



**Research Trends on Professional Ethics in Accounting, Ethical Infrastructure,
Autonomy and Ethical Judgments in Work Environments**

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ABSTRACT

Professional ethics in accounting has gained increasing relevance in academic research, driven by corporate scandals, technological transformations, and societal demands for greater transparency. This bibliometric study analyzes 123 publications indexed in Scopus between 2014 and 2025, using Biblioshiny in RStudio, to identify trends, key authors, sources of greatest impact, and emerging topics around accounting ethics, ethical infrastructure, professional autonomy, and ethical judgments. The results reveal an upward trend in scientific production, with notable leadership from countries such as the United States, Australia, and the United Kingdom. Peru is also among the emerging countries in this thematic area. Journals such as *the Journal of Business Ethics* and *Accounting Education* accounts for the largest number of publications and citations. Regarding topics, keywords such as “decision” stand out. making”, “job satisfaction”, “professional ethics” and “work environment,” which reflect a growing concern for human and organizational factors in ethical behavior. Thematic analysis identifies established areas such as workplace engagement, alongside emerging themes such as ethics training and knowledge management. A review of authors such as Seifert, Thomas, Zhang, and Dunn highlight the role of professional autonomy and ethical infrastructure in the quality of accounting judgments. Finally, methodological challenges are evident, such as the lack of uniformity in organizational ethical practices and the objective measurement of moral judgment. These findings provide guidance for future research and institutional policies to strengthen the ethical practice of accounting.

Keywords: Professional accounting ethics, ethical infrastructure, ethical judgment, professional autonomy, accounting, work environment; bibliometrics, financial transparency, decision making, organizational behavior.

1. Introduction

In recent times, accounting ethics has played a crucial role in ensuring the integrity and transparency of financial reporting, which is essential for sustainable decision-making and maintaining public confidence in the accounting profession (Abad-Segura *et al.*, 2024). The importance of ethics in accounting has been underscored by numerous corporate scandals, such as Enron and WorldCom, which led to significant regulatory changes and an increased emphasis on ethical behavior within the profession (Dellaportas *et al.*, 2014). Similarly, related factors, such as the rise of financial scandals, regulatory complexity, and the role of accountants in sustainability, are some of the reasons influencing the development of research on the functioning of ethical values practices within organizations. Recent research highlights that ethical infrastructure in other words, the systems, standards, and practices that support ethical conduct has a substantial impact on decision-making in accounting professionals (Kaptein, 2015). In this regard, the role of professional autonomy over ethical judgments, considered essential elements for addressing ethical issues independently and responsibly, has been investigated. In a context where accounting workers operate under pressure, studies gain greater relevance, in this sense, conflicts of interest and regulatory aspects often tend to

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challenge part of the integrity of said professionals (Valentine & Godkin, 2019). Authors who have addressed similar topics to research on trends in professional ethics in accounting, ethical infrastructure, autonomy and ethical judgments in work environments include Ethan G. LaMothe, D. Schmitt and Spencer Seifert, who analyzed how the perception of ethical infrastructure and professional autonomy influence the ethical judgments of accountants, highlighting the importance of components such as codes of ethics, training and ethical reporting systems in the accounting work environment (Seifert *et al.*, 2023). Stuart Thomas has also explored the relationship between professional attributes, autonomy and ethical judgments in management accountants, identifying how autonomy and professional affiliation affect ethical decision making (Thomas, 2018). Furthermore, Dunn & Sainty, (2019) proposed a five-factor model for ethical decision making in accounting, integrating professional autonomy and codes of conduct as key elements (Zhang, 2024). has carried out a comprehensive analysis on ethical dilemmas in accounting, addressing the importance of ethical infrastructure and autonomy in decision-making. On the other hand, (Melé *et al.*, 2017) have reflected on the integration of ethics in accounting and the need for solid ethical systems in organizations. Currently, the increase in digital technologies is transforming organizational environments in order to increase work efficiency, however, in this context, accounting practices are under pressure to ensure greater compliance within professional roles, development of ethical guidelines and new regulatory frameworks (Argento *et al.*, 2025). Research on trends in professional ethics, autonomy and moral judgment in accounting presents several limitations and challenges in its study and usefulness.

A major challenge is the lack of uniformity in the implementation of key components of ethical infrastructure, such as codes of ethics, training, incentives, and reporting systems, with only a minority of organizations having most of these elements in place, making it difficult to compare and generalize results (Seifert *et al.*, 2023). Furthermore, the perception of the effectiveness of ethical infrastructure and professional autonomy varies considerably among accountants, which can influence their ethical judgments and organizational culture (Thomas, 2018). Cultural, regulatory, and training differences affect the understanding and application of codes of ethics, especially in international contexts or emerging economies, where ethics training may be insufficient or inconsistent (Ghosh & Bhuyan, 2024).

Research also faces the challenge of objectively measuring ethical judgments and the influence of personal, social, and organizational factors, which complicates the identification of clear causal relationships (Dunn & Sainty, 2019). Moreover, rapid technological evolution and changes in the business environment generate new ethical dilemmas that are not always addressed within existing regulatory frameworks (Zhang, 2024). In reality, the practical usefulness of these studies depends on the ability of organizations and professional bodies to translate findings into effective training, supervision, and ethical culture policies, which does not always occur systematically or sufficiently (López García *et al.*, 2024).

