirical methods to validate the conceptual relationships proposed.

ARTICLE INFO

Keywords:
accountant, digital transformation, ethics, professionalism, public trust

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1. Introduction

The accounting profession has long been considered one of the most respected and trusted professions due to its pivotal role in safeguarding the reliability and credibility of financial information. Accountants act as intermediaries between businesses, governments, and society, ensuring that financial statements provide a true and fair view of an entity's condition. Their work provides assurance that financial information is transparent, consistent, and free from material misstatement, thereby serving as the foundation for informed decision-making by investors, regulators, and the public at large. Nevertheless, this long-standing trust has been tested and, in some cases, severely undermined. High-profile corporate scandals, such as those involving Enron and WorldCom in the United States, and more recent Indonesian cases such as PT Jiwasraya (2020) and Garuda Indonesia (2022), have demonstrated how breaches of professionalism and ethics can erode public confidence in the accounting profession as a whole.

In the contemporary landscape, these challenges are compounded by the rapid pace of digital transformation. The integration of emerging technologies such as artificial intelligence (AI), blockchain, big data analytics, and cloud-based accounting systems has fundamentally altered the way accountants perform their work. On the one hand, these innovations have significantly enhanced efficiency, accuracy, and timeliness in financial reporting. AI, robotic process automation, and cloud computing now enable routine accounting tasks to be automated, minimizing human error and improving accessibility to real-time financial data (Gonçalves et al., 2022; Zhang et al., 2020; Han et al., 2023; Yarmoliuk et al., 2024). Similarly, big data and predictive analytics empower accountants to go beyond traditional reporting by offering strategic insights, supporting business planning, and strengthening fraud detection mechanisms (Zhang et al., 2020; Han et al., 2023; Thursina, 2023). Furthermore, blockchain has introduced new levels of transparency and immutability in financial records, paving the way for real-time auditing and reducing information asymmetry (Han et al., 2023; Fedun et al., 2024).

Despite these advantages, the adoption of digital tools also introduces a new set of risks and vulnerabilities. Concerns surrounding cybersecurity, data privacy, and the reliability of digital records pose significant challenges to accountants who must safeguard sensitive information against potential breaches (Zhang et al., 2020; Han et al., 2023; Yarmoliuk et al., 2024). Moreover, technological disruption raises questions about the future of traditional accounting roles, many of which face the risk of automation. This development compels accountants to continuously upgrade their digital and analytical skills, while organizations must restructure their workforce to adapt to these changes (Zhang et al., 2020; Arkhipova et al., 2024; Ukpong, 2023). Resistance to change, implementation costs, and the need for cultural adaptation are additional barriers that complicate the digital transformation process in accounting (Gonçalves et al., 2022; Surya, 2024; Thursina, 2023). Against this backdrop, accountants are expected not only to uphold long-standing professional values but also to cultivate new competencies that enable them to operate effectively within increasingly digitalized environments.

Professionalism in accounting is traditionally associated with adherence to ethical codes that emphasize integrity, objectivity, independence, and accountability. In Indonesia, the Indonesian Institute of Accountants (IAI) has formally adopted the International Code of Ethics, signaling the importance of aligning with global professional standards. However, there remains considerable debate as to whether these codes adequately address the novel ethical dilemmas that arise from technological innovation and digitalization. For instance, issues such as algorithmic bias, digital fraud, and data manipulation require updated frameworks that go beyond conventional ethical principles.

In addition to technological disruption, globalization and regulatory pressures present further challenges. The increasing adoption of International Financial Reporting Standards (IFRS) requires harmonization between global practices and local accounting traditions in Indonesia. Such alignment often leads to tension when companies prioritize short-term financial performance over long-term compliance with international standards. At the same time, growing public awareness of corporate ethics, environmental stewardship, and sustainability has heightened expectations for accountability and transparency in financial reporting. Today, stakeholders including investors, regulators, and the broader community expect accountants not only to ensure numerical accuracy but also to reflect ethical responsibility and sustainable governance in their reporting practices. Thus, the scope of professionalism has expanded to encompass both technical financial integrity and broader contributions to ethical and sustainable business conduct.

