


# Capítulo 15

## Infringements and penalties in the accounting profession: a study on ethics in the framework of the regional council of accounting of the State of Mato Grosso

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### ABSTRACT

Given the importance of the professional accountant in business relations in the business context, it is relevant

### 1 INTRODUCTION

From the context of an economically globalized market, it is clear that organizations are increasingly concerned with the moral and ethical behavior of their stakeholders. These organizations tend to act in such a way as to guarantee to these stakeholders the conviction that their products and services are designed considering moral and ethical practices. On the other hand, these stakeholders have demanded, both from professionals and from organizations, greater concern and attention with these ethical and moral aspects. In addition, facts denote that a significant part of individuals do not care about ethics, but only about achieving something for their own benefit, not considering others or good conduct. (SHEFRIN; STATMAN, 1993; DE CREMER; VANDEKERCKHOVE, 2017; PEUYADI, 2018).

to observe the moral and ethical behavior of these professionals in their relations with their peers. The study aimed to analyze as the main infrastructures committed by accountants registered with the Regional Accounting Council of the State of Mato Grosso (CRC-MT) and as penalties applied to them in the period from 2015 to 2018. In relation to the approach adopted in a research characterized- whether as a survey. The population consists of accountants registered in the council who have been prosecuted and penalized, in the period between 2015 and 2018. Data collection was carried out through the CRC-MT information portal, between the months of August and October of 2019. The results show a total of 1,304 infractions committed, with irregular Decore (Proof of Income Perception Statement) representing 23.54% of the total. As for penalties, fines and private warnings stood out the most. It should be noted, however, that a process for infraction can result in more than one decision, corresponding to an ethical and disciplinary penalty (a fine and a private warning).

**Keywords:** Ethics, Infractions, Penalties, Accountants, Conviction.

However, practical actions are being carried out by organizations and professionals, contrary to the ethical and moral principles pre-established by their codes of ethics and conduct. Thus, the regulatory and supervisory bodies exercise their surveillance power and, consequently, penalize or absolve based on the regulations that guide them. The resolution of the Federal Accounting Council (CFC) Norma Brasileira de Contabilidade (NBC) PG 01 (CFC, 2019), restructured the Code of Ethics for Professional Accountants (CEPC) in line with the recommendations of the IFAC (International Federation of Accountants). In this sense, it presupposes that accountants must comply with the norm and non-compliance may lead to lawsuits and, consequently, ethical and/or disciplinary punishments.

As control mechanisms, codes of ethics play a fundamental role in the relationships between organizations and their stakeholders and can be understood as the most concrete and efficient cultural way in which professions recognize their obligations to society. The ethical theory of conviction teaches that, in order to be justified, decisions and actions must strictly obey a previously established protocol, demanding certain standards of conformity determined by social groups (SROUR, 2005). In this context, the Code of Ethics and Conduct are the instruments for legitimizing these determinations. The Code of Ethics is the traditional means by which a profession assures the public and its clients of its responsibilities and, with that, the maintenance of its integrity and reputation (ABBOTT, 1983; VELAYUTHAM, 2003; BORGES; MEDEIROS, 2007).

Thus, it is essential that professionals are aware of the responsibilities inherent to their profession, carefully observing the ethical principles established in the CEPC. Considering the possibility that professionals violate specific rules of the profession, the problem question that guides the study is: what are the main violations committed by professional accountants and the penalties applied to them due to non-compliance with CEPC? The objective is to analyze the main infractions committed by accountants registered with the Regional Accounting Council of the State of Mato Grosso (CRC-MT) and the penalties applied to them in the period from 2015 to 2018.

In a first moment, the study proposes to contribute with the empirical literature, in the sense of discussing the infractions practiced by accountants, and the actions of the regulatory and supervisory bodies due to these practices. On the other hand, in light of the results, theoretical assumptions in the moral and ethical field related to professional accounting behavior are discussed. That said, the study is justified from the point of view of relevance, considering that accountants, as well as others interested in their professional practices, can reflect on the moral and ethical profile of their peers.