The present study aims to examine the temporal and geographical evolution of publications related to professional ethics in accounting and related topics (Figure 2). It also aims to dynamically explore the links between countries, institutional affiliations, and keywords associated with the subject of study (Figure 3). It also aims to evaluate the main publication sources that concentrate the greatest production and impact on the topic analyzed (Figure 4). It also aims to analyze the most relevant sources concerning scientific production on the subject in question (Figure 5). It also aims to examine the temporal evolution of the scientific production of the most prominent authors on the subject of study (Figure 6). It also aims to analyze the main recurrent and relevant thematic lines in the scientific literature on the subject studied (Figure 7). It also aims to identify the main groupings within the field of study, as well as their degree of development and thematic interrelationship (Figure 8).

The document is organized into several sections. Section 2 addresses the fundamental concepts and characteristics of accounting ethics, analyzes its evolution over time, and explains its influence on the work environment and the regulatory framework. Section 3 presents the methodology used, including information sources, search strategies, and the analytical approach. Finally, Section 4 presents the results obtained using Biblioshiny software, based on the RStudio environment.

1.1. Literature review

The bibliometric review developed allows us to identify the countries and regions with the highest

degree of academic production on topics of accounting professional ethics, ethical infrastructure and ethical judgments. In this sense, among the countries, the United States, Australia, the United Kingdom, Canada and the Netherlands stand out, which concentrate the largest number of registered publications (Gebreiter, 2021; West *et al.*, 2018; Saxton *et al.*, 2021). Specifically, the United States clearly leads this group, with a strong presence of research from universities such as the University of Illinois and New York University. It is identified that scientific production is concentrated in journals such as *Journal of Business Ethics*, *Accounting History* and *Journal of Accounting Education*, which function as fundamental dissemination channels in academic environments on the subject (Miller *et al.*, 2020).

In this regard, emerging studies from countries such as Spain, Vietnam, and South Korea are beginning to address these issues from local contexts, especially those related to ethical infrastructure within digital environments (Mina, 2018). This diversifies the contributions recorded in terms of geography, methodological approaches, and applied contexts.

The first approaches to the systematic study of accounting ethics emerged in the mid-20th century, focusing primarily on codes of conduct and the moral training of accounting professionals. Over time, however, the focus broadened to an understanding of the structural and cultural factors that influence ethical behavior within organizations (Kaptein, 2011). Modern research has begun to analyze how organizational culture, ethical leadership, and internal control systems shape accountants' ability to make appropriate ethical judgments in complex work environments (Valentine & Godkin, 2019).

Additionally, collaboration and co-authorship networks are identified as enabling the development of interdisciplinary and inter-institutional research. In this sense, the construction of ethical infrastructure is being strengthened through openness in the design of institutional policies based on empirical and comparative evidence (Mansour *et al.*, 2024).

The systematization and analysis of the behavior of scientific production allowed us to identify trends, key authors, and thematic gaps (Reidenbach & Wang, 2020). In the case of accounting ethics, this tool provides a detailed overview of how interest in ethical dilemmas and decision-making in corporate environments has evolved.

Accounting ethics constitutes an essential component of professional practice, as it establishes the principles and values that guide the conduct of public accountants in their daily work (Mintz & Morris, 2025). This ethic is expressed through integrity, objectivity, confidentiality, and professional competence, elements that sustain the trust of users of financial information. In the context of autonomous institutions, the rigorous application of accounting ethics becomes an indispensable tool to ensure the quality, transparency, and legitimacy of administrative and financial processes (Anchelia-Gonzales *et al.*, 2021).

Bibliometrics strengthens the dissemination of topics such as research trends on professional ethics in accounting, ethical infrastructure, autonomy, and ethical judgments in workplace settings by identifying patterns, key authors, and gaps in the literature, thereby facilitating knowledge advancement and informed decision-making (Seifert *et al.*, 2023). For example, recent studies show that the perception of a strong ethical infrastructure and professional autonomy positively influence accountants' ethical judgments, highlighting the importance of codes of ethics, training, and ethics review systems in organizations (Dunn & Sainty, 2019).

It should be noted that bibliometrics allows us to analyze how ethical dilemmas, peer pressure, and organizational culture affect ethical decision-making (Zhang, 2024), and highlights the need for continuing education and adaptation of codes of conduct to technological and social changes (López García *et al.*, 2024). By mapping scientific production, emerging trends, such as the impact of digitalization and globalization on accounting ethics, can be identified, and professional training and policies can be directed towards areas of greater risk or lesser understanding (Ghosh & Bhuyan, 2024). Thus, bibliometrics not only makes visible the current state of knowledge, but also promotes interdisciplinary collaboration and the improvement of professional ethics in accounting (Dunn & Sainty, 2019).

Several studies agree that one of the key factors for strengthening accounting ethics in public and autonomous institutions is the existence of a solid ethical infrastructure. This infrastructure includes clear standards, effective reporting channels, performance evaluation processes based on ethical values, and leadership that actively promotes integrity (Blanthorne *et al.*, 2007). In this regard,

it has been shown that the interaction between professional autonomy and institutional ethical frameworks decisively influences the quality of accounting decisions (Gunz & Thorne, 2015).

