

PROFESSIONAL ETHICS IN THE DIGITAL AGE: A MORAL FORTRESS OR A NEW CHALLENGE OF CONFLICT OF INTEREST ?

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ABSTRACT

Digital transformation has fundamentally reshaped the professional landscape by introducing both efficiencies and complex ethical dilemmas. This study aims to elaborate on the role of professional ethics in the digital era, examining its function as an effective moral fortress as well as its potential to trigger new, unmapped conflicts of interest. Employing a qualitative method, the author conducts a systematic review of contemporary literature on digital ethics, Artificial Intelligence (AI), and data surveillance. The analysis utilizes MacIntyrean Virtue Ethics to examine moral character and Rest's Four-Component Model to evaluate ethical decision-making processes. The findings reveal a contrasting duality: on one hand, professional ethics serves as a crucial instrument in protecting consumer welfare and public trust within virtual ecosystems; on the other hand, technological acceleration creates gray areas where "technical feasibility" frequently clashes with "moral ethicality," thereby triggering conflicts of interest between managerial efficiency and individual privacy. The authors conclude that the success of professional ethics no longer depends on adherence to statistics, but rather on professionals' ability to navigate the tension between benevolent and pragmatic values.

Introduction

The transition from the industrial era to the digital era in the world has caused many changes and in the accounting profession there have been very drastic changes, these changes can be seen from the increasing use of Artificial Intelligence (AI), for example, it can be seen from the algorithm-based audit system, to the automation of data processing in the reporting process, decision-making (Dell, Akpan, and Carr 2024; Lehner et al. 2022) and also fraud detection (Rusli, Yusnaini, and Sukanto 2025). This digitalization has helped the accounting profession to some extent, but not only has it increased efficiency and made the technical aspects more accurate, but digitalization has also changed the structure of professional responsibility and changed the oversight mechanism, especially regarding ethics. (GROȘANU, FÜLÖP, and MĂGDAȘ 2024; Tiron-Tudor, Rodgers, and Deliu 2024). Several studies have shown that the integration of AI in accounting has the potential to strengthen objectivity and transparency

(Varzaru 2022), But on the other hand, the integration of AI in accounting has the potential to give rise to new ethics such as responsibility gaps and threats to professional independence (Fülöp et al. 2023; Yusraini and Meirawati 2023; Sakka et al. 2025).

This shift positions the accounting profession at a normative crossroads, where efforts to uphold ethical values collide with the emergence of comprehensive conflict of interest. Through an adaptive governance framework, the implementation of AI can be aligned with the professional code of (Dell, Akpan, and Carr 2024) Conversely, an over-reliance on algorithmic system risks blurring the boundaries of professional responsibility and autonomy. Thus, digitalization is not merely a technical transition, but rather an ethical transformation that demands a redefinition of accountability, independence, and professional judgment in modern accounting practice (Lehner et al. 2022; Tiron-Tudor, Rodgers, and Deliu 2024).

Fundamentally, a profession aims to provide services grounded in objectivity and integrity by prioritizing the public interest over personal gain (Yusraini, Hakiki, and Taufik 2026) However, the wave of digital transformation, widely known as Industry 4.0, has overhauled this established order. Gaviria et al. (2022) explain that while technologies such as process automation and electronic invoicing offer efficiencies, they also introduce new business pressures that can trigger moral conflicts for professionals, particularly accountants, who are caught between ethical principles and the demands of their employers. In its development, literature shows the duality of the role of technology in professional ethics. On the one hand, technology is seen as a tool that strengthens professional capacity. Zhang et al. (2023) found that the use of Artificial Intelligence (AI) in management accounting can improve the accuracy of performance measurement and future predictions for companies. However, they also warned of the risk of "deprofessionalization" and threats to objectivity resulting from reliance on algorithms. Similarly, Lehner et al. (2022) underscores the need for normative thinking to address ethical challenges such as algorithmic bias and lack of transparency (black box) in AI- based decision-making.

On the other hand, technological integration raises new, more complex ethical challenges, where the boundaries between "technical feasibility" and "moral propriety" become blurred (Krause and Groeppel-klein 2026). In his research on digital eavesdropping, he highlighted the phenomenon where technology's ability to spy on consumer conversations is used for advertising personalization. While technically feasible, this practice is considered ethically questionable due to its privacy violation and creepiness. Similar conflicts were

found by (Jensen 2026) in the case study of algorithmic management at PickMe, where the algorithm acts as a control mechanism that limits drivers' autonomy and moral agency, instead of empowering them. The tension between pragmatic values, such as profitability and efficiency, and ethical virtues has become a primary focus of scholarly attention. Liyanaarachchi et al. (2026) introduced the Virtue-Value Spectrum concept within the context of Virtual Reality (VR) retail, highlighting the complexities of aligning immersive consumer experiences with the protection of their well-being against the threat of data manipulation. This condition is further exacerbated by the Privacy Paradox (Jensen 2026), where the acceleration of innovation often outpaces existing regulations. Consequently, this situation demands greater ethical responsibility from corporations to balance data collection with consumer privacy rights.

