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Research article

Values Education and Ethical Conduct in Public Accounting Practice in Cochabamba, Bolivia

Formación en valores y conducta ética en la contaduría pública de Cochabamba, Bolivia

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Abstract

Introduction: Evidence regarding values-based education in accounting and its relationship with professional conduct in Latin America remains limited. **Objective**: To examine the relationship between values-based education and the self-reported ethical behavior of practicing public accountants in Cochabamba, Bolivia. **Methodology:** A quantitative, non-experimental, cross-sectional, descriptive-correlational approach was adopted. Using proportional stratified sampling by type of university, 255 professionals were surveyed from a population of 750. A 50-item questionnaire, grouped into 13 factors and using a five-point scale, was administered. **Results:** The observed association was positive and statistically significant, with an R^2 = 0.46. Furthermore, confidentiality and professional secrecy received the highest ratings, whereas objectivity recorded the lowest mean score. **Conclusion:** Values-based education is associated with self-reported ethical conduct, although the research design does not support a causal relationship. In addition, the Integrative Framework for Professional Ethical Leadership was presented as a conceptual proposal that has not yet been validated.

Resumen

Introduction: Evidence regarding values-based education in accounting and its relationship with professional conduct in Latin America remains limited. Objective: To examine the relationship between values-based education and the self-reported ethical behavior of practicing public accountants in Cochabamba, Bolivia. Methodology: A quantitative, non-experimental, cross-sectional, descriptive-correlational approach was adopted. Using proportional stratified sampling by type of university, 255 professionals were surveyed from a population of 750. A 50-item questionnaire, grouped into 13 factors and using a five-point

scale, was administered. Results: The observed association was positive and statistically significant, with an R^2 = 0.46. Furthermore, confidentiality and professional secrecy received the highest ratings, whereas objectivity recorded the lowest mean score. Conclusion: Values-based education is associated with self-reported ethical conduct, although the research design does not support a causal relationship. In addition, the Integrative Framework for Professional Ethical Leadership was presented as a conceptual proposal that has not yet been validated.

Introduction

Accounting performs a public function in contemporary economies, as the quality of financial information shapes the decisions of investors, regulators, and users. This social utility is not sustained solely by technical competence; it also requires integrity, objectivity, and independence of judgment. In analyzing the ethics of authenticity in public accounting practice, Agudelo Vargas et al. (2022) argue that public accountants must recover their inner voice and discern between right and wrong, such that the credibility of the profession rests on an honest existence and respect for truth. Professional ethics thus becomes a condition for institutional legitimacy.

Codes and regulatory standards are necessary, although insufficient. The International Code of Ethics for Professional Accountants establishes five fundamental principles: integrity, objectivity, professional competence and due care, confidentiality, and professional behavior; it also develops a conceptual framework for identifying, evaluating, and responding to threats affecting these principles (International Ethics Standards Board for Accountants, 2018). The existence of a common regulatory framework does not, in itself, guarantee that everyday decisions conform to it, as the gap between written standards and observed behavior constitutes precisely the problem that justifies examining the prior education of those who make decisions under pressure.

Social learning theory provides a complementary explanation for this gap. Bandura (1977) argues that behaviors are acquired and maintained through the observation of models, reinforcement, and self-regulation, such that standards of conduct are consolidated through interaction with meaningful environments. Applied to the professional context, this perspective suggests that values are not internalized through doctrinal exposure, but rather through repeated participation in situations in which the example set by colleagues and superiors, together with the consequences of decisions, defines what is considered acceptable in daily practice.

Moral development provides a second foundation. In this regard, Rest et al. (1999) distinguish four components of moral functioning, including sensitivity, judgment,

motivation, and implementation, and support the notion that moral judgment evolves through educational and professional experience. The methodological implication is relevant because an instrument that measures only knowledge of rules would capture a limited portion of the phenomenon. Values education should be assessed through the ability to recognize a dilemma, prioritize principles, and uphold a decision in the face of pressure—dimensions expressed in self-reported behavior rather than solely in the normative repertoire.

