

Ethics And Social Responsibility as Performance Indicators of The Accounting Professional in The Ecuadorian Environment

Norma del Rocío Toledo Castillo^{1*}, Patricia Maria Salazar Torres², Javier Ignacio Briones Garcia³.

^{1,2}Universidad Católica de Santiago de Guayaquil, Ecuador; E-mail: norma.toledo@cu.ucsg.edu.ec, <https://orcid.org/0000-0002-3027-8287>, patricia.salazar@cu.ucsg.edu.ec, <https://orcid.org/0000-0003-4183-3765>

³Escuela Superior Politécnica de Chimborazo (ESPOCH), Ecuador; E-mail: javier.briones@esepoch.edu.ec, <https://orcid.org/0000-0002-2675-3495>

Abstracts: The work performance of accounting professionals, under traditional paradigms, was measured by their ability to analyze financial statements and determine the economic performance indicators of organizations, however today, in addition to technical aspects, they must possess related competencies. to social responsibility and ethics, in such a way that their work has a positive impact on society by carrying out work with transparency that allows keeping clear accounts. With the objective of evaluating the importance of the qualities social responsibility and ethics in the evaluation of the performance of the accounting professional in the Ecuadorian environment, a systematic review was carried out, through the bibliographic consultation of 200 articles in the database of indexed journals in Scopus, Latindex, Scielo, and Google Scholar, selecting the articles that describe the importance of considering social relevance and respect for ethical standards and values, within the professional actions of Ecuadorian accountants. As a result of the review, 36 articles were selected, which highlight that in Ecuador, despite the existence of a code of ethics for the profession, the paradigm shifts that tend to measure the efficiency of companies due to their relationship with society, respect for environment and transparent management of accounts, in addition to the well-known financial indicators, forces a change in the profile of the Ecuadorian accounting professional and with it the training plans of university institutions, this new vision of the accounting practice leads to the conclusion that an exercise of greater transparency will be observed during the financial analysis of companies, especially those linked to the public sector, which are characterized by high levels of corruption.

Keywords: Ethics, Social Responsibility, Indicators of Performance, Professional, Accountancy, Ecuadorian.

1. INTRODUCTION

Under traditional management paradigms, the success of organizations was measured by their economic performance, which was quantified through the calculation of financial indicators obtained from balance sheet analysis. These indicators include profitability¹, liquidity², solvency³, and debt capacity⁴, which are competencies inherent to the practice of accounting and are essential for mitigating the effects of economic, social, cultural, and environmental factors on the organization's economic performance. The analysis of control and auditing allows accountants to identify the reasons behind negative performance, if any exist.

However, modern management paradigms have expanded the evaluation of organizational performance beyond economic considerations. Aspects such as social responsibility⁵, environmental sustainability⁶, and adherence to ethical values⁷ are now taken into account. The goal is to align the objectives of the organization with the quality of services to meet customer demand, drive societal transformation, and operate with transparency, particularly in the public sector where corruption and lack of financial transparency⁸ have contributed to administrative failures.

In this sense, the profile of the public accountant in the Ecuadorian context must change because being a professional implies, in addition to being responsible for reviewing that the financial statements lead to optimal economic performance of the entity's structuring, ensuring that the company complies with its environmental and social obligations, as well as operating with a transparent approach, has been essential.

In this context, the role of accountants in Ecuador must evolve. In addition to ensuring that financial statements contribute to optimal economic performance and that companies fulfill their environmental and social obligations, accountants must also operate with transparency and adhere to ethical and moral standards. The code of ethics, also known as the code of conduct, outlines the proper professional conduct for accountants. Non-compliance with these standards can result in sanctions. Therefore, ethical training and competencies related to social responsibility are crucial in the education of accountants.⁹

In line with the premises mentioned previously, the new role of the public accountant implies that their responsibilities go beyond simply recording accounting, economic, and financial data on a computer to understand the economic situation of a company, but these professionals must fulfill a social function to contribute to the development of the country and act under criteria of transparency, integrity, and social commitment.¹⁰

The importance of considering ethics and social responsibility in the professional performance of the public accountant is due to the fact that these are terms that define the behavior of individuals in a given environment, and that are essential for the professional's actions to be socially relevant. In this sense, states that the study of ethics as part of the curriculum structure in the training of accountants began to be valued from the year 2000 as a result of the collapse of some flagship corporations in the United States. This forced a revision of the content of the accounting curriculum and, based on this analysis, determined the depth with which these aspects were addressed in the teaching-learning process in order to promote the necessary curriculum changes.¹¹

In relation to responsibility, authors such as Rodas-Hidalgo¹² indicate that it should involve actions that produce commitments, obligations, agreements, both legal and ethical, and that compliance should include positive and negative acts in favor of the social conglomerate, as mechanisms for restitution for the negative effects that the actions of the company can cause. This is particularly important for addressing two major problems that affect Ecuadorian society: social inequalities¹³ and environmental degradation¹⁴.

In light of the above, both ethics and social responsibility are two competencies that should be considered in the performance of the accounting professional in Ecuador, as the foundations that govern the actions of workers in their organization¹⁵, considering the universal values that human beings possess, such as responsibility, honesty, respect, discretion, among others, the application of which is very important in the work environment to improve the image of organizations. In the case of the Ecuadorian public sector, characterized by high levels of corruption¹⁶, the actions without ethical criteria of the public accountant have been largely responsible for this behavior.

One of the main problems that has led to considering ethics as a competence in the practice of accounting is that according to data provided in the Corruption Perceptions Index 2022, Ecuador is highly vulnerable to these corruption processes¹⁷. This means, with the aggravating factor that 93% of people consider corruption to be a widespread problem in the country, and 75% of Ecuadorians believe that this government has not fulfilled its campaign plan to eradicate corruption. Political parties are considered the most corrupt in the country, followed by assembly members and judges¹⁸.

Another problem generated by the absence of ethical criteria and that raises doubts in accountability is the corruption generated by tax evasion, which is estimated to cause losses of approximately 5.5% of GDP in Ecuador, which is related to the fact that accounting processes do not record the true profits generated by large national companies.¹⁹

Given the value that has been given to the competencies associated with ethics and social responsibility of the public accountant, this research evaluates its importance in the comprehensive performance of the public accountant in the Ecuadorian context, in such a way that, together with the development of the specific competencies of the profession for the timely analysis of financial results, it allows them to act in an integral manner and contribute to organizations working towards the social transformation of Ecuadorian society, and that their performance is carried out within a framework of respect for the values of transparency and honesty.

