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ACCOUNTANTS' EXPERIENCE IN DEALING WITH INTEGRITY CHALLENGES: A PHENOMENOLOGICAL STUDY

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Abstract

This study aims to explore the lived experiences of accountants in dealing with integrity challenges within professional practice. Integrity represents a fundamental value that underpins public trust in the accounting profession; however, it is frequently challenged by ethical dilemmas, organizational pressures, and competing interests. This research employs a qualitative phenomenological approach involving participants working as auditors, internal accountants, finance staff, and accounting officers. Data are collected through in-depth interviews and are analyzed using phenomenological procedures, including coding, thematic categorization, and interpretative analysis. The findings reveal that integrity is understood not only as compliance with formal ethical standards but also as a dynamic process shaped by lived experiences, moral reflection, and professional pressures. Five essential themes emerge, including integrity as a moral compass, ethical dilemmas as tests of professional values, organizational pressure as a structural constraint, adaptive strategies in maintaining integrity, and integrity as a professional identity. This study contributes to the development of accounting ethics literature by offering a phenomenological perspective and provides practical implications for strengthening ethical culture and experiential-based ethics education in professional environments.

Keywords: integrity, accounting ethics, ethical dilemma, phenomenology, professional identity

INTRODUCTION

The accounting profession plays a crucial role in ensuring transparency, accountability, and reliability of financial information within modern organizations. As key actors in financial reporting systems, accountants are entrusted with the responsibility of ensuring that financial information accurately reflects organizational performance and supports decision-making processes for various stakeholders. This responsibility positions accountants not only as technical experts but also as moral agents who must uphold ethical principles in their professional conduct. In this context, integrity emerges as a fundamental value that underpins the credibility and sustainability of the accounting profession. Integrity is widely recognized as a core ethical principle that reflects honesty, fairness, and consistency in professional behavior. Ethical practices in accounting serve as a moral foundation that guides accountants in maintaining transparency and accountability in financial reporting (Jejeniwa *et al*., 2024). Furthermore, empirical studies indicate that accounting ethics, particularly integrity, have a significant positive effect on the quality, reliability, and credibility of financial reporting, thereby strengthening stakeholder trust (Anastase & Mahazi, 2025; Orumwense, 2024)

Despite its importance, maintaining integrity in professional practice is often challenging. Accountants frequently encounter situations where ethical standards conflict with organizational expectations, economic interests, and hierarchical pressures. Such situations give rise to ethical dilemmas, in which individuals must choose between competing values, each carrying significant consequences. Recent studies indicate that accountants often face pressures from management,

clients, and institutional demands that may compromise ethical judgment and professional integrity (Djamaa *et al*., 2025; Farhan *et al*., 2026). Furthermore, unethical accounting practices and violations of ethical standards have been shown to damage stakeholder trust and organizational credibility (Lena *et al*., 2024). These findings reinforce that technical competence alone is insufficient without a strong moral commitment and adherence to ethical principles.

In contemporary organizational settings, ethical dilemmas have become increasingly complex due to the influence of organizational culture, performance pressures, and competitive environments. Research indicates that accountants are often placed in situations where they must balance professional standards with demands from superiors or clients (Susilawati *et al*., 2022). This complexity is further exacerbated by structural factors such as hierarchical power dynamics and organizational expectations, which may implicitly encourage compromise in ethical decision-making.

Although the topic of accounting ethics has been widely studied, most existing research adopts normative or quantitative approaches that focus on compliance with ethical codes or measurement of ethical behavior. Such approaches tend to overlook the subjective experiences of accountants in navigating ethical dilemmas in their daily professional lives. As a result, there is limited understanding of how accountants interpret, internalize, and respond to integrity challenges as part of their lived experiences.