At the organizational level, ethical leadership connects individual education with collective functioning. In this regard, Vargas-Salgado et al. (2023) demonstrated, in the maquiladora industry of northern Mexico, that ethical leadership and trust positively influence knowledge transfer, although leadership does not, by itself, reduce conflict. This finding is relevant here because accounting is practiced in hierarchical teams, where pressure from the partner, manager, or client may override personal conviction. A professional educated in values does not act in a vacuum, as their scope for decision-making depends on the quality of the leadership surrounding them.

Ethics education in business schools has been the subject of sustained debate. From this perspective, Parra-Torres et al. (2022), after reviewing the literature published between 2012 and 2022, conclude that interest in the debate has declined and that curricular change proposals have predominated, without it being possible to assert that they have produced a comprehensive transformation of the educational offering. These authors question whether such change was more cosmetic than substantive and whether it truly succeeded in overcoming the barriers that constrain ethics education.

Values education is also understood from the perspective of the social responsibility of educational institutions. Along these lines, Severino-González et al. (2022) surveyed 166 Chilean teachers regarding social responsibility and values education and found that teachers value the learning of values and emphasize human dignity, freedom, and principles and values. The same criterion extends to the university context, where a curriculum that declares ethics to be a cross-cutting axis but assesses it through the memorization of codes is unlikely to foster internalization. Therefore, consistency between what is taught and what is required constitutes a central pedagogical condition.

The measurement of the construct introduces additional challenges. After reviewing 37 studies that developed or applied moral virtue scales in the field of business ethics, Ames et al. (2022) identified limitations in item generation and in the item-to-sample ratio. Such heterogeneity limits comparability across studies and partly explains the inconsistency of the accumulated findings. Therefore, a study on values education must explicitly specify how it operationalizes the construct and what evidence supports the interpretation of its scores.

In Latin America, the debate takes on distinctive characteristics. In the words of Rincón Martínez et al. (2023), public management in the region suffers from an axiological weakness that cannot be resolved through administrative reforms because the ethical and philosophical considerations underlying the functions of the state are rarely made explicit. This observation is relevant to accounting, an activity that certifies the use of public and private resources in contexts where informality, institutional turnover, and economic pressure intensify dilemmas. Moreover, the region remains underrepresented in international research on accounting ethics.

Digital transformation adds dilemmas that traditional education did not anticipate. Regarding the use of artificial intelligence in decision-making, Boy Barreto et al. (2024) warn that algorithmic opacity, data bias, and the dilution of responsibility pose ethical demands that extend beyond regulatory compliance. For the accounting profession, the automation of records shifts the value of the professional toward judgment, the domain in which values education becomes operational; those who only master the tool are left without criteria when the system produces a technically correct yet ethically debatable result.

Evidence at the organizational level confirms that ethical conduct is unevenly distributed across firms and countries. According to Castro et al. (2024), companies' ethical behavior clusters alongside indicators of public-sector corruption, reflecting the mutual reinforcement between business practices and the institutional environment. Nevertheless, Latin American research on practicing professionals, rather than students, remains limited and rarely articulates empirical findings with conceptual proposals that organize their implications.

This study addresses this gap in Cochabamba, Bolivia, where the profession faces increasing demands for transparency. The aim of this study was to verify the relationship between values education and ethical behavior in the practice of public accounting in Cochabamba. The research question guiding this study is: Is there, in fact, a relationship between values education and the self-reported ethical behavior of practicing public accountants in the area?

Methodology

The study was conducted using a quantitative approach, with a non-experimental, cross-sectional, descriptive-correlational design. The variables were observed in their usual context, without deliberate manipulation, and data were collected at a single point in time. The descriptive scope made it possible to characterize the dimensions of values education and self-reported ethical behavior; the correlational scope made it possible to estimate the magnitude and direction of the association between both variables. The unit of analysis was the practicing public accountant.

The reference population consisted of 750 public accountants affiliated with the Colegio de Contadores y/o Auditores de Cochabamba during the 2023 fiscal year. The sampling frame was the registry of active members, an institutional source that identifies professionals authorized to practice. The study included individuals who held a professional degree, maintained current membership status, and had at least one year of paid professional practice in the department; students in training, professionals without declared activity, and those exclusively performing teaching duties without accounting practice were excluded.