2. MATERIEL AND METHODS

In the process of carrying out this research, the methodology of bibliographic review was used through the technique of documentary exploration. During this review, previous works related to objectives and other relevant aspects were identified.^{20,21} The research process was divided into two distinct stages. The first stage, known as the heuristic phase, focused on identifying the necessary sources of information for the development of this work. The second stage, called the hermeneutic phase, focused on the synthesis of the collected information and the generation of comments based on theoretical foundations.²²

The methodological approach employed in this research allowed for the analysis of publications from various authors and the comparison of topics of interest. The multiple sources that facilitated the collection of bibliographic information are detailed, highlighting their different perspectives and the strategies used in the research and hermeneutic process. Additionally, the similarities and differences identified among different authors who address similar topics in their research are explained.

2.1. Techniques Employed

The process of bibliographic search and retrieval was carried out thoroughly and professionally. Once the relevant publications were located, each section of these publications was carefully analyzed to identify key themes. This allowed for categorizing the impact in order to provide a direct and in-depth evaluation of each publication. Subsequently, the most relevant information was extracted from each source and appropriate comparisons were made.

2.1.1. Exclusion Criteria

During the source selection process, rigorous exclusion criteria were applied. Publications that deviated from the content of this study or lacked logical coherence were discarded. Additionally, publications lacking a solid scientific foundation and those derived from non-research-related products were excluded. Abstracts, conference presentations, and theses were also omitted, focusing on sources that met the criteria of relevance and scientific rigor necessary for the study.

2.1.2. Inclusion Criteria

The works that included text referring to the title of the work under review were taken into consideration. These publications not only met the established requirements for the study but also fit within the specified time period. In the process of searching for information, relevant terminology was taken into account, limiting the search to expected results and previous works related to the importance of social responsibility and ethics in the performance of public accounting professionals in Ecuador. These articles were analyzed in digital journals that were part of databases such as Google Scholar, Latindex, and Scielo. Articles published between 2018 and 2023 that addressed the importance of ethics and social responsibility as performance indicators for accounting professionals in the Ecuadorian context were considered.

3. RESULTS

According to the documentary review conducted, a total of 36 articles were identified and selected, as illustrated in Figure 1. These articles address the importance of social responsibility and ethics in the work of public accounting professionals in Ecuador during the period from 2018 to 2023. These works were categorized into six different categories, which are analyzed below.

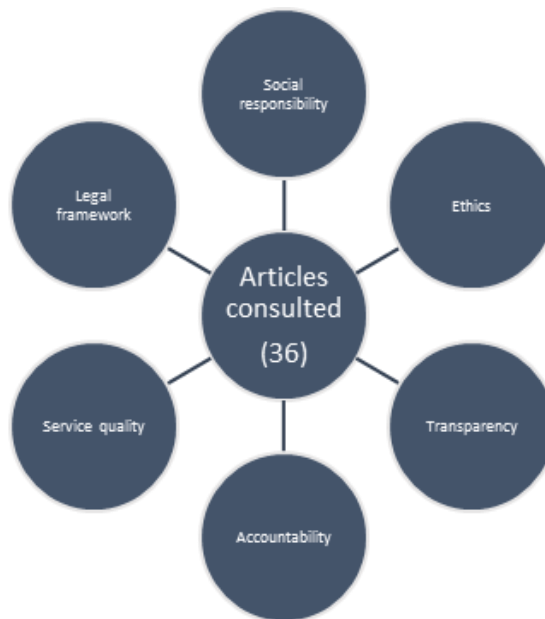


Figure 1. Categories addressed to analyze the importance of ethics and social responsibility as performance indicators of accounting professionals in the Ecuadorian context.

The first 6 articles are referred to the importance of social responsibility in the performance of accounting professionals in the Ecuadorian context, which are summarized in table 1 and their main findings are described later.

Table 1. Social responsibility and performance of accounting professionals in the Ecuadorian context.

Titulo	Año	Autores	Base de datos
Relationship between Corporate Social Responsibility and Financial Performance in Ecuadorian Companies with Sustainability Reports from the Period 2014 to 2018.	2019	Gordon y Torres	Google Scholar
Professional profile of the public accountant.	2019	Elizalde	Latindex
Professional profile of the public accountant from their professional training context.	2020	De Pelekais et al.	Scielo
Corporate Social Responsibility in Business Profitability.	2020	Changuan et al.	Google Scholar
Application of corporate social responsibility in Ecuadorian companies in the last decade.	2020	Morales et al.	Google Scholar
The theoretical approach of university social responsibility (USR) in public accounting programs.	2022	Villareal et al.	Scielo

When examining the connection between corporate social responsibility and financial performance in Ecuadorian companies that have issued sustainability reports from 2014 to 2018, Gordon and Torres²³ concluded that this initiative was not conceived with the intention of generating profits for the companies. Rather, it is a management approach designed to improve the quality of life for people through the implementation of socially responsible policies. The benefits of this approach extend to all stakeholders within an organization, who can leverage these policies to establish sustainable governance and strengthen their relationships with private

companies by developing projects with a social, economic, and environmental focus.

Considering the importance of social responsibility, Elizalde²⁴ states that it should be part of the professional profile of the public accountant and should be focused on considering that the social value of a profession is based on the combination of essential theoretical foundations of the discipline with the application of specific technical tools, which allow for providing solutions to social needs.

Following this same line of thought, De Pelekais and Farfán²⁵ affirm that, within the professional profile of the public accountant, the training of a public accountant must be rooted in values and principles that ensure responsibility in their actions. Consequently, a public accountant is required to be capable of influencing reality from their professional field, in order to align their actions with the demands and requirements of society.

The social responsibility according to Changuan²⁶ in the corporate realm is key, as it positively impacts business profitability. Therefore, these authors conclude that social responsibility is a fundamental concept for sustainability, and it is necessary for managers to understand the importance of training accounting professionals.

Given the importance of social responsibility, Morales²⁷, when analyzing its application in the last decade, companies in Ecuador have chosen to incorporate it into their operations of product and service delivery. This has allowed them to stand out as attractive organizations for the community, not only due to the excellence of their products, but also thanks to their friendly approach and commitment to the local communities in which they operate.

Considering all the benefits that can be derived from the application of social responsibility in the business environment, Villareal²⁸ consider it essential that the training of future Public Accountants includes the development of these competencies, which encompass practices to improve communication with the institutional and business environment. In this way, the graduate's profile will be aligned with the demands of the contemporary world and will allow them to play a fundamental role as drivers of social change and advocates for the environment.

The following set of 6 articles focuses on highlighting the relevance of ethics in the work of professional accountants in Ecuador. These studies are summarized in Table 2, and below, descriptions of their main findings will be provided.

Table 2. Ethics and performance of the accounting professional in the Ecuadorian context.

