Accounting ethics: the challenges faced by accountants in the home office

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Resumo:
Fraudes envolvendo contadores tem levado a discussões sobre os dilemas éticos enfrentados pelos profissionais contábeis e a abordagem ética nas instituições de ensino superior. Nesse sentido, o cenário de pandemia imposto pelo COVID-19 ocasionou em mudança abrupta no cotidiano dos profissionais em todo o mundo e, para os contadores, esse tema alcançou as discussões corporativas, tanto pelo caráter sigiloso e documental da profissão, quanto pela forma de lidar com dados sensíveis em home office. A análise do impacto da pandemia para os contadores em home office contou com uma amostra de 77 pessoas, sendo 12 profissionais de outras áreas. O tema abordado demonstra-se relevante, pois a pandemia tem posto em prova a capacidade dos profissionais em lidar com assuntos críticos em home office. Infere-se pelos resultados da pesquisa que a produtividade dos profissionais não reduziu no home office, e que, sobre o ensino de ética nas instituições de ensino, 83% afirmam não terem sido preparados por essas instituições. Por outro lado, ao se perguntar que o home office pode aumentar os dilemas éticos vividos pelo contador, constata-se que apenas 57% dos respondentes concordam com a afirmação.

Palavras-chave: Ética contábil; Home office; Pandemia; COVID-19.

Área temática: Educação e Pesquisa em Contabilidade
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Abstract
Fraud involving accountants has led to discussions about the ethical dilemmas faced by accounting professionals and the ethical approach in higher education institutions. In this sense, the pandemic scenario imposed by COVID-19 caused an abrupt change in the daily lives of professionals around the world and, for accountants, this theme reached corporate discussions, both due to the profession's confidential and documentary character, as well as handling sensitive data in remote work. The analysis of the impact of the pandemic for accountants doing remote work had a sample of 77 people, 12 professionals from other areas. At the topic addressed proves to be relevant, since the pandemic has tested the professionals' ability to deal with critical issues in remote work. It is inferred by the results of the research that the productivity of professionals has not reduced in remote work, and that, regarding the teaching of ethics in educational institutions, 83% say they have not been prepared by these institutions. On the other hand, when asked if remote work can increase the ethical dilemmas experienced by the accountant, it appears that only 57% of respondents agree with the statement.

Keywords: Accounting ethics; Remote work; Pandemic; COVID-19.
1 INTRODUCTION

The debate about the professional ethics of accountants and other professionals in the financial sector has intensified in recent years, mainly with the recent accounting frauds that occurred in large companies such as Parmalat, Enron, WorldCom and Tyco. According to Murcia and Borba (2005), owners, managers and accountants often use their knowledge of accounting norms and standards in order to manipulate reports, in a process popularly known as creative accounting.

Rezaee (2005) stated that accounting fraud, at that time, cost over 500 billion dollars to financial market participants. Recently, a report by the Association of Certified Fraud Examiners (ACFE), published in 2018, identified more than 2,690 cases of occupational fraud that, taken together, generated losses in excess of $7 billion in 125 countries.

After these scandals, the concern with ethical principles increased and, therefore, the Sarbanes-Oxley Law (2002) was created, which requires, among other impositions, that a Code of Ethics be complied with by the main executives of the companies (ANTONOVZ et al., 2010). In this scenario, there is no doubt about the relevance that the ethical deviation of accountants has for the market as a whole, since although not all corporate frauds are also accounting frauds, most of them use financial reports as a form of perpetuation. (WEFFORT; MILAN; GONÇALVES, 2018)

According to Jackling, Cooper, Leung and Dellaportas (2007), given the flaws in the ethical behavior of some accountants, the challenge is to unite professional and academic accounting bodies in higher education institutions to improve ethical behavior and, consequently, the behavior of accountants in the work environment. In this sense, ethical education has been indicated as an alternative to ethical awareness and can be considered a kind of essential antidote against bad accounting practices (FEIL; DIEHL; SCHUCK, 2017).