To address this gap, this study employs a phenomenological approach to explore how accountants experience and make meaning of ethical dilemmas and integrity challenges in their professional practice. By focusing on lived experiences, this research provides a deeper understanding of the internal processes underlying ethical decision-making. The novelty of this study lies in its emphasis on the phenomenological perspective, which captures the dynamic and contextual nature of integrity beyond formal ethical frameworks. The findings are expected to contribute to the enrichment of accounting ethics literature and offer practical insights for developing ethical culture and training programs within organizations.

LITERATURE REVIEW

Accounting ethics represents a fundamental framework that guides professional behavior in ensuring accountability and trustworthiness in financial reporting. Ethical principles in accounting encompass integrity, objectivity, professional competence, confidentiality, and professional behavior, all of which serve as the foundation for ethical decision-making in professional practice. Among these principles, integrity is widely regarded as the core value that ensures the credibility of financial information and maintains public trust. Based on Wokeh & Edori (2025) Integrity is not merely a formal requirement but represents a moral commitment that guides professional behavior and ensures the credibility of financial reporting, as ethical principles in accounting directly influence the quality and reliability of financial information. In practice, however, the application of ethical principles is often challenged by the emergence of ethical dilemmas. Ethical dilemmas occur when individuals face conflicting values or obligations that make it difficult to determine the most appropriate course of action. In the context of accounting, such dilemmas frequently arise due to pressures from management, expectations from clients, and organizational demands for performance and efficiency. Recent studies emphasize that ethical dilemmas in accounting are largely driven by organizational pressures that place professionals in situations of value conflict, requiring not only technical judgment but also moral reasoning to balance professional standards with contextual demands (Djamaa *et al*., 2025; Farhan *et al*., 2026).

Furthermore, organizational factors play a significant role in shaping ethical behavior. The concept of ethical climate suggests that the norms, values, and practices within an organization influence how individuals perceive and respond to ethical issues. Ampofo *et al*., (2011) demonstrate that organizations with strong ethical cultures tend to promote ethical behavior among employees, while those that prioritize results over ethical considerations may increase the likelihood of

unethical practices. This indicates that integrity is not solely an individual responsibility but also influenced by the broader organizational environment.

To better understand the complexity of ethical experiences in accounting, a phenomenological perspective is particularly relevant. Phenomenology focuses on exploring individuals' lived experiences and the meanings they assign to those experiences. Creswell & Poth, (2016) explain that phenomenology seeks to uncover the essence of a phenomenon by examining how it is perceived and experienced by individuals. In the context of accounting ethics, this approach allows researchers to explore how accountants interpret ethical dilemmas, how they navigate conflicting demands, and how their experiences shape their understanding of integrity.

Previous phenomenological studies in accounting have shown that ethical experiences are deeply influenced by personal values, professional identity, and organizational context. Baghdasarian, (2017) found that accountants interpret ethical principles differently depending on their experiences and professional environments. This suggests that integrity is not a fixed concept but a dynamic process that evolves through interaction between individual values and external pressures. Therefore, adopting a phenomenological approach provides a more comprehensive understanding of ethical behavior in accounting, as it captures both the subjective and contextual dimensions of integrity.

RESEARCH METHODS

Qualitative research is a type of research used to understand the meanings attributed by individuals or groups of people to a social or humanitarian issue. This study employs a phenomenological approach. Phenomenology is a qualitative methodology described as the meaning of concepts or phenomena based on individual experience (Creswell & Poth, 2016). This study employs a phenomenological approach, chosen for its ability to capture the subjective experiences of accountants when facing integrity dilemmas. This approach not only describes behavior but also explores the meanings individuals perceive behind their ethical decisions (Widyari *et al.*, 2024).

The participants is four people consist of external auditors, internal accountants, finance officers, and accounting officers, with varying work experience and organizational backgrounds. These informants are employees from various type of company . This number is considered sufficient for phenomenological research, which emphasizes data depth rather than sample breadth.