Título	Año	Autores	Base de datos
Training in ethics for the professional of public accounting	2019	Castro	Google Scholar
Ethical performance in the professional practice of the accountant and the application of corporate social responsibility	2019	Luna	Latindex
Ethical training from the university institution. A proposal for the student of the Bachelor's degree in accounting and finance.	2020	Castillo et al.	Google Scholar
Virtue ethics versus normative insufficiency in accounting practice	2020	Benavides	Google Scholar
Essay on the importance of ethics in the work of the public accountant in times of pandemic	2021	Gamboa	Google Scholar
Ethics in accounting practice. Its influence on good management	2022	Rodas y Villamar	Scielo

Castro²⁹, in studying the importance of ethics training for the professional accountant, points out that if this training is achieved through the participation of higher education institutions, it would be possible to form individuals of integrity who would serve society. These citizens would be imbued with values that not only protect national and business assets, but also contribute to the development of the country and society as a whole. To achieve this, it is necessary to have individuals who are less tolerant of corruption, fraud, and deceit, which would lead us to build a more just and equitable community for all.

The training of professionals in ethical values is important, as authors like Luna³⁰ consider ethical behavior to be an essential pillar in professional practice, and therefore, accountants must align themselves with this moral principle. In this sense, in the professional training of accountants, ethics should be the main consideration, given that companies tend to favor professionals who contribute more significantly to the organization's utility and to a better positioning and image in society.

In this regard, Castillo³¹ consider ethical instruction to be an essential and indispensable element in the education of accounting students. Therefore, educational institutions must adopt strategies that promote the improvement of knowledge and the application of professional ethics in future generations of accountants, and that integrate with the technical aspects inherent to the practice of accounting.

Despite the importance of ethical training and the existence of codes and standards for the proper practice of accounting, Benavides³² argues that ethics in the professional practice of public accountants has experienced a significant deterioration due to a lack of values in their professional performance, creating distrust to the detriment of the profession's image in society, especially in the field of public administration, where corruption continues to be one of the main problems in state-owned companies.

The poor perception of the application of ethical criteria in the practice of accounting leads Gamboa³³ to affirm that legal, moral, and ethical responsibilities alone are not enough, as they must stem from the willingness to adhere to them. To achieve this, it is essential to assume roles with responsibilities based on interest and a deep professional conviction. This leads to gaining respect and recognition from society.

Based on all the previous arguments, Rodas conclude that for effective management, it is necessary to have an accounting team with high ethical standards. This enables the making of optimal decisions that benefit not only the organization but also society and the country as a whole. Therefore, this is a key quality when evaluating the performance of accounting professionals.

The third set of 6 articles focuses on highlighting the relevance of transparent management in the work of accounting professionals in Ecuador. These studies are summarized in Table 3, and below, descriptions of their main findings are provided.

Table 3. Transparency as an indicator of performance for accounting professionals in the Ecuadorian context

Titulo	Año	Autores	Base de datos
Accounting impact of the application of NICSP 17 in the National Councils of Rural Parish Governments in Ecuador: Case of CONAGOPARE Loja	2019	Astudillo et al.	Latindex
Harmonization of public financial information (NICSP) in the Autonomous Decentralized Governments of Ecuador	2020	González et al.	Google Scholar
Buenas prácticas empresariales en Ecuador.	2022	Ramírez	Latindex
Quantitative approach to performance factors of local governments that influence the level of trust of citizens in the urban area of Cuenca canton in	2022	Tapia y Alarcón	Google Scholar

Ecuador			
Determining factors of sustainability in a sugarcane company in Ecuador	2022	Reyes et al.	Scielo
Transparent accounting: implementation of NICSP 17 and harmonization in the Orianga Parish GAD.	2023	Morocho y Torres	Latindex

Astudillo³⁴, when evaluating the accounting impact of the application of NICSP 17 in the National Councils of Rural Parish Governments in Loja, Ecuador, affirm that, as has happened in other countries in the region, over the last decade, several countries have implemented reforms to improve financial management in the public sector, mainly in the areas of budget management and fiscal policy. As a result, the International Public Sector Accounting Standards (IPSAS) have become accounting standards.

In this same line of thought, González³⁵ found that by harmonizing public financial information (NICSP) in the Autonomous Decentralized Governments of Ecuador, it is possible to carry out good business ethical practices that align with the organizations' goals. These organizations explicitly state in their mission the values of honor, reputation, and transparency as part of their corporate responsibility, thereby enhancing their image within society.

Considering the success of ethical standards application in the practice of accounting, Ramirez³⁶ asserts that values represent the essential foundation of organizational culture, as ethical beliefs constitute an integral part of this culture. This provides companies with a compass to guide their actions, preventing long-term deviation from their goals and promoting a higher degree of credibility. For these reasons, the majority of organizations believe that the proper application of ethics supports the creation of a conducive work environment for the growth of both individuals and the company.

The findings of Tapia and Alarcón³⁷ allow us to emphasize and substantiate the importance of ethics, as it has a positive impact on various aspects, such as the trust citizens place in their local governments, the quality of public services, the integrity of public officials, the fairness in the distribution of taxpayer resources, access to municipal information, and citizen participation.

Considering the results, Reyes³⁸ believe that the performance of the functions of a public accountant should demonstrate a comprehensive management approach that encompasses economic, environmental, and social aspects in harmony with the institutional governance structure. In this way, their professional practice should not be limited to financial and technical analysis but should be committed to societal development and the fulfillment of the quality standards demanded by citizens.

Given the success highlighted by the application and harmonization of NICSP standards, Morocho and Torres³⁹ point out that the implementation of these measures should be focused on the financial department, as it is the most suitable area for transparently managing assets. This, in turn, will contribute to a more accurate reflection of the organization's financial situation, resulting in more informed decisions by the authorities.

The fourth group of 6 articles is related to the importance of effective accountability in the performance of accounting professionals in the Ecuadorian context, which is summarized in Table 4, and their key findings are described later.

Table 4. Accountability as an Indicator of Performance for Accounting Professionals in the Ecuadorian Context.

Titulo	Año	Autores	Base de datos
In the face of corruption: transparency, accountability, and participative democratic institutions.	2019	Navarro	Google Scholar
The relationship between social responsibility and accountability, from the perspective of entrepreneurs in the province of Imbabura, Ecuador.	2020	Arias	Scielo

Historical and legal analysis of external control of public administration in Mexico, Colombia, and Ecuador.	2020	Pérez	Latindex
Governmental accounting as a management tool for non-financial public institutions.	2020	Saeteros-Molina et al.	Google Scholar
Analysis of Public Sector Accounting Techniques for Public Management Evaluation and Monitoring.	2021	Moreno-Salazar et al.	Google Scholar
State modernization in public administration: A systematic review.	2022	Ghiggo et al.	Scielo

Accountability is key in the practice of accounting. In this regard, Navarro⁴⁰ considers that transparency and accountability could be integrated into the actions of participating institutions to ensure that their actions yield legitimate results. This goes beyond the organization's planning and should permeate the conduct of those responsible for the actions, in this case, public accountants, aiming to address the levels of corruption observed in public organizations.