Drawing from these dynamics, this article aims to evaluate the position of professional ethics in the digital era: does this instrument still serve as an effective moral bulwark, or has it been distorted by emerging conflicts of interest driven by algorithms?. By employing a qualitative method and a literature review, this study dissects these tensions to present a comprehensive perspective.

Literature review

To comprehensively analyze the dynamics of professional ethics in the digital era, this article adopts two primary theoretical frameworks: MacIntyrean Virtue Ethics and Rest's Four-Component Model. These two theories were chosen because of their ability to explain the internal (moral character) and processual (decision-making) dimensions currently being tested by technological disruption.

MacIntyrean Virtue Ethics: Ethics as an Internal Character

MacIntyrean Virtue Ethics asserts that morality is not confined to compliance with external regulations; rather, it is an embodiment of internal character dispositions, or virtues, that enable individuals to achieve the "internal goods" inherent in professional practice. In this article, MacIntyre's theory serves as a relevant instrument to analyze whether technology acts as an amplifier or, conversely, a subversion of professional character. Jensen (2026) utilizes this perspective to provide a critique of algorithmic management on the PickMe platform. The findings indicate that instead of stimulating intrinsic virtues, such as honesty and genuine service, the algorithm operates as an external control mechanism that merely enforces compliance. Consequently, this hinders the development of authentic moral character within the drivers. This creates a conflict of interest where "professionalism" is measured solely by digital metrics, rather than moral integrity.

In line with that (Liyanaarachchi et al. 2026) apply a virtue ethics approach

to balance tensions in Virtual Reality (VR) retail. They argue that without a strong foundation of virtue (such as concern for consumer well-being), professionals can easily become trapped in the pursuit of "external goods" such as profit and data efficiency, ultimately compromising user privacy. Within the framework of this research title, Virtue Ethics serves as a benchmark for the ideal "Moral Fortress" that is now threatened by the dominance of external technological values.

Rest's Four-Component Model: Erosi Proses Keputusan Etis

To understand how conflicts of interest occur psychologically, the author uses Rest's Four-Component Model, which consists of: Moral Sensitivity, Moral Judgment, Moral Motivation, and Moral Character. This model explains the cognitive stages a person must go through to act ethically. Lehner et al. (2022) applied this model to analyze the impact of AI in accounting and auditing. Their findings suggest that "black box" technology (non-transparent algorithms) can dull accountants' moral sensitivity, as they no longer see the direct impact of their decisions on human stakeholders. When this sensitivity is lost, moral judgment becomes distorted, triggering the risk of "deprofessionalization" where accountants become mere machine operators without moral agency.

The relevance of this model is further strengthened when linked to the findings Krause and Groeppel-klein (2026) regarding digital eavesdropping. The technical capability to conduct digital surveillance on consumers triggers a failure at the Moral Motivation stage; in this context, managers tend to prioritize pragmatic marketing efficiency over the respect for privacy as a moral value. A similar phenomenon is highlighted by Jones (2026) through the concept of the "privacy paradox," in which ethical decisions, from both consumer and corporate perspectives, often fail at the implementation or Moral Character stage due to the immense pressure of digital innovation and user convenience factors.

Previous Research

The process of constructing this article begins with a comprehensive collection of literature relevant to professional ethics, digital transformation, and conflicts of interest. Following the collection phase, a focused in-depth analysis is conducted to dissect the significant impact of technology on the moral integrity of professionals. Through the synthesis of these insights, a comprehensive conclusion is formulated regarding the current position of professional ethics based on a review of prior research. The results of the analysis indicate that the implementation of digital technology within the professional sphere has a significant dual impact. Numerous studies suggest that technology is capable of

optimizing the quality of managerial decisions. Specifically, Zhang et al. (2023) highlight that the application of AI in management accounting can enhance efficiency and predictive accuracy, although it simultaneously poses a risk of deprofessionalization. However, the majority of recent literature raises serious concerns regarding potential conflicts of interest. Findings from Jensen (2026) and Krause and Groeppel-klein (2026) reveal that digital control mechanisms often reduce moral autonomy and trigger privacy violations for commercial interests. Similar tensions between pragmatic values and ethical virtues are also documented in studies by Liyanaarachchi et al. (2026) and Jones (2026) which illustrate a phenomenon where the acceleration of innovation frequently outpaces existing ethical regulations. The table below presents previous research selected by the author.

