

## ANALYSIS OF POST-PANDEMIC ETHICS PRACTICES FOR FUTURE ACCOUNTANTS

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### *Abstract*

*This study analyzes the threats to professional accountants' ethical practice in the new normal era after the Covid-19 pandemic. The method uses a literature study with four stages of analysis. First, is data collection using a literature study. Articles used as references use databases from ScienceDirect, Scopus, EBSCO, SINTA, and ProQuest which were published in 2020 to 2022 with the keywords "COVID-19" and "Accountant" and "ethic challenges" or "Issue Ethic" or "Professional" Ethics." The next step is compiling an information matrix to analyze the general picture regarding ethical conditions and changes due to the COVID-19 pandemic. The third stage is an in-depth analysis using two approaches: the first by comparative analysis and the second by conducting further analysis. The last stage is the conclusion stage. At this stage, a strategy is formulated to prepare future professional accountants to deal with ethical disruptions. The study results show that the Covid-19 pandemic creates multidimensional pressure, which results in future ethical practice changes. For this reason, professional accountants must prepare themselves to maintain ethical principles, especially integrity, objectivity, competence, prudence, professionalism, and confidentiality*

**Keywords:** *Accountant Professional; Ethical Changes; Covid-19 Pandemic; New Normal*

## ANALISIS PRAKTEK ETIKA PASCA PANDEMI UNTUK AKUNTAN DI MASA DEPAN

### **Abstrak**

Penelitian ini menganalisis ancaman yang terjadi pada praktik etika akuntan profesional dalam era kenormalan baru pasca pandemi covid-19. Metode penelitian menggunakan metode studi literatur dengan empat tahapan analisa. Pertama adalah pengumpulan data menggunakan studi literatur. Artikel yang dijadikan rujukan menggunakan data base dari Sciencedirect, Scopus, EBSCO, SINTA dan ProQuest yang terbit dalam pada tahun 2020 sampai 2022 dengan kata kunci "COVID-19" and "Accountant" and "ethic challenges" or "Issue Ethic" or "Professional Ethic". Tahapan selanjutnya adalah menyusun matriks informasi untuk mendapatkan analisis gambaran umum terkait kondisi etis dan perubahan etika yang terjadi akibat pandemi covid-19. Tahapan ketiga adalah analisis mendalam dengan menggunakan dua pendekatan, yaitu pertama dengan analisa perbandingan (komparasi) dan kedua dengan melakukan analisa lanjutan. Tahapan terakhir adalah tahap kesimpulan. Pada tahapan ini dirumuskan strategi untuk menyiapkan akuntan profesional masa depan dalam menghadapi disrupsi etis yang terjadi. Hasil penelitian menunjukkan bahwa kondisi pandemi Covid-19 menimbulkan tekanan multidimensi yang berakibat pada perubahan praktek etis di masa depan. Untuk itu, akuntan profesional harus menyiapkan diri dalam menjaga prinsip etis khususnya integritas, objektivitas, kompetensi, kehati-hatian, profesionalisme, dan kerahasiaan.

**Kata kunci:** *Akuntan Profesional; Perubahan Etika; Pandemi Covid-19; Kenormalan Baru*

## INTRODUCTION

The world has for a decade been in an extreme condition that has only occurred since many years of human civilization in the 21st century. The covid-19 outbreak has obstructed all aspects of human life in various fields ranging from economic, social, and cultural to education and various other sectors (Nada & Syaiful, 2022; Pratama, Eltivia, & Riawajanti, 2021). The spread of this virus is swift and massively transmitted from one individual to another through bodily fluids, such as saliva and nasal discharge, which contain the virus. Even more dangerous, this virus can attach to surrounding objects and last several days to infect individuals who touch these objects (Edwards et al., 2020). To suppress the spread, the government has appealed to impose restrictions on people's mobility, including carrying out work-from-home (WFH) activities for operating companies.