The data for this study were collected through in-depth interviews, complemented by a review of relevant documents such as codes of ethics, regulations, professional standards, and documented ethical cases. The analysis was carried out in several stages. At the outset, the researcher engaged in *epoche* (bracketing) by deliberately setting aside personal assumptions and prior experiences to remain open to the participants' perspectives. The interview transcripts were then read multiple times to gain a thorough understanding of the data and to highlight significant statements related to the phenomenon under investigation.

Building on these initial insights, themes began to emerge, particularly those reflecting ethical dilemmas shaped by organizational pressures and differing interpretations of integrity. These themes were further refined by grouping similar meanings into broader categories. In the final stage, the analysis moved beyond description toward interpretation, where the researcher examined the deeper meanings embedded in participants' narratives. This interpretation took into account the social and professional contexts surrounding the participants, ultimately leading to a more comprehensive understanding of the essence of the phenomenon.

Data validity in this study was ensured through several strategies commonly applied in qualitative research, particularly within a phenomenological approach. First, member checking was conducted by returning the interview results and interpretations to participants to confirm the accuracy of the findings. Second, this study employed triangulation, particularly data triangulation,

by comparing and cross-checking information obtained from multiple sources, including interview data and relevant supporting documents. This approach was intended to enhance the credibility and consistency of the findings. Third, peer debriefing was carried out through discussions with fellow researchers who are familiar with qualitative methods and the research context, allowing for critical reflection and minimizing potential researcher bias.

RESULTS AND DISCUSSION

This study aims to gain an in depth understanding of accountants' experiences in addressing integrity challenges in their professional practice. Using a phenomenological approach, the researcher seeks to capture the subjective meanings of the experiences of four participants working as external auditors, internal auditors, finance professionals, and accounting officers across various sectors.

In professional accounting practice, integrity cannot always be upheld in an ideal manner as outlined in the code of ethics. Based on the interview results, the informants in this study face various real-world challenges that test the consistency between personal moral values and job demands. These challenges arise in everyday work situations, particularly when accountants are pressured to align professional practices with specific interests that do not always align with ethical principles.

One of the main challenges faced by the informants is pressure from superiors and clients. Some informants reported requests to cut corners in audit procedures, expedite report preparation without adequate data support, and even present financial information to suit the preferences of certain parties. This situation places accountants in a difficult position, as on the one hand they are required to maintain professionalism, but on the other hand must consider workplace relationships and the organization's interests.

In addition to external pressure, hierarchical positions within the organization also pose a significant challenge, particularly for informants at the junior level. Limited authority means they do not always have the leeway to refuse or correct a superior's decision, even if that decision potentially violates ethical principles. On the other hand, long-term relationships with clients can also affect independence, as there is a tendency to prioritize maintaining the relationship over strictly upholding professional standards.

Furthermore, integrity challenges are also influenced by structural conditions within the organization, such as demands for efficiency, limitations in control systems, and a results-oriented work culture. From a phenomenological perspective, these various pressures shape the informants' experiences of moral consciousness, in which they must continually negotiate ethical values with the realities of their work. Therefore, these integrity challenges serve as the primary context underlying the emergence of ethical dilemmas and shaping the informants' interpretations of professional ethics.

Through the phenomenological analysis process, five main themes were identified that capture the essence of the participants' experiences:

Theme 1: Interpreting Ethics and Integrity as Moral Guidelines

Throughout the interviews, all participants interpreted professional ethics and integrity as the cornerstone of the accounting profession. For them, ethics is not merely a set of written rules to be memorized, but a moral compass that guides professional conduct in every work-related decision. Ethics serves as the boundary distinguishing right from wrong and acts as a guide when facing pressure, whether from superiors, clients, or work situations.

Miftah, a junior auditor, emphasized that professional ethics are the values that keep him grounded in the right principles while performing his duties. He states, "In my personal view, professional ethics are the values that keep an individual grounded in the principles of the work they pursue." For him, ethics act as a barrier preventing auditors from slipping into unethical practices, especially since his profession is prone to pressure from clients.