Arias⁴¹ points out that accountability is a part of social responsibility, which is assumed as a voluntary commitment by companies to ensure sustainable economic, social, and environmental growth. To achieve this, it is necessary to determine the responsibility of business owners in terms of accountability, as well as that of citizens, particularly regarding publicly-owned companies whose image or reputation is questioned by society.

Given the importance of accountability, Pérez⁴² highlights the efforts of various social and political groups to build efficient and effective control mechanisms to combat corruption. These efforts have been ongoing but not successful, as this phenomenon is more complex due to being a multifactorial issue with a multitude of elements involved, including social, political, economic, psychological factors. The practice of accounting, while a key element, is just one aspect that can influence this problem.

Despite the poor image of public enterprise management, Saeteros-Molina⁴³ assert that in recent years, the country has witnessed the implementation of a new management system that encompasses the provision of quality services by public entities. This effective management is grounded in two essential principles: transparency and accountability, which have been adopted since the promulgation of the Constitution of the Republic of Ecuador in 2008. The application of these principles has allowed for an improved perception of citizens towards some public management companies.

In order to achieve proper accountability, Moreno⁴⁴ assert that accounting emerges as a crucial tool to provide continuous, organized, and predictive information, both for citizens and the government. Therefore, the government should have up-to-date and robust oversight bodies focused on their specific responsibilities. This entails not only safeguarding their own capital but also considering how public sector activities impact society and the environment. For this, comprehensive accountability should be considered, not solely focusing on the monetary aspect.

Efforts towards transparent accountability, according to Ghiggo⁴⁵, are driven by the need for increased transparency and accountability in response to widespread corruption. This is where digital tools play a fundamental role in implementing adaptation processes, which not only involve transparency in accountability but also the modernization of public administration to enhance the services they provide to citizens, which are currently inefficient.

The fifth set of 6 articles focuses on the importance of ethics and social responsibility, as well as their relationship with the perception of service quality in the professional performance of accountants. These studies are summarized in Table 5, and descriptions of their key findings in various economic areas will be provided below.

Table 5. Ethics and Social Responsibility and Their Relationship with the Perception of Service Quality in the Work Performance of Accounting Professionals in the Ecuadorian Context.

Titulo	Año	Autores	Base de datos
Evaluation of pharmaceutical care service in four private pharmacies in Riobamba, Ecuador.	2019	Rincón et al.	Latindex
Social responsibility and community tourism in the province of Santa Elena.	2019	Sarabia et al.	Google Scholar
Social Responsibility Model for the elite automotive sector company in the city of Cuenca, Ecuador.	2020	Reino et al.	Latindex
Service quality as a key element of social responsibility in small and medium-sized enterprises.	2020	Rojas-Martínez et al.	Scielo
Improvement of public services in strengthening municipal management.	2020	Gaviria y Delgado	Google Scholar
The Principle of Quality: Its challenges from administrative law in Ecuador.	2021	Barba-Tamayo	Latindex

Rincón⁴⁶, when evaluating the quality of pharmaceutical care service in four private pharmacies in Riobamba, Ecuador, identified shortcomings due to the lack of compliance in terms of pharmaceutical care, which constitutes a significant barrier to achieving an essential means of improving the quality of life for this population. This deficiency is related to social responsibility and ethical aspects of pharmaceutical services. Despite achieving optimal financial performance, the overall performance is rated as negative.

Sarabia⁴⁷, when analyzing the relationship between social responsibility and community tourism in the province of Santa Elena, found that the results indicate that tourist practices are dominated by accumulated experience, political organization, and emerging best practices, which represent, among other things, the application of the principle of social responsibility that is part of the sustainable development model.

While Reino⁴⁸ assessed the social responsibility model for the elite automotive sector company in the city of Cuenca, Ecuador, they demonstrated that this approach to social responsibility towards consumers establishes commitment standards from employees to society. This will contribute to adding value to the organization due to the emphasis on quality service, which will result in enhanced corporate image credibility and consumer trust. This encompasses aspects such as the quality of spare parts, transparency in information, and delivery times.

Similarly, Rojas-Martínez⁴⁹ demonstrated that service quality plays a pivotal role in the social responsibility of small and medium-sized enterprises, and it is based on ethics, public image, environmental improvement, and resource availability. It is emphasized that, for any company, it is crucial to promote a high level of customer service quality.

In this regard, to enhance service quality, especially in public administration, Gaviria and Delgado⁵⁰ conclude that changes in public administration should always be oriented towards the citizen, with the aim of achieving satisfaction and high-quality outcomes. This should consider customer typologies, characteristics, and geographic conditions, which align with the principles of social responsibility declared in the mission of Ecuadorian public administration.

Therefore, Barba-Tamayo⁵¹ asserts that control, evaluation, and quality advisory systems play a pivotal role in the evolution of public management. Although a significant portion of administrative theory originated in the private sector, it has been adopted by public administration, adapting its beneficial advances to enhance the provision of public services in line with the changes demanded by society.

Finally, the last set of 6 articles pertains to the legal framework governing the ethical behavior of accounting

professionals in the field. These articles are summarized in Table 6, and their key findings will be described later.

Table 6. Legal Framework Governing the Ethical Behavior of Accounting Professionals in the Ecuadorian Context.

Titulo	Año	Autores	Base de datos
Governmental accounting and international accounting standards for the Ecuadorian public sector.	2019	Reinoso et al.	Google Scholar
Comparison of municipal internal and external control regulations between Ecuador and Argentina.	2020	Ponce et al.	Latindex
Innovations in governmental accounting in Ecuador.	2020	Mariscal-León et al.	Google Scholar
Ethical dilemmas in Latin America.	2020	Álvarez et al.	Google Scholar
Social responsibility and ethical practices of the public accountant as a competitive advantage for the company.	2020	Camargo et al.	Google Scholar
Legal accounting: A control strategy for detecting the preparation of false financial statements in public entities.	2022	González et al.	Scielo

First, Reinoso⁵² highlights that the adaptation of public accounting in Ecuador to the International Public Sector Accounting Standards (IPSAS) aims to drive a significant change in public financial management. This implementation will have an impact on the accounting standards and principles that govern the entire financial subsystem of public entities, aligning them with IPSAS to enhance the quality and consistency of financial information in the public sector. The positive impact of implementing these standards is observed in the results of the investigated municipalities. However, there are deficiencies in following the access guidelines for the implementation of these standards, as problems that could delay the implementation were identified.

The regulations governing the practice of public accounting are governed by both internal and external controls, and they are applied similarly in different countries, as indicated by Ponce⁵³. Based on the results obtained in their study of accounting standards in Ecuador and Argentina, they assert that in both countries, the activities and procedures related to internal control are defined in mandatory legal frameworks through internal regulations, rules, instructions, and regulations. Non-compliance with these regulations may lead to administrative, civil, and criminal liabilities.

