



Saint Matthew and Saint: Luke Patrons of Public Accountants in the Latin American and Caribbean Catholic Church

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<https://doi.org/10.46222/pharosjot.106.3014>

Abstract

The first Saints venerated in the Church were Jesus' apostles and some martyrs. Later, confessors, virgins, and other Christians who demonstrated love and fidelity to Jesus Christ and his Church and lived with heroic virtue were included as Saints. This process, which culminates in "canonization," is guided by the Holy Spirit according to Jesus Christ's promise to the Church to guide her always (cf. John 14:26, Matthew 16:18). The objective of this research is to review, using the Catholic Bible and other sources, the lives of the evangelists Matthew and Luke, patrons of public accountants. The study follows a documentary methodology, through hermeneutics and critical analysis. The results allow us to observe the profound meaning that Matthew and Luke gave to their professions after becoming followers of Jesus and the spiritual and religious value given to the profession today known as public accountancy. Likewise, the spiritual message regarding the use and ownership of material goods is considered. It is concluded that in the various countries of Latin America and the Caribbean, a spiritual life connected to the accounting profession persists. Today, Matthew and Luke are recognized in these ecclesial contexts as the patrons of the profession for their preaching in the 1st century church. Given that Matthew was a tax collector, he has a link to accounting as such, as he handled money, records, transactions, and taxes that had to be paid. Luke, being a physician, was not directly linked to accounting, but his Gospel is well organized and this demonstrates an orderly analytical way of thinking and working that accountants also need to have.

Keywords: Apostolic Charisma, Public Accountant, Religion, Catholic Church, Patrons

Introduction

The Trinitarian faith of Catholic parishioners in Latin American and Caribbean countries is strong; they have declared Matthew and Luke as patron saints of the public accounting profession. Holiness implies a profound union with God; it is a calling from God. God to the universal church, prefigured since the Old Testament (OT) in the people of Israel. Throughout history, some Christians have courageously and faithfully demonstrated that it is possible to live fully in harmony with God. Matthew and Luke, after meeting Jesus give as a testimony to this with their life example and demonstrate to the contemporary world how to open their hearts to the Holy Spirit and how to live according to the Beatitudes from the temporal role of public accounting.

Beyond interceding for the world's needs and granting favors, the saints inspire with their life testimony and serve as role-models for the practice of virtues in various areas: family, mission, Christian commitment, among others; they are guides He establishes to orientate the faithful on their path in life here and in seeking eternity in the heavenly realm..

In different Latin American countries, the Catholic Church has appointed Matthew and Luke as Patrons of the Public Accountants, (ACI Prensa, n.d.). Saint Matthew was one of the twelve apostles of Jesus and the author of the Gospel that bears his name. Before following Christ, he worked as a tax collector in Capernaum (the House of Consolation), where he felt Jesus Christ's call to pursue his conversion. His Gospel is addressed primarily to the Jews and presents Jesus as the Messiah promised in the Old Testament. His symbol in Christian tradition is as a man or at times as an angel, representing the humanity of Jesus Christ (Luz, 1995).

For his part, Saint Luke (symbolized by the bull), represents sacrifice and strength, and he was a disciple of Paul and his companion on some of his travels. He wrote his Gospel for the Gentiles or non-Jews, who wanted to be followers of Jesus, and also wrote the book of Acts of the Apostles. Luke was a doctor, with a refined Greek literary style to record data and events as shown in his gospel. In this sense, it is worth highlighting the saying of Jesus, in Nazareth his hometown: "Perhaps you will say to me doctor, heal yourself, do here the miracles you did in Capernaum" (Luke 4:23). Capernaum etymologically means house or town of consolation (*kapharnahum*), so it appears in the gospel and in the writings of Flavius Josephus, it was the second home of Jesus, a fishing village, and also a centre of customs and administration.

The Gospel of Luke is called the Gospel of mercy (Luke 15, 1ff) and emphasizes this through three parables, namely the lost sheep (15, 1-7), the lost coin (15, 8-10), and the merciful father (15, 11-32). It is also known as the gospel of the poor, perhaps because of its concern for them. It is worth remembering Jesus who, when he began his project of public life in the synagogue of Nazareth (Luke 4:16-21), reading the text of Isaiah (61:1 ff) proclaimed: "The Spirit of the Lord is upon me because he has anointed me to proclaim the gospel to the poor, to set captives free, to give sight to the blind...". Today these words could be illuminating for the public accountant to build his life project from his deepest dimension (Tillich, 1970) and from his desire to be (Frankl, 1988).