## **2 THEORETICAL FOUNDATION**

Accounting has existed since the dawn of civilization, when man realized the need for a tool capable of helping to control his assets. The evolution of information systems, as well as society's need for consumption, has driven the accounting profession to create and manage mechanisms capable of controlling goods and services (MARTINS, 1988; DA SILVA et al., 2008; PICARD; DUROCHER; GENDRON,

2018). The professional accountant, in the context of business relationships, is an agent of fundamental importance for organizations to achieve their goals.

The moral and ethical behavior of these professionals in relationships with their peers needs to be observed (KAHNEMAN; KNETSCH; THALER, 1986). Therefore, standards of good conduct seem to be a consensus regarding business ethics. But what is ethics? Ethics is configured as a philosophical point of view. A branch of philosophy that studies the moral behavior of individuals from the perspective of action considered good or bad, right or wrong (LISBOA, 1997). Ethics can be understood as the knowledge that reflects on the dimension of human action (CORTINA; MARTÍNEZ, 1996). On the other hand, morality can be understood as a set of norms and rules that regulate the relationships of individuals in the context of a given social community (LISBOA, 1997; VÁSQUEZ, 2008).

From this perspective, the ethics of conviction reaches its apex when it prescribes that principles or ideas should guide the decisions and actions of individuals (SROUR, 2005). The individual, on the other hand, as a professional in whatever area of knowledge, must link the execution of his actions to the precepts established by his peers. This connection is precisely the mechanism that establishes the professional ethics of individuals in their different business environments. Thus, what peers perceive in relation to each other and attribute moral or ethical value to them can be understood as reputation (SROUR, 2005).

When entering the professional environment, accountants may be threatened. In this sense, the IFAC (2018) advises the professional to use safeguards as antidotes against these threats. Safeguards are actions or other measures that can eliminate threats or reduce them to an acceptable level and fall into two categories, namely: safeguards created by the profession, by legislation or by regulations and safeguards in the work environment (IFAC, 2018 ). In view of this, when giving in to threats, that is, failing to comply with rules and legislation, punishments may be applied.

## 2.1 ETHICAL AND DISCIPLINARY PENALTIES

Penalties can be classified as ethical or disciplinary, and the first can be understood as non-compliance with the rules established in the CEPC, while the second can be understood as non-compliance with the legislation that governs technical standards (LOPES, 2011). The CRCs can apply ethical and disciplinary sanctions within what the CFC establishes through resolutions. Table 1 below shows the classification of ethical and disciplinary penalties as outlined by Resolution NBC PG 01 (CFC, 2019), Resolution No. 1603 (CFC, 2020a) and DL No. 9295 (BRASIL, 1946)

Table 1- Classification of Penalties according to NBC PG 01/19 and CFC Resolution No. 1.603 in 2020.

|                               |   |
|-------------------------------|---|
| <b>Ethical penalties</b>      | Disclaimer<br>Reserved censorship<br>public censorship                                    |
| <b>Disciplinary penalties</b> | Fines<br>Suspension of professional practice<br>Cancellation of professional registration |

Source: Resolution CFC NBC PG 01 of 2019 (2021)

Note: The Brazilian Accounting Standard PG 01 of 2019 amended the Code of Ethics for Accountants and CFC Resolution No. 1603/20 regulates issues related to lawsuits filed against accountants.

The reserved warning penalty occurs when the professional is only warned for some infraction committed, that is, it is not published (FORTES, 2002). Reserved censorship is a communication from the CRC to the offending professional, warning about the commitment of the lack of ethics and censoring him in a restricted way. On the other hand, public censorship is a form of sanction applied to the transgressor that is brought to general knowledge, through publication in the official press, identifying the objective, name of the censored and the reason for applying this punishment (FORTES, 2002) .

In addition to the exposed penalties, there are also suspensions and fines, and the suspension aims to discipline and rescue the professional's behavior according to the demands of the class. In turn, fines are considered sanctions imposed on someone who violates the law, contract or decision of an organization, and may be applied due to non-compliance with any rule that has been positioned, having a pecuniary nature (IANCZKOVSKI, 2012).