Through citation analysis, it is possible to recognize the impact of specific articles in the field, such as West (2018), who discusses the ethics of tax evasion from a virtue's perspective, or Miller *et al.* (2020), who compares ethical judgments across cultures. Bibliometrics also highlights how the concepts of autonomy and work engagement connect with performance and ethics, as evidenced by recent research in Latin America (Juyumaya *et al.*, 2024).

Likewise, it is emphasized that accounting ethics has a direct impact on job performance. Professionals who operate under high ethical standards tend to demonstrate greater responsibility, commitment, and effectiveness in the performance of their duties. This is especially relevant in autonomous institutions, where decision-making involves a high degree of discretion and responsibility regarding the use of public resources (Abad-Segura *et al.*, 2024). Ethics, in this context, not only prevents inappropriate conduct but also promotes professionalism and the development of a healthy organizational culture.

On the other hand, the regulatory environment and institutional pressure also affect ethical accounting practices. Recent research has highlighted how factors such as workload, ambiguous internal policies, or the absence of ethical leadership can weaken professionals' moral judgment (Kelly *et al.*, 2022). This highlights the need to establish ongoing ethical strengthening mechanisms, such as training, updated codes of conduct, and periodic assessments of the organizational ethical climate.

Traditionally, there have been topics that have been underestimated within accounting, such as ethics training and moral dilemmas in auditing; however, there is a greater degree of academic visibility in these areas (Miller *et al.*, 2020). Meanwhile, it contributes significantly to guiding academic, professional, and political decision-making in the accounting field.

Today, accounting ethics is not only viewed as a professional obligation, but also as a strategic advantage in terms of reputation, organizational performance, and public trust. Just as digital wallets have revolutionized the financial sector thanks to their innovation and adaptability (Hasibuan & Azmy, 2022), accounting ethics must evolve alongside the demands of the institutional environment, ensuring its validity and effectiveness in changing work contexts. In particular, its integration as a cross-cutting axis in institutional management can significantly contribute to institutional strengthening and regional development.

2. Materials and Methods

Bibliometric analysis uses the review and evaluation of scientific literature, showing the state of the art through quantitative methods (Marvi & Foroudi, 2023). Its application measures the academic productivity of individuals, research groups, organizations, and countries, which helps identify research trends and the most relevant topics in a specific area (Dubey *et al.*, 2023). Its adoption is due to a series of indicators and visualization techniques, in which databases such as Scopus allow for more complete data visualization. Since bibliometric analysis presents challenges such as the lack of standardized guidelines and the imperfection of some indicators, its application is essential to understand the evolution and current state of various research areas.

2.1. Data source, data extraction and study selection

Scopus database, recognized for its academic rigor and multidisciplinary coverage. The search strategy was based on key terms directly linked to the object of study, such as "accounting ethics", "ethical behavior in accounting", and "professional performance in public institutions". These terms were applied as filters in the fields of title, abstract and keywords, with the aim of identifying relevant literature published between the years 2014 and 2025. The applied methodology followed the PRISMA approach, detailed in Figure 1, allowing to clearly represent the phases of identification, selection, eligibility and inclusion of the studies. This approach made it possible to guarantee a systematic, coherent and exhaustive review of the trends, theoretical approaches and research gaps around accounting ethics and its impact on job performance within the public sector.

2.2. Search strategy

The research focused on three thematic areas closely related to the analysis and application of accounting ethics and its relevance to job performance. These areas comprise “Business, Management and Accounting”. Data collection took place in May 2025. To ensure optimal identification of relevant studies, a search strategy was designed that incorporated specific descriptors such as “professional” and “professional accounting”, “ethics infrastructure”, “ethical judgments”, “accounting”, “workplace”, “work environment”, “accounting education”, “job performance”, “business”, “management and accounting” and “accounting profession”, combining them with Boolean operators AND and OR to broaden the search. The specific equation used in Scopus for searching titles, abstracts, and keywords was: TITLE – ABS – KEY ((“professional ethics” OR “ethical infrastructure” OR autonomy OR “ethical judgments”) AND (accounting OR “workplace” OR “work environment”)) as to the term of the registration was considered (“professional ethics” OR “ethical infrastructure” OR autonomy OR “ethical judgments”) AND (accounting OR “workplace” OR “work environment”).

Despite the initial abundance of available articles, the initial findings revealed a limited number of documents, demonstrating a thorough review in the field of scientific research. A total of 3,932 publications were identified and subjected to a strict selection process detailed in the "Screening" section. This process prioritizes studies published after 2014 without language restrictions. A thorough filtering process was then carried out to eliminate duplicates, reducing the final set to 123 documents ready for analysis.

The quality assessment of the studies was rigorous, ensuring that all selected papers had undergone double-blind peer review, in accordance with the criteria established by Campos. This procedure ensured the reliability and accuracy of the analyzed data. The selected articles were systematized and prepared for an in-depth bibliometric analysis, applying statistical and visualization tools to identify key trends, patterns, and relationships within the field of accounting ethics and job performance. In addition, the Scoping methodology was incorporated. Review, which allowed us to map the existing literature, detect gaps in knowledge and offer a comprehensive view of the scope of the research.