Luke's gospel is also known as the gospel of prayer, since Jesus is presented there not only as the man who prays in the most pressing moments of his life, but also as a teacher of prayer. His disciples, seeing him pray, ask him "Teach us to pray", (Luke 11:1-4), and In the Garden of Gethsemane, Luke also bears witness to Jesus praying, in the midst of his anguish when an angel from heaven appeared to him and strengthened him. And being in agony, he prayed more earnestly (Luke 23:39-44). From this prayerful and constant attitude

of Jesus, it is worth asking to what extent the power of prayer could energize and strengthen the life and vocation of the public accountant?

The Gospel of Luke is also known as the Gospel of the Holy Spirit. In life's most important moments, it highlights the role of the Holy Spirit. Upon being baptized by John, Jesus receives the gift of the Holy Spirit (Luke 3:21-22), Filled with the Holy Spirit, he was led by the Spirit into the desert to be tempted by the devil (Luke 4:1), then returned to Galilee filled with the power of the Spirit (4:14). At many other moments in his Gospel, the Holy Spirit or *Paraclete* (Comforter) occupies a central place. The identity of the 'people of God' as the elect, or as those who are called by God, oncluding accountants, and is made manifest in the fellowship they share with Jesus Christ (Nicolaides, 2010). It is worth asking: Could the Holy Spirit facilitate the construction of an ethical life, founded on values such as transparency, charity, commitment, responsibility, and justice? This investigation, illuminated by Matthew and Luke, will allow the reader to understand the unity to be established between life with God and the life of public accountants.

Theoretical Framework

The accounting profession, beyond its technical functions, demands a profound ethical commitment to truth, justice, and service to society. In this sense, the Holy Scriptures offer a moral framework that can guide the conduct of public accountants, especially when analyzing the Gospels of Saint Matthew and Saint Luke, which reflect key principles for professional integrity.

The Gospel of Saint Matthew, attributed to a tax collector who became a disciple of Jesus (Matthew 9:9; Mark 2:13-17; Luke 5:27-32), offers a powerful image of moral and vocational transformation. Matthew represents the professional who, in the midst of an activity frequently questioned for its proximity to economic and political power, is able to respond to the ethical call of conversion. For accountants, this symbolizes the constant possibility of choosing goodness, transparency, and justice over personal gain or fraud. As Gnilka (2002) points out, the Gospel of Matthew underscores the demand for compliance with the law not only as an external norm, but as an expression of a higher justice based on love and truth (Matthew 5:17-20). Matthew worked for the Roman occupiers of Palestine as a tax collector and there was much anti-tax-collector hostility in ancient Israel during the first century of the Christian era. In the Gospels tax collectors (also called publicans) are often mentioned in the same breath as prostitutes.

Saint Luke, for his part, had a humanistic and social orientation that emphasizes the importance of equity, the fair use of goods, and genuine concern for those most in need. This Gospel contains parables that touch on themes of economic justice and social responsibility, such as that of the unfaithful steward (Luke 16:1-13), which questions the ethical use of material resources. This narrative directly addresses accountants as guardians of financial information, stewards of other people's property, and those responsible for the balance between efficiency and equity. Fitzmyer (1981) highlights that Luke introduces a theology of wealth centered on sharing and solidarity, which clearly parallels the social commitment expected of accounting professionals.

From a contemporary perspective, professional accounting ethics have been formalized in codes of ethics that include principles such as objectivity, integrity, confidentiality, and professional competence (IFAC, 2023). These principles are echoed in the biblical teachings of Matthew and Luke, which promote fidelity, honesty, and the pursuit of the common good. The parable of the talents (Matthew 25:14-30), the parable of the pounds in Luke (19:11-



27), and the teaching on the faithful and prudent steward (Luke 12:42-48) all serve to illustrate the need to act responsibly in the management of material assets, knowing that every assignment entails accountability of some sort. Every accountant's work revolves around accuracy, transparency, and the maintenance of solid ethical standards. They are after all people who are responsible for making sure financial records are correct and fully compliant with laws and regulations. If they mess up either intentionally or accidentally, this will have very serious consequences for businesses, investors, or even the public at large.