Table 1. Previous Research related to the relationship between Digital Professional Ethics Regarding Moral Fortresses and New Challenges.

Authors	Findings
(Lehner et al. 2022; Zhang et al. 2023; Dell, Akpan, and Carr 2024; Varzaru 2022; GROŞANU, FÜLÖP, and MĂGDAŞ 2024; Buonocore, Gennaro, and Barone 2025; Khoroshylova et al. 2025; Adriansyah, Rais, and Windarsari 2024; Hagelstein et al. 2024)	(+)
(Gaviria et al. 2022; Jensen 2026; Jones 2026; Krause and Groeppel-klein 2026; Liyanaarachchi et al. 2026; Sakka et al. 2025; Fülöp et al. 2023; Tiron-Tudor, Rodgers, and Deliu 2024; Erigha et al. 2024; Dinata 2024; Amiruddin et al. 2024)	(-)
(+) positive effect, (-) negative effect	

Method

This study employs a qualitative design utilizing a Systematic Literature Review (SLR) framework to evaluate academic literature focusing on the intersection of digital transformation, professional ethics, and the phenomenon of conflicts of interest. The relevance of this approach lies in the principle that an SLR serves as an instrument to systematically examine scientific literature to generate in-depth understanding, critical evaluation, and a mapping of the future research directions, while formulating significant research questions. Furthermore, transparency in this procedure is a crucial parameter; as emphasized by Tranfield, Denyer, and Smart (2003), the search strategy must be documented in detail to ensure the replicability of the search process.

The timeframe established for this review spans the period from 2022 to 2026. This specific window was selected based on the massive acceleration and

integration of Artificial Intelligence (AI) during this interval, a phenomenon that has fundamentally disrupted the traditional ethical landscape within professional environments (Jensen 2026). The primary analytical focus is directed toward the dualistic characteristics of technology, specifically its role as both an instrument for ethical safeguarding and a catalyst for the emergence of new conflicts of interest. To gather relevant literature, we established specific search parameters tailored to the central themes of the study, encompassing professional accountability, algorithmic management, and digital ethical variables. The selection of academic papers was strictly controlled through a set of predefined inclusion criteria, including: (1) a deep focus on AI, Digital Ethics, and Conflicts of Interest; (2) publication between 2022 and 2026; (3) written entirely in English; (4) indexed in reputable international databases such as Scopus; and (5) open access, with the target keywords present in the title, abstract, or main text.