Of course, these restrictions ultimately affect activities in people's daily lives. People who were previously free to carry out activities outside the home now have to carry out their activities inside the house almost daily. This causes mental and social crises in people's lives during the co-19 pandemic (Yuliarti, 2020). Mental crisis is characterized by easy changes in the emotions of the individual's soul because of the boredom of carrying out all his activities at home. Social crises arise from reduced interaction between individuals in society. This condition has a more significant potential to cause depression in individuals in society. Changes that occur can pressure each individual, which collectively affects societal moral change (Latif et al., 2020; Thombs et al., 2020)

These changes also had an impact on employees and professionals. Employees and professionals who previously carried out their duties and worked in the office must be forced to carry out all their responsibilities from inside the house. With different conditions and situations that are not always conducive to working at home, these employees and professionals are also vulnerable to mental crises (Shadmi et al., 2020). This potential is also strengthened by the current situation where the economic downturn during Covid-19 made the business environment unstable, thereby increasing company risk. This make has resulted in many Terminations of Employment (PHK) so that the pressure on employees and professionals to carry out their responsibilities while worrying about the worst possibility becomes greater (Safkaur et al., 2020).

As explained above, an accountant faces a multidimensional crisis due to the Covid-19 pandemic. The existing conditions could cause massive changes to the ethical practice of professional accountants and ethical challenges to other professions. Ethical conflict is crucial because it impacts employee and professional performance (Falcó-Pegueroles et al., 2021). From a macroeconomic perspective, an ethical crisis can also significantly impact the development of social and economic life in society (Depari, 2022). At a certain level, an ethical crisis can cause mass chaos, as in several cases of Enron's ethical violations, which caused global business system failures.

The pandemic that has been going on for two years has significantly affected workers' levels of stress and depression, so it has the potential to reduce their ethical judgment (Fuchs et al., 2020). Pashar et al., (2020) identified and explained various work pressures during the Covid-19 pandemic that caused professionals to solve ethical challenges. This challenge arises because of the ethical dilemma getting bigger to survive during economic difficulties, directly proportional to the pressure of a less conducive environment. Another study by Yudha et al., (2021) found a significant effect of the Covid-19 pandemic on the practice of the auditor's code of ethics during the implementation of WFH Changes in ethical practice during the pandemic also led to new habits that continued to stick after the Covid-19 pandemic ended. Therefore, it can also be ascertained that the impact of ethical shifts on professionals will also follow.

In dealing with these conditions, it is necessary to make efforts to minimize the negative impacts that exist. One way is through the world of education. Professional education is used to prepare prospective professionals to face the environment in the future. Including professional accountant education, the education process will give birth to a generation of professional accountants in the future. The educational process's success will impact the birth of a generation of quality professionals (Pratama, Eltivia, & Ekasari, 2021).

Moreover, when education only focuses on written knowledge, the results born in the professional generation are also limited to hard skills and experience. For this reason, it is necessary to have ethics education to ensure that the educational outcomes can give birth to well-established professionals both in terms of knowledge and behavior. This is important because the practice of business ethics is essential, given the significant influence on the professional performance of accountants in the future. (Azaro et al., 2020).

Based on this, it is necessary to analyze the strengthening of professional ethics education to minimize future adverse impacts. This is because education is one of the most appropriate tools for shaping human character in the future by mapping out an educational model (Rukiyati et al., 2022; Santi & Raharjo, 2022). This model that adapts to this circumstance that the results of accountant education. Professional accountants, in the future, can become the best accountants and adapt to circumstances. The research uses the literature study method to explain changes in accountants' professional and ethical practices during the Covid-19 pandemic and the aftermath of the impact. The results of this study are expected to provide an overview of the changing conditions of ethics in the future and how education can prepare itself to give birth to a generation that can adapt to these changes.

## **LITERATURE REVIEW**

### **New Normal Era**

The Covid-19 pandemic has had a crisis impact on various sectors of society. This pandemic has disrupted the way of life for individuals, communities, and nations. Every element of human life is affected by this pandemic crisis (Bonfield et al., 2020). Starting from declining health levels to a large number of deaths due to this pandemic, finally, governments from various countries implemented various restrictions in all sectors, from social society to the economic sector. The pandemic lasted two years, causing changes in people's behavioral patterns. Adjusting the way of life to overcome the risk of this outbreak is necessary. That is called the 'new normal' or new order of life. After the pandemic has passed, the scars are etched into people's daily habits, giving birth to new standard patterns (Hendra Prijanto, 2022). The New Normal is a new phase in human life with various changes in habits due to the COVID-19 pandemic crisis.