Methodology

The research uses a qualitative approach (Martin, 1983), in order to deepen the relationship between theology and the accounting profession, through a values -based documentary analysis, with a Catholic ecclesial and theological approach. The research follows a documentary and hermeneutic methodology, and the analysis and interpretation of the content is the main method which consists of a systematic examination of some verses of Matthew and Luke in order to discern why the Latin American and Caribbean Catholic Church names them as patrons.. As a complement to the analysis of ethics from the public accountant based on the Bible, in turn a bibliographic review of the commemoration date by the Catholic Church and the date of the 'day of the public accountant' by the different guilds of public accountants in the Catholic Church in Latin America and the Caribbean is considered. Content analysis was used to interpret and organize the collected information, seeking to identify patterns of public accountants' commemorative dates from both the Catholic Church and the accounting profession.

Results

Saint Matthew a son of Alphaeus, was an apostle and evangelist of Jesus. Before following Christ, he worked as a tax collector in Capernaum on the shores of the Sea of Galilee.. His gospel is primarily addressed to the Jews and presents Jesus as the Messiah promised in the Old Testament. His symbol in Christian tradition is a man or an angel, representing the humanity of Christ The Gospel of Mark informs us that Matthew's name was originally Levi and that he was a tax collector and was in the service of the Tetrarch of Galilee, Herod Antipas (Clarke, 2003). Levi was not at all a popular man since the Romans obliged the Jewish people whom they subjugated to pay taxes. Tax collectors were generally scoundrels who cheated people by charging them far more tax than was in reality required and they would keep the extra money for themselves. (Marx, 1979). "Money Matters in Matthew". *Bibliotheca Sacra*. 136 (542): 148–157. Matthew (Levi) was a Jew and would most likely be regarded as a traitor to his people. However once he decides to accept the call to follow Jesus, he is from then on referred to as Matthew, meaning "Yahweh's gift." The man designated in Matthew 9:9 , as "sitting in the custom house", and "named Matthew" is the same as Levi, recorded in Mark 2:14 , and Luke 5:27 , as "sitting at the receipt of custom". (St Matthew in Catholic.Org.)

In the Gospels of Mark and Luke, he is called Levi. According to the accounts in the Synoptic Gospels, Jesus called him while he was carrying out his tax duties, inviting him to join the group of the Twelve Apostles (Matthew 9:9ff; Mark 2:14ff; Luke 5:27ff). In the Acts of the Apostles (Acts 1:13) and in his own Gospel (Matthew 10:3), Matthew refers to himself as "Matthew the publican." His role as a tax collector is reflected in the attributes with which he is often depicted in Christian art, such as a money bag or a counting board. Matthew responded positively to Jesus' call (Matthew 9:9-13) and became one of the Twelve Apostles and he wrote the first of the synoptic Gospels.

After Jesus' ascension, Matthew preached in Judaea and surrounding regions until the apostles dispersed. Shortly before this event, he composed his Gospel in Aramaic, addressed primarily to a Jewish audience, as documented by Papias of Hierapolis, cited by Eusebius in his Ecclesiastical History (Jacquier, 1911). Saint Bartholomew, according to tradition, took a copy of this Gospel to India. Apocryphal sources indicate that Matthew also evangelized among the Parthians, Persians, and Ethiopians, where he challenged sorcerers and converted Princess Iphigenia to Christianity. His martyrdom occurred in Ethiopia, when he was killed while praying after Mass, which is why he is depicted with a sword, halberd, or axe (Jacquier, 1911).

In Christian iconography, Saint Matthew is depicted with a book or scroll, a symbol of his evangelizing work. Furthermore, his figure is associated with the human face, one of the Four Living Creatures mentioned in the vision of the prophet Ezekiel (Ezekiel 1:5ff) and in the Apocalypse (Revelation 4:6-11), a distinction established by Saint Jerome. The liturgy of his feast day highlights his conversion and the privilege of having welcomed Jesus into his home, emphasizing divine mercy in transforming a tax collector into one of the pillars of Christianity. According to Aguirre (1995, p.5), "From a literary point of view, Matthew essentially synthesizes two previous projects: the Gospel of Mark and the Q source."

Ethical Lessons for the Public Accountant from Matthew and Luke

The Jewish context in which Matthew preaches to Jewish converts to the Jesus movement between the years 30 and 50 CE (Zapata, 2005), as the different non-Jewish provinces and towns in which Luke announced the gospel of Jesus, were marked by inequality and injustice, Luke gives primacy in his gospel to the poor and marginalized, speaks out against unjust wealth and invites solidarity, these are the desired values that must guide and question the public accountant in current times, they have today the moral duty to manage resources and make decisions that favor the interests of all and not just a few.