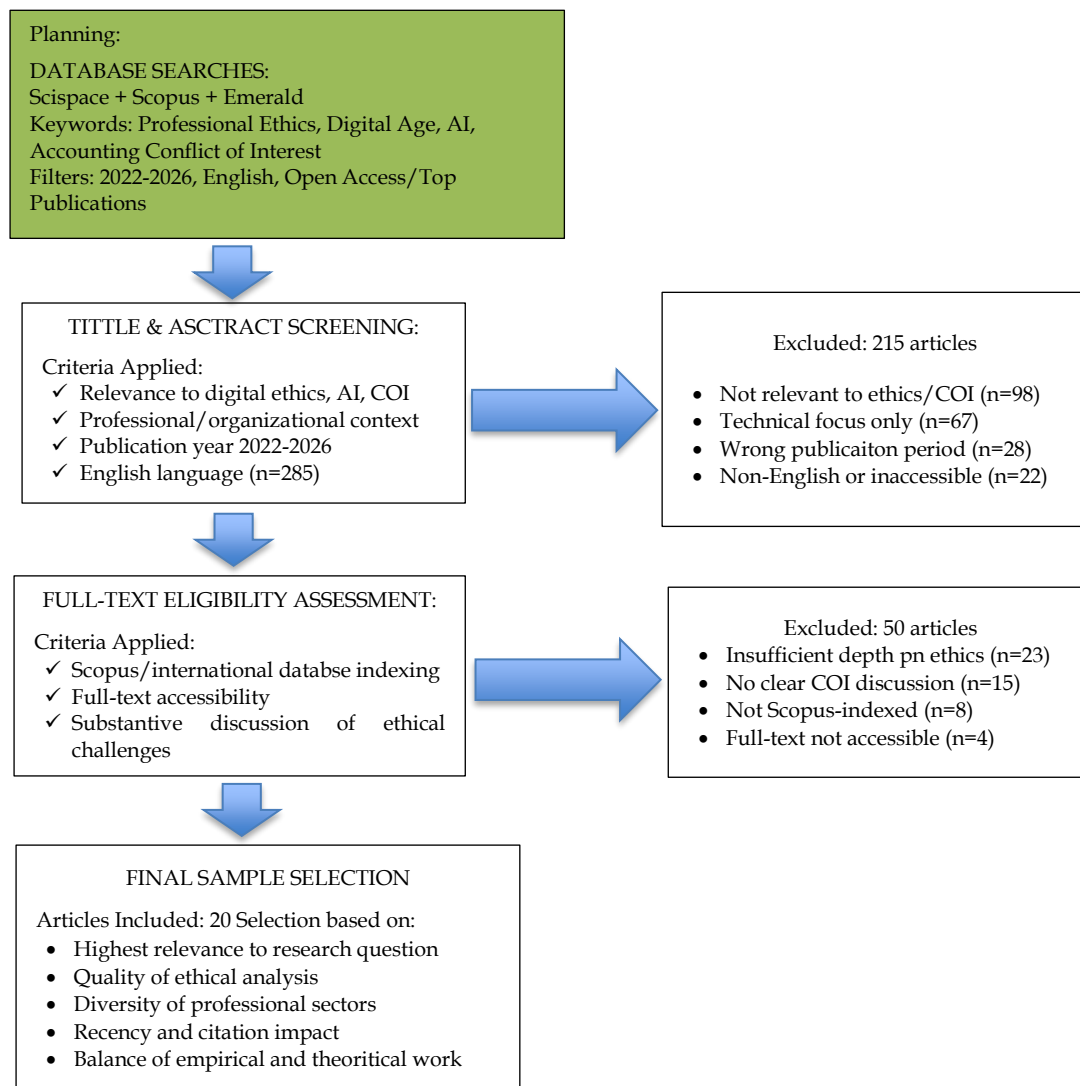


Figure 1. SLR Protocol Information Sources

Data extraction was performed manually using the content analysis method. Information gathered from each piece of literature encompasses the author's identity, year of publication, article classification, title, and geographical context. Furthermore, data were collected regarding the primary subjects, the theoretical frameworks implemented – specifically Virtue Ethics and Rest's Model – as well as the methodology, examined variables, and key conclusions concerning professional ethics in the digital era. This systematic screening procedure is presented step-by-step in Figure 1.

The literature search was conducted using the Publish or Perish software to gather reputable studies from the Scopus and Google Scholar databases, utilizing specific search keywords: "Digital professional ethics, AI, Conflict of interest, and Algorithmic management ethics." The evaluation phase was initiated by cataloging all articles identified in the initial stage. Subsequently, the literature underwent a selection process by implementing the predefined inclusion and exclusion criteria. A number of articles in the initial pool were eliminated due to limited access or data unavailability, as well as low relevance to the topic of discussion. Several other papers were also excluded because they did not meet the specific analytical requirements of this study. In the final stage, exactly 20 articles successfully passed all filtration phases and were deemed suitable for analysis in this comprehensive review. Based on this process, the finalized articles are categorized by their journal identity, indexing status, and the total count utilized within this SLR.

Result and Discussion

Journal classification based on Identity, Index and Number of Journal

In Table 2, the researchers classified the articles according to the journal selection criteria where the selected journals are internationally reputable journals in order to provide a strong basis for identifying valid and relevant trends in the literature. Through this selection process, 20 articles were identified that addressed research on professional ethics, digital transformation, and conflict of interest in the 2022-2026 timeframe. Table 2 below illustrates the number of articles in these journals including their respective indexing categories such as Q1, Q2, DOAJ, and Garuda.