Concerned about the high levels of corruption in the practice of public accounting, Mariscal⁵⁴ point out that the Ecuadorian government has developed its own accounting standards in the past, similar to other countries. However, over time, these standards were not updated in accordance with the original standards they were based on. For this reason, the government decided to revoke the national accounting standards and chose to adopt the International Financial Reporting Standards (IFRS) as an effort to align public accounting in Ecuador with international standards and improve the transparency and consistency of financial information. These standards have been successfully applied in specific cases at the local level, as demonstrated during this research.

The adaptation of accounting standards responds to a common issue at all levels of Ecuadorian public management, as highlighted by Álvarez⁵⁵. In the case studies analyzed by these authors, there is a consistency in the occurrence of significant economic losses due to deficient accounting and financial practices, often leading to cases of corruption. It is important to emphasize that the effects of these economic losses are uniform in terms of their impact on society, and it is Latin American citizens who bear the consequences. The application of codes and standards should guide public accountants to act ethically, maintaining their good name, honor, dignity, and professional competence.

In addition to the application of accounting standards and a code of ethics, Camargo⁵⁶ emphasize that the

social responsibility and ethical practices of the public accountant are competitive advantages for the company. Improved profitability results from the application of ethical codes and compliance with regulatory regulations, which are essential for establishing trust both within and outside the company. This is achieved by demonstrating accountability and transparent management, which is crucial to ensure the quality of accounting information and provide assurances about its integrity that the professional offers in this discipline.

Based on this, González⁵⁷ assert that during resource management, the State has the responsibility and duty to adhere to the principles of transparency and honesty, with the purpose of serving the interests of the entire population in an honest manner. This control is properly exercised through legal tools such as the Political Constitution of the Republic of Ecuador, the Organic Integral Penal Code, the Law for the Prevention of Money Laundering, the Organic Law on Public Finance and Administration, and the Organic Law of the General State Comptroller. These legal instruments can detect possible false balances through audits, which demonstrate the anomalous performance of the accounting professional.

4. DISCUSSIONS

The analysis of the results found aligns with what other authors, such as Curvelo⁵⁸, have pointed out regarding the importance of ethics and social responsibility in the performance of accounting professionals in the Ecuadorian context. Ethics is considered to require not only the adherence to moral codes but also the construction of an educational perspective that reinforces the study of values, instilling in students criteria of relevance, respect for rules and laws, and, most importantly, the development of ethical principles that will safeguard public resources for the benefit of the community in the future.

Gantiva and Roque⁵⁹ agree with the findings of the review and mention that there should be a balance between social responsibility and transparency in accounting practice. The lack of transparency in financial reporting is the primary external risk factor that compromises the ethical integrity of accounting professionals. This lack of transparency is perceived by users of accounting services and jeopardizes the fiduciary function. As for internal risk factors, they are related to moral principles that affect the credibility of the accounting organization. In its social function, the accounting profession seeks to ensure the economic and social balance of the country, and the lack of transparency jeopardizes the economic interests of society and generates ethical conflicts.

For the proper performance of the functions of the public accountant, it is important to understand the processes that underlie their operation, and especially the controls, technical standards, and ethics that govern their application as a guarantee of transparency and social responsibility in the use of public or private resources. These actions are very relevant because in Ecuador, there have been cases of corruption in both the public and private sectors, resulting in significant financial losses for the country and contributing to tax evasion⁶⁰, which is another mechanism used to undermine state revenues. In this regard, the Economic Commission for Latin America and the Caribbean (CEPAL) in its 2022 report states that corruption represents approximately 7 billion dollars each year, money that could well be used for investment in citizen security, public infrastructure, or the improvement of education and healthcare services.

Despite the importance of ethics and social responsibility and their influence on the accounting profession, serious weaknesses are found in the application of the code of ethics and accounting standards in Ecuador. Corruption stands out as one of the main problems affecting Ecuadorian society⁶¹. This necessitates raising awareness about the importance of ethical and values-based education as an essential part of the professional profile of Ecuadorian public accountants.

Therefore, in response to the need to leverage the public function of the accountant on the basis of their ethical responsibility to society⁶², they believe that ethical behavior often has an objective dimension based on reason, where the rational foundation of this behavior is related to the "duty" or what is morally right from a logical and ethical standpoint. However, it is also important to consider the subjective aspect, which involves intentions, personal values, and individual consciousness. Ethics is not limited to fulfilling objective duties alone but also involves a personal understanding and adherence to ethical principles and values, contributing to a complete and

genuine ethical behavior. It serves as a motivator of will through feelings, which should accompany the change in the professional profile mentioned in this research, as the aim is to change the accountant's behavior based on ethical principles that guide their actions.

The research results demonstrate that the role of the accounting professional is crucial for improving the quality of life for the population, as long as they act based on ethical principles. This should encompass not only the legal aspects but also the social commitment they have to society. Transparency in financial reporting becomes a driver for greater efficiency in corporate management and the improved delivery and quality of public services offered to the Ecuadorian society. Additionally, it contributes to enhancing the image and vision of Ecuadorian business organizations, making them more competitive.

CONCLUSIONS

Management of businesses in Ecuador was primarily focused on achieving optimal financial performance indicators such as profitability, liquidity, and solvency. This approach led to a disconnect between business management and the environment, forgetting the obligation of businesses to meet the needs of their customers and, most importantly, to have a positive impact on society. Meeting the mandates of social and environmental responsibility was often overlooked, and this management lacked ethical criteria that would enable transparent financial reporting, particularly in companies linked to the public sector.

As a result of shifting paradigms towards efficient management, valued not only through the analysis of financial statements but within the framework of corporate social responsibility and transparent performance in the work of public accountants, their actions should be evaluated accordingly. Therefore, their performance should be measured not only by their technical capabilities for preparing financial statements but also by their ability to work with ethics, transparency, and integrity, committed to the transformation of society.

Recognizing these changes, international financial standards and a code of ethics have been promoted to regulate the performance of accountants in their professional sphere, aiming to make their work more efficient. This underscores the need for commitment from educational institutions responsible for training accounting professionals. According to the profile described in this research, they should consider ethics and social responsibility as generic, cross-cutting competencies in the education of Ecuadorian public accountants.