In addition to this context, the global pandemic caused by Covid-19 has changed the professional routines of several workers around the world. With regard to accountants, the new routine started to include remote works, popularly called home office. The work by home office poses several challenges for organizations regarding ethical issues, especially with regard to care regarding the handling of sensitive financial documents. Another relevant aspect is related to the possibility of reducing the effectiveness of controls over the performance of accountants, since organizations were not prepared for this scenario in the medium and long term.

In this sense, the analysis of the ethical challenges faced by accountants in their new operational routines is extremely relevant. The main objective of this research is to identify the main ethical challenges faced by accountants in home office routines caused by the COVID-19 pandemic. With this, it is expected to answer the following research problem: What are the main ethical dilemmas faced by accountants in the home office?

At another point, it is intended to identify the main responses of employers organizations in relation to the new routines. Subsequently, the study will support the analysis of difference in results according to the profile of the interviewees, considering gender, age, income and size of the workers organization. In addition, the work will provide data for the identification of possible risks faced in the accounting routine, with a view to assisting organizations to adapt their internal controls to the new corporate routines.
In another area, the study aims to evaluate the teaching of accounting ethics, with regard to the home office. Finally, this work hopes to contribute to future research that addresses aspects of accountant ethics and research that addresses the consequences of the coronavirus pandemic.

This work is structured as follows. This section presents the introduction to the theme, context, research problem and the objectives of the work. In the following section, a review of the literature on previous research on accounting ethics is carried out, as well as a brief reflection on the Code of Ethics. The third section presents the methods used to carry out the research. In the fourth, the results are presented. Finally, in the fifth section, the final considerations about the results found are made.

2 LITERATURE REVIEW

The literature on the ethical behavior of accounting professionals is vast within the accounting research environment. The research sought, mainly, to understand the behavior of professors and students in accounting, reactions to ethical crises, fraud and earnings management. This study aims to analyze the ethical dilemmas faced by accountants with the coronavirus pandemic.

Comunale, Sexton and Gara (2006) introduced ethical guidance in explaining how accounting students react to ethical crises. 105 students from two educational institutions were evaluated through questionnaires seeking to investigate their ethical orientation. The results presented were that students are generally well acquainted with accounting scandals, but demonstrate ignorance of the accounting profession.

Students reported more on opinions to corporate managers than to accountants. Despite initial data, students expressed growing interest in specializing in accounting and seeking a position in the profession, however, they expressed little interest in working on a Big Four. Its results allow accounting teachers to understand what students feel and how and why they react to these ethical crisis events (COMUNALE; SEXTON; GARA, 2006).

Antonovz et al. (2010) analyzed empirically, from a gender perspective, the ethical attitudes of accountants, when confronted with situations that involve anything from non-legal and illegal attitudes, seeking to verify the ethical perception individually of male and female individuals. It was possible to infer, through the study, that there was less acceptability in relation to unethical attitudes on the part of women.

In the same vein, Jooste (2010) considers that the effects conceived by the cases of Enron and WorldCom for financial failures and accounting frauds can alter the perception of ethics for accounting students at the Nelson Mandela Metropolitan University School of Accounting and business managers. In relation to 20 management practices analyzed, there are no significant differences between genders in relation to ethics. However, the results show that there is a significant difference between business managers and students when it comes to the morality of earnings in earnings management practices. Thus, in this second perspective, there was no significant difference between genders.

On the other hand, Nascimento et al. (2011), evaluated the perception on the ethics theme of students of accounting sciences in universities in the south of Brazil and can see the importance recognized in relation to the Code of Ethics of the Accounting Profession, however, 55% affirm they have not even read the code.
Diehl, Freitas and Macagnan (2011) traced the perception about the practical moral and theoretical moral profile of accountants in the process of formation, through a quantitative research with undergraduate accounting students through closed questionnaires, from the perspective of Kantian ethics. The survey results indicate that students have a moral judgment consistent with the expected profile of future professionals. However, they have gaps in their training, when they do not clearly understand the concept of ethics, as well as they do not know the Code of Professional Ethics.