The Gospels of Matthew and Luke abound in ethical teachings relevant to the public accounting professional. Among them are inter alia, the following:

One ought to be correct and fair in different circumstances and in relationships with others, especially when they are an authority figure and seek justice and righteousness; Luke, for his part, denounces injustice and oppression, and calls for the defense of the rights of the most vulnerable, as outlined in the beginning of Jesus' public life (Luke 4:16-21) and also the parable of the poor widow and the unjust judge (Luke 18:1-8). This is key for public accountants, who must be characterized by honesty, transparency, and the fair distribution of resources: if their way of acting (justice) does not surpass that of the scribes and Pharisees, they will not enter the kingdom of heaven (Matthew 5:20).

Luke is the gospel of mercy and compassion (15:1-32). Jesus is the great exemplar of this and of compassion toward sinners and the marginalized is critical to observe. The public accountant must serve in the style of Jesus, seeking the good of all and at all times

According to Matthew, Jesus condemns hypocrisy and falsehood and insists on the truth as the source of integrity of being. To remain whole in his word, his being and his doing, the public accountant must follow the teachings of the master: when you say yes, let it be truly yes; if you say no, let it be no; the rest comes from the devil (Matthew 5:36-37). Luke, for his part, places great importance on honesty and integrity in all areas of personal and social life (Luke 16:1-13), the public accountant, following these evangelists, must maintain high ethical standards, avoiding any form of deception or manipulation. Matthew invites followers

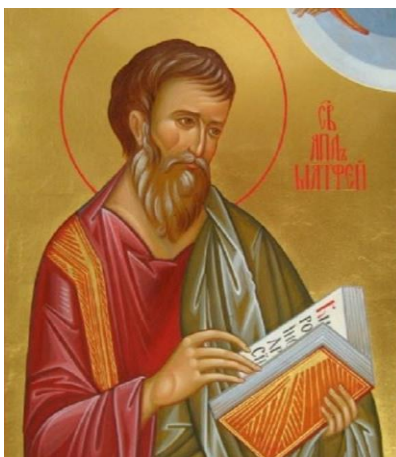
of Jesus to be the salt of the earth and the light of the world (Mt 5:13-14), to assume responsibility for others. Hence the call to public accountants to financial transparency. The evangelist Luke makes a similar invitation to honesty in financial matters, avoiding all forms of corruption through the parable of the shrewd manager (Luke 16:1-13). Matthew (20:26-28) presents Jesus as an obedient servant of Yahweh: a servant who serves others. The public accountant must serve his clients and society with professional zeal and ethical responsibility.

On the other hand, some challenges posed to the public accountant by these evangelists can be observed for example Luke (12:13-25) warns his followers against avarice and covetousness and praises generosity and solidarity (Harris, 1980). Matthew insists, you cannot serve both God and money (Matthew 6:24). Beware of avarice and greed (Mt 6:25-31). Public accountants, listening to Jesus, must avoid these, as well as the excessive accumulation of wealth at the expense of others. At the beginning of his Gospel, Luke narrates the desire for conversion of some tax collectors, in response to the preaching of John the Baptist (Luke 3:12-13). When speaking of greed, Luke puts on Jesus' lips: "Take heed and be on your guard against all covetousness, because, even in abundance, one's life is not secured by one's possessions" (Luke 12:15). To this end, he uses the parable of the rich fool (Luke 12:13-21) and the parable of the rich man (Luke 16:19-31), which contrast the ostentation of wealth with the disdain of the rich and the poverty and suffering of the vulnerable. According to Fuentes (2015, p. 267), "greed is a vice characterized by seeking the object of desire as an end in itself, and not as a means to something else. This makes it an uncontrollable and irrational appetite."

In contrast, in the first parable, Jesus invites us to store up more for God than for ourselves. The end of the parable of the rich fool is clear: "So is he who stores up treasure for himself and is not rich toward God" (Luke 12:21). In the second, he teaches the rich man the importance of doing good and showing solidarity on earth to guarantee eternal joy (Luke 16:25, 27-28). The Gospel does not condone tax evasion or other forms of tax fraud. Matthew, already a follower of Jesus, was aware of the importance of fulfilling tax obligations (Matthew 11:19; 17:24-27; 21:31-32; 22:15-21). Luke emphasizes the importance of fulfilling tax obligations and invites us not to be proud of this (Luke 3:12-13; 18:10-14)

In the Gospels of Matthew and Luke (Matthew 23:1-33; Luke 11:42-46), Jesus denounces the hypocrisy of the Pharisees and teachers of the law, who hide their true motives. Public accountants must strive to be transparent in their financial information, as this can generate mistrust and corruption (see Matthew 23:14, 16, 23; Luke 16:1-8). The Gospel calls for truth and honesty, and especially avoiding traps that lead one to seek personal interests first and foremost. The parable of the shrewd manager (Luke 16:1-13) stresses the gospel's call to be honest, therefore, the manipulation of financial data is not ever acceptable in the ethics and spirituality of a public accountant. Justice and rectitude: in relationships with others and in the exercise of authority. For the public accountant, accounting, honesty, and transparency are fundamental. "Blessed are those who are persecuted for righteousness' sake, for theirs is the kingdom of heaven" (Matthew 5:10).