Given this evolving context, this study sets out with four key objectives. First, it aims to analyze the meaning and dimensions of professionalism in accounting. Second, it examines how professionalism contributes to building and maintaining public trust in financial reporting. Third, it explores the impact of digital transformation on professional standards and ethical practices. Finally, it provides recommendations for strengthening professionalism among accountants in Indonesia, ensuring that they remain relevant, credible, and trusted in a rapidly changing global environment. To achieve these objectives, the following research questions guide this study: (1) What constitutes professionalism in accounting?; (2) How does professionalism influence public trust in financial reporting?; (3) What challenges and opportunities arise for accountants in the era of digital transformation?; and (4) How can regulatory and professional bodies reinforce professionalism to address these emerging challenges?

2. Literature Review

The literature review functions as the intellectual backbone of a research article. It provides the theoretical, conceptual, and empirical foundation upon which research questions and hypotheses are developed. By synthesizing previous findings and critically examining the existing body of knowledge, the literature review identifies the gaps that remain unaddressed and highlights the significance of the current study. In this research, the review of related literature focuses on three interrelated themes: professionalism in accounting, ethics and public trust, and the challenges of professionalism in the digital era. Each of these dimensions is crucial for understanding how the accounting profession evolves in response to changing societal expectations, technological transformation, and the imperative of maintaining credibility in financial reporting.

2.1. Professionalism in Accounting

Professionalism in accounting is a multidimensional construct that embodies not only technical expertise but also ethical responsibility and accountability to the public. Ciuhureanu (2022) defines professionalism as the consistent demonstration of competence, which refers to the ability of accountants to apply specialized knowledge, skills, and judgment in delivering reliable financial information. Recent research also emphasizes that digital transformation has expanded the notion of competence to include analytical and technological dimensions (Arkhipova et al., 2024; Jejeniwa et al., 2024). This technical dimension, however, cannot stand alone. Professional accountants are also expected to internalize values such as integrity, objectivity, and professional behavior as mandated by professional codes of ethics established by global standard-setters like the International Federation of Accountants.

The emphasis on professionalism stems from the unique role that accountants play as intermediaries of trust between organizations and stakeholders. Financial statements serve as the primary means through which companies communicate their performance, and the reliability of these statements depends heavily on the professionalism of the accountants who prepare, audit, and interpret them. Dunn and Sainty (2020) highlight that accountability is central to professionalism, as accountants are responsible not only to their employers or clients but also to investors, regulators, and the broader public.

Furthermore, professionalism entails a commitment to lifelong learning. The business environment is dynamic, shaped by regulatory changes, global market volatility, and technological innovation. Accountants are therefore expected to continuously update their knowledge and skills to remain relevant. This principle is reflected in the requirement for Continuing Professional Development (CPD), which has become a universal standard across professional accounting bodies. By engaging in CPD, accountants signal their dedication to professional growth and to meeting the evolving needs of their stakeholders.

Despite the global recognition of these professional ideals, scholars note that challenges persist in their implementation. For instance, in contexts where regulatory enforcement is weak or organizational culture prioritizes short-term gains, the values of professionalism may be compromised. Lail et al. (2017) argue that professionalism should not be reduced to mere compliance with codes of conduct, but should be understood as the demonstration of ethical courage and sound judgment in the face of economic, political, and organizational pressures. In this sense, professionalism is both a normative and practical concept what accountants ought to do and what they actually do in practice.

In Indonesia, the discourse on professionalism in accounting has gained momentum as the country integrates further into the global economy. The Indonesian Institute of Accountants (IAI) has adopted international standards of ethics and auditing to align with International Federation of Accountants (IFAC), yet local challenges remain. For example, cultural factors such as high power distance and collectivist values may influence how professionalism is understood and practiced. Therefore, exploring professionalism in the Indonesian context contributes to a richer, more nuanced understanding of the concept.

2.2. Ethics and Public Trust

Ethics and public trust are inseparable from professionalism in accounting. The ethical principles of integrity, objectivity, and independence form the moral compass that guides accountants in making decisions that affect diverse stakeholders. Adler and Liyanarachchi (2020) note that when accountants uphold ethical conduct, they reinforce the credibility of financial information, thereby fostering stakeholder confidence. Conversely, ethical breaches such as manipulation of earnings, conflict of interest, and collusion with management erode public trust and can lead to severe financial and reputational consequences.