Lustosa, Dantas, Fernandes and Silva (2012) assessed the moral level of Brazilian accountants and, based on the judgment of decisions involving ethical conflicts, observed that the respondents' moral judgment is directly related to what they foresee for the judgment itself.

In the same vein, the study by Lima, Prazeres, Araújo and Araújo (2014) aimed to analyze the perception of accounting science students about the application of ethical concepts in the accounting profession, and to the process of teaching ethics applied to accounting. The questionnaire, applied in three blocks, being: the profile of the students; respondents perception of professional ethics; and, the perception of students about the process of teaching professional ethics in accounting. Through the analysis of results, it was found that ethics is considered a factor of great importance in the professional environment.

Another important normative change that is essential for the development of this study is the new Code of Ethics for the Professional Accountant (CEPC). According to Carvalho (2002), a code of ethics is much more than a simple gathering of rights, duties, limitations and punishments. He is the true guide of the professional, being responsible for the conduct of the professionals he covers.

In this scenario, the change made by the CFC in relation to the new Code of Ethics aimed at adapting it to the new reality of the profession, which has gone through a period of intense evolution due to technological innovations. Despite the recent change, the professionals trained in previous years were taught under the aegis of codes of ethics that did not include technological aspects, which justifies the conduct of the research to identify the main dilemmas experienced by these professionals in the face of the new reality brought with the coronavirus pandemic.

In view of the accounting academy scenario in recent years, it is possible to infer that, despite the existence of several relevant scientific publications on accounting ethics and ethics teaching, the assessment of the ethical impacts caused by the coronavirus pandemic and the change in the work environment accountant has not yet been made. Therefore, this research appears to fill the scientific gap, as well as to provide useful data for improving teaching in accounting ethics.

3 METHODOLOGY

This research aims to identify which are the main challenges faced by accountants regarding ethical dilemmas in the period of social isolation resulting from the Covid-19 pandemic. In a secondary way, the survey intends to evaluate if the teaching of accounting ethics was prepared for the change of professional routines, mainly with regard to changes to the home office.

Therefore, the methodology used is based on a survey technique based on questionnaires covering questions of ethical knowledge, as well as practical situations that accountants may
encounter in their work with regard to professional ethics. The questionnaire was made available on a virtual platform to obtain the answers and, consequently, the data to be analyzed. In addition, the questionnaire is based on the formulation of multiple choice questions and others based on the Likert scale, in which the answer options range from 1 to 5, representing, respectively, strongly disagree and strongly agree.

The theoretical foundations used in the elaboration of the questionnaire were based on the new Code of Ethics for the Professional Accountant, recently established by the Brazilian Standard for Professional General Accounting 01 (NBC PG 01) in 2019. The situations and problems that would cause the ethical challenges were elaborated by the professionals themselves authors, based on the foundations of the code of ethics applied to the new professional reality of accountants.

Regarding the research objectives, the study is descriptive in nature, as highlighted by Silveira and Córdoba (2009, p.53), it seeks to describe facts and phenomena about a pre-existing reality, that is, the ethical challenges faced by accountants. In addition, the research approach is quantitative in nature, since the data obtained were grouped and analyzed statistically to support the conclusions inferred in the study.

With regard to specific data collection procedures, the survey technique was used, which, according to Gil (2002, p.50), has the characteristic of interrogating a group that one wants to know. In addition, the author points out that the survey has the following advantages: (1) direct knowledge of reality, as the people themselves respond, reducing the researcher's subjectivism; (2) economy and speed; (3) quantification, given that the data collected can be grouped in tables and analyzed statistically.

The research methodology meets the methods used by other researchers in similar studies, such as Nascimento et al. (2011) and Diehl, Freitas and Macagnan (2011), that is, the use of the survey technique based on questionnaires, as well as in a descriptive research with a quantitative approach.