### 3 METHODOLOGY

The study was developed based on data available on the CRC-MT electronic transparency portal. The study was characterized as a survey, in view of the analysis carried out on the infractions committed by professional accountants registered with the CRC-MT and the penalties applied as made available at that address. It should be noted that, with the advent of Law No. 12,527 (BRASIL, 2011) which deals with the transparency of information, the class councils began to disclose statistical data through electronic portals. In view of this, the planning for the execution of the proposal followed the guidelines of Lakatos and Marconi (2003), in the sense of organizing the study stages in a systematic and objective manner.

Regarding the studied population, this was composed of professional accountants registered with the CRC/MT who were fined and subsequently penalized in the period from 2015 to 2018. . Intentional sampling is used when the researcher is interested in the action, intention or opinion of certain elements of the population, but not with the people related to these facts. The non-probabilistic approach consists of data collection by the researcher using the elements of the population, not applying formulas and statistics (LAKATOS; MARCONI, 2003)

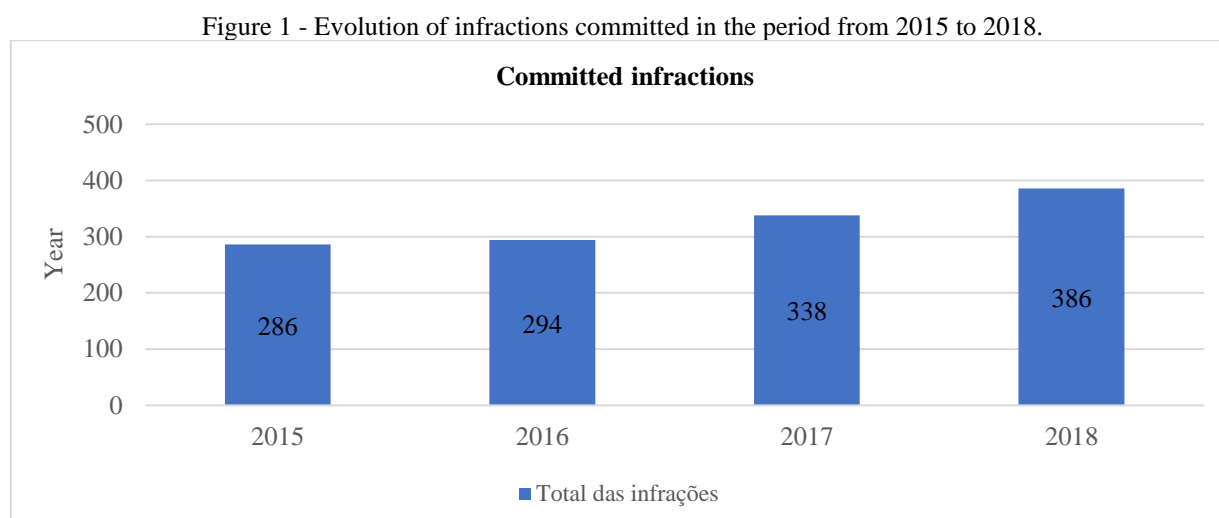
As for the data collection technique, the indirect one was chosen, that is, they were extracted through data collection of phenomena that had already occurred, with the aim of collecting previous information. In this way, considering the object of study and objective, ready-made data were used regarding the

infractions and penalties applied, validated by Law n° 12.527 (BRASIL, 2011) and Resolution n° 1.439 (CFC, 2013).

## 4 DATA PRESENTATION AND ANALYSIS

### 4.1 DATA PRESENTATION

Between the years 2015 to 2018, data from the CRC-MT Transparency Portal record a growing number of notifications and infraction notices drawn up, resulting in the opening of processes and penalization of professionals, assessed by the tax auditors that make up the said council, as evidenced by Figure 1 below.



Source: data collected from the CRC-MT transparency portal (2021)

LEGENDA: total number of infractions

Infractions are characterized in accordance with the CFC/CRCs System Inspection Manual, (2012), observing the proper framework and form of assessment. Table 2 shows the types of infractions committed, amounts and their respective percentages for each year. It should be noted that, in 2015, the electronic inspection system was implemented by the CFC and implemented by the respective CRCs.