The global financial scandals of the early 2000s, such as Enron and WorldCom, serve as stark reminders of how ethical lapses among accountants can trigger systemic crises. In response, regulators worldwide introduced reforms to strengthen corporate governance, enhance auditor independence, and promote ethical accountability. Studies since then consistently affirm that ethical accounting practices are strongly correlated with organizational resilience and stakeholder trust (Jejeniwa et al., 2024; Fang, 2023; Rashid et al., 2018). Companies that institutionalize ethical norms are better equipped to withstand external shocks and maintain positive relationships with investors, customers, and regulators.

In the Indonesian context, issues of ethics in accounting are particularly salient. The country has witnessed several high-profile corporate scandals where weak ethical standards among financial professionals contributed to misrepresentation and fraud. These cases highlight the urgent need for strengthening ethical education in accounting curricula and for cultivating organizational cultures that prioritize transparency and accountability. Moreover, public trust in accounting professionals is critical for Indonesia's economic development, as foreign investors increasingly demand reliable and ethical financial reporting before committing capital.

Ethics also has a social dimension. Beyond technical accuracy, accounting serves the public interest by enabling informed economic decision-making. When accountants prioritize private gain over societal welfare, they betray the very foundation of their profession. Thus, the ethical responsibility of accountants extends beyond compliance to embodying stewardship of public trust. Ethical lapses are not merely individual failings but reflect systemic weaknesses in regulation, professional training, and corporate governance.

2.3. Professionalism in the Digital Era

The digital era presents both opportunities and challenges for the accounting profession. Technological innovations such as artificial intelligence (AI), blockchain, and big data analytics have revolutionized how financial information is processed, audited, and communicated. Appelbaum et al. (2017) observe that automation has streamlined repetitive tasks, enabling accountants to focus more on strategic decision-making and value-added services. Real-time reporting and advanced tools for fraud detection enhance the efficiency and reliability of financial operations, thereby reinforcing the relevance of accountants in modern business environments.

However, digital transformation also introduces new risks. Data breaches, algorithmic biases, and overreliance on automated systems raise concerns about the integrity of financial information. Accountants are increasingly required to expand their competencies beyond traditional technical knowledge to include digital literacy, cybersecurity awareness, and the ability to interpret complex analytics. Without such competencies, accountants risk becoming obsolete in a digital-first economy.

The intersection of professionalism and digital transformation is an emerging area of scholarly interest. While prior studies have extensively examined professionalism and ethics in accounting, fewer have integrated these discussions with the challenges of digitalization, especially in emerging markets such as Indonesia. Recent analyses by Surya (2024) further underline that digital literacy has become a critical prerequisite for maintaining audit quality and ethical resilience. This gap is significant because digital transformation unfolds unevenly across countries, shaped by factors such as technological infrastructure, regulatory frameworks, and cultural attitudes toward innovation. By analyzing how accountants in Indonesia navigate these challenges, this study contributes to filling an important void in the literature.

Moreover, digital technologies such as blockchain hold the promise of enhancing transparency and reducing opportunities for manipulation. Yet, without robust professional oversight, these technologies could also be exploited for fraudulent purposes. The dual nature of technology underscores the dynamic character of professionalism in accounting it must evolve in tandem with business and technological developments. In response, accounting associations worldwide, including IFAC and IAI, have begun integrating digital ethics into continuing professional development frameworks (Jejeniwa et al., 2024), signaling a recognition that the accountant of the future must be as adept in technology as in ethics and technical knowledge.

The Indonesian case is particularly compelling. On one hand, digitalization offers a pathway to improving financial transparency and accountability in a market that has struggled with issues of corruption and weak governance. On the other hand, inadequate digital infrastructure and disparities in access to technology pose significant obstacles. These contradictions highlight the need for a context-sensitive understanding of professionalism in the digital era one that integrates ethics, competence, and technological adaptability.

2.4 Synthesis and Research Gap

From the literature reviewed, three critical insights emerge. First, professionalism in accounting is not merely about technical skills but encompasses ethical responsibility, accountability, and a commitment to continuous learning. Second, ethical conduct is indispensable for maintaining public trust, which serves as the lifeblood of the accounting profession. Third, the digital era has introduced new dimensions to professionalism, requiring accountants to master digital tools while safeguarding against the risks of technological misuse.

Despite extensive discussions on professionalism and ethics in the accounting literature, research integrating these themes with the realities of digital transformation remains limited, particularly in emerging economies. Most existing studies focus on developed countries with advanced technological infrastructures, leaving a gap in understanding how accountants in less developed contexts adapt their professional practices. This gap is particularly relevant for Indonesia, where digital adoption is growing rapidly but ethical and professional challenges persist.