As for the population and sample of the research, it is emphasized that the population is the universe of accountants in Brazil. According to data from the Federal Accounting Council, available on its website, there are 515,263 accounting professionals active in Brazil in 2020, including accountants and accounting technicians. The research sample, in view of the unfeasibility of reaching the entire population, involves accountants and accounting technicians who are willing to respond to the research, with emphasis, for reasons of accessibility of the authors, to accountants and technicians registered in the Federal District.

4 ANALYSIS OF RESULTS

4.1 Respondents profile

In view of the methodological procedures explained above, it is emphasized that the survey was answered by 86 people, however, some responses were discarded because they were not answered completely, totaling 77 useful responses, this being the research sample.

In order to specify the characteristics of the sample, at first, the focus on the subsequent topics aims to demonstrate the profile of the respondents, as well as to compare it with other previous research.
As for the gender of 77 respondents, it was found that 50 are men and 27 are women, representing, respectively, 65% and 35% of the total sample. The majority of male respondents were also verified in other surveys, such as Anjos et al. (2011) and Souza et al. (2017). On the other hand, the studies by Freitas et al. (2011), Lima et al. (2014), Feil et al. (2017), Dal Magro et al. (2017) had the vast majority of women as respondents.

Regarding the age of the respondents, the table below summarizes the main findings.

<table>
<thead>
<tr>
<th>Genre</th>
<th>Up until 25 years</th>
<th>26 to 30 years</th>
<th>31 to 40 years</th>
<th>41 to 50 years</th>
<th>Age 51 and older</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>5</td>
<td>18</td>
<td>15</td>
<td>8</td>
<td>4</td>
<td>50</td>
</tr>
<tr>
<td>Feminine</td>
<td>1</td>
<td>5</td>
<td>9</td>
<td>8</td>
<td>4</td>
<td>27</td>
</tr>
<tr>
<td>Total</td>
<td>6</td>
<td>23</td>
<td>24</td>
<td>16</td>
<td>8</td>
<td>77</td>
</tr>
</tbody>
</table>

Source: Elaborated by the authors

Most respondents are in the age groups ranging from 26 to 40 years old, representing about 61% of the total respondents. In this sense, the studies by Nascimento et al. (2011), Lima et al. (2014), Feil et al. (2017) and Dal Magro et al. (2017) found the majority of respondents under the age of 25 years. However, these studies focused on analyzing the perception of accounting students.

Therefore, the sample found is consistent with the research proposal, since the problem issue in this study focuses on the performance of accounting professionals, so that, for the most part, they are already trained and practicing the profession. Souza et al. (2017) also verified the older sample in their research.

Subsequently, the analysis of the area of performance of the professionals was carried out, as well as the income of the professionals. The practice area was segregated into public/third sector and private sectors. Respondents were also segregated according to monthly income, in order to verify whether there are differences between income and the ethical dilemmas experienced by professionals.

<table>
<thead>
<tr>
<th>Income bracket</th>
<th>Private sector</th>
<th>Public sector / Third sector</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rather not answer</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Up to R$ 3,000.00</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>From R$ 3,000.01 to R $ 7,000.00</td>
<td>12</td>
<td>2</td>
<td>14</td>
</tr>
<tr>
<td>From R$ 7,000.01 to R $ 12,000.00</td>
<td>9</td>
<td>10</td>
<td>19</td>
</tr>
<tr>
<td>From R$ 12,000.01 to R$ 20,000.00</td>
<td>6</td>
<td>18</td>
<td>24</td>
</tr>
<tr>
<td>Above R$ 20,000.00</td>
<td>3</td>
<td>13</td>
<td>16</td>
</tr>
<tr>
<td>Total</td>
<td>33</td>
<td>44</td>
<td>77</td>
</tr>
</tbody>
</table>

Source: Elaborated by the authors

It can be seen that there is a slight majority of respondents working in the public sector, reaching 57% of the sample. With regard to income brackets, a greater concentration of respondents was identified with monthly incomes from R $ 12,000.01 to R $ 20,000.00. It is also possible to infer that, on average, the income ranges of the respondents who work in the public sector are larger than the professionals who work in the private sector.