Meanwhile, Syaiful, who serves as an Accounting Officer at a holding company, describes professional ethics as a guide for professional conduct. He said, “For me, professional ethics serve as a guide in carrying out my duties as an accountant at the company. Every piece of work whether financial or non-financial information must comply with regulations and the code of ethics.” For Syaiful, ethics is a moral standard that ensures every financial report remains trustworthy while upholding the accounting profession’s reputation in the public eye.

Silvi adds a deeper moral dimension, stating that professional accounting ethics are “moral and professional guidelines that form the foundation for decision-making.” She emphasized that accountants’ decisions often fall into a gray area, where pressure and interests frequently conflict with ethical values. In such situations, she believes, the code of ethics serves as “moral signposts” ensuring every action remains grounded in truth and responsibility.

Resa, who transitioned from a career as an auditor to a finance role at a manufacturing company, views integrity as something that is embodied not only in professional conduct but also in the consistency between words and actions. She explained that working with integrity means “handling everything with honesty, commitment, and responsibility, as these are values every individual must possess.” She emphasized that honesty and responsibility are not merely moral imperatives but also essential elements in building long-term trust with others.

These four narratives demonstrate that ethics and integrity are not abstract concepts but rather highly practical and contextual realities. In their daily lives, they interpret ethics as the awareness to uphold honesty, fairness, and professionalism amidst work pressures. Integrity serves as the foundational principle that unites personal moral values with professional responsibilities. In other words, they understand that integrity is the heart of the accounting profession; without it, all work loses its meaning and legitimacy.

The informants in this study view professional ethics not merely as rules, but as moral guidelines and a compass for professional conduct. This finding aligns with the first value in the Indonesian Accountants’ Code of Ethics (I. K. I. IAI, 2024), namely integrity, which is defined as “honesty and the courage to uphold the truth without compromising personal interests.”

Theme 2: Ethical Dilemmas as a True Test of Integrity

Ethical dilemmas arise when individuals face decision-making situations involving two or more alternatives, each of which has strong justifications (Neşe Börü, 2020). The phenomenon of ethical dilemmas is an integral part of accountants’ professional experience. Every professional encounters situations where personal values, professional standards, and organizational interests conflict. These dilemmas not only test their technical skills but also test their moral courage to choose between what is right and what is profitable.

Resa provides a concrete example of such a situation. As an auditor, she once faced pressure from a client who requested that the audit sample size be reduced. She recounted,

> “I was required to perform sampling and had done so in accordance with procedures, but the client didn’t want that many samples and told my boss to reduce the sample size. I couldn’t accept that because I’d followed procedure, but my boss sided with the client since I’m still a subordinate, so I was in a dilemma.”

This situation highlights the tension between professionalism and hierarchical loyalty. Resa realized that following her superior’s orders meant violating procedure, but refusing could jeopardize her position at the firm.

Silvi faced a similar dilemma, but in a different context. As a freelancer who prepares financial reports for third parties, she was once asked by a client to “manipulate” the report to make it look better. She firmly refused: “The client wanted their financial report presented exactly as they wished, without sufficient data. In the end, I turned down the offer because I would prepare the report based on the available data without fabricating anything.” That decision demonstrated moral courage to uphold the truth despite the potential risk of losing a client.

Syaiful describes an ethical dilemma from the company's internal perspective. He was once asked to prepare both financial statements and tax returns (Annual Tax Return), even though ideally these two functions should be separated to avoid conflicts of interest. He said,

> "Essentially, an accountant is a resource who prepares reports. However, not every company maintains organized accounting records. On the other hand, the owners ask us to prepare both financial statements and tax returns. Ideally, the preparation of financial statements and tax returns should be handled by different accountants."

In this context, a dilemma arises between professionalism and the company's demands for efficiency.

Meanwhile, Miftah described the dilemma faced by young auditors when dealing with long-standing clients. He explained, "Repeat audit engagements are highly susceptible to fraud, especially when there is an established rapport with the client. Such situations can compromise independence." He recognized that a good personal relationship with a client can blur the line between professionalism and personal interests.

