


Ethical Questions Raised by Public Accountants in Colombia Related to Tax Advice

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Abstract: This research seeks to establish the ethical questions posed by public accountants against the responsibility of satisfying the needs and requirements of clients advised especially in tax and tax matters. An analysis is carried out through the mixed methodology, in which the survey is used as a collection instrument, applied to a population of public accountants in progress and in exercise, complementing with the systematic review of the literature that provides the foundations to sustain from the theory the ethical and moral approaches, obtaining as results that 41.1% of the respondents know and appropriates the ethics code of the IFAC and 36.7% the law 43 of 1990, but contradicting themselves that despite the knowledge of the breaches of ethics, 61.1% have knowledge about avoidance practices or tax evasion in the companies that have worked, reflecting in a hypothetical way a breach of ethics from a justified framing in the categorical.


1 INTRODUCTION

The accounting profession is one of the professions with the greatest responsibility to third parties, since it is responsible for giving public faith based on relevant facts concerning the financial, accounting and tax fields, its wide field of action allows the perform in different roles such as auditor, analyst, financial manager, tax reviewer, among others, facing taking responsibility for meeting the needs of the client, however it is important to highlight that in a high probability it will face ethical questions in its action, therefore the public accounting professional is confronts a conflict that Kant poses as the categorical imperative and the hypothetical imperative, according to (Malishev, 2014), moral reason (as Kant calls practical reason) entails the ability to choose one's own action, regardless of motivations, impulses, needs and sensitive passions, feelings of pleasure and displeasure. So the moral act takes place where man behaves not according to his impulses, but submits to his conscious will expressed through words. Assuming acts that lead to lack of ethics, for many accountants becomes a justification argued under the parameters of economic consideration and efficient advice, which leads them to deceive their

subconscious, generating a sophistry of distraction between the ethical and the moral.

2 DEFINITION AND APPROACH OF THE PROBLEM

Exercising the accounting profession in a country like Colombia is not an easy task, since it is one of the countries with one of the highest tax rates worldwide and a high rate of corruption not only at the state level but also business, generating in businessmen an excuse to evade or avoid taxes so that their profits are not diminished, obtaining through these practices, greater profits, making use of the so-called creative accounting, accounting professionals assume a leading role that not only give The role of accountant but also in the role of fiscal reviewers is that internationally known as fiscal reviewer, auditor, commissioner of accounts among others, putting the professional in a position of confrontation between his ethics and his responsibility with the satisfaction of the client. In order to argue the position of the Colombian public accountant against the client's requirements and professional ethics, the following

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approach will be carried out throughout the investigation. Does the responsibility of satisfying customer needs exceed the principles of professional ethics?

2.1 Antecedents

The aim is to establish the ethical challenges posed by public accountants and workers in financial departments regarding the responsibility of satisfying the needs and requirements of the clients specially advised in tax matters. Allowing Identify relevant factors in the avoidance and evasion of taxes and Understand the main causes of the lack of ethics by public accountants.

Ethics is immersed in different areas of daily life, especially in professional life, it reflects the values with which it has grown and goes hand in hand with morality. When talking about ethics and profession, human behavior is evoked in work and professional performance, its action against different situations that challenge it to choose between its principles, values, beliefs and economic success. In the 21st century, a problem has been visualized within the accounting profession, which lies in the unfair competition that some professionals carry out against the exercise of the same, which, using unconventional practices, generate an easy and mediocre scheme in the development of accounting work, (García, 2016).

Ethics and morals are not synonyms. Ethics considers fundamental concepts, principles and values that guide people and societies. A person is ethical when guided by principles and convictions. Morality is about the real practice of people who express themselves by accepted customs, habits and values. A person is moral when it works according to established customs and values that, eventually, can be questioned by ethics. A person may be moral (follow customs) but not necessarily ethical (obey principles), (Boff, 2003). When the public accountant exercises their functions, requirements may be presented by their bosses that lead them to question themselves in an ethical manner, but also to commit tax fraud, becoming one of the greatest corruption crimes at the business level, having as a major protagonist the accountant, fiscal reviewer or auditor who is the one who gives public faith of all the actions of the organization both financially and fiscally, as evidenced (Mompotes & Soto, 2017), who show that Colombia currently ranks 90th among 176 nations evaluated for Transparency International, having as significant figure that in the last seven years, more than 19,000 people have been sanctioned for acts of corruption. In fact, 80% of Colombian entrepreneurs