### **Accountant Professional Ethics**

Professional ethics is an attitude of life, which is a willingness to provide professional services to the community with full involvement and expertise as a service to carry out tasks. Professional ethics help maintain the integrity and reputation of a profession. By adhering to high values and ethical standards, professionals can build trust and respect in their profession (Falcó-Pegueroles et al., 2021). This helps maintain the dignity and authority of the profession in society. In professional accounting, professional ethics is also identical to the professional ethics of accountants who uphold the values of accountability in the process of reporting financial information. Accounting ethics consists of a set of values, principles, and moral standards that accountants must apply in carrying out their duties. Accounting ethics involves

honesty, integrity, objectivity, and professionalism in decision-making, financial reporting, and auditing (Baud et al., 2021).

## **RESEARCH METHOD**

This research was conducted using the literature study method. The data used is secondary data from various documentation and literature studies. This study carried out analytical techniques with several stages of analysis, namely searching for an overview with criteria according to the research topic, systematic and structured dissection, to concluding to describe the challenges of professional ethics for accountants after the Covid-19 pandemic. This analysis technique will obtain a more concrete sequence of qualitative analysis flow to answer the study's objectives (Wijaya, 2021).

In the first stage, the research focuses on finding an overview of changes in professional and ethical challenges due to the COVID-19 pandemic. This stage focuses on collecting and filtering as much data as possible to get a complete analysis result. This stage is carried out by collecting information from various literature reviews in the form of articles, journals, books, and other electronic documentation relevant to the research topic. There are three criteria for selecting literature sources. First, literature sources discuss challenges to professional ethics during a pandemic. This criterion answers questions about what, why, and how the Covid-19 pandemic can affect changes in the practice of accounting professional ethics. The second criterion is that literature sources must contain discussions about ethical practices during the Covid-19 pandemic. The selection of this second criterion aims to obtain information related to the impact and consequences of the Covid-19 pandemic on shifts in the ethical practice of professional accountants. Kriteria ketiga adalah artikel yang dijadikan rujukan menggunakan data base dari Sciencedirect, Scopus, EBSCO, SINTA dan ProQuest yang terbit dalam pada tahun 2020 sampai 2022 dengan kata kunci “COVID-19” AND “Accountant” AND “ethic challenges” OR “Issue Ethic” OR “Dilemma ethic” OR “Professional Ethic”.

The second stage in this research was carried out by dissecting the elements and information resulting from the general analysis to obtain a synthesis that can provide a more detailed description of the research topic. At this stage, a more in-depth analysis of each information point is carried out to answer all the questions formulated in this study. Each question is used to focus on explaining the phenomenon of ethical challenges during the Covid-19 pandemic. At this stage, this research compares accountants' ethical practice conditions before and after the Covid-19 pandemic. With this analysis stage, the author will find points from the changes that have occurred due to the Covid-19 pandemic. The results in this analysis stage will help the research process to provide a broader view of the changes that have occurred in the practice of accountant professional ethics due to the influence of the co-19 pandemic.

The last stage is the analysis of conclusions. This stage analyzes by combining all the information obtained from each previous stage. With this basis, this analysis stage then formulates a conclusion that can explain the impact of challenges on accountants' professional education after the Covid-19 pandemic.

## **RESULT AND ANALYSIS**

### **Increasing Environmental Pressure during the Covid-19 Pandemic**

The Covid-19 pandemic became a condition that forces the world to change to adapt and survive exposure to the existing virus. These changes caused many losses in various sectors ranging from health and politics to economic losses in various parts of the world (Kusno, 2020). This condition resulted in the vulnerability of business operations due to the increasing costs

required by companies to maintain their existence during the pandemic. At some point, accountants and other professional practitioners will also be affected by the current vulnerability of the business world. Conditions in the business environment that not ideal, so it creates a lot of new pressures that can disrupt the professional practice of accountants in it.