Figure 1 Saint Matthew



Fountain: Bible Life (2024)

Saint Luke was a disciple of Saint Paul and the author of the Gospel according to Luke and the Acts of the Apostles. He was a physician and is known for his refined literary style in Greek. His Gospel emphasizes God's mercy, concern for the poor, and the role of the Holy Spirit. His symbol is the bull, representing sacrifice and fortitude.

Figure 2 Saint Luke



Fountain: Let's talk about religion (2024)

The accounting professional is a notary, a public trustee, and committed to the public interest by the very nature of their profession. They are also a trusted link between the State and individuals who must comply with a series of global requirements translated into principles that encompass the notions of Integrity, Objectivity, Competence, Confidentiality, Professional Commitment, and Independence.

The IFAC Code of Ethics, (IESBA, 2018), section 115 (paragraph R115.1, p. 16) states that:

A professional accountant shall comply with the Principle of Professional Conduct, which requires them to comply with relevant laws and regulations and avoid any conduct that the accountant knows or should know could bring the profession into disrepute. A professional accountant shall not knowingly engage in any business, occupation, or

activity that is or is likely to be detrimental to the integrity, objectivity, or good reputation of the profession and, as a result, would be inconsistent with the fundamental principles.

From this perspective, the accounting profession requires an integral, authentic human being, a servant of society, who possesses qualities and knowledge that must be used to practice a profession with dignity, in addition to being aware that human beings are endowed with a moral sense as expressed by (Taylor, 1994, p. 61) when mentioning that "human beings are endowed with a moral sense, an intuitive feeling, of what is right and what is wrong", an inner voice that Agudelo (2016) describes as a guide that encourages us to question what is right or wrong when acting; thus, it links acting with the definition of ethics from action", therefore, ethics is praxis (reflection made action and vice versa), not just theory because ethics is life itself.

The Law (43, 1990) that regulates the profession of Public Accountant in Colombia establishes that the essence of the accounting work is founded on "moral conscience, professional attitude and mental independence that "constitute its spiritual essence" (Art. 35). Here it is relevant to attend to concepts such as moral conscience and spiritual essence, aspects that the Evangelist Luke (16: 1-13) translates in the parable of the unfaithful administrator, because one cannot act in moral conscience if one is not transparent and honest, a professional at the service of society cannot be integral if his spiritual essence deviates from fidelity, because a faithful man is a prophetic man, his actions are just as Mt observes (10: 40-42) when referring to the little ones.

The spiritual essence of the professional practice of accountants translates into the principles that must be fulfilled and internalized by all who practice. The International Ethics Standards Board for Accountants (IESBA) states: "for professional accountants to display the ethical behavior expected of them, they need to comply not only with the letter of the Code but also its spirit." (2019, p.8), that is, to comply with both the letter and the spirit of it. Thus, principles such as Integrity, Objectivity, Professional Competence and Diligence, Confidentiality, Professional Conduct, and Independence are fundamental ethical requirements that must be internalized. These constitute the future, the *raison d'être* of the accountant, just as Jesus preached to his disciples and the multitude, "You are the Salt of the Earth" (Matthew 5:13). The accounting profession must be like salt, which gives flavor and preserves. Diverting professional service to dishonest behavior loses the moral horizon, the capacity to influence, and serves little purpose to society.

Ethical principles as a guide to behavior emphasize in the professional what should be, thus INTEGRITY: being frank and honest (section 110, subsection 111 IESBA Code, 2018) this leads to the accountant being a promoter of truth, and justice, however cases of corruption, documentary falsification, ideological and material falsehood have been exposed by some accounting professionals, triggering fraud, extortion, crimes against public faith, before this Luke says: "I send you like lambs among wolves" (Luke 10:3).