The sample size was calculated using the formula for finite populations, with a 95% confidence level, a 5% margin of error, and an expected proportion of 0.5, which maximizes variance when no prior estimates are available. The resulting sample comprised 255 professionals. Participants were selected through stratified sampling with proportional allocation according to the type of university from which they graduated: public, private, and Christian/religious. This criterion preserved the population structure and prevented the overrepresentation of a particular educational profile. The final sample comprised 121 graduates from public universities, 118 from private universities, and 16 from Christian/religious universities.

Data were collected during the second half of 2023 using a self-administered printed questionnaire, following coordination with the professional association. Participation was voluntary, and informed consent was obtained before administration. The instrument was distributed along with a cover letter explaining the academic purpose of the study and guaranteeing anonymity. Only fully completed questionnaires were retained, and cases with missing responses on any of the 50 items were excluded in order to work with a complete data matrix and avoid imputation bias.

The instrument consisted of a structured 50-item questionnaire grouped into 13 factors: professional practice, conceptual values, human values, instrumental values, integrity, objectivity, professional competence and due care, confidentiality, professional behavior, professional responsibility, professional secrecy, independence of judgment, and relationships with other colleagues. The items were developed based on the principles of the international code of ethics and the literature on values-based education, using statements such as, I maintain confidentiality regarding client information even under pressure. Responses were recorded on a five-point scale, ranging from 1 (never) to 5 (always).

Scoring rules were uniform. The score for each factor corresponded to the arithmetic mean of its items, whereas the overall index corresponded to the mean of the 13 factors, so that each dimension was weighted equally. Means were expressed as a percentage of the maximum possible scale score using (M/5) × 100; thus, 3.80 is equivalent to 76.0% of the theoretical range. This transformation is descriptive, does not alter statistical comparisons, and does not represent a percentage of participants or a probability.

Content validity was established through the expert judgment of three specialists in accounting ethics, university teaching, and research methodology. The experts assessed the clarity, relevance, internal coherence, and representativeness of the items in relation to the theoretical dimensions, and their observations led to lexical adjustments, the reformulation of ambiguous items, and the regrouping of related criteria. This evidence does not replace factorial analyses that would examine the instrument's internal structure, an aspect acknowledged as a limitation.

Internal consistency was assessed using Cronbach's alpha coefficient in a pilot administration involving 30 accounting professionals with characteristics similar to those of the final sample and under the same conditions. The overall coefficient was 0.91, and factor-level values ranged from 0.78 to 0.89; thus, no dimension fell below the conventional threshold of 0.70 (see Table 1). Pilot results were used solely to verify reliability and were not incorporated into the final database in order to maintain independence between calibration and analysis.

Table 1. *Internal consistency and descriptive statistics by factor.*

Factor	Dimension	Alpha	M	%
F1	Professional practice	0.84	3.69	73.9
F2	Conceptual values	0.88	3.59	71.9
F3	Human values	0.86	3.66	73.2
F4	Instrumental values	0.80	3.53	70.6
F5	Integrity	0.89	3.58	71.7
F6	Objectivity	0.82	3.15	63.1
F7	Competence and due care	0.83	3.39	67.8
F8	Confidentiality	0.81	3.80	76.0
F9	Professional behavior	0.87	3.60	72.0
F10	Professional responsibility	0.85	3.44	68.7
F11	Professional secrecy	0.78	3.79	75.8
F12	Independence of judgment	0.84	3.67	73.4
F13	Relationships with other colleagues	0.86	3.74	74.8
Total	Complete instrument	0.91	3.59	71.8

Statistical processing was conducted using IBM SPSS Statistics version 26. Frequencies, percentages, and means were calculated to describe the sample and factor scores. The association between values education and ethical behavior was estimated using Pearson's correlation coefficient, and the magnitude of change was modeled through simple linear regression, with values education as the predictor and ethical behavior as the criterion variable. Linearity was assessed using a scatterplot, and homoscedasticity was evaluated through residual analysis; independence was supported by the individual administration of the questionnaire.

