

ETHICS, CORPORATE GOVERNANCE AND PROFESSIONAL RESPONSIBILITY: A CONCEPTUAL MODEL FOR THE MODERN ACCOUNTANT IN THE DIGITALIZATION AND ESG ERA

**Cleopatra Șendroiș^{*1}, Corina Graziella Bătcă-Dumitru²,
Gabriela Lidia Tănase³**

¹⁾²⁾³⁾ The Bucharest University of Economic Studies, Romania

Abstract

The paper provides a synthesis of recent literature on the accounting profession, bringing together ideas from the field of professional ethics, corporate governance and professional responsibility. It shows how digitalization and sustainability requirements are reshaping both the work and the professional identity of contemporary accountants. The paper aims to propose a conceptual model that goes beyond fragmented descriptions of the accountant's current role. Methodologically, we carefully reviewed the literature, extracting recurring concepts and grouping them inductively into three dimensions: normative (standards, codes of ethics and regulations), functional (assurance activities, internal control, consultancy, Environmental, Social and Governance (ESG) reporting, and the responsible use of artificial intelligence) and identity-related (values, professional identity, and the social role of accounting work). The results show how compliance pressures, technology and societal expectations are transforming the profession from task-oriented execution to a pronounced advisory role. The paper also explains how governance mechanisms rely on accounting to enhance transparency and to support sustainability objectives, for example under the Corporate Sustainability Reporting Directive (CSRD), where accountants coordinate the collection and validation of ESG indicators across internal and external processes. The contribution of the paper lies in the creation of a conceptual model and in its implications for education, standard setting, and organizational design.

Keywords

professional ethics, corporate governance; professional responsibility, professional identity, digitalization and AI in accounting, sustainability/ESG reporting

JEL Classification

M41, M14, M48, G30

* Corresponding author, Cleopatra Șendroiș – cleopatra.sendroiș@cig.ase.ro