The first is pressure to influence the process of compiling and presenting information in financial reports. Accountants at this time will face significant pressure from superiors, clients, or company management to provide misleading information to maintain good judgment from interested external parties. This pressure is very likely to occur, considering that the company's management is faced with a condition where the company experiences a critical condition that can affect the company's performance assessment (Fuchs et al., 2020). For this reason, the financial statements representing the company's value will be the main focus of various interested parties. Good presentation of the financial statements means that the company can survive during a crisis, thereby increasing the company's credibility. This is a strong reason for management to ensure that the data and values presented by the accountant in preparing the company's financial statements are as expected

The second is the pressure on personal interests. During the Covid-19 pandemic, every individual even faced a significant risk of decreasing quality of life in terms of health, social and economic respectively. At this point, the COVID-19 pandemic can force individuals to worry about their survival in the future, thereby creating tremendous pressure on them to commit illegal acts to achieve personal gain. For example, accountants may be under some pressure and inducement to provide false financial information with offers of personal benefits that are more necessary during this pandemic. Although this can be an unlawful act to falsify information on other parties, personal and family needs are often the reason for continuing to do so (Sari et al., 2020).

On the other hand, pressure on personal interests is also closely related to the working relationship between the company accountant and management. Under certain conditions, management can terminate employees if the company's accountant cannot provide the expected work results. For this reason, to keep their careers safe during this crisis, accountants can sacrifice the code of ethics they hold.

The two conditions that arise from the Covid-19 pandemic above have an impact on the emergence of pressure not to pay attention to standards. Massive changes in the way of work and the business environment have created a bias in the view of professional workers in fulfilling their professional responsibilities (Pashar et al., 2020). Sudden changes provide minimal time for accountants to be able to adjust to the conditions of the co-19 pandemic. The burden of duties and responsibilities can be even more significant than in normal conditions. This is the main reason professional accountants can complete their duties by ignoring existing standards. The limitations during the pandemic were accompanied by increasing business pressure forcing accountants to set aside standards. In the end, all the increased pressure can result in a decrease in the quality of the information provided by accountants in the resulting company financial reports (Ekasari et al., 2022; Pratama, Eltivia, & Ekasari, 2021).

From several previous studies, results were obtained concerning changes in behavioral conditions caused by increased pressure during the Covid-19 pandemic. For more details, see table 1 below:

**Table 1.**  
**The Impact of Behavioral Changes Due to Pressure During the Pandemic**

No	Multidimensional Pressure	Impact of Change in Professional Behavior	Source
1.	Change of working time	There is no limit on working hours of 8 hours, urgent work in between breaks.	(Bandyopadhyay, 2020; Hashem, 2021; Levy, 2020; Naidoo, 2020)
2.	Change of workplace (WFH)	Supervision is not optimal, coordination uses network technology, and working environment conditions are not conducive.	(Pratama, Eltivia, & Riwijanti, 2021; Yamali & Putri, 2020; Yuzulia, 2021)
3.	Reduction in the number of employees	Work efficiency, anxiety at work, and unhealthy competition arise	(Cavallo, 2020; Kusno, 2020; Yamali & Putri, 2020)
4.	Bankruptcy companies.	Company target increase, cost reduction, and resource optimization.	(Ma & McKinnon, 2020; Safkaur et al., 2020; Teremetskyi et al., 2021)
5.	Prices of Needs Increase.	The desire to increase income and take advantage of opportunities in various ways.	(Cavallo, 2020; Latif et al., 2020; Yamali & Putri, 2020)
6.	The number of commodities is in steps.	Excessive hoarding of goods, fear of food scarcity.	(Cavallo, 2020; Pratama, Eltivia, & Riwijanti, 2021; Yamali & Putri, 2020)
7.	Public health is declining.	Decrease in individual ability, work results are not optimal.	(Pashar et al., 2020; Romanov & Romanova, 2020; Thombs et al., 2020)
8.	Life expectancy has decreased.	Mass fear and panic.	(Shadmi et al., 2020; Thombs et al., 2020; Worldometer, 2020)
9.	Restrictions on community mobilization.	Excessive stress decreases social interaction and increased crime rates.	(Bonfield et al., 2020; Levy, 2020; Yuzulia, 2021)

### Challenges to the Practice of Professional Accountant Ethics.

The conditions of the Covid-19 pandemic not only pose challenges for businesses and organizations in the public, private and non-profit sectors around the world. The Covid-19 pandemic has also caused deviations from the operations of these businesses, organizations, and stakeholders, including significant activity restrictions. This change certainly has an impact on changes in work patterns during the Covid-19 pandemic. During the pandemic, various professional activities were carried out online using only the help of an internet network. Companies enforce special working hours of only 4 hours until the practice of Work From Home (WFH) is 100%. These dramatic changes could create threats and impact the application of fundamental ethical principles to professional workers. Professional workers might no longer carry out activities with an ideal system and bureaucracy and limited interaction, so the non-ideal working conditions at home would be the main reasons for increasing the threat to professional, ethical practice.