who responded to Ernst & Young's 'Global Fraud Survey 2016' admitted that there is corruption in their businesses. Worse, 30% are willing to forge financial statements and pay bribes for a contract. According to the report (KPMG, 2016), one of the biggest motivations when committing fraud is economic. Of the total of 1,082 motivations mentioned in the analysis, 614 relate to greed, profit and economic difficulties, while another 114 were related to the achievement of business objectives. The only non-financial reason with a similar frequency is the simple will to do so (or "because I can") with 106 cases. As for the most common crimes, in 56% of the cases the most frequent fraud is the misappropriation of assets, where the embezzlement represents 40% and the fraud in purchases 27%. The second most common fraud is obtaining income from assets through fraudulent or illegal activities (24%), demonstrating that a high percentage of crimes are committed conscientiously and for convenience. Many of the public accountants who commit crimes of tax fraud are discovered and sanctioned by the central board of accountants, a government entity that controls public accounting professionals in Colombia.

2.2 Theoretical Framework

According to (Mayorga, 2018) who extracts a section of Kant (2002) defines ethics in the categorical imperative as objectivity regardless of the particular interests of the being; Compared to Law 43 of 1990, it is estimated that they are mandates that must be fulfilled without restriction. For the exercise of the accounting profession in Colombia, this law sets out the ethical principles that must be strictly adhered to. According to (Álvarez, 2017), in the last six years the number of accountants who are duly registered and in an active state before the UAE Central Board of Accountants amounts to 268,267 of which 486 public accountants sanctioned since the year have been submitted 2011 to 2016, these actions are presented from the lack of ethics, the thirst for power, to pointing out the administrators and managers as guilty, one of the purposes of the standardizing and regulatory bodies, is skepticism in the accounting profession, for (Viloria, 2016), standards-issuing bodies, regulators of the profession and markets, and academics linked to insurance and audit activities agree on the importance of professional skepticism and raise the need to focus on raising levels the same in public accountants in public practice, however (Daz, 2014) ensures that in today's world success is measured taking into account variables such as power and wealth, under a scheme in which the end justifies

the means. The accountant when becoming the person who generates the reports, of the financial situation of a company, before the governmental institutions, causes that at present this discipline acquires a relative importance in terms of growth and economic development, (Vallejo, et al., 2017), in a globalized and demanding environment such as the one that is experiencing the current situation of the accounting profession, the issue of ethics and social responsibility is not only raised from the legal point of view, there are also situations and contextual characteristics that it is necessary to develop to try to find a public accountant capable of solving all situations, not only of their working life but also of the environment and social resources that surround them, in order to establish and form a suitable and dignified space where the accounting public fulfills the true role for which it was created. Until the year 2018, there were 236,719 active accountants registered in Colombia since 1956, although it is true that it becomes a striking profession, it has also generated great scandals because it has been misused. In 2017, the Central Board of Accountants reported 547 professionals sanctioned as natural persons and 7 companies as legal entities (Central Board of Accountants, 2018).

The Public Accountant, empowered by law, to prepare the accounting information, as a faithful reflection of the financial situation and the results obtained by a company; and that, based on this information, many interested in the company (Stakeholders), make transcendental economic decisions, it is expected that their performance, get the highest ratings or failing that, very close to the optimum, which, expressed in figures percentage should be between 98% and 100%. Any minor qualification will be an expression of distrust in the fulfillment of their professional work, (Guibert, 2013). (Acuña, et al., 2019), mention that the human being, by their natural way of being, always seeks to realize themselves within their possibilities; in that effort of realization they build their world, the "concrete" world by which they realize in their possibilities; the world that they build "in their realization as a human being" constitutes it, and in that constitution the cultural already becomes, the culture is already there. (González, et al., 2012) they cite (Trejos, 2003), who evidences that an important organizational component in the organization's decision making is constituted by the Public Accountant because his dignified and well-represented profession constitutes a guarantee of ethical and optimal business management; The transparency of the company must be reflected in the

financial and accounting statements, in the fiscal reports and in the management of the money. In Colombia, before working with IFRS, Law 43 of 1990 is created, which regulates the profession of Public Accountant, which states that the Public Accountant must have mental independence in everything related to their work, to guarantee the impartiality and objectivity of their judgments, in addition to this, the Public Accountants are obliged to:

1. Observe the standards of professional ethics.
2. Act subject to generally accepted auditing standards. This norm is of vital importance in the development of the accounting profession, since it clearly establishes the obligations that the Public Accountant has regarding its performance. (Congress of the Republic of Colombia, 1990).

Tax avoidance, is the decrease in the payment of taxes without the need to violate tax laws, taking advantage of the gaps in the rule, can be considered as circumvention when a trader anticipates that according to their annual income they must pass from simplified regime to common regime, and to avoid it, they divide their business into two parts, one remains in their name and the other in the name of a relative (Rodríguez Calderón, 2015). Tax Evasion It consists of reducing or eliminating the payment of taxes through illegal methods such as: the non-declaration of the real income obtained, expenses not corresponding to the economic activity that develops, often occurs in small and medium-sized companies that When trying to compete in the market, the non-invoicing of VAT is the best option in reducing costs.

One of the most common practices is tax avoidance. "For example, do not enter business resources in the financial system to avoid paying 4 per thousand; or not to invoice all the sales of a company to pay the minimum part of this tax ", an important focus of corruption has also been given by the entry into force of international accounting standards, since these have allowed to misunderstand concepts such as "fair value ", which has made it easier for entrepreneurs with the satisfaction of some accountants to make incorrect valuations of assets, in order to obtain fraudulent benefits, (Universidad Libre de Colombia, 2018). Many professionals to see that the laws are not complied with and that there are no drastic punishments or sanctions opt for the easiest way to commit acts of corruption and forget the application of ethical principles. However, modifying the thinking of people is not easy and less so nowadays, since professionals pressured by economic factors and faced with precarious compensation, conduct reprehensible behaviors (G. & M., 2018). As

mentioned (A. & A., 2017), professional ethics is one of the most relevant issues during the formation of future public accountants, since bad practices generate a negative impact and this implies the affectation of society that trust the financial information that is reported and with which decisions are made.

2.3 Methodology

In order to respond to the problem statement, an explanatory investigation is carried out, since it seeks the main causes that lead the public accountant to disregard their ethics against the responsibility of satisfying a client's requirement, especially in tax matters, It aims to investigate a phenomenon that affects the good name of the accounting profession, applying a mixed approach methodology, since the collection of information will be through systematic documentary review and application of surveys to a significant sample of public accountants in progress and exercise, the mixed methodology has, as mentioned (Binda & Balbastre-Benavent, 2013), as a final purpose to produce knowledge through the resolution of the problem established at the beginning of the study.

Under the research methodology label, reference is made to all the decisions the researcher takes to achieve their objectives, which focus on aspects such as the design of the research, the strategy to be used, the sample to be studied, the methods used to collect the data, the techniques selected for the analysis of the results and the criteria to increase the quality of work, among others.

2.3.1 Collection Instruments

The information collection is initially carried out through the systematic review of the literature, which gives theoretical support to the arguments raised, supported by the application of surveys to the main actors of the research, the survey is supported by 17 multiple-choice questions that allow answering the main problem statement.

2.3.2 Population and Sample

The target population is the Public Accountants and Public Accountants students of the Minuto de Dios University in the city of Bogotá, Calle 80D Headquarters that work in financial departments. In order to establish the sample, the following calculation is made:

2.3.3 Sample Size =

$$\frac{z^2 \times p(1-p)}{e^2} \div \left(1 + \frac{z^2 \times p(1-p)}{e^2 N} \right)$$

- N = population size
- e = margin of error (percentage expressed with decimals)
- z = score z

The population size chosen is 117 people, of which when applying the formula gives the following results.