2.3. Data analysis and visualization

Scopus database was used, which offers advanced tools to refine and organize results, facilitating the location of relevant information (Boyle & Sherman, 2006). It also allows searching both forward (subsequent citations) and backward (previous citations) in time, facilitating the tracking of the development of scientific ideas (Burnham, 2006). This process was complemented with RStudio (Version 2025.05.0+496) and the Bibliometrix package, which allowed for comprehensive bibliometric analysis and scientific mapping, facilitating the visualization, performance analysis, and conceptual structuring of large volumes of scientific data (Donthu *et al.*, 2021). The dataset studied included a total of 123 documents from 88 different sources, with contributions from 324 authors. The analysis identified 222 "Plus keywords" along with 502 author-generated terms, reflecting the breadth and terminological diversity of the information repository. The database has experienced annual growth of 9.93%, with an average of 14.65 citations per document, highlighting its importance and recognition within the academic community. In addition, 7,706 references were recorded, demonstrating the robustness of the information collected, contributing significantly to the development of current and future research.

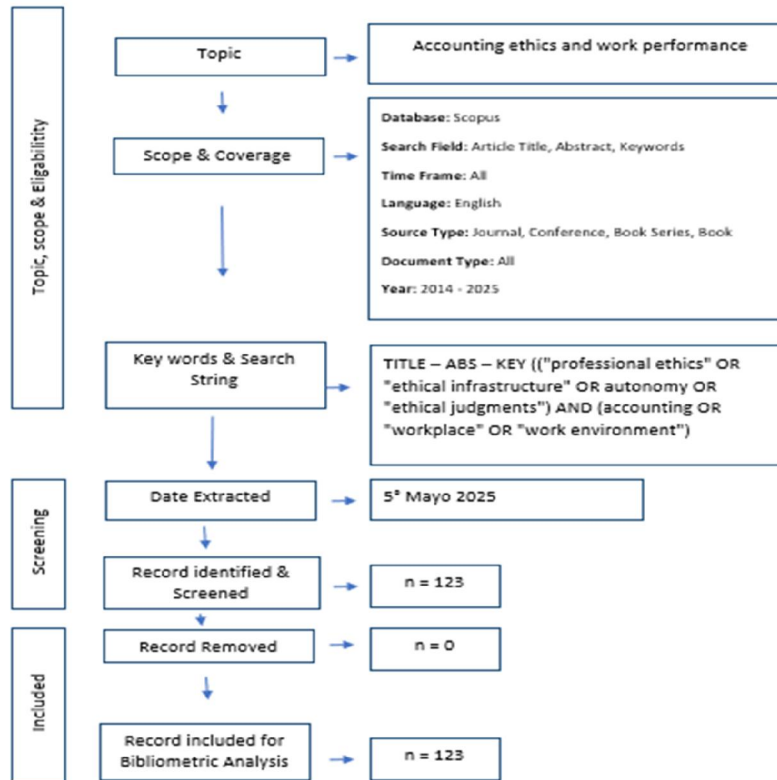


Fig. 1: Article Search & Selection
Note: Authors' own elaboration

3. Results

3.1. Bibliometric analysis

The trend in the number of publications between 2014 and 2025 is presented in Figure 2. It clearly highlights the academic interest and attention gained by scientific production regarding professional ethics in accounting, ethical infrastructure, autonomy, and ethical judgments in work environments. On the other hand, a decline is observed in 2020 and 2022. These findings underscore how accounting ethics and work performance have emerged as a key area of research, reflecting their growing importance in transparency and trust in financial information, fostering productivity and a healthy environment for the benefit of organizations and society.

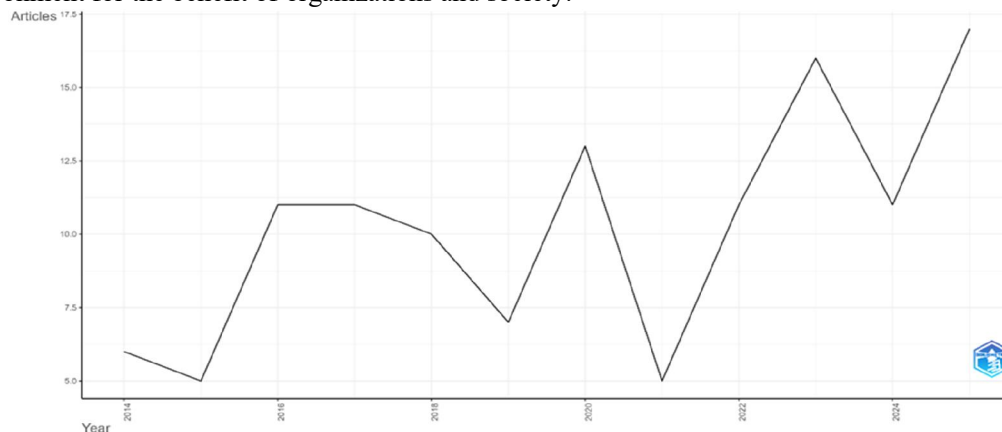


Fig. 2: Scopus databases using R- studio software and bibliometrix libraries.
Note: Analysis in biblioshiny

Figure 3 presents a three-field chart relating countries, affiliations, and keywords, with a maximum of 20 entries in each field. The figure highlights the interconnectedness among 20 countries, 19 keywords, and 13 affiliations. The most frequently used keywords include "professional ethics," "work engagement", "ethics" and "accounting education". In terms of scientific production, the main affiliations correspond to Aston University in the United Kingdom, RMIT University in Australia, Stanford Medical School in the United States, and York University in Canada, standing out as the institutions that have published the most documents on this topic.