The questionnaire was open to professionals in other areas related to accounting, such as economics, administration, law and public management. Thus, despite the vast majority of accountant respondents, the perceptions of non-accounting professionals about the accountant’s professional ethics can be obtained. The table below shows the course, time since graduation and training institution of the respondents.
### Table 3 - Area and training time of respondents

<table>
<thead>
<tr>
<th>Graduation area and time</th>
<th>Private HEI</th>
<th>Public HEI</th>
<th>Grand total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Sciences</td>
<td>33</td>
<td>32</td>
<td>65</td>
</tr>
<tr>
<td>0 to 5 years</td>
<td>11</td>
<td>14</td>
<td>25</td>
</tr>
<tr>
<td>11 to 15 years</td>
<td>9</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>16 to 20 years</td>
<td>5</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td>6 to 10 years</td>
<td>8</td>
<td>8</td>
<td>16</td>
</tr>
<tr>
<td>Another training area</td>
<td>5</td>
<td>7</td>
<td>12</td>
</tr>
<tr>
<td>0 to 5 years</td>
<td>1</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>11 to 15 years</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>16 to 20 years</td>
<td>2</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>6 to 10 years</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Grand total</td>
<td>38</td>
<td>39</td>
<td>77</td>
</tr>
</tbody>
</table>

Source: Elaborated by the authors

The sample therefore contains around 84% of respondents with a background in accounting, while only about 16% are trained in related areas. As for training time, most respondents graduated less than 5 years ago. In addition, there is a balance between respondents trained in public and private institutions.

### 4.2 Analysis of changes in the work routine

After analyzing the profile of the respondents, the next section of the questionnaire aimed to identify the professionals who were impacted by the changes brought about by the pandemic, that is, the change in work routines for the home office. In this sense, the following three questions can be highlighted.

**Graph 1** - Did you have to change your face-to-face work routine to the home office at any time during the pandemic caused by Covid-19?

Source: Research data

The answers indicate that 72 professionals had their work routines altered by the Covid-19 pandemic, that is, about 93% of the sample, while only 5 professionals continued to work in person, that is, approximately 7% of the respondents.

**Graph 2** - How do you rate your productivity in the home office?
In this sense, professionals who identify an increase in productivity, be it light or intense, reach 49 respondents or approximately 64% of the total answers. On the other hand, 22% of the respondents did not perceive a difference in productivity and only 14% of the professionals believe that the change to work has brought losses to the productivity of their respective jobs.

Graph 3 - Analysis of the change in productivity between the public and private sectors

The analysis of productivity in the home office it can be inferred that professionals working in the public sector claimed to have productivity increases in greater proportion than professionals in the private sector. For professionals in the private sector, about 33% did not
notice changes in the new work routines, while 46% identified increased productivity. For the public sector, there was an increase in productivity in 75% of respondents.

Still in the discussion about the impacts of change in work routines, respondents were asked about continuity in the home office after the pandemic.

Table 4 - At the end of the pandemic, if it is possible to choose, would you choose the home office or in person?

<table>
<thead>
<tr>
<th>Answer</th>
<th>Qty. Private sector</th>
<th>Qty. Public sector / Third sector</th>
</tr>
</thead>
<tbody>
<tr>
<td>I'm not sure</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Hybrid work</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Face-to-face work</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Home office</td>
<td>7</td>
<td>22</td>
</tr>
<tr>
<td>Grand total</td>
<td>33</td>
<td>44</td>
</tr>
</tbody>
</table>

Source: Research data

Proportionately, it can be seen that professionals in the private sector would opt for hybrid work, which is consistent with the lower assessment of productivity in the home office, when compared to public sector workers. Regarding public servants, most mention the intention of maintaining the home office.