REFERENCES

- [1] Huanca, O. A. C., & Tinitana, K. M. L. (2019). Los indicadores financieros y el impacto en la insolvencia de las empresas. *Observatorio de la economía latinoamericana*, (261). <https://ideas.repec.org/a/erv/observ/y2019i26110.html>
- [2] Agudelo-Rodríguez, L. A., Flórez-Londoño, A. D. J., & Correa-Mejía, D. A. (2020). Efectos de la aplicación del marco normativo para entidades de gobierno en los indicadores financieros. *Entramado*, 16(2), 90-110. <https://doi.org/10.18041/1900-3803/entramado.2.6545>
- [3] Jahuira, K. C., Cuadros, E. X. C., & Palma, W. H. J. (2021). Análisis de la liquidez y solvencia: su repercusión sobre la Gestión Financiera, caso Compañía Minera La Poderosa y Subsidiaria. *Revista De Investigación Valor Contable*, 8(1), 34-40. https://revistas.upeu.edu.pe/index.php/ri_vc/article/download/1601/1895
- [4] Tacurí, N. J. C., Caycho, R. J. D., & Villanueva, C. A. V. (2021). Análisis comparativo de liquidez y endeudamiento, en las empresas azucareras que cotizan en la BVL. *Espíritu Emprendedor TES*, 5(2), 55-75. DOI: 10.33970/eetes.v5.n2.2021.256
- [5] Acosta, L. E. R., Mayorga, D. A. C., & Murcia, N. M. M. (2020). Relación entre responsabilidad social empresarial y rentabilidad: una revisión de literatura. *Encuentros*, 18(02). <https://doi.org/10.15665/encuen.v18i02.2406>
- [6] Ormaza, J., Ochoa, J., Ramírez, F. y Quevedo, J. (2020). Responsabilidad social empresarial en el Ecuador: Abordaje desde la Agenda 2030. *Revista de Ciencias Sociales (Ve)*, XXVI(3), 175-193. <https://produccioncientificaluz.org/index.php/racs/index>
- [7] Benalcázar, M. C. A., Paredes, M. F. J., Hidalgo, O. M. R., & Carrillo, J. A. R. (2021). Situación de la mediana empresa ecuatoriana: Rasgos distintivos de sus prácticas gerenciales. *Revista de Ciencias Sociales (Ve)*, 27(2), 352-366. <https://www.redalyc.org/journal/280/28066593025/28066593025.pdf>
- [8] Sanclemente-Arciniegas, J. (2020). Compliance, empresas y corrupción: una mirada internacional. *Derecho PUCP*, (85), 9-40. <http://dx.doi.org/10.18800/derechopucp.202002.001>
- [9] Revelo-Córdoba, L. D. C., & Ceballos-Gómez, H. F. (2017). La formación ética del contador público, un requerimiento del contexto social y laboral colombiano. *Revista Perspectiva Empresarial*, 4(2), 13-25. <https://www.redalyc.org/pdf/6722/672271531002.pdf>
- [10] Vargas, C. A., & Segura, D. F. C. (2007). La responsabilidad ética del Contador Público. *Revista activos*, 7(12), 121-134. <https://revistas.usantotomas.edu.co/index.php/activos/article/download/2652/2569>
- [11] Della Porta, D. (2000). Social capital, beliefs in government, and political corruption. In S. J. Pharr, & R. Putnam (Eds.), *What's Troubling Trilateral Countries?* (pp. 202-228). New Jersey: Princeton University Press.