The principle of OBJECTIVITY invites the accounting professional not to compromise their professional judgment or act in such a way that their actions are influenced by third parties (subsection 112, IESBA Code, 2018, paragraph R112.1 - R112.2); that is, an accountant's actions must always be objective, clearly expressing what is, in evangelical terms: "When you say yes, let it be truly yes, if you say no, let it be no, the rest comes from the devil" (Matthew 5, 36-37). How many professionals say one thing and do another, hiding behind fraudulent actions, pretending to act correctly?

The principle of PROFESSIONAL COMPETENCE AND DILIGENCE is the expression, according to the Code of Ethics, of knowledge and skill, competence, technical standards, legislation, and professional diligence (IESBA, 2018, paragraph 110.1, p. 16); a requirement that leads the accountant to have exemplary performance.

In the parable of the Good Samaritan (10: 25-37), Luke invites good behaviour without any conditions, when he asks a teacher of the law, "Which of these was the neighbor of the one who fell among the robbers?" He replied: "The one who had mercy on him." Jesus said to him, "Go and do likewise."

CONFIDENTIALITY: Section 114 of the Code (IESBA, 2018) establishes that an accountant must refrain from disclosing confidential information obtained in the course of his or her professional practice. Prudence in professional practice becomes relevant since the accountant handles sensitive and confidential information, an act of those who owe it to themselves to exercise prudence and wisdom.

Prudence "is an intellectual virtue that always complements moral virtue and is acquired through practice. Aristotle defines it as [a true and practical rational habit of respecting what is good and bad for man]" (Aristotle, 2007, p. 14). From the Gospel, Jesus is forceful in asking his disciples to be prudent. After being transfigured, he said to Peter, James, and John: "Tell this vision to no one until the Son of Man has been raised" (Matthew 17: 1-9).

PROFESSIONAL CONDUCT. Section 115 of the Code (IESBA, 2018, paragraph R115.1, p. 16) states: Accountants must comply with the law, refrain from bringing the profession into disrepute, and not engage in dishonest conduct. This profession requires a good reputation for high quality standards and building trust with society (Thomas, 2012). Doing good, what is right to do, is to leave a mark, a moral trail that indicates integrity and care (Nicolaidis, 2021).

Acting with dignity, doing much good, the accountant is responsible for information that can be used for good or evil; therefore, it is not without reason that Saint Luke is the patron saint of accountants; his story is a call to loyalty. He was a doctor, an educated man, knowledgeable in letters and painting, his language was Greek. He did not know Jesus. He preached with Saint Paul, wrote the story of Jesus, and through them, he increased his faith and left, in his work as a scribe, part of the history of salvation.

The principle of **INDEPENDENCE:** is the call to act without ties, it requires the professional to have an independent mental attitude and apparent independence; one is independent when one has the mental, intellectual and ethical skills to do good, to connect being and doing, it is the freedom to act coherently, timely and diligently professionally.

The Commemoration of Public Accountant Day

The commemoration of Public Accountants' Day in various countries throughout Latin America and the Caribbean reflects the social recognition of this profession, as well as a deeply rooted cultural and spiritual tradition. (See Table 1)

Table 1. Countries with Standards for Public Accountants

Region	Country	Patron Saint of Accountants	Date of Commemoration Catholic Church	Public Accountant Day
South America	Argentina	Saint Matthew	September 21	December 17
	Bolivia	Saint Luke	October 18	June 6
	Brazil	Saint Matthew	September 21	April 25
	Chili	Saint Luke	October 18	May 13
	Colombia	Saint Matthew	September 21	March 1
	Ecuador	Saint Luke	October 18	November 13
	Paraguay	Saint Matthew	September 21st	June 9
	Peru	Saint Luke	October 18	September 11
	Uruguay	Saint Matthew	September 21	May 17
	Venezuela	Saint Luke	October 18	September 27
Mexico and Central America	Mexico	Saint Matthew	September 21	May 25
	Costa Rica	Saint Luke	October 18	May 17
	El Salvador	Saint Matthew	September 21	September 6
	Guatemala	October 18	October 18	September 1
	Honduras	Saint Matthew	September 21	May 17
	Nicaragua	Saint Luke	October 18	May 13
	Panama	Saint Matthew	September 21	May 17

