Ethics and Accounting Profession

1Marcos Laffin, 2Rodrigo Muller, 3Nathália Helena Fernandes Laffin

1Professor of Universidade Federal de Santa Catarina, Accounting Department. Rua das Cerejeiras, n. 186, casa 04, Carvoeira. CEP: 88040-510. Florianópolis, Santa Catarina, Brasil.
3Master’s student of Universidade do Estado de Santa Catarina, Management Department. Rua das Cerejeiras, n. 186, casa 04, Carvoeira. CEP: 88040-510. Florianópolis, Santa Catarina, Brasil.

ARTICLE INFO

ABSTRACT

The matter of ethics in the professional exercise of accounting is an important subject since, currently, in the world of individual business or in accounting and administrative management of the entities, the professional of the area is constantly faced with ethical dilemmas. These dilemmas involve decisions and actions of this professional that need to be thought and based on solid ethical principles, guiding his performance. This attitude represents the essence of reflected and correct intentions for the professional to live and act in the society. In Brazil, accounting professionals have their code of ethics. The code of ethics of the accounting professional is contained in Resolution No. 803/96 of The Federal Council of Accounting and was recently updated to track changes on the international convergence of accounting practices adopted in Brazil. It is a code of professional conduct orientation that expresses the duties and prohibitions in the profession and the accounting class. The ethical principle contained in that resolution involves understanding of professional practice for moral rectitude and a spirit of solidarity with the accounting class. In essence the code of ethics of the professional accounting emphasizes that professional dignity arises from the acquisition of knowledge in their historical, cultural and scientific-technical dimensions and therefore the development of accounting science. The goal of this article is to discuss and relate ethics to the professional practice of the accounting science. The professional of Accounting faces the challenge of acting professionally in an honest, dignified and competent manner. Ethics as a kind of agreement between the individual and social-cultural willingness can lead to the control of tendencies and impulses that would bring individual and collective losses, allowing the capacity of deliberating and deciding with responsibly. Ethics educates the willingness by the reason and reflection so human being can have a happy life in society. Hence the relevance of undertaking studies and discussions on this subject. It was concluded that ethics is an essential condition in the accounting activity so as to produce qualitative information about the administrated wealth, promote human development through the work and contribute to the advancement of the knowledge.

© 2014 AENSI Publisher All rights reserved.


INTRODUCTION

The human being is a creative, historical and social being. Living in society, he established norms and rules derived of values that guide the relationships with his equals in order to ensure the well being of all members of the social group. The set of such precepts can be identified as moral. Moral is necessary for the good of the society as it will reflect the rights and duties of the individual as a being who participates of a situation with the other in a consciously manner. In this sense, the reflections on what is considered moral, right or wrong, good or bad, knowing how to live and to be happy with dignity derives from a deeper discussion: the ethics. The thinking and the ethical act is influenced by the culture and by the respective values of each society, from the propositions accepted by the components of the context that composes it.

The activities of work, as forms of social relationships experienced by human being, also have their norms and rules governing the rights and duties of the individual before his class and the society as a whole. With the development of the professional classes, the regulations are set in documents called codes of ethics, as instruments meant to ensure the proper behavior of its members.

Corresponding Author: Marcos Laffin, Professor of Universidade Federal de Santa Catarina, Accounting Department. Rua das Cerejeiras, n. 186, casa 04, Carvoeira. CEP: 88040-510. Florianópolis, Santa Catarina, Brasil.
Phr: +55 48 38790605. E-mail: marcoslaffin@gmail.com
In Accounting, the discussion regarding ethics has crucial importance. Economic, financial information in their quantitative and qualitative characteristics on the equity of the entities, as one of the products of the accounting profession, constitute the basis of complex decisions in a dynamic, global market. Such decisions are determinants of actions that affect the society once they result in changes of behavior and relationships between human beings so that it is imposed to the professional of the accounting area the professional responsibility before the society in which their services are rendered. When preparing, guiding, and certifying the veracity of all the work performed, the accountant tends to reach the quality of his services from the ethical values that guide his actions. Moreover, the Accounting is always inserted in the middle of agents with conflicting interests: it is in the middle of the dispute between the tax authorities and the taxpayer, between the boss and his subordinates, between the owners and the managers, among others. His product is increasingly important and, because of that, the pressures on the accounting professional from his so different and conflicting users tend to be greater.