Regarding countries, the United States, Australia, Peru, the United Kingdom, Canada, and Germany lead the way in terms of the number of contributions. Peru, in particular, stands out for its appearance among the most active countries, which is significant given that it is not always among the top countries in terms of international scientific production. This may suggest a growing regional interest in strengthening professional ethics within accounting and organizational contexts.

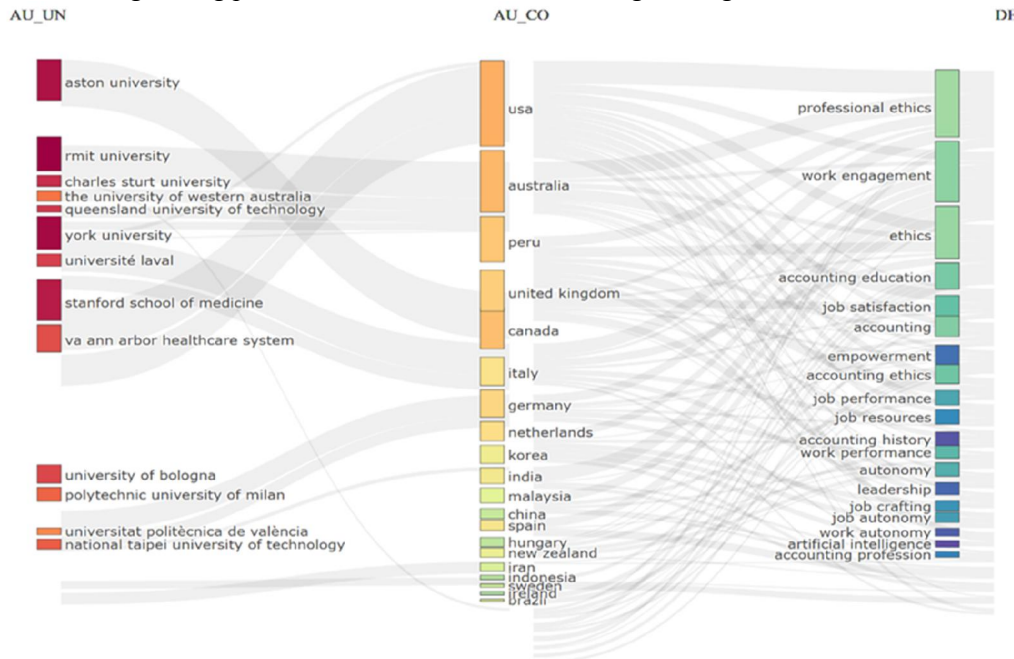


Fig. 3: Three-field chart relating countries, affiliations, and keywords, using R- studio software and bibliometrix libraries from both databases.

Note: Analysis in biblioshiny

Figure 4 highlights the most relevant sources on the topic during the period analyzed. The source with the highest number of publications was the *Journal of Business Ethics* ", followed by "Accounting History", "Accounting education" and "Meditari" accountancy research". At the bottom of the list is "Cogent business and management." This distribution indicates that the most influential and frequently cited works were published in journals in the fields of accounting and business.