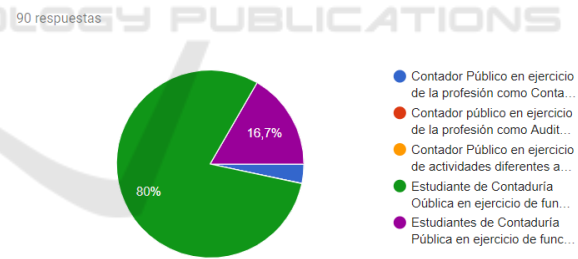
$$\frac{1.96^2 (0.5 (0.5 - 1))}{0.05^2} \div \left(1 + \frac{1.96^2 (0.5 (0.5 - 1))}{0.05^2 (117)} \right)$$

= 90 surveys

2.4 Results

By applying the 90 surveys to the selected sample, the following results have been obtained:

1. Caracterice su nivel ocupacional

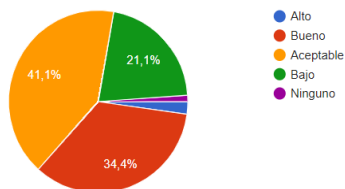


Characterize your occupational level	Q
Public Accountant in the profession as an Accountant	3
Public Accounting students in the exercise of functions other than accounting	15
Public Accounting student in the exercise of accounting functions	72

2.

Evalúe su nivel de apropiación y conocimiento del código de ética de IFAC

90 respuestas

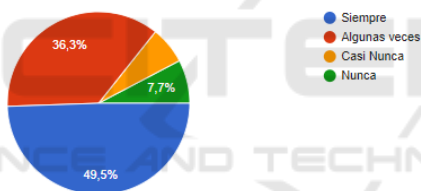


Evaluate your level of ownership and knowledge of the IFAC code of ethics	Q
None	1
High	2
Low	19
Good	31
Acceptable	37

3.

¿En su desarrollo profesional aplica el código de ética de la Ley 43 de 1990?

91 respuestas

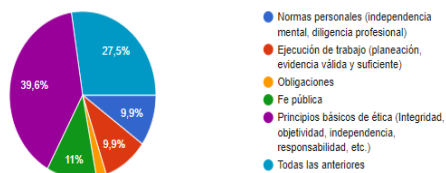


In your professional development, do you apply the code of ethics of Law 43 of 1990?	Q
Hardly ever	6
Never	6
Sometimes	33
Always	45

4.

¿Cuál de las siguientes causales cree que son las que más infringen los contadores en Colombia?

91 respuestas



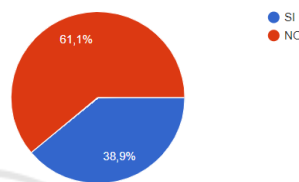
Which of the following causes do you think are the most infringing accountants in Colombia?	Q

Obligations	2
Work execution (planning, valid and sufficient evidence)	9
Public faith	9
Personal rules (mental independence, professional diligence)	9
all of the above	25
Basic principles of ethics (Integrity, objectivity, independence, responsibility, etc.)	36

5.

¿Ha tenido conocimiento respecto a prácticas de evasión o elusión de impuestos en alguna de las empresa en las que ha trabajado?

90 respuestas

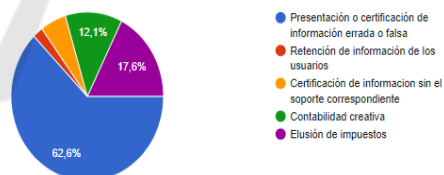


Have you had knowledge regarding tax evasion or avoidance practices in any of the companies where you have worked?	Q
No	55
Yes	35

6.

¿Cuál de las dos siguientes faltas a la ética cree que es más grave?

91 respuestas

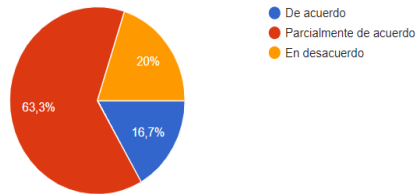


Which of the following two failures to ethics do you think is more serious?	Q
Retention of user information	2
Certification of information without the corresponding support	5
Creative accounting	11
Tax avoidance	16
Presentation or certification of erroneous or false information	56

7.