The role of the professional of accounting area requires not only mastery of a set of skills and expertise; this professional is in charge of funding the performance of his work on ethical perspective given the social impacts of it. Another reason to follow it is that it is a key feature in determining the confidence in the services provided by him and, consequently, in his profession, while sustains the area as a field of knowledge. Thus, the goal of this article is, through theoretical studies about the theme, to characterize ethics and relate it to the professional practice of the accounting.

MATERIAL AND METHODS

The purpose of this study is to discuss an understanding of the concept of ethics and relate it to the professional practice of accounting, emphasizing ethics as philosophical knowledge that enables the development of people as well as relations with the accounting work. To organize this study, was used as the base literature, through which presents an understanding of ethics and its connection to the professional code of ethics.

From these discussions and based on the dynamics and plurality of social contexts and accounting work, we sought to understand the theoretical concepts to professional practice referred to in accounting ethics code.

By this perspective, in this study was used the literature in order to reach an understanding of the concept of ethics in professional activity code According to Cervo and Bervian (1983) define literature as:

Explains a problem from theoretical frameworks published in documents. Can be performed independently or as part of the descriptive or experimental research. Both cases seek to know and analyze the cultural and scientific contributions of the existing spent on a particular issue, topic or problem.

In this study, literature was seen as necessary for putting together proposals and discussions on ethics and professional practice and ethics of accounting for, in the end, purposes understanding the theoretical and philosophical orientations of professional conduct that promotes personal and social development code. This methodological approach allowed a better understanding of the ethical principle in social.

Nature, culture and society:

To understand the moral and ethics in the society, it is important to reflect on what differentiates humans from nature, as well as concepts of culture and society. According to Chau (2001), nature is made of a specific of qualities, properties and attributes that defines it and characterizes it as innate, spontaneous, and not accidental. Nature can also represent a universal and necessary organization of beings in an order governed by natural laws, which characterizes an organization of beings by the regularity of the phenomena, the facts and causal relationships between them. The prerogative of the action fundamentally distinguishes humans from nature as a social, cultural or historical and creative being, producer of knowledge. Thus, the idea of a natural human gender and natural human species has no basis on reality since human beings differ from each other as a result of, for example, the several social, economic and historical-political conditions in which they live. These differences can be observed between one social group and another and within on single group.

The moment of separation of nature and human being is pointed by anthropologists as the emergence of the culture when occurs the intensification of the relationships, the improvement of language, the development of knowledge and labor, as well as the decree of laws, whose transgression may cause collective and individual losses. In parallel, it manifests a set of practices, behaviors, actions and institutions through which human beings relate to each other and with nature, acting on it or through it and change it. Relationships that are dynamic and changeable. This is the rational transformation promoted by man.

The rational transformation arises from the freedom that man has regarding the action before the facts so as to achieve his goals, which determines his behavior. However, his actions have an impact on society as a whole, on the relationships with his equals, which leads individuals to organize themselves into societies. The coexistence in society makes people relate in various ways in order to meet needs and achieve goals, whether personal or collective, influenced by human behavior, which is based on beliefs and values. Vazquez (1992) states that value refers to properties that the human being considers valuable. These properties can be material
goods - whether natural or produced by the individual - or human behavior and, in particular, moral conduct. Values are not properties of objects or of human beings themselves, but acquired properties that reflect their respective relationships with the individual as a social being. When a human being experiences in practice the values, he becomes a virtuous individual. In this sense, Whitaker (apud Silva, 2003) states that the virtues "are nothing but values transformed in action."

To Chauí (2001), these beliefs and values are different for each individual depending on the conditions surrounding him since birth, based on aspects related to, for example, family, social class, school, religion, work and the political circumstances. Also varies according to the needs that accompany him throughout his life and to the information he receives, which are altered in a way that the behavior is not stable. In this sense, Lisboa (1997) argues that the values of each subject and in extension of each society, and the effort to achieve his own goals cause conflicts. From living in community, human being institutes values and rules of conduct as means of standardizing the relationships between the members of the respective social system. Thus, there is an attempt to respect the diversity and the freedom of every human being.

As highlighted by Giddens (1984) “societies exist only insofar as they are created and recreated by our own actions as human beings.” However, societies limit the freedom of action as they establish behavior patterns and determine a range of possible actions (Giddens, 1984; Vazquez, 1992) through the establishment of norms and values, which represent the moral in a society.