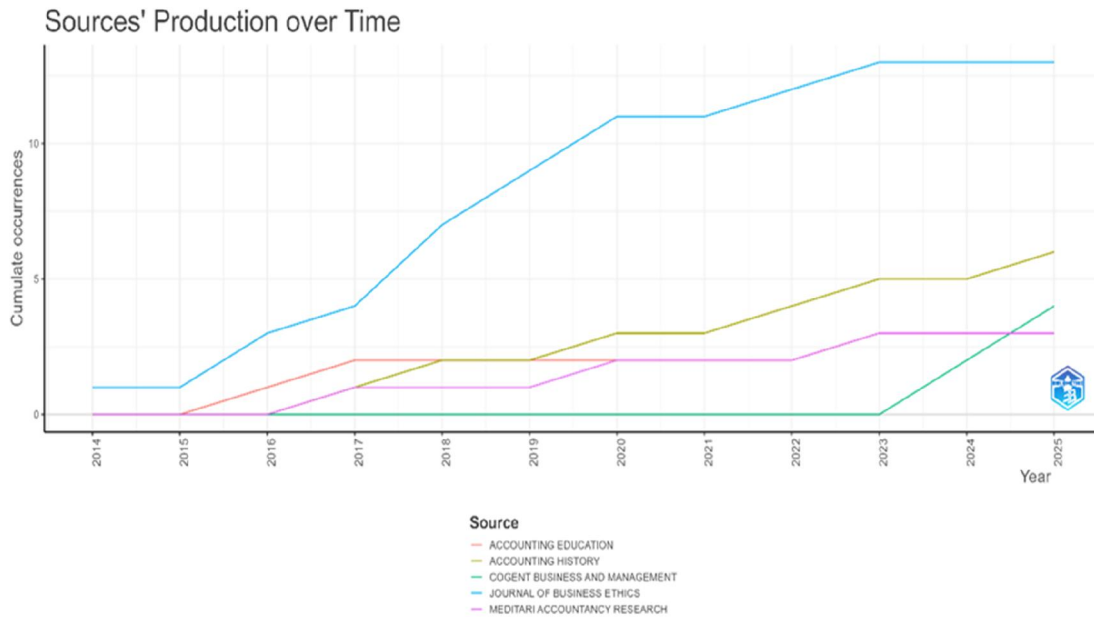


Fig. 4: Studio software and the bibliometrix libraries of both databases.
Note: Analysis in biblioshiny

Figure 5 presents a map of cross-country collaboration in research on professional ethics in accounting, ethical infrastructure, autonomy, and ethical judgments in the workplace. Countries colored blue represent those with scientific publications in this field. The United States stands out as the country with the greatest research activity, followed by other countries such as Australia and Canada, which also show high production. The lines connecting countries indicate international research

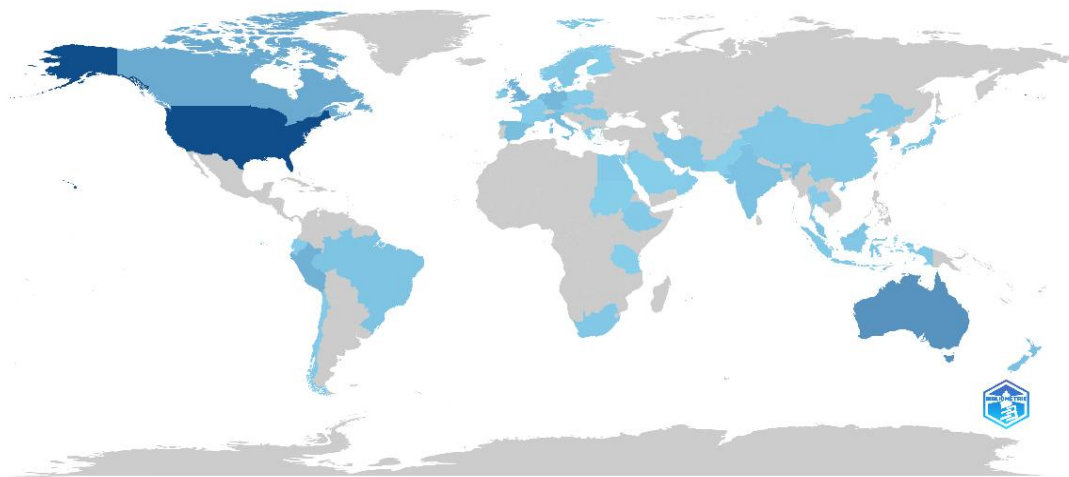


Fig. 5: Studio software and the bibliometrix libraries of both databases.
Note: Analysis in biblioshiny

Figure 6 shows the scientific output of the top 10 authors in the field of professional ethics in accounting, ethical infrastructure, autonomy, and ethical judgments in the workplace. This visual representation uses circles of varying sizes to illustrate the number of articles published by each author, with larger circles corresponding to greater academic output. Furthermore, the color of the circles indicates the frequency of annual citations, with darker shades denoting greater recognition

within the scientific community. Taken together, the image not only provides insight into the individual productivity of researchers but also into the relevance and impact of their work, allowing for the identification of the most influential and prolific authors in the field.

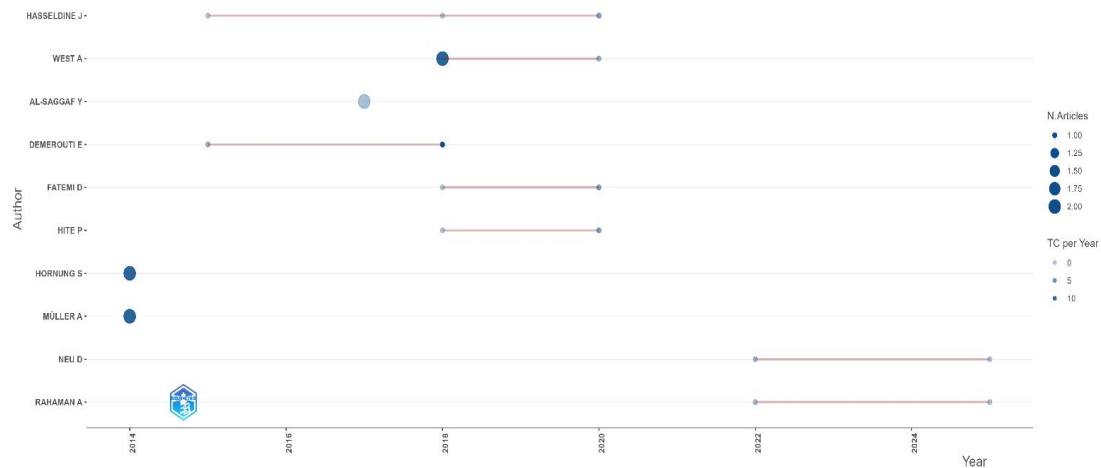


Fig. 6: Authors' production over time.