A significance level of 0.05 was adopted, and 95% confidence intervals were reported. The interval for r was obtained using Fisher's z transformation, whereas that for the slope was derived from its standard error. In addition to the p value, r and R^2 were reported as effect sizes, along with the t and F statistics and their degrees of freedom, in order to assess practical relevance rather than statistical significance alone.

University strata were not compared. This decision was justified for three reasons: unequal group sizes, the study objective was to examine associations rather than compare subpopulations, and comparing strata would require controls not provided for by the instrument. The strata were retained for descriptive purposes and as a criterion of representativeness. The study adhered to the principles of voluntary participation, confidentiality, anonymity, and the exclusively academic use of aggregated information.

Results

The distribution by university type reflects the structure of the population, in which slightly fewer than half of participants were educated at public universities, a similar proportion at private universities, and a minority at Christian/religious universities. Although this latter group was small, it is analytically relevant because it corresponds to an educational profile with an explicit orientation toward ethical values. Table 2 presents the absolute and relative distribution of the sample.

Table 2. *Distribution of the sample according to type of university attended.*

Type of university	f	%
Public university	121	47.5
Private university	118	46.3
Christian or religious university	16	6.3
Total	255	100.0

The association between values education and ethical behavior was positive, large in magnitude, and statistically significant. The confidence interval rules out weak or null associations, as its lower bound is 0.61. With $R^2 = 0.46$, slightly less than half of the variability in self-reported ethical behavior is accounted for by values education; the remainder corresponds to unmeasured factors, such as organizational culture or professional experience.

The simple linear regression model confirmed the trend observed in the correlation. The unstandardized slope was B = 0.54, indicating that each additional point in values education is associated with an average increase of slightly more than half a point in ethical behavior. The standardized coefficient, equivalent to r in a model with a single predictor, was 0.68, whereas the F statistic = 217.6 and the adjusted R^2 of 0.46 confirm the model fit, without implying a causal relationship. Table 3 summarizes these results.

Table 3. *Association and simple linear regression between values education and ethical behavior.*

Estadístico	Valor	IC 95 %	Contraste	p
r de Pearson	0.68	[0.61, 0.74]	t(253) = 14.75	< 0.001
B no estandarizado	0.54	[0.47, 0.61]	t(253) = 14.75	< 0.001
Beta estandarizado	0.68			
R^2	0.46		F(1, 253) = 217.6	< 0.001
R^2 ajustado	0.46			

Note. B is the unstandardized slope; beta is the standardized coefficient, which in a simple regression with one predictor is equivalent to r. The confidence interval for r was obtained using Fisher's z transformation, and that for B was calculated from its standard error (SE = 0.037). The t and F statistics and confidence intervals were calculated from the r, n, and R^2 values reported in the original study.

In summary, the results reveal three patterns. First, the instrument used demonstrates high and consistent reliability; the dimensions related to information confidentiality and autonomy of judgment receive the highest ratings, whereas objectivity, which requires resistance to pressure, receives the lowest. In addition, values education covaries positively and strongly with self-reported ethical behavior, with shared variance close to 46%.

Discussion

The central finding of the study is the strong positive association between values education and self-reported ethical behavior. This result converges with evidence on moral disengagement in the public sector. In this regard, Carlos et al. (2025), in a study of 529 public servants from two Brazilian institutions, found that low self-control is associated with moral disengagement, whereas ethical leadership, risk perception, and salary appraisal are related to organizational ethical culture, demonstrating that corrupt behavior requires consideration of both levels of analysis. Taken together, these findings indicate that education functions as an individual resource whose expression depends on the context.

Comparison with accounting professionals in the region reinforces this interpretation. In analyzing professional values and ethical judgments among Ecuadorian public accountants, Vizcaíno-Cárdenas et al. (2024) found a strong positive relationship between both variables, as well as associations between professional values and age and ethnicity, and between ethical judgments and age, ethnicity, and type of university. The present study did not include sociodemographic variables, which constitutes both a limitation and an avenue for further research. The institutional dimension of the phenomenon is clearly evident in the literature on transparency. Along these lines, Precinotto et al. (2024) analyzed 1,528 direct procurements across 32 municipalities in São Paulo State and showed that, during the emergency, transparency declined and

social oversight weakened, even in municipalities that had served as benchmarks during normal periods. This argument is applicable to accounting practice: information may be properly prepared and yet not be transparent if the decisions underlying it evade scrutiny.