The moral:

A set of values and rules characterizes the societies and constitutes the moral as a determinant of what is considered to be a good human behavior, consensually accepted by the components of the social organization to which they belong. The moral, from a set of consented rules, sets human behavior in individual and social terms (Vazquez, 1992). The acceptable performance of man in society originates what can be considered "good" for him and the group, i.e., actions that may bring the desired happiness, well - being for all. Compression of the meaning of “good” sets broad guidance which subsidizes the man in the most varied circumstances. As man is a dynamic being, the concepts related to moral undergo changes over time. Regarding moral, Vazquez (1992) states that “its meaning, function and validity must vary historically in different societies.”

In order to effectively keep cordial relationship among human beings, so they experience what is defined as moral behavior towards themselves and the group, it is essential the existence of consciousness of relationships in society. Regarding this issue, Vazquez (1992) mentions that moral prescinds relationship among human beings to exist as well as certain awareness, albeit restricted and nebulous, of this relationship to be applied. Moral consciousness refers to the matter of doubts that there might be in making a decision in a situation. In this case the decision of what to do and its justification is necessary, since it implies responsibilities for the human being himself and the society to which he belongs (Chauí, 2001). Consciousness makes it possible for the subject to know the difference between good and bad, right and wrong, the allowed and the prohibited, virtue and addiction, so he can judge the value of the acts and behavior and act in accordance with moral values. Consciousness provides the ability to decide on possible alternatives. The decision is what involves moral and it has social quality. Thus, the moral act and its respective consciousness assume responsibility one the individual once he can, freely, do what he wants, when choosing between two or more alternatives (Vazquez, 1992).

Moral sense, on the other hand, is associated with feelings aroused in human beings according to the situations experienced in society. These feelings can be exemplified by the responsibility moved by solidarity, indignation at injustice and violence, fear, pride, ambition, vanity, regret. Other situations may lead to feelings of admiration for someone who demonstrates honesty and integrity (Chauí, 2001). To Vazquez (1992), the moral sense and moral awareness that human beings have reflect their own feelings in a particular way, a fact that leads us to aspects of their subjective life. Similarly, Chauí (2001) states that the feelings and the actions from a moral choice are related to the intimate context of the people: " they refer to something deeper and inferred: our desire to avoid the pain and suffering and achieve happiness, either by being content with ourselves, or by receiving the approval of others.”

The reflexes of individual decisions on the collective cause a sense of judgment, moment at which convictions can occur on certain acts based on the making of judgments. They can be judgments of fact or value. According to Chauí (2001), judgments of fact identify the occurrence of an event, describing "what things are, how they are and why they are." Judgments of value, on the other hand, present a character of analysis: “evaluate things, people, actions, experiences, events, feelings, moods, intentions and decisions as good or bad, desirable or undesirable.” Any evaluation proposed by the judgments of value in society relates to the moral sense and moral consciousness which are, thus, inseparable from cultural life, since it defines for the community the positive and negative values to which it must comply or not.

Moral may be observed in different social and cultural human formations that established sets of moral values as standards of behavior for relationships between equals, in order to ensure the integrity of the individuals of the social group. In this context, the act of deciding and acting in a concrete situation are practical moral problems; investigating and reflecting on these decisions and actions is relevant to the study of ethics.
The purpose of ethics, according to Lisboa (1999), consists of, from its studies, determining parameters that matter takes us back to the Greek philosopher Aristotle (384 BC - 322 BC), who begins his work

decisions and actions may represent his desire to be happy, and it is expected to be through the good. This every art and every investigation, as well as every action and every choice aim at any good; and so it was said, Ethics believe that the good life and good action are equivalent to being happy.

same work that "both the vulgar and the man of superior culture say that this supreme good is happiness and not without reason, that the good is what things tend to". Aristotle also states in Chapter IV of Book I of the duties. The discussion on the duties of the human being and the kindness of the acts leads us to the ethics of moral values that, for Chauí (2001), are proposed to man, by the society, as good, thus, as obligations and hence the necessary care that this person must have to reflect on his actions. These ethical problems reflect the deviation of fatality.