Note: Analysis in biblioshiny

Figure 7 presents a word cloud based on Keywords Plus. The most prominent words in research on professional ethics in accounting are ethical infrastructure, autonomy, and ethical judgments in work environments. “Human” and “decision” “making” are the most prominent keywords, reflecting the main focus of the studies. Other important keywords include “article”, “human experiment”, “female”, “male”, “work” engagement”, “job satisfaction”, “wokplace”, “engineering” and “work environment” indicating the relevance of aspects such as work commitment, job satisfaction and the work environment, all of which are fundamental to understanding professional ethics in accounting. Terms such as “employee” and “united” states” also appear frequently, highlighting the importance of analyzing the role of workers in professional ethics, their commitment and the influence of the work environment on their decisions, as well as indicating specific studies or regulations regarding work ethics, autonomy and job satisfaction.



Fig. 7: Keywords Plus word cloud extracted from the Scopus database analyzed between 2014 and 2025 using R-studio software and bibliometrix libraries.

Note: Analysis in biblioshiny

Figure 8 presents a thematic map of research on professional ethics in accounting, ethical infrastructure, autonomy and ethical judgments in work environments, analyzed through R-Studio and bibliometrix, and classifies the themes into four quadrants according to their density and centrality. In the upper right quadrant (driving themes) we find “employee”, “work environment”, “job satisfaction”, “female”, “male”, “adult” and “human”, indicators of their relevance and high research activity. The lower right quadrant (basic topics) includes “decision making” and “article”, which are fundamental and widely studied, although with less density. In the upper left quadrant (niche topics): topics such as “ethics”, “engineering” and “ethics, professional” are specific and highly developed, but less central. Finally, in the lower left quadrant (emerging or declining topics): we find “students”, “knowledge management”, “surveys”, “behavioral research” and “professional ethics”, which have low centrality and density, demonstrating that they are emerging or declining areas of interest.

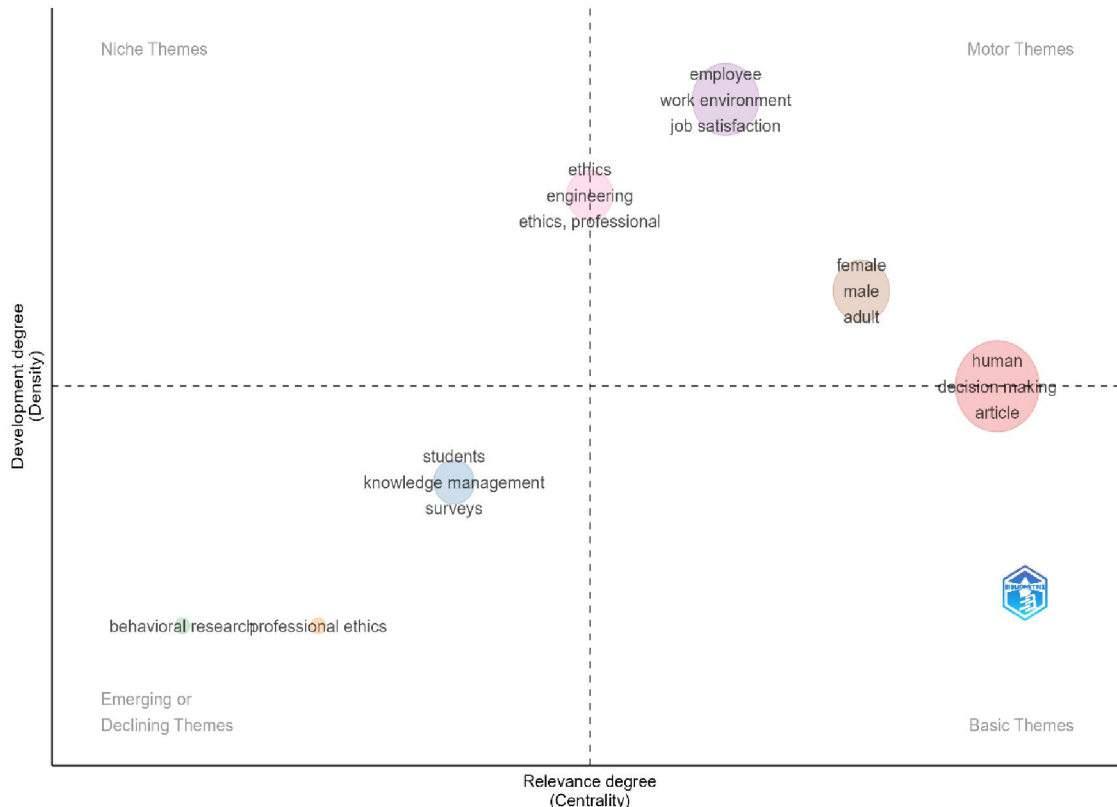


Fig. 8: Scopus database analyzed using the R- studio and bibliometrix libraries

Note: Analysis in biblioshiny

4. Discussion

The upward trend in scientific production reflects a growing academic interest in accounting ethics and ethical judgment, which is consistent with the findings of Abad-Segura *et al.* (2024), who highlight how social and regulatory changes have driven the study of these topics. The decline recorded in 2020 and 2022 could be linked to the impact of the COVID-19 pandemic on research agendas and a temporary reorientation of academic priorities. This pattern also applies to that proposed by Kaptein (2015), who highlights that interest in ethical infrastructure intensifies in contexts of crises or visible ethical challenges.