Table 2. Journal Identity and Number of Articles

No	Journal Name	Index Journal	Total Article	Percentage
1.	Accounting, Auditing & Accountability Journal	Q1	2	10%
2.	Electronics	Q1	1	5%

3.	International Journal of Accounting Information Systems	Q1	1	5%
4.	International Journal of Communication	Q1	1	5%
5.	Journal of Business Research	Q1	2	10%
6.	Personnel Review	Q1	1	5%
7.	Journal of Business Economics and Management	Q2	1	5%
8.	Procedia Computer Science	Q2	1	5%
9.	Management (Montevideo)	Q4	1	5%
10.	Corporate Ownership & Control	ABDC	1	5%
11.	Ceccar Business Review	DOAJ	1	5%
12.	Journal of Ethics in Entrepreneurship and Technology	DOAJ	2	10%
13.	International Scientific Refereed Research Journal	ROAD	1	5%
15.	Journal Of Social, Policy, and Development Studies	Garuda	1	5%
16.	General Accounting Journal (GAJ)	Garuda	1	5%
17.	Review of Accounting and Business	Garuda	1	5%
18.	Instal : Jurnal Komputer	Sinta 5	1	5%
Total			20	100%

Analysis of the distribution of journals shows that *Accounting, Auditing & Accountability Journal*, *Journal of Business Research*, and *Journal of Ethics in Entrepreneurship and Technology* are the largest sources of publications, with a contribution of 2 articles each or equivalent to 10% of the total respectively. This dominance reinforces the position of these journals as the primary media for disseminating research findings within this dataset. Conversely, several journals contributed only one article each, with this proportion representing 5% of the total publication volume.

Journal Index Identification

Based on the data in Table 3, it is evident that research concerning the impact of digital transformation on professional ethics and conflicts of interest is distributed across various scientific journals, with indexing categories ranging from Q1, Q2, and Q4 to ABDC, DOAJ, ROAD, Garuda, and Sinta 5. A detailed presentation of the literature classification results is systematically presented in the table below.

Table 3. Journal Index

No.	Index	Total	Percentage
1.	Q1	8	40%
2.	Q2	2	10%
3.	Q4	1	5%
4.	ABDC	1	5%
5.	DOAJ	3	15%
6.	ROAD	1	5%
7.	Garuda	3	15%
8	Sinta 5	1	5%
Total		20	100%

Regarding the distribution based on journal rankings, the Q1 category dominates with 8 articles (40%), reflecting the high quality of scientific contributions within this study. Furthermore, journals listed in DOAJ and Garuda contribute 3 articles each (15% each), followed by Q2 with 2 articles (10%). Meanwhile, categories such as Q4, ABDC, ROAD, and Sinta 5 contribute 1 article each (5%). This distribution reflects a broad representation across various levels of scientific influence and confirms that the primary focus of this dataset is on highly reputable and high-impact academic journals.

Fortress

Based on the analysis of 20 prior literatures, various significances, opportunities, and the roles of self-regulation in the implementation of digital technology within professional performance are elucidated. Objectivity grounded in data is capable of minimizing human bias (Lehner et al. 2022). The AFAIE framework asserts that AI adoption must be aligned with professional codes of ethics (Dell, Akpan, and Carr 2024). Furthermore, the dimensions of trust and accountability are proven to optimize effectiveness in technological utilization (Varzaru 2022). Digitalization also plays a role in enhancing transparency and the efficiency of reporting mechanisms (GROŞANU, FÜLÖP, and MĂGDAŞ 2024), which in turn bolsters public credibility. Conceptually, technology functions as a reinforcer of ethical values, implying that if these values are deeply embedded, technology will further strengthen them.

These benefits encompass the enhancement of data accuracy, operational efficiency, transparency in reporting, and a more objective decision-making process (Zhang et al. 2023). Furthermore, Lehner et al. (2022) concluded that the application of normative thinking in AI-based systems is capable of maintaining human accountability. This is in line with Rest's model, where technology should function as a tool to strengthen the accountant's 'Moral Judgment', not replace it. Thus, professional ethics is also effective in visualizing corporate goals by transferring a

vision of integrity that comprehensively encompasses both financial and non-financial performance.

Digital ethics has been empirically proven to lead companies toward better performance by providing various significant benefits as a moral fortress. Its flexibility is relevantly used in various sectors, ranging from management accounting to the gig economy. In the accounting sector, research by Zhang et al. (2023) shows that AI implementation accompanied by professional standards successfully improved the quality of information and corporate strategic prediction significantly. In the digital transportation sector, Jensen (2026) found that algorithmic management improves standards of professionalism. In MacIntyre's perspective, this is evidence that technology can help professionals achieve 'internal goods' in the form of sincere service, provided they are not trapped in blind obedience. Meanwhile Jones (2026) revealed that the application of "privacy-by-default" principles helps management formulate appropriate strategic decisions to balance innovation with consumer rights protection amidst regulatory uncertainty.