In his lifetime, the human being makes decisions and acts, which reflects values and feelings. Such decisions and actions may represent his desire to be happy, and it is expected to be through the good. This matter takes us back to the Greek philosopher Aristotle (384 BC - 322 BC), who begins his work Nicomachean Ethics with the statement that the end of all things is good. In the work, Book I, chap. I, he states that "[ ... ] every art and every investigation, as well as every action and every choice aim at any good; and so it was said, not without reason, that the good is what things tend to". Aristotle also states in Chapter IV of Book I of the same work that "both the vulgar and the man of superior culture say that this supreme good is happiness and believe that the good life and good action are equivalent to being happy."

Although every decision and every action of the human being have an individual bias that aims at his good and happiness, they reflect on the collective, once the human being is integrated with its equals in society. Hence the necessary care that this person must have to reflect on his actions. These ethical problems reflect the moral values that, for Chauí (2001), are proposed to man, by the society, as good, thus, as obligations and duties. The discussion on the duties of the human being and the kindness of the acts leads us to the ethics of Kant (1724-1804). In addressing this question, Vazquez (1992) argues that, for Kant, “the kindness of an action should not be sought in itself, but in the willingness which it is done with. ( ... ) It is good the willingness that acts out of pure respect to the duty, without any reasons other than the performance of the duty or the suggestion to the moral law.” The human being embraces duties before its equals and, to meet them, embraces his ethical role in the society.

The ethical reflection cannot expect to convert the social agents in ethical individuals, but can provide them with instruments to decide, therefore, in accordance with what the community expects from them, with due respect for the dignity and individuality of each. Ethics educates the willingness through reason and reflection for the human being to have a happy life in society. It expresses how culture and society define for themselves what they deem to be, for example, the “bad” and, on the contrary, what they deem to be the “value” and the “good”. The work, as an activity inherent to living in society, should be inseparable from ethical conduct in any profession. Each has its peculiarities that lead to specific ethical issues. Following, there is a discussion on ethics in the exercise of the accounting profession.

Result and Discussion: Accounting and its code of ethics:

Throughout history, human being reinvents the way of living in society. The advent of the French Revolution and the Industrial Revolution brought about a profound change in working relationships among the individuals. To Pizzinato and Senize (1993), the French Revolution represented a major political milestone that allowed the bourgeoisie to establish the State according to their conveniences. The Industrial Revolution originates a process of increasing accumulation of people, goods and services that sets a series of major economic, technological, social, cultural and political transformations, disseminated since the second half of the 18th Century. Thus, begins the development of industrial capitalism that makes complex the division of the work which before was simple and in which it ceases to be practiced for its own subsistence and starts to serve the community. According to Giddens (1982), this new era of economics "is based on a complex specialization of the production, on a division of the work in which the relation of trade are spread throughout the entire world.”

This context promoted the professionalization of the activities developed by the individuals even though, initially, in an authoritarian and repressive way. The profession can be defined as a routine exercise of a
working activity whose results are offered to others (Sá, 2001). Currently, both production and marketing, as well as other economic and financial trading of products and services, happen globally in a dynamic and speedy manner. With the global dynamism of the relations between individuals and the societies, it is appropriated the discussion on the practice of ethics in the professions, once they have reached a high degree of complexity and relevance in the society. The profession seeks the benefit of others, thus having social expression; it originates the necessity of having professional awareness that its exercise causes impacts on the community and of taking responsibilities before the whole society (Gruner, 1994). Sá (2001) states that “It is in the profession that man can be useful to their community and in it elevates and highlights himself, in the practice of this organic solidarity.”

From the development of the working relationships, they increasingly acquire specificities, scenario that originates the professional classes. According to Sá (2001), a professional class is defined by the uniformity of the activities performed, by the type of requirements initially required for its performance and by the identity of qualification which authorizes the practice. Lisboa (1997) highlights that the legitimacy of any profession before the society demands ethical behavior of its professionals. Ethical behavior stems from personal attributes acquired from the family and social life, and professional training, which must be updated with the issues of the globalized world, besides values, customs and behaviors accepted by the society (Lisboa, 1997).

According to Sá (2001), the ethical performance of any professional activity requires the individual to have developed what is called as professional basic virtues, namely: i) the zeal considered as the virtue of caring about what is done, performing the assignment with responsibility, which reflects the quality of the service provided; ii) competence, encompasses the knowledge to effectively perform a task; iii) honesty represents the loyalty, honesty, probity, trust, practice of good; finally, the secrecy with regards to the commitment to keeping confidential information.