- [12] Rodas-Hidalgo, F. J., & Villamar-Piguave, W. G. (2022). La ética en la práctica contable. Su influencia en una buena gestión. Revista Científica FIPCAEC. Polo de Capacitación, Investigación y Publicación (POCAIP), 7(1), 506-524. <https://doi.org/10.23857/fipcaec.v7i1.534>
- [13] Quijada, Y., Villagrán, L., Vaccari Jiménez, P., Reyes, C., & Gallardo, L. D. (2019). Social inequality and mental health in Chile, Ecuador, and Colombia. *Latin American Perspectives*, 46(6), 92-108. <https://doi.org/10.1177/0094582X18803682>
- [14] Vizuela Tomalá, V. H. (2020). Los factores que afectan a los emprendimientos en el Ecuador. *INNOVA research journal*, 5(3), 6. <https://doi.org/10.33890/innova.v5.n3.2.2020.1563>
- [15] Urquijo, J. C. R., & Ruiz, E. D. A. (2019). Enseñanza de la ética profesional en Contaduría Pública. Análisis de 15 syllabus en Colombia. *Boletín Redipe*, 8(4), 106-118. <https://dialnet.unirioja.es/descarga/articulo/7528252.pdf>
- [16] Parra-Ganchosa, G. D., Neira-Girón, E. J., & Vega-Jaramillo, Y. (2022). Ecuador: Índice de percepción de corrupción incidente en el crecimiento económico e IED, periodo 2008-2020. Polo del Conocimiento: Revista científico-profesional, 7(1), 32. <https://dialnet.unirioja.es/descarga/articulo/8331447.pdf>
- [17] Pérez Parra, A. G. (2019). Incidencia del Índice de Percepción a la Corrupción (IPC) en el Crecimiento Económico (CE), en la Inversión Extranjera Directa (IED) y en la Recaudación Tributaria (RT) en el Ecuador, periodo 2000-2018 (Bachelor's thesis, Universidad de Guayaquil. Facultad de Ciencias Económicas). <http://repositorio.ug.edu.ec/handle/redug/46214>
- [18] Ciudadanía y desarrollo (2023). Por primera vez Ecuador cuenta con una encuesta nacional sobre corrupción <https://www.ciudadaniaydesarrollo.org/2023/01/31/por-primera-vez-ecuador-cuenta-con-una-encuesta-nacional-sobre-corrupcion/>
- [19] Quispe Fernández, G. M., Arellano Cepeda, O. E., Negrete Costales, O. P., Rodríguez, E. A., & Vélez Hidalgo, K. G. (2020). La cultura tributaria y su efecto en la evasión fiscal en Ecuador. *Revista ESPACIOS*. ISSN, 798, 1015. <http://asesoresvirtualesalaja.revistaespacios.com/a20v41n29/a20v41n29p12.pdf>
- [20] Reyes, P., & Leal, R. (2019). Responsabilidad social corporativa desde la contabilidad: un mapeo sistemático de la literatura para Colombia (Corporate Social Responsibility From Accounting: A Systematic Mapping of the Literature for Colombia). *Apuntes Contables*, (24).
- [21] Vargas, M. V. A., Araque, Y. C., & Ortega, N. V. (2022). Ética de la autenticidad y ejercicio profesional del contador público. *Revista Venezolana de Gerencia: RVG*, 27(99), 1196-1214.
- [22] Pérez Vargas, J. A., Nieto Bravo, J. A., & Santamaría Rodríguez, J. E. (2019). La hermenéutica y la fenomenología en la investigación en ciencias humanas y sociales. *Civilizar Ciencias Sociales y Humanas*, 19(37), 21-30. www.scielo.org.co/scielo.php?script=sci_arttext&pid=S1657-89532019000200021
- [23] Gordón, M. G., & Torres, S. G. (2019). Relación entre la Responsabilidad Social Empresarial y el Desempeño Financiero en las Empresas Ecuatorianas que Cuentan con Informes de Sostenibilidad desde el Periodo 2014 al 2018. *X-pedientes Económicos*, 3(7), 38-56. https://ojs.supercias.gob.ec/index.php/X_pedientes_Economicos/article/download/40/38
- [24] Elizalde, L. (2019). Perfil profesional del contador público. *593 Digital Publisher CEIT*, 4(5), 208-216. <https://doi.org/10.33386/593dp.2019.5-1-157>
- [25] De Pelekais, C. F., Pelekais, E. A., & Farfán, C. (2020). Perfil del contador público desde su ámbito de formación profesional. *REVISTA CIENTIFICA GLOBAL NEGOTIUM*, 3(1), 42-57. <https://publishing.fgu-edu.com/ojs/index.php/RGN/article/download/120/150>
- [26] Changúan, M. P. O., Colina, N. E. S., Parrales, E. C. R., & Díaz, P. A. M. (2020). Responsabilidad social corporativa en la rentabilidad empresarial. *Pro Sciences: Revista de Producción, Ciencias e Investigación*, 4(30), 48-54. <https://doi.org/10.29018/issn.2588-1000vol4iss30.2020pp48-54>
- [27] Morales, E. L. A., Cevallos, L. P., Pacha, C. M., & Valle, M. A. (2020). Aplicación de la responsabilidad social empresarial en las empresas ecuatorianas en la última década. *Centro Sur*, 190-204. <https://centroseditorial.com/index.php/revista/article/download/77/199>
- [28] Villarreal, J. L., Reyes Bastidas, C., & Mucha Paitan, Á. J. (2022). Acercamiento teórico de la responsabilidad social universitaria (RSU) en programas de contaduría pública. *Tendencias*, 23(1), 341-371. http://www.scielo.org.co/scielo.php?script=sci_arttext&pid=S0124-86932022000100341
- [29] Castro, J. F. (2019). La formación en ética para el profesional de contaduría pública. *Revolución en la Formación y la Capacitación para el Siglo XXI*, 350. <http://doi.org/10.5281/zenodo.3524356>
- [30] Luna, J. H. P. (2019). La actuación ética en el ejercicio profesional del contador y la aplicación de la responsabilidad social empresarial. *Quipukamayoc*, 27(55), 79-86. <http://dx.doi.org/10.15381/quipu.v27i55.16877>
- [31] Castillo Padrón, Y., Baute Álvarez, L. M., Silva López, C. A., Fernández Rangel, L., & Seoane Rodríguez, L. M. (2020). La formación ética desde la institución universitaria. Una propuesta para el estudiante de la licenciatura en contabilidad y finanzas. *Revista Universidad y Sociedad*, 12(4), 135-139. http://scielo.sld.cu/scielo.php?script=sci_arttext&pid=S2218-36202020000400135
- [32] Benavides Echeverría, I. (2020). Ética de la virtud en la práctica contable. *Revista Publicando*, 7(23), 60-71. <https://revistapublicando.org/revista/index.php/crv/article/view/2060>
- [33] Gamboa, E. E. (2021). Ensayo sobre la importancia de la ética en la labor del contador público en tiempo de pandemia. *593 Digital Publisher CEIT*, 6(6), 611-625. <http://doi.org/10.33386/593dp.2021.6.701>
- [34] Astudillo, J., Narváez, C., Álvarez, J. C. E., & Torres, M. (2019). Impacto contable por la aplicación de la NICSP 17 en los Consejos Nacionales de Gobiernos Parroquiales Rurales del Ecuador: Caso CONAGOPARE Loja. *593 Digital Publisher CEIT*, 4(3), 40-58. <https://dialnet.unirioja.es/descarga/articulo/7144055.pdf>
- [35] González, M. A. G., Altamirano, K. A. L., & Bravo, C. M. M. (2020). Armonización de la información financiera pública (NICSP) en los Gobiernos Autónomos Descentralizados del Ecuador. *CIENCIAMATRIA*, 6(2), 129-159. DOI 10.35381/cm.v6i2.364
- [36] Ramírez, M. A., Guadalupe, N. G., & Ruiz, E. V. (2022). Buenas prácticas empresariales en Ecuador. Año 2021. *HUMAN REVIEW. International Humanities Review/Revista Internacional de Humanidades*, 11(Monográfico), 1-8. <https://doi.org/10.37467/revhuman.v11.4132>
- [37] Tapia Tapia, M. E., & Alarcón Martínez, G. (2022). Enfoque cuantitativo de factores de desempeño de los gobiernos locales que inciden en el nivel de confianza de los ciudadanos en el área urbana del cantón Cuenca en el Ecuador. *Innovaciones de negocios*, 19(37), 20-46. <http://eprints.uanl.mx/24302/1/24302.pdf>
- [38] Reyes, V. M., Núñez, J. C. G., Brunett, G. A. H., & Navarrete, C. A. D. (2022). Factores determinantes de la sostenibilidad en una empresa cañicultora del Ecuador. *Revista de ciencias sociales*, 28(1), 288-302. <https://produccioncientificaluz.org/index.php/rcs/index>
- [39] Morocho-Sánchez, S. A., & Torres-Palacios, M. M. (2023). Contabilidad transparente: implementación de NICSP17 y armonización en el GAD Parroquial Orianga. *MQRInvestigar*, 7(2), 1104-1131. <https://doi.org/10.56048/MQR20225.7.2.2023.1104-1131>
- [40] Navarro, F. M. (2019). Ante la corrupción: transparencia, rendición de cuentas e instituciones participativas democráticas. *Estado, Gobierno y Gestión Pública*, (33), 81-106. <https://estudiosdeadministracion.uchile.cl/index.php/REGP/article/download/56468/61552>
- [41] Arias Collaguazo, W. M. (2020). La relación entre la responsabilidad social y la rendición de cuentas, desde la percepción del empresario de la provincia de Imbabura-Ecuador. *Revista Nacional de Administración*, 11(2). <http://dx.doi.org/10.22458/rna.v11i2.2726>
- [42] Pérez, G. F. E. (2020). Análisis histórico y jurídico del control externo de la administración pública en México, Colombia y Ecuador. *Revista del Posgrado en Derecho de la UNAM*, (12), 35-35. <https://doi.org/10.22201/fder.26831783e.2020.12.141>