Está de acuerdo con la afirmación: La responsabilidad en las asesorías que ofrece un contador consiste en satisfacer las necesidades de sus clientes

90 respuestas

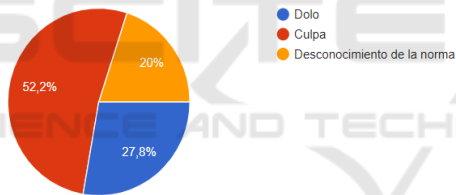


Do you agree with the statement: The responsibility in the advice offered by an accountant is to meet the needs of their customers?	Q
In agreement	15
In disagreement	18
Partially agree	57

8.

Piensa que la mayoría de los contadores que infringen la ética lo hacen con:

90 respuestas



Do you think that most accountants who violate ethics do so with:	Q
Ignorance of the norm/politics	18
Mens rea / Fraud	25
Guilt	47

9.

Considera que realizar una asesoría tributaria contratada bajo el encargo de disminuir la base impositiva implica el incumplimiento al código de ética propuesto en la Ley 43 de 1990.

90 respuestas

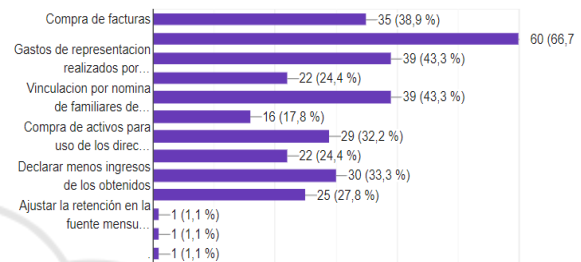


Do you consider that conducting tax advice contracted under the order to reduce the tax base implies a breach of the code of ethics proposed in Law 43 of 1990?	Q
Law 43 is not violated in any case.	6
Law 43 is not broken as long as no other rule is violated.	22
Yes, it is considered a breach.	62

10.

De las siguientes prácticas cuales conoce. (Marque una o varias opciones)

90 respuestas



Which of the following practices do you know? (Check one or more options)

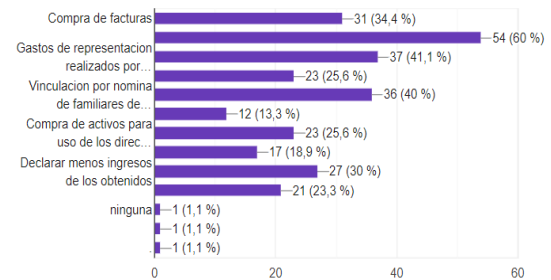
90 Answers

- Purchase of invoices.
- Representation expenses incurred by.
- Payroll for family members.
- Purchase of assets for management use.
- Declare less income than obtained.
- Adjust the retention at the monthly source.

11.

De las siguientes practicas cuales ha visto que realizan las empresas. (Marque una o varias opciones)

90 respuestas



Of the following practices, which have you seen that companies do (Check one or more options)

90 Answers

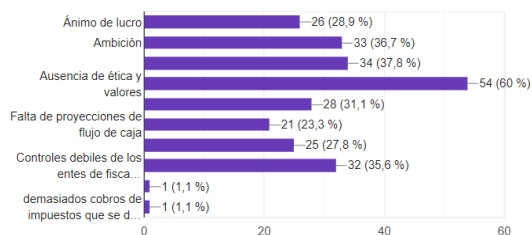
- Purchase of invoices.
- Representation expenses incurred by.

- Payroll for family members of
- Purchase of assets for management use.
- Declare less income than obtained.
- None.

12.