By examining the intersection of professionalism, ethics, and digital competence in the Indonesian accounting context, this study seeks to contribute to the global discourse on the future of the profession. The findings are expected to inform both academic scholarship and professional practice by highlighting the evolving nature of professionalism and by offering insights into how accountants can uphold public trust in a rapidly changing environment.

3. Method, Data, and Analysis

This study employs a qualitative literature review method. The unit of analysis is the conceptual framework of professionalism in accounting, as defined by codes of ethics, scholarly research, and regulatory documents. A total of 65 peer-reviewed journal articles published between 2017 and 2024 were analyzed. The articles were retrieved from Scopus, ScienceDirect, and Google Scholar databases using combinations of keywords such as “accounting professionalism”, “ethics in accounting”, “digital transformation”, and “public trust”.

Data were collected from international journals on accounting ethics, professionalism, and digital transformation, Indonesian accounting standards and codes of ethics published by IAI, as well as reports from professional bodies such as IFAC and PwC. The data were analyzed using content analysis (Mayring, 2015). This approach was chosen instead of bibliometric analysis because the purpose of this study was interpretive rather than quantitative mapping.

Recurring themes were categorized into three domains: ethics and values, professional competence, and adaptation to digital transformation. Triangulation was performed by comparing academic sources, professional guidelines, and empirical cases to strengthen the credibility of interpretation.

4. Result and Discussion

The analysis indicates that professionalism in accounting is multidimensional, encompassing ethical principles, technical competence, and adaptability to environmental changes. Since this research employed qualitative content analysis rather than bibliometric mapping, the findings are presented thematically. Each dimension such as ethics, professional competence, and digital adaptability, was analyzed as a separate variable to identify conceptual relationships and patterns emerging across the literature. These dimensions are not isolated but interdependent, shaping how accountants interact with stakeholders and how the public perceives their credibility.

Overall, the results confirm that professionalism in accounting operates as a synergistic ecosystem in which ethics serves as the normative foundation, competence functions as operational capability, and technology acts as the transformative medium. The interdependence among these dimensions highlights the need for integrated professional frameworks that simultaneously advance ethical governance, technical excellence, and digital inclusion.

4.1. Ethics as the Foundation of Professionalism

Ethical principles such as integrity and independence remain the cornerstone of professionalism. When accountants deviate from ethical codes, consequences can be severe, both for the profession and for society at large. This loss of trust extended beyond the companies involved, affecting the entire auditing profession (Yakubu & Williams, 2020). Global scandals like Enron and WorldCom demonstrate that ethical failures not only destroy the companies involved but also create a legitimacy crisis for the accounting profession as a whole. In the context of this research, these findings confirm that ethics serves as "social capital" that underpins the profession's credibility.

Cases in Indonesia demonstrate a similar pattern, where ethical violations in state-owned enterprises have resulted in a decline in public trust in local accountants. This means that ethical challenges are not simply individual issues, but rather a reflection of weak institutional mechanisms for enforcing codes of ethics. These scandals highlighted serious deficiencies in auditor independence, with many stakeholders doubting whether auditors could remain unbiased when faced with client pressures. The impairment of independence was identified as a key factor in the failures, undermining the profession’s core value (Mansouri et al., 2009). This demands a more comprehensive policy approach: strengthening auditor independence, limiting conflicts of interest, and instilling ethical values from the beginning of accounting education.

4.2. Professional Competence and Continuous Learning

The analysis shows that professional competence is not merely a technical requirement but also an adaptive strategy for dealing with a constantly changing business environment. In Indonesia, the continuing education requirement established by the Indonesian Institute of Certified Public Accountants (IAI) is actually in line with global trends, but its effectiveness varies. Empirical evidence shows that accountants who consistently pursue professional development are more capable of detecting fraud, maintaining regulatory compliance, and adapting to changing business environments (Bierstaker et al., 2006; Odeyemi et al., 2024; Adelakun et al., 2024; Daraojimba et al., 2023).

Research also indicates that accountants with strong digital literacy, data science expertise, and diagnostic abilities often gained through targeted training demonstrate superior capacity to identify and interpret fraudulent patterns. Competence in predictive analytics, big data management, and critical reasoning further enhances their ability to uncover irregularities that might otherwise go unnoticed. Given the evolving nature of both financial regulations and fraud tactics, continuous skill enhancement is indispensable for sustaining effectiveness and compliance.