Furthermore, research by Gaviria et al. (2022) asserts that Industry 4.0 instruments, such as electronic invoicing, are capable of integrating transparency targets across all business units due to their capacity to evaluate reporting performance holistically and minimize data manipulation. Such flexibility is also evident in marketing management, where the application of ethical transparency contributes to enhanced credibility in the eyes of consumers (Krause and Groeppelein 2026). Even within complex virtual retail ecosystems, adherence to ethical standards not only strengthens the resilience of customer relationships but also stimulates long-term trust (Liyanaarachchi et al. 2026). With this broad scope of flexibility, ethical principles can be adapted across various industrial sectors, thereby providing comprehensive solutions relevant to the dynamic digital business ecosystem.

In the phase of digital transformation, professional ethical standards possess the potential to be synergized with modern analytical instruments and big data technology. Lehner et al. (2022) underscore the advantages of mitigating volatile business environments and algorithmic biases, asserting that ethical frameworks are crucial in addressing the "black box" phenomenon within the context of digital transformation. Zhang et al. (2023) add that the synergy between accountants and AI does not merely optimize financial performance projections but also accelerates the achievement of corporate sustainability targets through intelligent data analysis. Meanwhile, Jones (2026) argues that although the integration of ethics and technology triggers new problematic issues, this process is capable of stimulating progressive adaptation and providing privacy boundaries from diverse

perspectives. In line with that, Krause and Groeppel-klein (2026) concluded that the implementation of transparency strengthens essential business decision-making in facing rapid changes brought about by digital surveillance technology.

Professional ethics can guarantee the consistency of corporate strategy and its execution at different organizational levels. Business ensures that the developed plan stays in line with both short-term and long-term ethical goals. Liyanaarachchi et al. (2026) stated that the ability of Virtue Ethics to measure virtue holistically can support strategies that help businesses achieve their consumer well-being goals. This instrument gives clear logic to corporate strategy and a consistent long-term approach to avoid narrow pragmatism. Similarly, the study by Gaviria et al. (2022) demonstrates that the application of ethical technological controls can improve business competitiveness by integrating planning and assisting management in converting corporate transparency goals into strategies and accurate performance measurements.

A more thorough study on this topic was conducted by Jensen (2026) He found that algorithmic management systems produced outputs presumed to be manageable by establishing a balance of service standards in the PickMe case study. This helps businesses manage operational risks that could arise from human inconsistency. Furthermore, businesses with a strong digital culture will adhere to accountability principles to create productive and standardized work environments. Jensen (2026) stated that the effectiveness of this system is also achieved through data-driven monitoring and analysis so that managers may assess behavioral corrections in real-time. For instance, the research demonstrates how the implementation of algorithms at PickMe can significantly increase driver professionalism and accountability by identifying critical success factors in each monitored trip through automated performance indicators, resulting in an efficient approach to developing corporate operational goals comprehensively. The example above illustrates how technology as a moral fortress not only helps to improve productivity but also ensures that business strategies can be implemented in a way that is both successful and measurable. Professional ethics helps improve strategic consistency with a focus on responsiveness to changes in the business environment and customer privacy needs (Jones 2026).

Professional Ethics in the Digital Era: A New Challenge of Conflict of Interest?

Despite numerous successes with the application of digital technology, there are articles criticizing the assumption that digitalization automatically strengthens professional ethics. The responsibility gap explained by Lehner et al. (2022) can lead to a misinterpretation of accountability. Over-reliance on technology can also reduce professional independence (Sakka et al. 2025). A lack of digital ethical literacy may also increase the risk of misuse Fülöp et al. (2023) and Tiron-Tudor,

Rodgers, and Deliu (2024) explain that the dominance of algorithmic systems can enable power imbalances and erode professional autonomy.

Jensen (2026) criticizes algorithmic management as a process of control, not a process of moral development. In line with previous criticisms, Krause and Groeppel-klein (2026) claim that digital ethics is too difficult to implement due to the technical complexity of "digital eavesdropping," which actually has adverse implications for consumer privacy. This phenomenon indicates a failure at the 'Moral Sensitivity' stage of Rest's model, where technical sophistication obscures professional awareness that their actions are actually violating others' privacy. If companies do not invest in privacy protection and other ethical indicators, this can threaten public trust and increase the risk of corporate reputational failure (Jones 2026). Common failures include a lack of ethical commitment, lack of internal regulatory support, inadequate understanding of privacy concepts, technological uncertainty, and a lack of social impact evaluation (Liyanaarachchi et al. 2026)

In the uncertainty of a dynamic business environment, companies tend to adjust their digital strategies. However, quoting the statement from Gaviria et al. (2022), frequently changing business pressures from capital owners will reduce the benefits of code of ethics compliance. Moreover, repeated revisions of data policies for commercial gain will contradict the principle of stability in consumer trust, causing confusion among employees and customers (Jones 2026). Additional criticism is presented by Zhang et al. (2023) who identify that failures in professional ethics emerge from the managerial tendency to rely exclusively on AI outputs without filtering for algorithmic biases. Such conditions implicate corporate failures in achieving previously projected standards of objectivity.