From these four experiences, it is evident that ethical dilemmas represent a struggle between moral values and organizational realities. Ethical decisions are not always easy, as they must balance professional relationships, economic pressures, and long-term consequences. Yet it is precisely within this space of dilemma that integrity is tested and redefined. The participants demonstrated that the courage to be honest and uphold ethics is not a simple matter, but serves as tangible proof of true professionalism.

For example, Resa faced a dilemma when her supervisor asked her to reduce the number of audit samples to make the process more "practical," even though this violated procedures. In the context of Article 110 of the IAI Code of Ethics, this situation directly relates to the principle of objectivity that is, the accountant's obligation not to allow bias, conflicts of interest, or undue influence to affect professional judgment. Resa chose to resist this pressure and upheld the correct procedures, demonstrating the application of the deontological principle of doing what is right not because of the consequences, but because of a moral obligation.

Meanwhile, Silvi faced a client's request to adjust the financial statements to align with their "wishes," rather than based on actual data. She refused on the grounds of professionalism and honesty. This stance reflects the principles of integrity and public responsibility as outlined in Part A Fundamental Principles of the IAI Code of Ethics.

From a phenomenological perspective, this dilemma represents a "tension-filled" experience of moral consciousness between personal values and social structures. Moustakas refers to this phase as the "epoche of struggle," when an individual suspends impulsive reactions and confronts the experience with clarity to uncover the deepest meaning of morality. This finding also reinforces the outcomes of the IAI ethics training module (IAI, 2015), which emphasizes the importance of a reflective-stage ethical decision-making framework in making ethical decisions

Theme 3: Professional and Structural Pressures: Between Loyalty and Truth

One of the main factors causing ethical dilemmas is the presence of structural and professional pressures inherent in the accounting work system. These pressures come from various directions: superiors, clients, deadlines, and even an organizational culture that tends to evaluate performance based on results rather than process.

Resa clearly describes this situation when she says that the greatest pressure does not come from clients, but from her own supervisor. She says, "The pressure from my supervisor is greater; with clients, I can still be firm and hold my ground." Her position as a junior staff member makes it difficult for her to reject decisions she considers unethical, because hierarchically, the final decision still rests with her supervisor. This creates a strong psychological tension between the desire to maintain professionalism and the need to survive within the work system.

Miftah, as a junior auditor, also feels the same pressure. He mentions that "pressure from superiors and pressure from clients" are the factors that most influence ethical decisions. He is

aware of the limitations of his role as a junior auditor, who can only offer advice, while the final decision rests with a senior auditor or audit partner. His subordinate position often forces him to "give in" to maintain working relationships, even though the decisions made sometimes conflict with his personal values.

Syaiful highlighted a different kind of pressure: the company's expectation that he produce financial reports quickly and in line with management's wishes. He stated that this often leaves accountants caught between professional responsibilities and their superiors' demands. However, he chooses to weigh the long-term impact of every decision, saying, "The approach to resolving the above dilemma is to assess the risks that may arise not just the impact on the accountant but also the impact on the company."

Silvi highlighted the moral and professional pressures stemming from client relationships. In her freelance work, she frequently faces requests that violate professional principles. She emphasized that such pressures can threaten her professional reputation. "I feel that is wrong, and the reports I prepare will be used for various purposes by external parties in the future. That could become a time bomb for my professional career."

From the experiences of the four participants, it appears that structural pressures are not only external (such as clients and supervisors) but also internal (such as the desire to maintain one's reputation and job position). In a phenomenological context, these pressures shape the structure of experience where integrity is tested within the relational context between the individual and the system. When pressure stems from an organizational structure that does not support honesty, the individual's moral courage becomes the sole bulwark for upholding ethical values.