However, barriers such as disparities in access to training and limited organizational support contribute to disparities in skills among practitioners. Therefore, competence is not just an individual issue, but also a supportive institutional structure. These findings emphasize the need for accounting training reform to be more responsive to digital needs, for example, by integrating big data, predictive analytics, and blockchain into the curriculum. Without this, accountants' competencies will lag behind the increasingly sophisticated complexity of fraud methods.

4.3. Digital Competence as an Emerging Dimension

Digital transformation is reshaping accounting practices in profound ways. Digitalization has not only introduced new tools, but also transformed the authority structure within the accounting profession. Accountants who master AI, blockchain, and data analytics have greater professional bargaining power, whereas those without digital proficiency risk marginalization in a technology-driven workplace. This suggests that digital competence now serves as a means of professional differentiation. However, technology also introduces new ethical and technical challenges. For example, reliance on AI systems without adequate human oversight may produce biased or inaccurate outcomes. Similarly, blockchain technology, while enhancing security, may be misused for concealing fraudulent activities if accountants lack the skills to interpret and monitor its mechanisms (Appelbaum et al., 2017).

Analysis of the Indonesian context reveals a paradox: despite increasing technology adoption, the gap between large companies and MSMEs remains wide. As a result, professionalism in the digital age has the potential to deepen the inequality between practitioners. These findings emphasize that digital competence must be positioned not simply as an additional skill, but as part of the profession's ethical framework (Leitner-Hanetseder et al., 2021) how to use technology responsibly, fairly, and without creating exclusion.

4.4. Professionalism and Public Trust

Public trust has been shown to be determined not only by the accuracy of financial reports but also by social perceptions of accountants' attitudes. In collectivist cultures like Indonesia, analysis shows that humility and transparency carry as much legitimacy as technical competence. Accountants who display humility, accountability, and transparency are more likely to foster trust, while arrogance or defensive attitudes may exacerbate distrust (Gvili & Levy, 2019).

This contrasts with Western countries, which place greater emphasis on formal objectivity. These findings open up space for a more contextual reinterpretation of the concept of professionalism: professionalism is not a universal concept, but rather influenced by social and cultural norms. In Indonesia, financial irregularities in major corporations reveal that institutional affiliation alone cannot safeguard credibility without a strong internal culture of professionalism. Therefore, strategies for building trust in Indonesia must integrate cultural dimensions, for example by emphasizing the values of mutual cooperation and collective accountability in accounting practices.

4.5. Integrating Ethics, Competence, and Technology

The synthesis of these findings suggests that professionalism should be viewed as an ecosystem, not simply the accumulation of individual attributes. Ethics serves as a guiding norm, competence as an operational capability, and technology as a new medium that demands a redefinition of the accountant's role. The analysis shows that the failure of any one element will result in systemic consequences: competent but unethical accountants create a moral hazard risk, while ethical but digitally illiterate accountants lose relevance. Therefore, professionalism in the digital era is not simply a personal commitment, but an institutional agenda involving regulators, professional associations, universities, and business organizations. This approach positions professionalism as an instrument of sustainable governance, relevant not only to the accounting profession but also to national economic stability.

5. Conclusion and Suggestion

This study examined the professionalism of accountants in the context of digital transformation. The findings reveal that professionalism is built upon three key pillars: adherence to ethical principles, continuous professional competence, and adaptation to technological changes. Professionalism directly influences public trust, making it a critical factor in sustaining the credibility of financial reporting. However, digital transformation introduces new ethical and technical challenges that must be addressed.

The implications of this study are threefold. For regulators and professional bodies, there is a need to update codes of ethics and professional standards to incorporate digital competencies. For accounting education, it is essential to integrate digital literacy, AI auditing, and ethics in the digital era into accounting curricula. For practitioners, professionalism must be demonstrated through commitment to lifelong learning and the ability to uphold ethical responsibility in both traditional and digital contexts.

This research applied qualitative content analysis rather than bibliometric tools, focusing on conceptual synthesis rather than quantitative mapping. Future research should expand this foundation by conducting empirical validation using surveys, interviews, or bibliometric network analysis to measure how ethics, competence, and digital adaptability jointly predict public trust. Comparative studies across developed and emerging markets are also encouraged to examine how cultural and regulatory differences shape professionalism in accounting.

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