Table 2 - List of infractions in the period from 2015 to 2018 in the State of Mato Grosso

| Types of infractions  | Amount |      |      |      | % because |        |        |        |
|---|--------|------|------|------|-----------|--------|--------|--------|
|   | 2015   | 2016 | 2017 | 2018 | 2015      | 2016   | 2017   | 2018   |
| Issuance of Irregular decor                                 | 73     | 76   | 102  | 56   | 25,53%    | 25,85% | 30,18% | 14,51% |
| Registration of Contract<br>Amendment or Social Termination | 45     | 13   | 6    | 15   | 15,73%    | 4,42%  | 1,78%  | 3,88%  |
| Accounting Organization<br>Regularization                   | 34     | 58   | 55   | 86   | 11,89%    | 19,73% | 16,27% | 22,28% |
| Lack of Bookkeeping in the Daily<br>Book<br>decor check     | 33     | 14   | 14   | 28   | 11,54%    | 4,76%  | 4,14%  | 7,25%  |
| Office without Registration                                 | 23     | 3    | 24   | 8    | 8,04%     | 1,02%  | 7,10%  | 2,07%  |
|   | 23     | 36   | 32   | 43   | 8,04%     | 12,24% | 9,47%  | 11,14% |

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| Types of infractions                                 | Amount     |            |            |            | % because   |             |             |             |
|--|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
|  | 2015       | 2016       | 2017       | 2018       | 2015        | 2016        | 2017        | 2018        |
| Contract for services                                | 21         | 17         | 15         | 42         | 7,34%       | 5,78%       | 4,44%       | 10,88%      |
| bookkeeping  | 21         | 40         | 37         | 58         | 7,34%       | 13,62%      | 10,95%      | 15,02%      |
|  | 3          | 6          | 1          | 0          | 1,05%       | 2,04%       | 0,29%       |             |
| Layperson Exercising Private Accountant Profession   | 2          | 0          | 2          | 1          | 0,70%       | 0,00%       | 0,60%       |             |
| Branch Office Without Registration                   | 2          | 2          | 4          | 3          | 0,70%       | 0,68%       | 1,20%       |             |
| No Professional Registration                         | 1          | 3          | 0          | 1          | 0,35%       | 1,02%       | 0,00%       | 0,26%       |
| layman's cover-up                                    | 1          | 0          | 1          | 0          | 0,35%       | 0,00%       | 0,29%       | 0,00%       |
| Change of adress                                     | 1          | 3          | 0          | 0          | 0,35%       | 1,02%       | 0,00%       | 0,00%       |
| Inspection of the Term of Transfer of Responsibility | 1          | 20         | 21         | 4          | 0,35%       | 6,80%       | 6,21%       | 1,04%       |
| Complaint  | 1          | 0          | 0          | 3          | 0,35%       | 0,00%       | 0,00%       | 0,76%       |
| Non-compliance with the Continuing Education Program | 1          | 2          | 0          | 0          | 0,35%       | 0,68%       | 0,00%       | 0,00%       |
| Downloaded Professional Registration                 | 0          | 1          | 1          | 0          | 0,00%       | 0,34%       | 0,29%       | 0,00%       |
| Non-Performance of Professional Services             | 0          | 0          | 14         | 29         | 0,00%       | 0,00%       | 4,14%       | 7,51%       |
| Professional Registration Regularization             | 0          | 0          | 4          | 4          | 0,00%       | 0,00%       | 1,20%       | 1,04%       |
| Accounting statements                                | 0          | 0          | 1          | 2          | 0,00%       | 0,00%       | 0,29%       | 0,52%       |
| Structure Error                                      | 0          | 0          | 1          | 0          | 0,00%       | 0,00%       | 0,29%       | 0,00%       |
| Irregular Audit                                      | 0          | 0          | 1          | 0          | 0,00%       | 0,00%       | 0,29%       | 0,00%       |
| Transferred Registration                             | 0          | 0          | 1          | 3          | 0,00%       | 0,00%       | 0,29%       | 0,78%       |
| Technical Disability                                 | 0          | 0          | 1          | 0          | 0,00%       | 0,00%       | 0,29%       | 0,00%       |
| <b>Total</b>   | <b>286</b> | <b>294</b> | <b>338</b> | <b>386</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> |

Source: CRC-MT Transparency Portal (2019).