The determinants of transparency also include education. In Colombia, Castañeda-Rodrígue and Leon-Silva (2024) identified that fiscal autonomy, per capita product, and educational level are positively associated with the disclosure of public information. This finding establishes a link between education and behavior at the aggregate level, although the design of the present study does not allow this relationship to be verified.

Furthermore, Coelho and Vieirae de Almeida (2024), after analyzing 589 articles, warn of the predominance of quantitative approaches and the scarcity of mixed-methods designs capable of capturing the interaction between individual dispositions and structural conditions. This warning is relevant because the present study measures self-reported rather than observed behavior; thus, the 46% shared variance estimates the perceived relationship, not actual behavior under pressure. Ethical leadership constitutes the conceptual bridge between education and practice. According to Esguerra (2022), ethical leadership practices are associated with greater employee creativity and leave open avenues for research on the mechanisms involved. In accounting, this implies that the firm partner operates as a daily point of reference: their conduct defines the degree of rigor considered acceptable when the client exerts pressure.

Recent empirical evidence allows for a more precise understanding of this mechanism. Studies such as that of Santiago-Torner (2025), involving 448 employees, have shown that ethical leadership is associated with greater creativity through a principles-based ethical climate, and that continuance commitment may weaken this effect when self-interest prevails. Thus, the ethical climate functions as an enabling condition: education is more readily expressed where rules are explicit and consistently enforced, and is diluted where expediency prevails. Conditions of autonomy reinforce this interpretation. Santiago-Torner (2024) identified that job autonomy, self-efficacy, and a benevolent ethical climate mediate the relationship between ethical leadership and the benefits of telework in the Colombian electricity sector. Although the context differs, the finding indicates that ethical conduct requires discretion in decision-making: without autonomy, it is difficult to sustain independent judgment in the face of a contrary instruction.

Intrinsic motivation completes the picture. From this perspective, Santiago-Torner and Muriel Morales (2023) found that intrinsic motivation and ethical leadership are related to creative behavior through a curvilinear pattern, in which very low or very high levels of demands produce nonlinear effects. Applied to ethics, this warns that the relationship

between education and conduct is not necessarily linear, since excessive pressure or the absence of challenges may alter this relationship.

The cross-sector comparison provides an additional element. Villar-Guevara et al. (2025), for their part, found, among 462 Peruvian healthcare workers, that ethical leadership acts as an organizational resource that enhances workplace happiness. The difference from the accounting field is instructive: in healthcare, the immediate consequence concerns employee well-being and quality of care; in accounting, the consequence concerns the reliability of information that third parties use for decision-making, thereby increasing the social cost of an ethical failure. Education prior to professional practice constitutes the preceding link. Similarly, Ríos-Avendaño et al. (2024) analyzed the management of academic fraud risk in universities in Medellín during the pandemic and concluded that universities need to strengthen integrity through comprehensive education rather than solely through remedial measures. If the university tolerates shortcuts in assessment, graduates learn that the outcome justifies the procedure, a lesson that is subsequently transferred to professional practice.

Shared social norms shape conduct. From this perspective, Santos and Lemes (2022), in a cross-country analysis, found that greater religiosity is associated with lower accounting quality and that both factors, taken together, are linked to higher corruption, a pattern they attribute to collectivism and lower oversight in such environments. This finding does not imply that belief determines conduct; rather, it suggests that informal normative frameworks operate alongside regulation and the education received, an interaction that this study did not measure.