Resa faced an intimidation threat from her supervisor and a self-interest threat when her position depended on client satisfaction. Miftah faces a familiarity threat due to his good relationship with repeat clients, while Syaiful faces a self-review threat because he was asked to prepare both financial statements and tax returns. All of these are concrete forms of ethical threats described in the IAI module.

In phenomenology, such pressures are not merely "work situations," but rather a structural description of experience that shapes an accountant's moral consciousness. Individuals find themselves caught between two worlds: internal values (integrity) and external systems (the organization). Interestingly, participants like Resa actually create "additional procedures" to ensure they still have valid audit evidence. This aligns with the concept of "safeguard by action" steps taken by professionals to mitigate ethical risks without directly refusing the assignment.

Theme 4: Strategies for Maintaining Integrity Amid Pressure

In facing these dilemmas and pressures, accountants have developed various adaptive strategies to maintain integrity. These strategies are not merely technical measures but also forms of moral reflection that continue to evolve with professional experience. Miftah noted that the approach he takes involves discussing and consulting with colleagues and supervisors. He explains, "We can discuss with colleagues and supervisors to determine the best course of action." This collective approach demonstrates that maintaining integrity does not have to be done alone, but rather through ethical communication and consultation within the workplace.

Syaiful adds a spiritual and reflective dimension to maintaining integrity. He emphasized the importance of reading and deepening one's understanding of moral values whether from books or sacred texts to strengthen the spirit of integrity. He said, "We must never tire of continuously reading whether books or sacred texts that contain values capable of strengthening the spirit of integrity." This strategy shows that for Syaiful, integrity is not merely a matter of professional ethics but also a spiritual dimension that reinforces moral consciousness.

Resa adopted a more technical strategy. When faced with a superior's order that might violate procedures, she chose to create additional procedures to ensure that audit evidence remained sufficient. She explained, "I had no choice but to follow it, but I created additional

procedures so that I would have sufficient evidence." This strategy reflects a moral compromise, in which she maintained accountability without directly opposing her superior's decision.

Silvi, on the other hand, chose a strategy of self-reflection and emotional control. She said, "I always try to think clearly and separate personal interests, pressure from superiors, and professional responsibilities." She realized that ethical pressure often causes internal conflict, and the ability to think clearly is key to ensuring that decisions remain rational and ethical. From these four strategies, it can be concluded that maintaining integrity requires a balance between self-reflection, moral courage, and ethical communication. Accountants must not only understand the rules but also develop reflective awareness to assess each situation contextually. Thus, integrity is not merely compliance with a code of ethics, but a reflective capacity to choose truth amidst moral complexity.

Miftah consulted with his superiors and colleagues as a way of applying the principle of collective professional responsibility. Meanwhile, Syaiful emphasized the spiritual dimension by continuously reading and reflecting on the moral values of the holy scriptures. This aligns with the spiritual values of ethics that the IAI now frequently highlights as the foundation of a character-based national ethics: that honesty, responsibility, and trustworthiness are both universal and religious values.

Resa adopted a technical strategy of creating additional audit evidence as a form of professional accountability. This reflects the application of the due care principle in Section 120 of the IAI Code of Ethics, which requires accountants to ensure adequate evidence and maintain the quality of their work. Silvi uses self reflection and emotional control to remain clear-headed when making decisions. This demonstrates self-regulation ethics the ability to suppress personal biases so they do not cloud professionalism.

From a phenomenological perspective, these four strategies illustrate the transformation of moral consciousness into concrete action (intentional action). Moustakas emphasizes that ethical awareness is meaningful only if it is manifested in actions consistent with one's values. Thus, the participants' strategies are not merely a form of coping but a process of ethical character formation (moral agency).