It is observed that there is a variety in the types of infraction, however, the highest number of infractions ranged between the issuance of irregular decore in the years 2015 to 2017, being 73, 76 and 102, respectively, and regularization of accounting organization (86) in 2018. In the next section, these data will be better explored.

As for the processing of cases, data from the CRC-MT transparency portal on inspection show that between the years 2015 to 2018, 272, 251, 342 and 298 cases were judged, respectively, as shown in table 3.

Table 3 - Statement of processes judged by the CRC/MT

| Penalties                   | Defense Phase |      |      |      | Resource Phase |      |      |      |
|-----------------------------|---------------|------|------|------|----------------|------|------|------|
|                             | 2015          | 2016 | 2017 | 2018 | 2015           | 2016 | 2017 | 2018 |
| Disclaimer                  | 7             | 9    | 6    | 12   | 0              | 0    | 0    | 0    |
| Reserved censorship         | 0             | 0    | 4    | 4    | 2              | 0    | 1    | 0    |
| archiving                   | 27            | 55   | 44   | 27   | 3              | 1    | 8    | 1    |
| Traffic ticket              | 15            | 27   | 42   | 46   | 0              | 0    | 3    | 0    |
| Fine/Warning Reserved       | 108           | 9    | 140  | 114  | 21             | 10   | 16   | 4    |
| Reserved fine/censorship    | 63            | 40   | 49   | 70   | 12             | 1    | 6    | 0    |
|                             | 1             | 4    | 5    | 5    | 0              | 0    | 1    | 0    |
| Fine/Public Censorship      | 1             | 8    | 3    | 3    | 0              | 0    | 0    | 0    |
| Reserved Suspension/Warning | 2             | 1    | 1    | 4    | 1              | 0    | 0    | 0    |



|                                       | Penalties |      | Defense Phase |            |            |            | Resource Phase |           |           |          |
|---------------------------------------|-----------|------|---------------|------------|------------|------------|----------------|-----------|-----------|----------|
|                                       | 2015      | 2016 | 2017          | 2018       | 2015       | 2016       | 2017           | 2018      | 2017      | 2018     |
| Suspension and Reserved<br>Censorship |           |      | 0             | 2          | 6          | 0          | 1              | 0         | 0         | 1        |
|                                       |           |      | 3             | 3          | 7          | 6          | 5              | 1         | 0         | 1        |
| <b>Total</b>                          |           |      | <b>227</b>    | <b>238</b> | <b>307</b> | <b>291</b> | <b>45</b>      | <b>13</b> | <b>35</b> | <b>7</b> |

Source: CRC-MT Transparency Portal (2019).

## 4.2 RESULTS ANALYSIS

Data analysis was developed based on information collected on the CRC-MT Transparency Portal and made available in graphs and tables. Before, however, a search was carried out on the CFC Transparency Portal, with the aim of comparing results related to professional infractions between the regional and federal spheres. It was found that, between the period between 2015 and 2018, the number of infractions committed and assessed according to CFC data were in the order of 41,794. On the other hand, the data referring to the CRC-MT, as shown in figure 1, for the infractions committed and assessed in the period from 2015 to 2018 were in the order of 1,304. Which corresponds to 3.12% of the total infractions committed in the period by professionals in Brazil.

According to the data shown in Table 2, in 2015 there were 286 notices of infractions drawn up and 242 proceedings filed. It is noticed that the biggest occurrences are related to the issue of irregular decore (this being the most committed infraction), registration of contractual alteration or social termination and regularization of accounting organization. It should be noted that it is decorated in accordance with CFC Resolution No. 1,592 (CFC, 2020b) is a document intended to provide proof of information on the perception of income in favor of individuals. The social contract, in turn, is a fundamental document for structuring the company and establishes the conditions for its operation and the agreement between the partners, while the social contract is the cancellation of the agreement between the partners or the company document. The data show that the infractions with the highest number of records represented about 53.15% of the total, with the issue of irregular marks being responsible for 25.53% of the occurrences.