On the other hand, the United States, Australia, Canada and the United Kingdom lead scientific production, confirming what was observed by Seifert *et al.* (2023), who found that these nations concentrate the debates around professional ethics and autonomy. The inclusion of Peru among the most productive countries is notable, as it indicates a growing regional commitment to these issues, in line with what Juyumaya *et al.* (2024) proposed on the consolidation of ethical study in Latin

America. The predominance of keywords such as “work engagement” and “accounting education” reinforces what was stated by Dunn and Sainty (2019): ethical training and professional involvement are fundamental pillars in ethical judgment.

The *Journal of Business Ethics* and *Accounting's Mastery Education* validates what Miller *et al.* (2020) pointed out regarding the centrality of these journals in the dissemination of accounting ethics studies. Zhang (2024) also mentions the relevance of these sources when addressing issues related to contemporary ethical dilemmas and digital transformation.

Likewise, collaborations between the United States, Canada, and the United Kingdom demonstrate a strong shared research network. This corroborates the thesis of Thomas (2018) West *et al.* (2018), who emphasize that accounting ethics is strengthened through international cooperation. The absence of certain countries suggests a global research gap, highlighted by Ghosh & Bhuyan (2024) the fact that the ethical infrastructure is weak or underexplored in several emerging contexts.

On the other hand, the most productive and cited authors reinforce the presence of key voices such as Dunn, Sainty, Seifert, and Thomas, whose work has shaped current approaches to professional ethics. Seifert *et al.* (2023) They emphasize that academic leadership is closely linked to applied research in real-life work environments, especially on topics such as codes of ethics and whistleblowing systems.

The predominant terms such as “decision making”, “job satisfaction” and “work engagement” coincide with the proposal by Valentine & Godkin (2019), who directly link professional ethics with organizational well-being. Likewise, the focus on variables such as “male”, “female” and “human” reveals a growing interest in sociodemographic factors in ethical judgment, as discussed by Blanthorne *et al.* (2007) Kelly *et al.* (2022).

Driving themes (employment, work environment, satisfaction): These findings validate the five-factor model of Dunn & Sainty (2019), where the organizational context and the ethical climate are key to responsible decisions. Basic themes (decision-making): Reflect the structural role of ethics in accounting practice (Mintz & Morris, 2025). Likewise, niche themes (engineering, professional ethics): Suggestion of specialization, which aligns with Mansour *et al.* (2024) approach to applied ethics in technical sectors. Finally, emerging/declining themes (students, knowledge management): Highlight a possible gap that authors such as Miller *et al.* (2020) urge to fill, especially in the context of university education.

Bibliometrics show that professional ethics in accounting, along with autonomy and ethical infrastructure, has moved from being a peripheral topic to becoming a consolidated field of research with global impact. Studies such as those by Zhang (2024), Dunn & Sainty (2019) and Seifert *et al.* (2023) demonstrate how technological advances, new work pressures, and globalization demand more robust and collaborative approaches to ethics. This study contributes to the field by mapping current advances and gaps, providing an empirical basis for improving ethics training, institutional policies, and organizational culture in the accounting profession.

5. Conclusion

This bibliometric study provided a comprehensive analysis of the evolution, focus, and current state of scientific production regarding professional ethics in accounting, ethical infrastructure, professional autonomy, and ethical judgments in the workplace. Through the analysis of 123 documents indexed in Scopus between 2014 and 2025, significant patterns were identified that demonstrate the growth and diversification of this line of research.

First, a progressive increase in the volume of publications is confirmed, reflecting greater academic and professional attention to the ethical challenges facing accounting in contexts of organizational change, regulatory pressure, and digital transformation. However, notable geographic gaps persist, with a predominance of developed countries such as the United States, Australia, and Canada, highlighting the need to promote the participation of institutions from underrepresented regions.

Second, the thematic analysis revealed a consolidated interest in aspects such as work commitment, ethical decision-making, and accounting education, as well as a growing attention to personal variables (such as gender and work role). However, emerging areas such as knowledge management and professional ethics in students were identified that warrant further exploration, especially considering the generational and technological changes impacting accounting practice.

Finally, the study highlights the importance of strengthening more inclusive, interdisciplinary, and contextualized scientific collaboration networks. Future research should focus on comparative analysis across regions, the incorporation of new technologies into professional ethics, and the study of the institutional ethical climate as a strategic variable for organizational performance.

In short, professional ethics in accounting remains a field of high academic and practical relevance. Its systematic study using bibliometric approaches not only allows for mapping existing knowledge but also for identifying gaps and guiding future lines of research with a more comprehensive, critical, and applied approach.

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