The Caribbean	Antigua and Barbuda	Saint Luke	October 18	October 21
	Bahamas	Saint Matthew	September 21	July 6
	Barbados	Saint Luke	October 18	October 30
	Belize	Saint Matthew	September 21	December 1
	Dominica	Saint Luke	October 18	November 21
	Grenade	Saint Matthew	September 21	April 7
	Guyana	Saint Luke	October 18	May 6
	Haiti	Saint Matthew	September 21	December 12
	Jamaica	Saint Luke	October 18	April 30
	Dominican Republic	Saint Matthew	September 21	December 17
	Saint Kitts and Nevis	Saint Luke	October 18	October 21
	Saint Vincent and the Grenadines	Saint Matthew	September 21	July 15
	Saint Lucia	Saint Luke	October 18	August 27
	Surinam	Saint Matthew	September 21	June 14
	Trinidad and Tobago	Saint Luke	October 18	November 30

Source: Prepared by the authors

It can be seen that the patron saints associated with public accountants in Latin America and the Caribbean are Saint Matthew and Saint Luke, with liturgical dates set by the Catholic Church on September 21 and October 18, respectively. This connection between public accounting and the spiritual realm has a symbolic impact on the professional identity of the accountant, as it is linked to biblical figures associated with scripture, truth, and faithful testimony. However, each country has also established a different calendar date to celebrate Public Accountant Day. This suggests an autonomous construction of professional recognition, influenced by historical, academic, or local professional milestones. This plurality of dates highlights the importance of the accountant as a key agent in the economic

and ethical development of nations and demonstrates how public accounting, beyond being an applied science, is integrated into the cultural and spiritual fabric of each society.

Discussion

The public accountant is a professional, but first and foremost he or she is a person, therefore, in his or her professional practice he or she must meet the technical conditions and skills to comply with the norm, as well as precepts of loyalty, truth and justice, The apostles and followers of Jesus had their jobs, Matthew was a tax collector and Luke was a doctor; both dedicated their lives to the literary construction of the episodes of Jesus, to his teachings and to following the paths of the Master to understand his life and his miracles, they sought the truth and narrated a story of salvation in the gospels; they dedicated their lives to evangelization, they were builders of the historical reality of the Messiah and with that their truth, their literary works and their legacy will continue for eternity (Powers, 1979; (Fraker & Spears,1996).

The accountant is not a professional for himself, he is a professional to serve society and to do so he uses knowledge, he also uses ethical values, these are divided according to Aristotle (2007, p.13) into "dianoetic or intellectual virtues - technical knowledge, wisdom, prudence, intellect -, which are those that occur in the rational part of the soul, and ethical or character virtues - courage, temperance, liberality, justice -, which are those that occur in the appetitive part." The Aristotelian tradition of virtues teaches a legacy translated today into deontological principles for the professions. For the accountant, principles such as Integrity, Objectivity, Competence, Confidentiality, Professional Commitment, and Independence are precepts that should lead to "moral virtues that define the good man, and this in order to give content to a doctrine of the good life with universal normative value" (Aristotle, 2007, p. 13). An accountant of integrity practices justice, using his knowledge to do no harm; he is just. For Aristotle, it is "the practice of the most perfect virtue [it is the only one, among the virtues, that seems to refer to the good of others... it does what is good for another]" (Aristotle, 2007, p. 13).

Codes of ethics are guides to conduct that orientate professions; they are a praxis (they dialectically combine theory and practice). Aristotle "opposes considering ethical knowledge as a theoretical discipline, because in his opinion, moral philosophy is not done to know what virtue is, but rather to be good: [with respect to virtue, it is not enough to know it, but we must strive to have it and practice it]" (Aristotle, 2007, p. 17). The accounting professional who practices virtues, who puts into action the effective fulfillment of the guiding principles of the profession, is a just person, is upright, and above all, is constantly in search of happiness as the ultimate goal.

Now, Jesus' life was a praxis (Kgatile, 2015). He spent his time doing good, healing the sick, preaching justice, elevating the weak, protecting the humble, and teaching truth, justice, and love, as we read in the Gospels (Luke 4:16-21; Acts 10:38-39); thanks to the fact that they were men full of wisdom who dedicated their lives to tracing the mission of the Saviour. In his narrative, Matthew creates an entire ideology of Jesus, emphasizing Jesus' teachings and words, narrating miracles and works, and reflecting the conflicts between followers of Jesus' doctrine and the Jews. In Luke, we read of the Redeemer's compassion and mercy toward the poor, the marginalized, and the sick. He presents Jesus as the Saviour of both Jews and Gentiles. The public accountant is called, from his ministry, to be another Jesus on earth today.