4.3 Analysis of the main ethical dilemmas

In relation to some of the problems that accountants may incur in the home office, we tried to question the respondents about problems with the effective fulfillment of the workday. The proposition is justified by the hypothesis that working remotely, the professionals would be out of the company's face-to-face control environment and, therefore, could not complete the journey in a complete manner.

In this sense, 62 of the respondents do not register the point in the home office and, of these, 14 professionals answered that they are working less than what was established in the workday. Despite being a minority, the situation may represent an unusual situation brought with the home office. It is noteworthy that, among the respondents who claimed to register the time point, none indicated that they were working less than that established in the day.

In another question, in order to identify the responses of professionals to possible ethical problems of coworkers, it was asked what the attitude of the professional would be if he finds that a colleague is not being ethical in professional practice.
Graph 4 - If you find that a colleague is not being ethical, what do you do?

- I press the colleague on the consequences of his actions.
- Report the colleague on the existing channels in the entity.
- I keep quiet, because that way I don't harm anyone.
- I don't know or prefer not to give an opinion.

Source: Research data

The survey results indicate that about 53% of respondents would not denounce their professional colleagues, but would only alert them to the consequences of their actions. It is also noteworthy that only 14% of the respondents expressed an opinion to denounce the colleague in the organization's channels, demonstrating that the reporting channels or equivalent means of the entities have not been widely used by professionals.

In addressing the problems faced by the professionals with regard to the home office, only 1 professional declared that he had not worked remotely until the moment of closing the research questionnaire. Regarding the respondents, there is a high level of problems with equipment and connection (25 occurrences), followed by problems with time management (22 occurrences) and problems with physical and emotional malaise (20 occurrences). Conversely, only 1 respondent stated that he did not have the same concentration, facilities and speed that he has in face-to-face work.

Table 5 lists the main problems faced during the home office. It should be noted that respondents were allowed to mark more than one option.

<table>
<thead>
<tr>
<th>Table 5 - Problems with home office</th>
<th>Occurrences</th>
</tr>
</thead>
<tbody>
<tr>
<td>I didn’t work remotely</td>
<td>1</td>
</tr>
<tr>
<td>I don't have the same concentration that I have in the company</td>
<td>1</td>
</tr>
<tr>
<td>Pressure from bosses / entity</td>
<td>10</td>
</tr>
<tr>
<td>Problems saving or retrieving entity or customer documents</td>
<td>10</td>
</tr>
<tr>
<td>Difficulty maintaining productivity</td>
<td>12</td>
</tr>
<tr>
<td>Family problems</td>
<td>13</td>
</tr>
<tr>
<td>Problems with my physical and emotional well-being</td>
<td>20</td>
</tr>
<tr>
<td>Administration of working hours</td>
<td>22</td>
</tr>
<tr>
<td>Problems with equipment and connection</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>114</strong></td>
</tr>
</tbody>
</table>

Source: Elaborated by the authors
4.4 Perceptions about teaching ethics and home office

Questions were asked about the interviewees' personal and professional experiences, seeking to establish a relationship between the teaching of ethics during graduation and the home office.

It was asked whether the teaching of ethics during graduation dealt with professional routines aimed at the home office, 6 respondents indicated as indifferent. Of those who answered, it can be seen that 64 (83%) disagree partially or totally. Checking by main occupation, 43% are professionals from the private sector and 57% from the public sector.

Regarding the age group, of the 7 respondents who partially or totally agree, 4 are between 41 and 50 years old, 2 between 31 and 40 years old and only 1 between 26 and 30 years old. These data reinforce the understanding that new professionals, up to 30 years of age, were not prepared on ethical issues, when facing the home office in their professional activities.

When questioning whether the current model of teaching ethics is sufficient for the knowledge and future application of ethical principles, 70% disagree totally or partially with this statement. When considering whether the respondent is from a public or private educational institution, 50.6% respond that they represent public educational institutions. As in the previous question, there is a predominance of younger professionals to disagree about the sufficiency of teaching models in ethics as a way of future application of ethical principles, reaching the mark of 44% of respondents.