NBC PG 01 (CFC, 2019) in item 5, item “p”, says that the accountant is forbidden to deceive or attempt to deceive the good faith of the client, employer or third parties, altering or distorting the exact content of documents, including electronic data, and provide false information or prepare disreputable accounting documents. However, the evidence is that there is a tendency for professional accountants to fail to comply with that standard, specifically with regard to this item. In the State of Mato Grosso, it was observed that, in the period from 2015 to 2018, of the 1,304 infractions committed by professionals, 307 were irregular decorations

Similar data were found in the study by Cafruni and Juchtechchen Junior (2015), showing that, in the CRC-RS, in the period from 2009 to 2013, the infractions with the highest number of occurrences were issuing decore without legal basis, irregularities in the cadastral register of accounting organizations and stop preparing bookkeeping. It should be noted that preparing accounting documents with false information

can be considered a serious infraction, and the offender may be punished with the most severe penalties. (BRASIL, 1946). According to the ethics of conviction, the fulfillment of duties rooted in moral and ethical principles must be a basic foundation in the practices of professionals. (SROUR, 2005).

Back to table 2, in 2016, 294 infractions were registered, with the issuance of irregular decore and the regularization of accounting organization still being the most frequent irregularities. It is noted that bookkeeping appears as the third most committed offense by accountants in this period. Bookkeeping is a regular record of administrative acts and facts that can be done through a manual, mechanized or electronic process. The three most frequent infractions in the period of 2016 represent 59.20% of the total number of occurrences. Considering the general total of infractions, the issuance of an irregular code represents about 25.85% of the cases.

In 2017, it appears that 338 infractions were registered, among which the largest occurrences continue to be related to the issue of irregular decore, regularization of accounting organization and bookkeeping. The infractions mentioned represent about 57.40% of all infractions. Considering the total number of infractions in the year, the issuance of irregular decore represents 30.18% of the occurrences, being the infraction with the highest number of records, reaching its peak in January of that year.

In 2018, the last period observed in the study, the data show that, for the 386 notices of infractions drawn up, 338 processes were initiated, with the regularization of accounting organization, bookkeeping and issuing of irregular decore the most frequent occurrences in the period. These infractions represent about 51.81% of all occurrences. Considering the general total of infractions, the regularization of accounting organization represents about 22.28% of cases. According to the data collected, it was observed that, in the months of March and April 2018, the infractions had the same quantity, with 54 registered infractions. This may be related to the implementation of the mechanisms used by the councils, such as the electronic inspection system implemented in 2015.

Non-compliance with the CEPC by accountants can be evidenced in the daily lives of these professionals. A study reveals that 73% of these professionals fully agree on the importance of CEPC for guiding their conduct. However, only 44.4% say that professionals must comply with the rules of the Code, even if they disagree with some of them (ALVES et al., 2007). Considering the assumption of the ethical theory of conviction, that is, the fulfillment of duty as a fundamental principle, the perception of professionals in relation to this point, according to Alves et al., (2007), seems to clash with regulations.

With regard to the application of penalties, as well as their intensity, it can be an influencing factor for compliance or not with the rules. The imposition of penalties due to breach of ethical commitment can be effective in shaping the moral and ethical behavior of professionals. (ALVES, 2005; FIRTH; MO; WONG, 2014). However, studies show the lightest penalties being the most applied. (ALVES, 2007; FERREIRA, 2013). For the year 2015, of the total decisions, the fines and warnings reserved in the defense phase presented the most expressive numbers for this period, with a total of 108, which is equivalent to 46.35% of the total number of judged cases.