Also as virtue, Sá (2001) mentions guidance and customer service which means offering full usefulness of the job he was given. The author also highlights the sincerity in the position of the professional, particularly regarding the alarmist opinion on events and possibilities to generate an environment of appreciation to the work or to extort the client, which is characterized as an unworthy and frivolous act that offends the professional ethics. Bad expectations should be generated only after being sure of their relevance. Another important aspect mentioned in this regard comprises collegueship, professional fraternity, solidarity between colleagues, not to be confused with the violation of the moral and legal precepts, including the omission before unethical acts.

The accounting profession is intended to provide information and referrals through the elucidation of the events regarding equity. Of it depends the application of social, legal and economic duties, as well as the administration of organizations. The accounting leads institutions to effectiveness and, thus, promotes social welfare (Sá, 2001). Currently, the exercise of the profession is supported by technological resources of high level, however the accuracy of the financial information is not always guaranteed by such resources, not even by the technical expertise of the professionals; but by practices of work based on ethics, by professionals who consider the social impacts generated by their work (Gruner 1994; Lisboa, 1997; Sá, 2001).

In order to guide and ensure compliance with the ethical principles in the performance of the work activities, the different professional classes organized their respective codes of professional ethics, which are composed by a set of laws governing their legal exercise. The Code of Ethics is an important tool in the individual assimilation of performance standards suitable to the responsibilities taken by the individuals of every profession before the society through the promotion of a sense of justice and decency in every professional. It expresses a set of principles which establishes the main practices of behavior allowed and prohibited in the specific field and, generally, comprises the relationships with the clients, with the professional class and with the entire society. Codes of Ethics tend to be large and comprise a wide variety of situations since the unlimited greed can raise harmful behaviors. These laws are check by the representative bodies of each class (Lisboa, 1997; Sá, 2001).

Accounting has its code of ethics established by the class of legally organized professionals. The first Code of Ethics of the Accounting Professional was approved in Brazil by CFC Resolution No 290/70, of September 4th, 1970. Subsequently, on October 10th, 1996, through Resolution No CFC 803, the new Code of Ethics of the Accounting Professional is approved, which repeals CFC Resolution No. 290/70 (Federal Council of Accounting, 2003). This code is in place and contains five chapters which deal respectively with: the purpose of this law, the duties and prohibitions of the accounting professional, the cost of the professional services, duties in relation to the colleagues and to the class and the penalties to the transgression of this code. On November 20, 1997, CFC Resolution No. 819/97 was approved which amends the CFC Resolution No. 803/96.

Recently, due to the scientific and technological and socio-cultural advances, also the Accounting Science, in line with the demands of development and fairness in the social participation, reviewed the Code of Ethics established by Resolution No. 803/96. The Federal Council of Accounting, through Resolution No. 1.307/10 of 09/12/10, made changes to Resolution No. 803/96, which deals with the Code of Ethics of the Accounting Professional, keeping it in place. The adequacy to the Code of Ethics aims at updating terms concerning the professional practice, arising, mainly, from the process of convergence and guidance of the accounting
procedures. One of the changes is in Article 1, in which the Code of Ethics of the Accountant Professional has its name changed. While referring to the denomination of the professional, with complications according to Law No. 12.249/10 of 11 June 2010, the code also applies to accounting technicians.

It is important to emphasize that the adaptations of the Code of Ethics intend to update the professional practice according to the contemporary world, but the essence of the Code constituted in 1970 reflects the importance of complying with all legislation relevant to the accounting profession, as a condition for an ethical and participative performance in the social context.

In Brazil, the accounting profession is legally organized, has as guidelines the Accounting Principles, described by CFC Resolution No 1.282/10 and by the Brazilian Accounting Standards guided by CFC Resolution No 1.156/2009.

It is valid to highlight the importance of the compliance with all legislation relevant to the accounting profession, as a condition for an ethical performance of work. In Brazil, the legally organized accounting class has as guidelines the Accounting Principles, described by CFC Resolution No. 750/93, as amended by Resolution of the Federal Accounting Council No. 1.282/2010.

Lisboa (1997) considers the Code of Ethics of the Accounting Professional as a document representative of the ethical principles applied to the profession and highlights regarding the instrument the responsibility before the society, loyalty, responsibility to the duties of the profession - including the technical knowledge and enrollment in the entities of the class - as well as the preservation of the professional image, from constant updates and respect for the colleagues. The ethical accounting work also involves running it with modern and updated resources in favor of the client and other users of the information generated, so as to provide lower costs and expanded capacity of zealous, competent, honest, confidential and responsible work.

