



Professional Ethics in the Digital Era: Challenges and Implications for Indonesian Accountants

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ABSTRACT

This study examines the challenges and implications of professional ethics for accountants in the digital era in Indonesia. The rapid digital transformation has expanded the scope of accountants' work but also introduced new challenges related to data integrity, privacy protection, and information transparency. This research employs a quantitative approach using primary data collected through questionnaires distributed to 30 accountants from various backgrounds. The results indicate that most respondents are aware of significant ethical challenges arising from digitalization, particularly in maintaining public trust and professionalism. Although digital technology has influenced accounting practices, not all accountants perceive a tangible impact on ethical decision-making. The role of regulations and codes of ethics is considered important, yet there is still diversity in perceptions regarding their effectiveness in addressing technological changes. Accountants' ethical awareness remains high, but its implementation still faces obstacles. This study recommends regulatory updates, strengthening of codes of ethics, and enhanced ethics training to ensure Indonesian accountants can adapt to technological developments without neglecting moral principles and public trust

INTRODUCTION

The issue of accounting professionals' ethics in the use of digital technology is becoming increasingly important with the rapid digital transformation. Digital development presents unique challenges to the ethics of the accounting profession, particularly concerning data integrity, privacy protection, and information transparency. Accountants need to adjust their moral principles in responding to new risks arising from technological advancements. Failure to adapt can reduce public trust. Therefore, ethical sensitivity and caution in decision-making become crucial to maintaining professional responsibility in the era of digitalization. The instillation of ethical values in technology-based activities must be a top priority for professional accountants.

Moreover, the digital era has raised complex questions around the relevance and application of professional codes of ethics. Studies from both domestic and international researchers emphasize the need for adaptive regulations and ethical guidelines in response to technological disruptions. These changes have reshaped how accountants interact with clients and data, placing increased pressure on ethical integrity, objectivity, and accountability. This study aims to explore these ethical challenges and their impact on Indonesian accountants, providing insights for regulators, professional, and educators to strengthen ethical practices while adapting to digital innovations.

LITERATURE REVIEW

Understanding Professional Ethics

Professional ethics is a set of moral values and behavioral standards that serve as the main reference for professionals, particularly in the fields of accounting and finance. These principles play a crucial role in maintaining accountability and integrity, especially amidst the advancements in digital technology. Professional ethics aim to guide individual behavior in line with core values such as honesty, fairness, objectivity, and the protection of information confidentiality. With the penetration of digital technology, professional ethics become a solid foundation for accountants to remain steadfast in facing situations prone to manipulation and data misuse.

The consistent application of professional ethics heavily depends on an individual's awareness of their moral responsibilities in the face of digitalization. As digital transformation increases risks such as data manipulation and altered audit practices, ethical principles become the foundation for responsible behavior. Upholding integrity and public interest requires a deep understanding of ethics not as a formality, but as a core professional obligation. Therefore, the synergy between evolving ethical codes and digital challenges is essential in building adaptable, trustworthy behavior within the accounting profession. This dynamic ethical system not only shapes professional conduct but also ensures the profession continues to earn public trust in a rapidly changing technological landscape.

Indicator of Professional Ethics

Indicators of professional ethics include integrity, objectivity, accountability, professional competence, confidentiality, and professional behavior. Integrity requires accountants to act honestly and transparently, objectivity demands decisions free from personal interests, and accountability emphasizes moral and legal responsibility. Professional competence emphasizes the continuous improvement of expertise. Confidentiality and professional behavior are crucial in building trust and maintaining the credibility of the accounting profession.

Moreover, confidentiality and professional behavior are critical in maintaining the credibility of the accounting profession. As digital systems make sensitive client data more accessible, protecting this information becomes increasingly challenging and essential. Accountants are expected to maintain ethical conduct not only in their work with clients but also in interactions with colleagues and society. These indicators guide behavior amid ethical dilemmas, reinforcing the public's trust and supporting the profession's reputation. By adhering to these ethical standards, accountants can navigate digital advancements responsibly, ensuring that their practices uphold both industry regulations and societal expectations.

METHODOLOGY

This research uses a quantitative approach with primary data collected through questionnaires from 30 accountants from various accounting professional backgrounds in Indonesia. The questionnaire was designed to measure the opinions, perceptions, and experiences of accountants regarding professional ethics issues in the digital era. The research variables consist of professional ethics challenges, the influence of technology on ethical decision-making, the role of regulations and codes of ethics, and the impact of professional ethics on public trust. The validity test used the Pearson Product Moment correlation technique, while reliability was tested with Cronbach's Alpha. All items on the questionnaire were declared valid and reliable (Cronbach's Alpha 0.643).

RESULT AND DISCUSSION

Respondent Profile

A total of 30 respondents from various age groups, mostly aged 31–40 years, with a majority being female (73.33%). Most work in non-public companies, with varied work experience, predominantly in the 0–15 years of service group. Respondents' positions range from staff to department heads.

Descriptive Analysis

- **Professional Ethics Challenges:** An average score of 6.90 indicates that the majority of respondents are aware of significant ethical challenges in the digital era.

- **Technology Implications:** An average of 5.67 indicates that not all accountants yet feel the significant impact of technology on ethical decisions.
- **Regulatory Role:** An average of 6.47 with the highest standard deviation, indicating a diversity of perceptions regarding the effectiveness of regulation.
- **Impact of Professional Ethics:** Highest average (7.17), indicating a high awareness of the importance of professional ethics.
- **Ethical Awareness:** An average of 6.43, indicating a good level of ethical awareness but still with variations in experience.

Challenges of Professional Ethics

The majority of respondents rated the ethical challenges of the profession due to digitalization highly, such as data protection, reporting honesty, and the potential for technology misuse. These challenges are not only technical but also moral and professional responsibilities.

Technology Implications

Digital technology has brought significant changes to accounting practices, but it has not yet fully influenced accountants' ethical decisions. Some respondents still doubt the real impact of technology on professional ethics.

The Role of Regulations and Codes of Ethics

Regulations and codes of ethics are considered important, but there are differing views on their effectiveness. Some respondents believe that regulations are not yet sufficiently adaptive to the developments in digital technology. This demands updates and harmonization of regulations to remain relevant.

CONCLUSIONS AND RECOMMENDATIONS

This research concludes that accountants in Indonesia face increasingly complex professional ethical challenges in the digital era. The level of awareness of professional ethics remains high, but its implementation still faces challenges, especially related to the influence of technology and the effectiveness of regulations. Regulatory updates, strengthening of the code of ethics, and continuous ethics training are needed so that accountants can adapt without neglecting moral principles and public trust. This research is limited by a small sample size, so further studies with a larger sample and mixed methods are highly recommended to enrich the understanding of the dynamics of accounting ethics in the digital era.

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