

عنوان مقاله:

Professional Ethics in Accounting Curriculum at a Vietnamese University

محل انتشار:

نشریه بین المللی مدیریت ، حسابداری و اقتصاد، دوره 3، شماره 4 (سال: 1395)

تعداد صفحات اصل مقاله: 11

نویسنده:

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خلاصه مقاله:

Accounting faculty of universities in Vietnam currently takes an important role in the training of human resources for the fields of accounting, auditing and taxation. All professors and lecturers who are teaching in those faculties have participated in editing and changing the accounting curricular in order to meet the needs of the market labor and requirements of new internationally professional standards. The integration of professional ethics into the curriculum has raised the concern of many universities not only in Vietnam but also in the world. This paper will present how to integrate professional ethics into the curricula in teaching and learning by Faculty of Accounting and Auditing of Banking University of HCMC. The results of the study will highlight some recommendations for improving the contents of courses used for the teaching and learning accounting effectively. The research is presented in this paper as follows: a short literature review and then the methodology of interviewing the professors in accounting fields who have the best experiences in education of accounting. Also, students who are studying accounting course will be interviewed. In addition to, content Analysis research methods and a case study approach are used to investigate the whether it is necessary for teaching and learning of Professional Ethics in accounting at Banking University of HCMC. The paper aims to answer the following questions: (i) Should ethics be taught in accounting classes at universities? (ii) How professional ethics has been taught and learned: as a separate course or integration into different accounting and auditing courses .?

کلمات کلیدی:

Professional ethics, accounting curriculum

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