

عنوان مقاله:

Probe of ethics and being qualified accountant in a moral way

محل انتشار:

کنفرانس بین المللی پژوهشهای نوین در مدیریت، اقتصاد و حسابداری (سال: 1394)

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خلاصه مقاله:

The ethics in accounting has been interesting topic because of Treadway Commission report, activities of the American Accounting Association in the areas relating to accounting ethics and Conference entitled "Ethics and Economic Behavior in Accounting and Taxation", afterwards it comes out the more considerable topic in accounting, auditing and etc. This study commences with defining ethics thoroughly and pointing to the fact that ethics means some actions are acceptable in a situation maybe are unacceptable in another one. This research also presents the model of ethical decision making which is fundamental issue in this inquiry. Qualification of being moral could be measured by some certifications not only by passing the test but promising to be objective about resolving the dilemma which could be trained in education and habituated for the future profession and being qualified as perfect accountant. Top management must employ old-experienced individuals to do tasks ethically and make the gender less important because ethics has nothing to do with being female or male. Researchers introduce certifications to students and even professionals to be qualified in some aspects of ethics, such as: Certified Ethical Accountant – Rational consciousness (CEA-Rc), Certified Ethical Accountant - Psycho-spiritual consciousness (CEA-PSc) and (Certified Ethical Accountant - Divine consciousness (CEA-Dc).

کلمات کلیدی:

Accounting, Certification, Definition, Ethics

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