During this pandemic, of course, the preparation process for financial reporting carried out by accountants will experience significant differences, especially in the communication and obtaining information (Yudha et al., 2021). The demand for reduced interaction between individuals forces the loss of the ideal situation in receiving and reporting financial information in general. Therefore, professional accountants will face various conditions to maintain ethical responsibilities during the Covid-19 and post-covid-19 pandemic.

Ideally, accountants work to support the operations of the company where they work or certain authorities related to the process of presenting entity financial information. The Indonesian accountant code of ethics requires that all professional accountants can provide neutral information without taking sides in the interests of anyone (Levy, 2020). For this reason, professional accountants must consider various data and information presented wholly and accurately and maintain a material level. In preparing this ideal financial information, strong independence is needed to maintain the accountant's position to be consistent with other interests (IAPI, 2020).

However, during the Covid-19 pandemic, many entities experienced a liquidity and financial crisis (Kusno, 2020). For this reason, various new risks arise related to how the accountant's position can continue to provide neutral information but still maintain the value of the company where he works. In this situation, accountants are required to be more thoughtful in paying attention to the opportunities and risks that arise related to adverse reporting and company developments due to Covid-19 without making misleading information. This crisis provides an opportunity for companies to build value that can maintain their financial performance in the future (Sobana et al., 2021). Therefore, the accountant's judgment is significant to maintain financial information quality and avoiding negative manipulation.

Closely related to these conditions, the company's financial reporting process carried out by an accountant during the Covid-19 period also raises the potential for violations of legislation. Accountants must increase vigilance during the Covid-19 pandemic because these conditions create high opportunities for fraud on a small to large scale. Preparing financial statements involving various parties also requires accountants to be more careful in establishing cooperation and receiving information from other parties. Existing pressure can create various modes for fraud to occur in existing business relationships (Ma & McKinnon, 2020; Safuan & Lesmana, 2021). This results in the loss of the accountant's compliance with professional, ethical practices.

The above conditions have not stopped in the Covid-19 situation. After the two-year pandemic, it shows that the pattern of human activity has changed a lot. A new normal term in new normal gave birth to various rules that were used initially only in pandemic conditions but have now become commonplace. Society already has a new doctrine of daily activities, which also impacts economic and business activities (Sá et al., 2021). There are many examples of new regulations passed due to pervasive habits amid a pandemic. Even though the current conditions have improved, many entities still implement remote or even hybrid work systems (50% work in the office, 50% work from home). For this reason, it is increasingly clear that the impact of this shift in behavior patterns will also follow the professional practice in it.

### **The Education of Ethical Practice for Professional Accountants in the Future**

The massive changes have created a new normal in the post-covid-19 pandemic era. A disrupted organizational and business culture is a challenge that continues to exist and builds new habits in the future. The professional accountant's readiness to adapt must be possessed to ensure that there are no ethical failures in the future. This vulnerability to working environment conditions must be overcome by maintaining an accountant's code of ethics and adapting to dynamic conditions that exist in the future (Pratama, Eltivia, & Ekasari, 2021).

Education of professional accountants must prepare themselves to provide education that can give birth to the best accountants in the future. They must be equipped with a solid character to maintain their professionalism. This is important considering that the financial information they will produce in the future is essential information for policy making. At this point, accountants in the future must be prepared to stand firmly on their functions and authority without being disturbed by the pressures they will face in the future. For that, professional accountants must at least understand how they follow the conceptual framework to continue

making professional judgments and remain alert to changing circumstances in the future (Rini Fadhilah Putri, 2019). When there is a new condition in the work environment, the accountant must identify and evaluate threats to overcome the negative potential that can occur. At least there are some values and principles that professional accountants must uphold to ensure a good business environment in the future.