On the other hand, when asked that the home office may increase the ethical dilemmas experienced by the accountant, given that he is outside the environment of the entities' face-to-face control, it appears that 57% of the respondents agree with the statement. There are no significant relationships between the public or private sectors. Considering income issues, there is an increase in agreement as income increases, predicting that professionals with higher incomes tend to be more concerned with any ethical dilemmas faced by professionals tend to increase due to the home office.

When approached that the accountant's work in virtual environments is properly taught during graduation and, therefore, he is prepared for the new reality, the level of disagreement reaches 68%. 31 of the respondents have graduated for up to 5 years, indicating that they are more used to digital tools. Respondents also state that ethics education needs to include discussion about the new challenges experienced by professionals in virtual environments, with 96% agreement.

It is clear, therefore, that the main ethical dilemmas experienced by accountants in the home office encompass problems with workday records, as well as with the fulfillment of the effective contractually established day. In addition, dilemmas related to the safeguarding of confidential documents stand out.

5 CONCLUSION

The aim of this study was to identify the main ethical dilemmas experienced by accounting professionals during the pandemic caused by the coronavirus. To this end, a survey containing questions about the situations faced in the home office, perceptions about teaching ethics and the productivity of professionals was distributed to several accountants and professionals in related areas.
Regarding the profile of the respondents, the research findings are in line with the main research on accounting ethics published in Brazil recently (ANJOS et al., 2011; FREITAS et al., 2011; LIMA et al., 2014; FEIL et al., 2017; DAL MAGRO et al., 2017; SOUZA et al., 2017). The largest age group was concentrated between 26 and 40 years, with the majority of men as respondents. As for income, the majority of respondents reported having monthly income of R$ 12,000.01 to R$ 20,000.00.

Regarding the ethical dilemmas faced by accountants in the home office, it should be noted that about 13% of respondents reported having had problems saving or obtaining documents from the employing company or from clients. In addition, approximately 29% of people said they had problems managing their working hours, and fourteen professionals replied that they are working less than the contractually expected number of hours of work.

Another point of important reflection addressed in the study was regarding the quality of teaching accounting ethics during graduation. The vast majority of professionals (83%) responded that the teaching of ethics at graduation did not prepare accountants for the challenges faced in the home office, indicating that the process of teaching ethics needs to adapt to the new demands of society, such as the use of technological resources.

In summary, it can be inferred from the study carried out that the main ethical problems faced by accountants involve the difficulty of managing schedules, maintaining productivity and keeping confidential documents. Regarding the teaching of ethics, the study allows us to conclude about the ineffectiveness in preparing professionals for the home office, which can be improved in future research that addresses the impacts of the new Code of Ethics for the Professional Accountant.

The main limitations of this study are the lack of previous studies on the impacts of the coronavirus pandemic on the routines of accounting professionals, as well as the lack of studies on the new code of ethics for the accountant professional. On the other hand, the reduced sample can be a limiting factor for making inferences about the entire population of accountants.

It is suggested for future research to carry out studies comparing the impacts of the home office for accountants and professionals from other careers, in order to identify divergences in the effectiveness of teaching ethics in relation to careers. In another scenario, future studies may include other regions of the country, as well as the addition of other cognitive, motivational and personality aspects of the professionals.

REFERENCES


SOUZA, Adriana Pantoja et al. O código de ética como instrumento para a tomada de decisão: um estudo sobre a percepção do contador acerca da ética profissional. Revista de
Appendix A - Survey

1 - Gender
   a) Male
   b) Female
   c) Other:

2 - Age
   a) Up to 25 years
   b) 26 to 30 years
   c) 31 to 40 years
   d) 41 to 50 years
   e) Age 51 years and older

3 - Main occupation
   a) Private sector
   b) Public sector / Third sector
   c) Student
   d) Unemployed
   e) Retired
   f) Other:

4 - Monthly income
   a) Up to R$ 3,000.00
   b) From R$ 3,000.01 to R$ 7,000.00
   c) From R$ 7,000.01 to R$ 12,000.00
   d) From R$ 12,000.01 to R$ 20,000.00
   e) Above R$ 20,000.00
   f) Rather not answer

5 - What is your training area?
   a) Accounting Sciences
   b) Administration
   c) Economy
   d) Law
   e) Other:

6 - How long ago did you complete graduation?
   a) 0 to 5 years

7 - Did you graduate (or study) in a public or private educational institution?
   a) Public
   b) Private

8 - How many people live in your household (including you)?