De las siguientes opciones cuales cree que son las principales razones por las cuales los empresarios comenten fraudes fiscales. (Marque una o varias razones)

90 respuestas



Of the following options, which do you think are the main reasons why employers commit tax fraud? (Check one or several reasons)

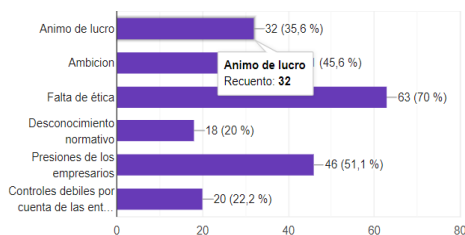
90 Answers

- For profit
- Ambition
- Absence of ethics and values
- Lack of cash flow projections
- Weak controls of entities
- Too many tax collections

13.

De las siguientes opciones cuales cree que son las principales razones por las cuales los contadores se prestan para fraudes fiscales. (Seleccione una o varias opciones)

90 respuestas



Of the following options, which do you think are the main reasons why accountants do themselves to tax fraud? (Select one or more options)

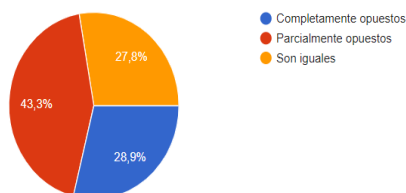
90 Answers

- For profit
- Ambition
- Absence of ethics and values
- Regulatory Ignorance
- Pressures from entrepreneurs
- Weak controls of entities

14.

El concepto de evasión y elusión de impuestos son.

90 respuestas

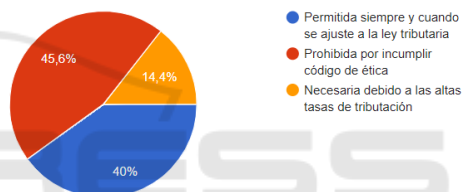


The concept of tax evasion and avoidance are.	Q
They are equal	25
Completely opposite	26
Partially opposed	39

15.

En su opinion la elusión de impuestos es:

90 respuestas

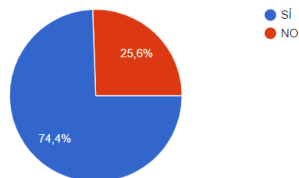


In your opinion, tax avoidance is:	Q
Necessary due to high tax rates.	13
Allowed as long as it conforms to the tax law	36
Prohibited for breaching code of ethics	41

16.

¿Usted considera que el indice de Evasión y Elusión disminuiría si tambien bajaran las tasas impositivas?

90 respuestas

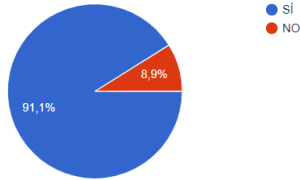


Do you think that the Evasion and Avoidance rate would decrease if tax rates also fell?	Q
NO	23
YES	67

17.

¿Usted considera que el índice de Evasión y Elusión disminuiría si también bajaran las tasas corrupción?

90 respuestas



Do you think that the Evasion and Avoidance rate would decrease if corruption rates also fell?	
NO	
YES	2

3 CONCLUSIONS

It can be shown that 36% of respondents believe that tax avoidance is allowed as long as it complies with the tax law, considering 82% that corruption will be reduced if the high tax rate is reduced, demonstrating that a high percentage of the accountants who break the laws and lack ethics, they do it with guilt, presenting false information and giving public faith of financial data that they do not know, shielding their failures in customer satisfaction. It is necessary to address the problem from different instances.

Educational instructions: those who must implement chairs of professional ethics in which the code of ethics is approached under the case study strategy as promoted by IFAC in its standard called IES 4 (International Education Standards), (IFAC - INTERNATIONAL FEDERATION OF COUNTERS, 2008) Collegiate control or professional regulation entities: A second instance corresponds to the inspection and control that is instituted by the profession, increasing the degree of supervision and sanctioning policies in order to promote the control environment in professional performance.

Fiscal authorities: Finally, given the results of the evasion and circumvention that according to ECLAC, (ECLAC, 2018) can amount to 6.3% of GDP, it is important that governors take measures to reduce these indicators, such tax reform that complements measures such as electronic billing and third-party reporting that has been insufficient, a proposed alternative may correspond to promoting bank retention that guarantees the flow of resources to the

state and avoids the decision to transfer them by the employer who probably prefers to design evasion strategies.

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