The first is maintaining integrity, which means disclosing information to all business relations and taking appropriate and honest actions. During the Covid-19 pandemic, working conditions that were not ideal made it very important for all professional practitioners to carry out transparency and accuracy of information with one another. Especially during this pandemic, the uncertainty in business operations has become very significant and even unpredictable (Lima et al., 2021). For this reason, as the leading actor who carries out the financial reporting process, accountants also have more demands to provide the best possible presentation of company financial information. Accountants are required to have a firm belief that the information they report is correct. Professional accountants must consider biased and invalid data, especially when preparing financial reports to maintain materiality and avoid misleading information.

The second principle is the practice of the principle of objectivity. Objectivity means providing professional information without conflict of interest and compromise in it. Fear, anxiety, and all worries about health, finances, and the economy are the primary concern during the Covid-19 pandemic. Many pressures cause accountants and professional practitioners to be able to serve their organizations or companies objectively without conflicts of interest (Latif et al., 2020; Wahyuwidi & Lusmeida, 2020). This is very important to pay attention to, considering that a professional accountant also has the same great concern for their family's increasingly uncertain interests during a pandemic. Objective and professional judgment must be put at the fore regardless of each individual's personal needs. In preparing the financial statements, the accountant must be independent without any pressure from any party, including personal pressure.

The following principle is the fulfillment of competence and prudence. During the Covid-19 pandemic, professional accountants underwent a very dynamic assignment period. Policies related to ideal professional practice cannot be enforced to maintain public health. For this reason, this condition requires accountants to be able to continue to carry out their work with the best competencies they have. The boundaries created by the Covid-19 pandemic are not an excuse for professional practitioners not to be serious about carrying out their responsibilities.

Lastly, it is to comply with the principle of confidentiality by maintaining the confidentiality of company data and information. In the conditions of the Covid-19 pandemic, many Accounting Service Offices and workplace organizations have switched to virtual work models to maintain business continuity (Yudha et al., 2021). Therefore, professional accountants must remain alert to the increasing security risks and misuse of organizational and corporate data. This is because, at this time, the entire flow of information relies on network usage, so there needs to be more attentive to the security of data sent or received in the communication process. At this point, an accountant must also have the technological capability or system collaboration to guarantee financial data security in the company's operating processes during the Covid-19 pandemic.

Some of these principles will at least become the basis of ethics needed in the future. The changing conditions in the business environment will be increasingly dynamic, and a similar crisis may recur. As subjects with the most significant role in forming financial statements, accountants must adhere to ethical principles to ensure that their financial information can be accurate. The professional education of accountants in the future must emphasize the fulfillment of the character of a professional accountant who upholds these



principles. Prospective accountants must be equipped with a basic understanding of why they are obliged to adhere to these professional principles and learn to be prepared to adapt to extreme conditions in the future.

## CONCLUSION

This study analyzes the threats and challenges to the professional practice of accountants during the Covid-19 pandemic. The Covid-19 crisis came so quickly that it created the potential for ethical violations, which significantly impacted the business ecosystem. Pressure from company management, personal interests, and even organizational pressure encourages accountants to set aside ethical values. Even after the Covid-19 pandemic, the new normal conditions changed the environment of entities and society. Therefore, professional accountants education must take action to strengthen the application of the ethical principles of the accounting profession throughout the preparation process for financial reporting. This includes the principles of integrity, objectivity, competence, prudence, professionalism, and confidentiality. By improving this ethical principle, it is hoped that accountants can maintain their professional ethics without being affected by increasingly rapid changes in the future.

Suggestions for further research are expected to provide a more in-depth analysis of future changes in professional, ethical practice. In this case, further research can identify cases of ethical violations that did occur during the Covid pandemic until after the pandemic. Comparisons can also be made to measure differences in violations of ethical practice before the arrival of Covid-19 and after the new normal changes after the Covid-19 pandemic. This analysis will help explain in more detail the extent to which the previous pandemic caused changes in professional and ethical practice. The results of this comparison can also be used as a basis for formulating the right strategy for creating future generations of professional accountants.

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