Theme 5: Professional Learning and Reflection: Integrity as the Moral Identity of Accountants

All participants recognized that experiencing ethical dilemmas provided valuable lessons about the meaning of the accounting profession. They saw that ethical challenges are not obstacles, but rather a process of professional character development. Syaiful acknowledged that the accounting profession carries significant responsibility because the financial statements it produces affect many parties. He stated, "The accounting profession is one with immense burdens and responsibilities. Presenting financial statements that are vulnerable to fraudulent acts requires mental resilience and a commitment to honesty that must always be cultivated and maintained." This statement reflects an awareness of the accountant's role as a guardian of public trust.

Silvi views the accounting profession as a profession of trust with broad social implications. She remarked, "The accounting profession is not merely a technical job, but a profession of trust. Every figure we report can have a significant impact on others. Therefore, the moral responsibility is very high." For Silvi, reputation and trust are the primary assets in the accounting profession. She emphasized, "Reputation and trust take a long time to build but can be lost in an instant due to a single ethical violation."

Resa emphasized that upholding professional ethics is the most difficult challenge every accountant must face. She believes that organizational systems and culture must support ethics so that individuals can act with integrity. She stated, "Upholding professional ethics is the most difficult challenge, and a system must be established as a foundation so that this profession has an identity." This means that integrity is not merely an individual's responsibility but also the result of a healthy professional system.

Miftah views his experience as a learning process to become a more mature accountant. He realizes that technical knowledge alone is insufficient without being accompanied by moral values and a professional attitude. He emphasizes the importance of "continuous learning, maintaining independence, high integrity, honesty, and professionalism toward everyone."

The overall narrative demonstrates that experiences facing integrity challenges shape accountants' reflective awareness. They realize that this profession is not merely about producing financial statements, but about upholding public trust and responsibility. Through the dilemmas they face, accountants learn that integrity is the result of reflection, experience, and the courage to do what is right even when it is difficult.

The fifth theme reveals that the experience of facing dilemmas and pressures actually shapes an accountant's moral identity. The participants recognized that the accounting profession is not merely technical, but a profession of public trust. Silvi emphasized that reputation and trust take a long time to build but can be lost due to a single ethical violation. Syaiful added that financial statements are a moral work that can have a significant impact on many parties, so accountants are obligated to uphold the public interest principle. Meanwhile, Resa emphasized the importance of an organizational system that supports integrity, not just individual morality.

Within the framework of transcendental phenomenology, this learning process reflects the final stage of analysis: the textural-structural synthesis the integration of personal experience (texture) with social structures (organizations, codes of ethics, culture). Through this reflection, accountants interpret integrity as a professional self-identity shaped by a moral journey, not merely formal training. In other words, for the participants, integrity is not a passive attribute but a process of becoming ethical. They learn that upholding ethics means continuously reflecting on one's values amidst ambiguous situations.

CONCLUSION

This phenomenological study aims to gain an in-depth understanding of accountants' experiences in addressing integrity challenges amid the complexities of professional practice. Based on the analysis of interview data from five participants working as external auditors, internal auditors, finance professionals, and accounting officers, five main themes were identified that capture the essence of their experiences: (1) Interpreting Ethics and Integrity as Moral Guidelines; (2) Ethical Dilemmas as Real-World Tests of Integrity; (3) Professional and Structural Pressures: Between Loyalty and Truth; (4) Strategies for Maintaining Integrity Amid Pressure; and (5) Professional Learning and Reflection: Integrity as the Accountant's Moral Identity.

In general, the research findings indicate that integrity is the core of an accountant's professional identity, not merely a formal moral obligation. For the participants, professional ethics are understood as moral guidelines and a behavioral compass that guide them in to came high pressure and uncertain situations. The value of integrity is interpreted as honesty, responsibility, and the moral courage to uphold the truth even when facing personal risk.

First, the theme regarding the interpretation of ethics and integrity reveals that all participants view ethics not merely as normative rules, but as values internalized within oneself and manifested in professional conduct. Integrity serves as the foundation of public trust and distinguishes true professionals from mere technical practitioners. This aligns with the fundamental principles of the Indonesian Accountants' Code of Ethics (IAI, 2024), particularly the principles of integrity and objectivity, which require accountants to act honestly, courageously, and impartially.