It is also interesting to note concerning the Code of Ethics of the Accounting Professional, the remuneration of the professional work, which should take into consideration factors such as usefulness, quality, quantity, temporality, spatiality and environment of the service, and needs, to guarantee good working relationships, to be treated in a clear, overt, positive, fair and prior way. The conduct requires this professional to deviate from practices that degrade the dignity of his remuneration by making gains committing illegal acts and providing services for derisory sums (Sá, 2001).

The assignment of supervising the implementation of the Code of Ethics of the Accounting Professional in Brazil was given to the Federal Council of Accounting, the representative body of the profession, created by Decree Law No. 9.295. The Federal Council of Accounting is a legal entity of private law that, by delegation, provides public service. There is also the Regional Councils of Accounting, which are oriented, standardized and supervised by the Federal Council of Accounting, each one in its jurisdictional basis, in the States and the Federal District (Federal Council of Accounting of Rio Grande do Sul, 1989).

Other internationally relevant regulatory requirements of the accounting professional are developed by the Institute of Management Accountants (IMA) and the International Federation of Accountants (IFAC).

For the Institute of Management Accountants (IMA), in the current world of individual business or in accounting and administrative management of companies, the accounting professional is constantly faced with ethical dilemmas and has the obligation to maintain the highest standard of ethical conduct. In the performance of his activities, accountants deal with a list of standards in various circumstances regarding their work in order to guide their actions. To assist them to continue to have a proper posture, IMA determined in a manual standards of ethical conduct. However, these standards are not accurate in their position; they require decision making to support the actions. Professionals need, then, to estimate the possibilities and decide with responsibility to face the results.

This code contains, in summary, the following items, translated by Lisboa (1997): competence, which deals with the professional development, complying with the laws, preparation of clear and complete report; secrecy, regarding the custody of the confidential information without taking any personal advantage of them; integrity, which is characterized by conflicts of interest, attitudes that undermine the company, recognition of professional limitations, convey information to the interested, refuse gifts meant to have influence on the actions; and objectivity, which refers to the matter of adopting a clear and objective language as well as disclosing any relevant information.

The Code of Ethics for Accountants, prepared by the International Federation of Accountants - IFAC, global organization of the profession, is another relevant source to the professionals, as a guidance to meet the ethical principles. IFAC has a standing committee devoted to ethics. Gruner (1994) highlights the following items covered by that code: objectivity and independence, which involves the idea of justice and honesty to avoid conflicts of interest as well as gain credibility and trust; competence and technical abilities, which refers to the maintenance of the technical professional qualification; professionalism and high standards of conduct, which involves following the pertinent technical and professional standards.

The discussion on ethics in performing the work refers to an essential dimension of the human being life, because this is social. The social life presupposes the existence of values that deal with the human dignity, personal achievement, sociability and solidarity. In the current scenario, the speed which decisions must be
processed with is changing the administrative atmosphere. The accounting, as a source of information and guidance of equities behaviors of the entities, must keep up with such development. Thus, ethics must be inherent to the exercise of the accounting profession, once a professional who does not adopt it as the guidance of his conduct, besides bringing losses to the society, runs the risk of degrading their image and the image of his class.

Conclusion:
The professional environment, nowadays, stands out as a relationship of the human being in society. The existing economic and financial system, based on the capital working relationship, emphasizes, for example, profit maximization and enrichment, which seem to be crucial factors in promoting various unethical behavior in this environment, usually when lacking consistent humanistic education. This matter, which involves the technical-scientific development and economic-social progress, has brought up, in the societies, discussions on ethics in the human behavior. This is because it is perceived a degradation of certain values that, somehow, might direct the companies in their basic moral positions, through the good, which promotes happiness, the “well living” of all its members.

Based on the theoretical studies presented, the goal was to characterize ethics and relate it to the professional practice of the Accounting. The professional of Accounting faces the challenge of acting professionally in an honest, dignified and competent manner. Ethics as a kind of agreement between the individual and social-cultural willingness can lead to the control of tendencies and impulses that would bring individual and collective losses, allowing the capacity of deliberating and deciding with responsibly. Ethics educates the willingness by the reason and reflection so human being can have a happy life in society. Hence the relevance of undertaking studies and discussions on this subject.

REFERENCES