9 - Did you have to change your face-to-face work routine to the home office at any time during the Covid-19 pandemic?
   a) Yes
   b) No

10 - What are you currently working on?
    a) I am working in person.
    b) I am working at home office.
    c) I am working in the office and in home office, it depends on the demand.

11 - How do you rate your productivity in the home office?
    a) It increased a lot
    b) Slightly increased
    c) Has not changed
    d) Slightly decreased
    e) Decreased a lot

12 - Which of these equipments did the entity in which you work provided for the home office?
    a) No equipment was provided
b) Computer or notebook  
c) Mouse or other peripherals  
d) Monitor  
e) Chair  
f) Internet connection paid by the company  
g) Headphone or microphone  
h) Others:

13 - Do you record your entry and ending times when you work remotely?  
   a) Yes, I continue to record the point normally.  
   b) No, my employer does not require the registration of working hours.  
   c) I was never obliged to register a point, even if I worked in person.

14 - How do you classify your home office hours?  
   a) I have been working MORE time than my workload establishes.  
   b) I have been working EXACTLY what my workload establishes.  
   c) I have been working LESS than my workload establishes.

15 - If you find that a colleague is not being ethical in professional practice, what do you do?  
   a) I warn my colleague about the consequences of his actions.  
   b) I keep quiet, because that way I don't harm anyone.  
   c) I denounce the colleague in the channels existing in the entity.  
   d) I don't know or prefer not to give an opinion.

Respond to the following propositions (16 to 20) according to your personal and professional experiences. If you fully identify with the proposition, check "I totally agree". Otherwise, check "strongly disagree".  

16 - The ethics teaching I had during graduation dealt with work routines aimed at the home office.  
   a) I totally agree  
   b) Partially agree  
   c) Indifferent  
   d) Partially disagree  
   e) Strongly disagree

17 - I believe that the current model of teaching ethics is sufficient for knowledge and future application of ethical principles, since teaching prepared me for the home office.  
   a) I totally agree  
   b) Partially agree  
   c) Indifferent  
   d) Partially disagree  
   e) Strongly disagree

18 - The home office may increase the ethical dilemmas experienced by the accountant, given that he is outside the control environment of the entities.  
   a) I totally agree  
   b) Partially agree  
   c) Indifferent  
   d) Partially disagree  
   e) Strongly disagree

19 - The accountant's work in virtual environments is properly taught during graduation and, therefore, he is prepared for the new reality.  
   a) I totally agree  
   b) Partially agree  
   c) Indifferent  
   d) Partially disagree  
   e) Strongly disagree

20 - Accounting ethics teaching needs to include the discussion about the new challenges experienced by accountants in virtual environments.  
   a) I totally agree  
   b) Partially agree  
   c) Indifferent  
   d) Partially disagree
e) Strongly disagree

21 - Which of these problems have you faced during the home office?
   a) Problems with my physical and emotional well-being
   b) Pressure from bosses / entity
   c) Administration of working hours
   d) Problems with equipment and connection
   e) Family problems
   f) Problems saving or retrieving entity or customer documents
   g) Difficulty maintaining productivity
   h) Others:

22 - At the end of the pandemic, if it is possible to choose, would you choose the home office or face-to-face work?
   a) Home office
   b) Face-to-face work
   c) Hybrid work (some days at the office, others at home)
   d) I'm not sure

23 - (Optional) Include any other considerations that you deem important for the debate on the model of teaching ethics to accountants.