Second, the emergence of ethical dilemmas illustrates that accounting practice is never free from moral pressure, whether from clients, superiors, or the organization. Participants have situations where moral values often conflict with economic interests or hierarchical instructions. These dilemmas serve as a real test of integrity, where ethical decisions demand the courage to refuse compromises regarding the value of truth. These findings confirm the importance of an

ethical decision-making framework as suggested in IAI Ethics Module Chapter 3, that professional decisions must be based on moral reflection, not merely formal compliance.

Third, professional and structural pressures have proven to be dominant factors that test integrity. Pressure from superiors, corporate targets, and organizational culture often forces accountants to face difficult choices between loyalty and truth. In this context, participants demonstrated an awareness that maintaining integrity means having the courage to uphold principles within a system that does not always support them. These findings reinforce the explanation in IAI Module Chapter 5 regarding threats to compliance, where threats such as intimidation, self-interest, and familiarity must be addressed through ethical safeguards.

Fourth, strategies for maintaining integrity are implemented through various reflective and adaptive approaches. Some participants engage in ethical discussions and consultations with colleagues or superiors; others rely on spiritual guidance to strengthen their moral compass; and still others apply technical measures such as additional documentation as a form of professional accountability. These strategies demonstrate that integrity is maintained not only through rules but also through a process of self-awareness and continuous moral reflection. In accordance with IAI Module Chapter 7, the development of professional ethical capacity requires the cultivation of ethical dialogue, spiritual resilience, and due care in every decision-making process.

Fifth, the experience of facing dilemmas and pressures actually serves as a means of shaping professional character. Accountants recognize that every ethical decision strengthens their moral identity as guardians of public trust. They learn that reputation and trust are the primary assets of the accounting profession, and that integrity is the hallmark of professionalism that distinguishes them from other professions. Thus, integrity is not merely understood as a norm to be followed, but as a process of becoming ethical a continuous reflective journey in shaping professional moral character.

In a phenomenological context, the findings of this study reveal that accountants' experiences with ethical dilemmas and professional pressures shape a complex structure of moral consciousness. Each participant undergoes a process of reflexive awareness to uncover the deepest meaning of integrity, in the stage of textural-structural synthesis the integration of subjective experience with the surrounding social structure. In other words, integrity in the accounting profession emerges from the interaction between personal values, organizational culture, and professional norms that are internalized through real-world experiences.

This study also confirms that the development of professional integrity cannot rely solely on written codes of ethics, but must be supported by an ethical organizational system, a work environment that fosters transparency, and leaders who serve as moral role models. An ethical organizational culture strengthens individuals in upholding moral values amidst external pressures. This aligns with the principles of ethical culture and governance emphasized in IAI Module Chapter 6 on Ethics in Organizations.

From the overall findings, it can be concluded that integrity is not a static condition but a dynamic process continuously shaped through professional experience and reflection. Accountants with integrity not only comply with rules but also possess reflective awareness to assess and choose what is right amidst structural and moral pressures. Therefore, the education and training of accountants in ethics must be directed not only toward cognitive aspects (knowledge of the code of ethics) but also toward character building, moral reflection, and an organizational culture that supports integrity.

These findings offer both practical and theoretical contributions. Practically, the results of this study underscore the need to strengthen experiential ethical training in professional and academic settings. Theoretically, this study expands the phenomenological understanding of an accountant's integrity as a lived experience that demands a balance between values, pressures, and social responsibility.

Ultimately, integrity in the accounting profession is an ongoing moral journey, where every decision, pressure, and reflection becomes part of the self-formation of a professional accountable to the public. As emphasized by the (IAI, 2024), “Without integrity, the accounting profession loses its meaning and public trust.” Thus, maintaining integrity is not merely an ethical obligation but a moral calling for every accountant to uphold truth amidst the complexities of the modern professional world

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