Technology introduces a third factor. Regarding the use of open data and information systems in Costa Rican public procurement, Herrera Murillo et al. (2023) showed that digital tools expand the capacity to detect corruption networks, although their effective use requires a sufficiently rich open-data ecosystem. Automation does not replace professional judgment; rather, it shifts it toward the interpretation of exceptions, where ethical education becomes decisive. Moreover, transparency is not generated solely by the State. In this regard, Mora Pérez et al. (2024) argue that citizen participation and the social responsibility of organizations strengthen governmental transparency in Mexico by creating social demands for information and oversight mechanisms. In accounting, this argument translates into the role of professional associations and users, as sustained external demands increase the reputational cost of lax conduct.

The scope of professional ethics extends beyond regulatory compliance. When comparing two Colombian manufacturing companies, Quiroz Carvajal and Vera Acevedo (2023) found that both maintained a strong affinity with the theoretical dimensions of corporate environmental ethics and green innovation, although they differed in methodological and cultural aspects. They concluded that green rationality contributes to value creation and competitiveness. This finding reflects that ethics becomes

operational when integrated into substantive decisions; in accounting, this entails incorporating ethical judgment into valuation, disclosure, and auditing, rather than limiting it to codes of conduct.

Equity constitutes an unresolved dimension. Likewise, Henao Orozco (2024) links gender gaps and corruption to the phenomenon of women who are neither in education nor employment in Colombia, identifying both factors as causes of multidimensional poverty that fuels this phenomenon. The present study did not measure gender or career trajectory variables; therefore, the relationship between ethical education and inclusive leadership remains a research agenda rather than a finding. Values are constructed through social interaction rather than within the isolated individual. It should be noted that authors such as González-San Martín et al. (2024) have demonstrated significant differences in the perception of inclusive values among administrators, teachers, students, and families in Chilean school communities, confirming that the same value may be interpreted differently depending on the position of the individual interpreting it.

Finally, Piga and De Domenico (2023), drawing on the symbolic interactionist tradition, propose a theoretical model that articulates social structures with individual agency in the attribution of meaning, re-signification, and abandonment of values. On this basis, and supported by the findings obtained, the Integrative Framework for Professional Ethical Leadership is proposed. It is illustrated in Figure 1 and organizes the progression from education to the internalization of principles, ethical competencies, behavior, leadership, and institutional trust. This framework constitutes an interpretive synthesis whose relationships were not causally validated and require testing through subsequent longitudinal designs.



Figure 1. Integrative Framework for Professional Ethical Leadership

The limitations acknowledged include the cross-sectional design, self-report measurement, the absence of confirmatory factor analysis, the lack of sociodemographic variables in the model, and the limited representation of the Christian university stratum, which precluded between-group comparisons. Therefore, future research should employ longitudinal designs, incorporate institutional records, expand the sample to other regions, and test the proposed framework using structural equation modeling. Overall, the ethical education of accountants is emerging as an issue of educational policy and professional governance.

Conclusions

The present study demonstrated that values-based education is positively, strongly, and statistically significantly associated with the self-reported ethical behavior of public accountants in Cochabamba. Furthermore, the magnitude of the association and the precision of its interval support the conclusion that both variables covary consistently within the population studied. However, the cross-sectional design precluded asserting that education produces the observed behavior; the evidence is consistent with a reciprocal relationship in which professional practice reinforces acquired values. Furthermore, the study identified a distinct profile of evaluations, in which the dimensions associated with information confidentiality and the autonomy of professional judgment—confidentiality, professional secrecy, relationships with colleagues, and independence of judgment—showed the highest mean scores, whereas objectivity recorded the lowest. This asymmetry indicates that university education effectively conveys duties of confidentiality but encounters greater difficulties in preparing professionals to address the pressures that threaten the impartiality of technical judgment.

Moreover, the empirical contribution of this study lies in providing evidence from practicing professionals in an underrepresented Latin American context, using a highly reliable instrument and statistical reporting that includes confidence intervals and effect sizes. Its conceptual contribution was the proposal of the Integrative Framework of Professional Ethical Leadership, presented as an interpretative synthesis that organizes the relationship among education, internalization, competencies, conduct, leadership, and institutional trust. None of the relationships proposed in the framework was empirically validated in this study; therefore, it should be used as a heuristic tool rather than as a predictive model.

Acerca de

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