Matthew and Luke were two men dedicated to writing, to the manifestation of faith, they teach a practical life, today peremptory in accountants and other professionals, full of knowledge, many times, not to serve the other and the truth. In this sense MacIntyre (1984, p. 15) agrees: "we possess in effect, simulacra of morality, we continue to use many of the key expressions. But we have lost - in large part, our understanding, both theoretical and practical, of morality". It is likely that the training of accountants, in addition to economic theories, accounting, finance, projections and law courses, will include one or another course in ethics, perhaps an ethics anchored in the utilitarianism of Mill or Bentham who argues that "an educated and enlightened mind will recognize by itself that the pursuit of my happiness, dictated by a psychology desirous of pleasure and avoiding pain, and the pursuit of the greatest happiness for the greatest number, in fact coincide" (MacIntyre, 1984, p. 88).

This is a sort of introduction to what MacIntyre (1984) calls the internal and external goods of professions. External goods, "prestige, rank, power, fame, and money...are objects of competition...are the property and possession of an individual." Internal goods "are the result of competing for excellence, but it is typical of them that their achievement is a good for the entire community that participates in the practice" (MacIntyre, 1984, pp. 235–237). Certainly, professions must tend towards excellence that leads to the achievement of a good for the community. This is the quickest way to virtue understood as "an acquired human quality, whose possession and exercise tends to make us capable of achieving those goods that are internal to the practices and whose lack effectively prevents us from achieving any of such goods" (MacIntyre, 1984, p. 237). In the case of accountants, virtues such as integrity, objectivity, good judgement and truth should be considered, understanding that good judgement and the practice of virtues requires "the ability to judge and do the right thing, in the right place, at the right time and in the right way. The exercise of such judgement is not a routine application of standards" (MacIntyre, 1984, p. 190).

Conclusion

Public accounting, far from being a merely technical or administrative practice, should be understood as a vocation to serve the common good, in tune with the universal call to holiness proclaimed by the Church at the Second Vatican Council (*Lumen Gentium*, chapter 5). The life and message of the Gospels of Saint Matthew and Saint Luke allow us to see how it is possible to integrate faith and profession, ethics and accounting practice, spirituality and social commitment. Both evangelists, drawing on their personal experiences and the wealth of their inspired writings, illuminate the path of Latin American public accountants, offering models for following Christ through the exercise of temporary professions. The message of the Beatitudes, the centrality of prayer, mercy, the action of the Holy Spirit, and the preferential option for the poor are fundamental elements that can energize the deeply human, ethical, and transcendent practice of accounting. In times of postmodern challenges, accounting professionals are called to rediscover their true selves from a spiritual dimension that inspires them to live with integrity, justice, responsibility, and love for the truth. The profile of a public accountant can transcend professional practice to become a living witness to the Gospel, a missionary disciple and faithful servant of truth, transparency, and hope.

The accounting profession is practiced worldwide, and the International Ethics Standards Board for Accountants (IESBA), which operates within the International Federation of Accountants (IFAC), is an international body that establishes the standards of conduct that should guide the work of accountants. This deontological framework, based on principles such as Integrity, Objectivity, Competence, Confidentiality, Professional Commitment, and Independence, has a global scope. In other words, both the profession and its practice are



of a worldwide nature, and there is also a universal recognition of Saint Matthew as the patron saint of accounting professionals. Countries such as Italy, Spain, Japan, China, the United States, and regions across Africa emphasize this recognition. For example, in Spain, the College of Economists of Madrid holds institutional and religious events organized by professional associations every year on September 21st. In Italy, Saint Matthew is venerated as the patron saint of accountants, known locally as *commercialisti*. The association of a saint with the profession of tax collection serves as a symbol of ethics and moral responsibility within the practice of accounting.

Italian institutions such as the *Ordine dei Dottori Commercialisti* celebrate religious and spiritual activities each September 21st in honor of Saint Matthew, using the image of the Saint to emphasize the ethical commitment expected of the profession. In contrast, the United States does not have an official date to commemorate this Saint; however, accountants, Catholic communities, and Christian organizations recognize in Saint Matthew principles of integrity and moral transformation in financial work.

Some countries for example Nigeria and Kenya, also view Saint Matthew as a spiritual example tied to the accounting profession. Some dioceses even present him as a model of conversion and responsibility in resource management, which ultimately reflects the duty of accounting professionals to be faithful to their vocation and to express the truth in financial matters for organizations and individuals, including taxes, finance, costs, and budgeting. Several universities even promote the life of Saint Matthew as an example of integrity that supports the ethical formation of professionals. Saint Matthew is globally recognized as a model of integrity, ethics, and responsibility values that are fundamental and unwavering in the professional practice of accounting.

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Conflict of Interest Statement: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.



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