In the defense phase, the accumulated number of 15 disciplinary penalties without the application of ethical penalties was observed. On the other hand, there was an accumulated number of 7 ethical penalties without the application of disciplinary penalties. The data show that 30 professionals were prosecuted, judged and acquitted and their cases archived, which corresponds to 11.03% of the cases. It is also observed that of the total number of judged cases, 45 went to the appeals stage. This shows that the penalized professionals did not accept the decisions handed down by the plenary of the CRC-MT, thus resorting to the second instance, as their right is guaranteed by CFC Resolution No. 1603 (CFC, 2020a). For Srour (2005) decisions must be based on the principles or ideas previously established by the control agencies. This meets what establishes the ethics of conviction. The insubordination to these rules evidences the opposition to what determines the ethical theory of conviction, that is, respect for the rule, no matter what. (SROUR, 2005).

In 2016, according to the CRC-MT Transparency Portal, data were published monthly and not annually. For the 294 notices of infractions drawn up, 236 processes were initiated. With regard to the penalty for the offenses committed, the data show that, this year, 251 cases were judged. As previously mentioned, the lawsuit filed against the professional may result in more than one decision, which can be observed in this period.

Of the total number of decisions taken, fines and warnings reserved in the defense phase showed the most expressive numbers. In all, there are 89 (penalties/fines) representing 36.03% of the records. It is also observed that there were 29 disciplinary penalties without any application of ethical penalties. On the other hand, there were 9 ethical penalties without applying disciplinary penalties against the accountants. It is noted that 56 professionals were prosecuted, judged and acquitted and their cases archived. The percentage of processes filed for this period is 22.31%. As for the judged cases, 13 went to the appeal stage. According to the ethics of conviction, duties must be fulfilled, but where there are different, conflicting interests, there will be a power relationship between agents, seeking to legitimize their practices. (SROUR, 2005).

In the period of 2017, of the total of 338 notices of infractions drawn up, 301 processes were initiated. With regard to penalties for the offenses committed, 342 cases were judged. As shown in table 3, in the defense phase, fines and reserved warnings total 140 records, which represents 44.30% of the total in the year in question. Still in this period, in the defense phase, the accumulated number of 48 disciplinary penalties without application of ethical penalties can be seen. On the other hand, there were 7 ethical penalties without application of disciplinary penalties. It is also observed that 52 professionals were prosecuted, judged and acquitted, having their processes archived. In this sense, the percentage of filed cases is 15.20%, while, in the appeal phase, there were 35 cases.

In the last period analyzed, in 2018, there were 298 cases that were judged. The evidence is that, of the total decisions, the fines and warnings reserved in the defense stage present the most expressive numbers, that is, 114, which represents 38.25% of the total for the period. Still in the defense phase, the

cumulative number of 46 disciplinary penalties without application of ethical penalties was observed, while the number of ethical penalties without application of disciplinary penalties was 16 cases. It is noted that 28 professionals were prosecuted, judged and acquitted, and their cases archived. Therefore, it is noted that the percentage of filed processes is 9.40%. When it comes to ethical penalties, Ferreira (2013) shows that the reserved warning is the most applied. The study by Krom (2016) reveals that more severe penalties may have a greater effect on the ethical education process of professionals, in this case, accountants. But what was observed, particularly in this study, was the reserved warning, the lightest among the penalties being applied to offenders.

Considering the main infractions and penalties applied, the evidence is that the infractions with the highest occurrences were the issues of irregular decor, the non-regularization of the accounting organization and bookkeeping, while fines and reserved warnings were the most applied penalties. According to CFC Resolution No. 1,592 (CFC, 2020b), the *decore* is a document issued by signature with digital certification and constitutes an accounting document intended to provide proof of information to serve an individual, in this case, the accountant's client. Therefore, issuing it without a legal basis shows that the accounting professional deliberately fails to comply with the normative imperative that establishes integrity – to be frank and honest in all professional and commercial relationships, as a basic principle.

Recent studies highlight the issuance of irregular *decore* as being the most committed infraction by accountants. According to Berni and Bolognesi (2018), from 2015 to 2016, the CRC-SP opened 1,460 cases against accountants for preparing irregular *decore*. Sousa, dos Santos and Silva (2016) highlight the irregularly elaborate decoration as a criminal act, as it allows the customer to withhold and thus fail to return what is rightfully to the public coffers.