The success of digital transformation does not always correlate with its ethical implementation because it focuses too much on technical efficiency without evaluating moral controls, making its relevance as a "fortress" still unproven (Lehner et al. 2022). Furthermore, management needs to be cautious in presenting this technology due to the variability in thinking between system designers and end-users (Jensen 2026). Digital ethics also does not always provide effective solutions due to its dependence on business owner support, which can trigger conflicts of interest (Gaviria et al. 2022). In practice, professional ethics is not always relevant and effective across all digital platforms, and there is a gap between virtue theory and real-world practice (Liyanaarachchi et al. 2026). Additionally, Krause and Groeppel-klein (2026) describe a major issue often faced by companies, namely that strict privacy implementation is considered too expensive and hinders aggressive marketing strategies.

Jensen (2026) states that the impact of algorithmic management on driver

ethical behavior is inconsistent and difficult to interpret. Additionally, Liyanaarachchi et al. (2026) argue that digital ethics has various factors causing its implementation failure, which are grouped into three factors consisting of:

- a) **Transition Failure.** Various companies often experience failure in transitioning ethical values to the digital realm because leadership changes and corporate executives refuse to adopt "privacy-by-default" models considered to limit innovation.
- b) **Failure of Ethical Design.** Some businesses fail because they do not build a system that functions ethically from the start; companies only adopt a few data security features for each service perspective and use different approaches in each department, resulting in departments not having the same moral standards, which ultimately hinders the strategic success of consumer protection.
- c) **Process Failure.** The most common failure of companies to implement digital ethics consists of a lack of commitment from senior management, too few individuals understanding algorithms, the development of internal regulations taking too long, and paying technology consultants inexperienced in ethics.

In addition, professional ethics often faces various gaps when applied to advanced information systems. (Lehner et al. 2022) state that the implementation of ethics in AI-based systems still requires the alignment of normative thinking to function optimally. This strategic misalignment can lead to negative consequences, such as biased decision outcomes, and result in a loss of accountability, requiring costly corrections (Zhang et al. 2023). Gaviria et al. (2022) emphasize that one of the failures in maintaining professional ethics lies in the lack of commitment from senior management who prioritize profit. Jones (2026) states that if one aspect of privacy fails to be protected, it will impact overall digital trust, such as an unclear vision regarding user data and a lack of consumer engagement. However, Jensen (2026) mentions that frontline workers play a key role in ethical success, but their autonomy is often limited by the system. The cause-and-effect relationship is an integral part that cannot be separated from ethical implementation; management actions toward the profit perspective will affect the moral perspective. Unfortunately, the concept of causal relationships between algorithmic efficiency and human well-being in the digital environment is not well explained and remains ambiguous (Liyanaarachchi et al. 2026). Liyanaarachchi et al. (2026) found a tension between profit and ethics. Using the lens of Virtue Ethics, this is a clear example of a conflict where 'external goods' (financial/data profit) dominate 'internal goods' (integrity), thereby damaging the moral character of the profession itself. Zhang et al. (2023) explain that most companies implementing automation exclude the perspective of human judgment due to the difficulty in its measurement. These

findings will reduce the professional potential to grow and innovate and may limit the long-term effectiveness of the profession itself. In line with that, Lehner et al. (2022) explain that the importance of the human judgment perspective will support other perspectives, especially in achieving positive and accountable long-term outcomes.

Various studies criticize the implementation of digital ethics in the gig economy sector, revealing several issues, one of which is the article by Jensen (2026) highlighting ethical failure because this management tool is designed for corporate control with unequal power structures. Thus, a humane and flexible alternative for workers is an approach that respects autonomy suited to their psychological needs. Another problem arises because surveillance technology focuses too much on direct and programmed effects, neglecting crucial trade-offs in customer psychological comfort (Krause and Groeppel-klein 2026). The case of digital eavesdropping is a real example of management's misapplication of technology, which only pursues short-term marketing targets without considering long-term "creepiness" impacts. Management focuses on financial perspectives and instant results through data mining. This will hinder and encourage consumers to regard digital platforms as untrustworthy tools (Jones 2026). Such unbalanced implementation not only hinders corporate moral growth but also leads to a decline in long-term competitiveness. Excessive focus on data will also lead the company to make suboptimal decisions because it is too tied to algorithmic metrics (Zhang et al. 2023).