- [43] Saeteros-Molina, A. B., Narváez-Zurita, C. I., & Erazo-Álvarez, J. C. (2020). La contabilidad gubernamental como herramienta de gestión de las instituciones públicas no financieras. *Revista Arbitrada Interdisciplinaria Koinonía*, 5(10), 226-254. <https://www.redalyc.org/articulo.oa?id=576869215009>
- [44] Moreno-Salazar, Y., Cabrera-González, V. C., & Calle-Oleas, R. B. (2021). Análisis de las Técnicas de la Contabilidad del Sector Público para la Evaluación y Seguimiento de la Gestión Pública. *Revista Científica FIPCAEC. Polo de Capacitación, Investigación y Publicación (POCAIP)*, 6(5), 16-45. <https://doi.org/10.23857/fipcaec.v6i5.488>
- [45] Ghiggo, F. G. B., Hernández, Y. C. U., Revilla, A. C., & Oxolon, J. M. V. (2022). Modernización del Estado en la gestión pública: Revisión sistemática. *Revista de ciencias sociales*, 28(5), 290-301. <https://dialnet.unirioja.es/descarga/articulo/8471692.pdf>
- [46] Rincón Alarcón, A. C., Muñoz, P. A. V., Vilema, E. D. R. E., Aguagallo, C. N. T., Barros, A. A. M., & Torres, C. A. (2019). Evaluación del servicio de atención farmacéutica en cuatro farmacias privadas de Riobamba, Ecuador. *Revista cubana de farmacia*, 52(2), 1-16. <https://www.medigraphic.com/pdfs/revcubfar/rcf-2019/rcf192f.pdf>
- [47] Sarabia, M. Y., García, L. C., & Bravo, O. M. (2019). Responsabilidad social y turismo comunitario en la provincia Santa Elena. *Revista espacios*, 40(30). <http://www.revistaespacios.com/a19v40n30/19403002.html>
- [48] Reino, J. P. M., Cordero, C. F. A., & Godoy, M. J. C. (2020). Modelo de Responsabilidad Social para la empresa elite del sector automotriz en la ciudad de Cuenca, Ecuador. *Telos: Revista de Estudios Interdisciplinarios en Ciencias Sociales*, 22(1), 173-183. <https://doi.org/10.36390/telos221.12>
- [49] Rojas-Martínez, C., Niébles-Nuñez, W., Pacheco-Ruiz, C., & Hernández-Palma, H. G. (2020). Calidad de servicio como elemento clave de la responsabilidad social en pequeñas y medianas empresas. *Información tecnológica*, 31(4), 221-232. <http://dx.doi.org/10.4067/S0718-07642020000400221>
- [50] Gaviira del Águila, M. R., & Delgado Bardales, J. M. (2020). Mejora de los servicios públicos en el fortalecimiento de la gestión municipal. *Ciencia Latina Revista Científica Multidisciplinar*, 4(2), 1241-1255. <https://www.ciencialatina.org/index.php/cienciala/article/download/151/182>
- [51] Barba-Tamayo, E. (2021). El Principio de calidad: sus desafíos desde el derecho administrativo en el Ecuador. *Kairós. Revista de Ciencias Económicas, Jurídicas y Administrativas*, 4(7), 9-24. <https://doi.org/10.37135/kai.03.07.01>
- [52] Reinoso, J. R. R., Cárdenas, N. R., & Muñoz, J. C. (2019). Contabilidad gubernamental y normas internacionales de contabilidad para el sector público ecuatoriano. *Revista Venezolana de Gerencia*, 24(88), 1179-1198. <https://www.redalyc.org/journal/290/29062051012/29062051012.pdf>
- [53] Ponce, V., Ferreira, C., & Townsend, J. (2020). Comparación de la normativa de control interno y externo municipal entre Ecuador y Argentina. *Centro de Estudios de Administración*, 4(1), 142-160. <https://revistas.uns.edu.ar/cea/article/download/2456/1328>
- [54] Mariscal-León, A. R., Carvajal-Salgado, A. L., Remache-Silva, J. E., & Aguas-Pután, R. (2020). Innovaciones de la contabilidad gubernamental en el Ecuador. *Revista Científica FIPCAEC. Polo de Capacitación, Investigación y Publicación (POCAIP)*, 5(3), 978-1010. DOI: 10.23857/fipcaec.v5i3.275
- [55] Álvarez, J. E. O., Samboní, S. P. O., & Salazar, C. E. (2020). Dilemas éticos en América Latina. *Revista Colombiana de Contabilidad-ASFACOP*, 8(15), 119-139. <https://ojs.asfacop.org.co/index.php/asfacop/article/download/asf.v8n15.177/183>
- [56] Camargo, C., Madrid, J. C., & Zabaleta, J. (2020). Responsabilidad social y las prácticas éticas del contador público como ventaja competitiva para la empresa. *Liderazgo Estratégico*, 10(1), 129-145. <https://revistas.unisimon.edu.co/index.php/liderazgo/article/download/6276/5940>
- [57] David Renato Moran-González, D.R., Fortty-Barberan, D-A., & Alcivar-Cedeño, B. I., (2022). La contabilidad legal: Una estrategia de control para detectar la confección de balances falsos en entidades públicas. *Revista Científica FIPCAEC (Fomento De La investigación Y publicación científico-técnica multidisciplinaria)*. ISSN : 2588-090X . Polo De Capacitación, Investigación Y Publicación (POCAIP), 7(4), 2702-2716. <https://doi.org/10.23857/fipcaec.v7i4.744>
- [58] Curvelo Hassán, J. O. (2010). Teorías y praxis de los modelos contables para la representación de la información financiera. *Cuadernos de contabilidad*, 11(29), 395-412. <http://www.scielo.org.co/pdf/cuco/v11n29/v11n29a04.pdf>
- [59] Gantiva Castañeda, C. S., & Isaac Roque, D. (2020). Ética contable: equilibrio entre responsabilidad social y transparencia. Una visión en el contexto colombiano. *Cofin Habana*, 14(2). http://scielo.sld.cu/scielo.php?script=sci_arttext&pid=S2073-60612020000200003
- [60] De La Torre Lascano, C. M., & Quiroz Peña, J. I. (2023). Cibercriminología y su asociación en el cometimiento de fraudes financieros en la pandemia de la COVID-19. *Revista Venezolana De Gerencia*, 28(102), 609-628 <https://doi.org/10.52080/rvgluz.28.102.11>
- [61] Hernández-Gil, C., Losada-Rodríguez, N. A., & Orozco-Calderón, D. (2019). La influencia de la contabilidad creativa en la ética profesional del contador público. *Revista de investigación, desarrollo e innovación*, 10(1), 53-65. <https://doi.org/10.19053/20278306.v10.n1.2019.10011>
- [62] Grageola Santos, L. G., Martínez Prats, G., & Guzmán Fernández, C. (2019). El contador público y su responsabilidad ética con la sociedad. *Revista Observatorio de la Economía Latinoamericana*, 3.

DOI: <https://doi.org/10.15379/ijmst.v10i2.2649>

This is an open access article licensed under the terms of the Creative Commons Attribution Non-Commercial License (<http://creativecommons.org/licenses/by-nc/3.0/>), which permits unrestricted, non-commercial use, distribution and reproduction in any medium, provided the work is properly cited.