Providing services without legal evidence seems absurd, however, this practice assumes a significant number among the offenses committed. According to the CEPC, the accountant, in the performance of his duties, is forbidden to explore accounting services, by himself or in an accounting organization, without regular registration in the CRC of his jurisdiction. This norm also directs that it is the duty of the accountant to immediately inform the CRC of the change of their domicile or address, including electronic and of the accounting organization under their responsibility, as well as informing the occurrence of other facts necessary for professional control and supervision. However, the evidence is that there is a relevant number of accountants who do not communicate address changes to the respective CRCs.

The bookkeeping formalities are stipulated by DL n° 486 (BRASIL, 1969). Bookkeeping is the exclusive responsibility of legally qualified accountants. According to Law n° 6,404 (BRASIL, 1976), regarding responsibility, accountants, within the scope of their performance and with regard to the technical part, they will be held responsible, together with their constituents, for any falsity of the documents they sign and for bookkeeping irregularities practiced in the sense of defrauding the tax system. true, in this case, the decorations, constitutes one of the most common infractions committed by accountants, at least according to the observed data.

In view of the above, it is clear that, when making a decision to comply with the ethical-disciplinary standards established by the groups, in this case, the CFC/CRCs system, IFAC, among others, professional accountants tend to fail to comply with the rules and, consequently, suffer the penalties provided. This inappropriate behavior to what professional accounting ethics advocates, confronts the principle that governs the ethical theory of conviction, that is, the first duties. Therefore, the most appropriate reflection could be that, if the common good is not achieved, action is irrelevant. (SROUR, 2005).

## 5 FINAL CONSIDERATIONS

The results of this study showed that, to the detriment of the rules expressed by the CEPC and contrary to the theoretical assumption of the ethics of conviction, a significant number of professionals carry out their practices putting their image and, consequently, that of the profession in doubt. Once the professional's conduct is under suspicion, it is necessary to reflect on the cost that may be incurred due to the risk to the professional's reputation. (SROUR, 2005). However, non-compliance with the rules, in particular, the CEPC, according to the data seems common.

This behavior allows the CFC/CRC system to charge them and, after the cases have been judged, if they are found guilty, they apply ethical and disciplinary penalties according to the seriousness of each action. According to Sá (2019), when punishments are imposed through institutions, in this case, the CFC/CRC system, these institutions are strengthened. The faith they come to deserve is much greater.

In response to the problem question, the evidence is that *decure* on an irregular basis is the infraction most practiced by accountants in the analyzed period. However, it should be noted other infractions that are committed, such as, registration of contractual alteration or social termination, regularization of accounting organization, bookkeeping and offices without registration in the CRC. Therefore, it is concluded that accountants assume the risks that may arise from non-compliance with the rules (DL n° 9.295/46, NBC PG 01/19, among others) which makes them liable to punishment.

The study revealed that, among the penalties applied, the warning, the lightest of all, was the most applied to accountants. Every sanction has a double character, that is, positive and negative. (SROUR, 2005). In this sense, it is possible to conclude that the function of penalties should not, or at least should not be, only to punish the act contrary to what is moral or ethical, but also to morally and ethically educate the professional. As a result of the results obtained, corporatism between professionals and councils seems to be present, therefore, in line with Parker's study. (Parker R; 1994).

The data point to professional behavior contrary to what CEPC advocates as well as other relevant legislation. However, fines and warnings are the most applied penalties, indicating that there is a need for greater rigor on the part of the inspection system, given the evidence that penalties can play a fundamental role in professional education (LOEB, 1972; SROUR, 2005 ; KROM, 2016). In that regard,

One of the limitations found in carrying out the research is related to the secrecy of information, in this case, about the actions of accountants. In view of this, information on the structure of the processes,

their nature, gender, rapporteurs of the processes, auditors, among other important factors to discuss the subject, could not be explored in the present study.

In this way, it is suggested, for future research, to analyze the infractions and penalties considering the proceedings instituted, transited in judged by the class councils. Still in this context, it is suggested to verify which factors may influence this professional behavior and, consequently, which explain the number of applied warnings.

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