Conclusion

The shift to the digital era in the accounting profession represents a normative change influencing the structure of responsibility, independence, and professional decision-making mechanisms, necessitating the reinforcement of the sensitivity and moral judgment components in Rest's Four-Component Model (Lehner et al. 2022; Tiron-Tudor, Rodgers, and Deliu 2024) The integration of Artificial Intelligence (AI) can technically enhance efficiency; however, it also fundamentally alters the dynamics of professional ethics (Dell, Akpan, and Carr 2024; GROŞANU, FÜLÖP, and MĂGDAŞ 2024)

Professional ethics is not merely a set of rigid restrictive rules but rather an instrument that can assist in achieving sustainable corporate strategic goals. This statement is supported by research findings from Jensen (2026) that digital surveillance mechanisms have been widely used to improve standards of professionalism and accountability in the gig economy sector. The accounting, marketing, and public service sectors have reaped the benefits of this integration of ethics and technology (Zhang et al. 2023). With flexible implementation, companies

can maintain data integrity, improve the quality of managerial decisions, and enhance the overall performance system (Lehner et al. 2022). Furthermore, citing the article by Gaviria et al. (2022), professional ethics also helps companies formulate more consistent reporting strategies and ensures that the company's vision of transparency can be translated into tangible actions across various business units.

In the era of digital transformation, professional ethics remains relevant as it can be integrated with modern technologies such as advanced analytics and artificial intelligence, which help companies face rapid changes in the business environment (Zhang et al. 2023). This integration provides a comprehensive solution for measuring performance from various normative perspectives Lehner et al. (2022) allowing management to make more accurate and moral decisions based on the obtained data. To ensure that the company always benefits from the application of digital ethics, it is crucial to ensure proper privacy design planning and strategy implementation from the outset (Jones 2026). Liyanaarachchi et al. (2026) stated that the highly flexible application of virtue principles makes ethics applicable internationally across various innovative sectors such as Virtual Reality retail. Furthermore, companies must pay attention to every algorithmic metric measured so that the results obtained are not misleading or privacy-violating (Krause and Groeppel-klein 2026). Thus, Jones (2026) argues that the digital ethics perspective can be considered an appropriate tool for solving various consumer trust issues.

On the other hand, the digitalization of the profession can become an illusion of success if essential aspects such as moral autonomy, management commitment, and human engagement are not well integrated into its implementation. Moreover, the causal relationship in the application of algorithmic management requires deep understanding to avoid excessive dependence on a single compliance metric, which would limit long-term flexibility and innovation (Jensen 2026). The alignment between profit strategies and virtue goals (internal goods in MacIntyre's perspective) is the key to the success of professional ethics (Liyanaarachchi et al. 2026). Management commitment can ensure the necessary data protection resources, as stated by Gaviria et al. (2022) and employee moral engagement can enhance genuine accountability (Lehner et al. 2022). Krause and Groeppel-klein (2026) revealed that companies need to consider contingency factors such as consumer response uncertainty, perceptions of creepiness, and excessive focus on marketing targets. Companies must also pay attention to human resources and the psychological impact of using surveillance technology (Jensen 2026). so that technology implementation does not give the impression of temporary success without producing substantial long-term trust impact and authentic moral character (Jones 2026).

Recommendations

Based on the synthesis of the literature and the analysis of the digital ethical landscape, the following recommendations are proposed:

1. For Professionals and Accountants: Professionals must enhance their digital ethical literacy and maintain professional skepticism to avoid over-reliance on algorithmic outputs, which risks deprofessionalization and the erosion of moral agency.
2. For Corporate Management: Senior management should demonstrate a strong commitment to ethical values by prioritizing "privacy-by-default" models and ensuring that short-term financial gains do not subvert long-term internal goods such as integrity and consumer trust.
3. For System Designers and Developers: Organizations must strive for "ethical by design" systems that mitigate "black box" phenomena and algorithmic biases, ensuring that digital control mechanisms do not hinder the development of authentic moral character.
4. For Regulators and Policy Makers: Adaptive governance frameworks should be established to bridge the "Privacy Paradox," ensuring that the rapid acceleration of innovation remains aligned with robust ethical standards and privacy protections.
5. For Future Researchers: Future studies should explore empirical measurements of virtue ethics within digital corporate performance and evaluate the psychological impacts of surveillance technology on professional autonomy across diverse industrial sectors

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