

Professional Ethics in Accounting and Auditing

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Abstract: Ethics is a subject that is inclusive to all aspects of human life cover. The growing human and social relationships become more complex, creates new needs are The emergence of various professions, born efforts in response to the requirements and conditions change over time, they gradually shape the evolution and development of the valley. Time and circumstances change and they gradually form evolution and the evolution of a state. The pro due to the necessity of division of labor and specialization of tasks, are becoming increasingly integrated and play their role in improving the general welfare of communities that. The survival Profession and its members are subject to the type and quality of employment services that provides credibility and confidence as a result of providing these Services acquired. The principal asset of every business and maintain its credibility and trust are of paramount importance. This would require - would The main goal of every professional duty and its members, community service and personal interest in providing these services framework to interpret Follow although long professional accountancy bodies in different countries, in order to protect the public interest and necessity Accountants to adhere to professional ethics, professional behavior have attempted to formulate regulations, but apparently not alone Professional Conduct Regulations Can not solve the problems of the profession of accounting scandals occur around the world., In this paper, First describe moral and ethical paradigms and professional ethics and the history of ethics is referenced in the following basic features and elements of ethics, ethical decision-making models Thorne, standing ethics And its role in advancement, professional growth and development, professional ethics and ethical guidelines in accounting and auditing are discussed.

Key words: ethics, ethical theory, ethical decision-making models, the Code of professional conduct.

Introduction:

Ethics, rules and principles that have been accepted by a particular community to guide the community rules that are based on the distinction between the good and the ugly. All global normative ethics and principles upon which it is ugliness. Professional ethics as a science is the study of career professionals to join their obligations and rules Handles professional morality, a sense of order is a critical and reflective. It is at the intersection of philosophy Moral and ethical principles of different categories of jobs are located. The main topic of discussion since the introduction of ethics in business Although there are already laws in place after a breach or violation of the law usually comes into. Ethical standards, which then spread across government departments And also between non-related companies and organizations, career and professional development. These groups were different, the accountants have to follow the rules of ethical guidance Their duties in a professional to do the work environment. Accountants, should the ethical rules set by the professional staff member that they comply. Creative accounting provides a difficult challenge for the accounting profession. Various managerial incentives for creative accounting practices and work there. Ethical challenges in creative accounting accountant who accept To abuse and rape in the selection of accounting and auditing practices and activities to be informed banking and accounting.

Definition of ethics:

There are different definitions of morality. People gather people's moral and literally means and procedures to be used. Dehkhoda dictionary meaning of moral behavior is expressed. English word in the Webster's dictionary (Webster) means the study of human behavior is right and wrong. Morteza Motahari also a professor in practical philosophy, ethics, life science or environmental science knows what it is and how to treat split into two branches, how to add How to apply (including speech) is concerned and how well., Behavior has an impact on how the mood and temper of the ethics of how human beings seek to achieve the same principles that apply to them is a source of human welfare. The main objective of the mission as the great prophet of Islam cultivate and nurture the human

population, and the education of ethics, It can be said that the divine revelations and raising people's introduction to the issue of self-purification is what the original purpose of the ethics Form. Ethics is one of its components, including rules and procedures that are acceptable to be used in a career. [5]

Moral and ethical paradigms:

Regardless of the ethics of both positive and negative aspects of it will refer to the morality of those positive traits that are consistent with community norms refers, World Encyclopedia of Philosophy (2004) says:

Questions of ethics, also called moral philosophy of, which includes organizing, defense, and offers legal concepts and behavior can be Philosophers today usually → ethical theories into three general subject of meta-ethics, legal ethics (normative), they split Applied Ethics.

Meta-ethics that examines ethical principles whence originates is and what it is called. Normative ethics are more practical tasks ethical standards should be. The common law of bad results is included in the on speech and good manners. Finally, applied ethics involves examining specific controversial issues is.

In accounting, the emphasis is more on normative ethics, What are the rules and standards, both personal and professional standards of the profession There is a decision to conduct?

Decision rules of ethical conduct of accountants, the reality is that a a professional accountant, has a responsibility for fair and objective information as possible to show. Marchnt and Wonder (2003) four key paradigms for ethical decision-making have expressed.

1. Targeted integration: states that the goal justifies the means to. In other words, who follow Targeted integration moral model - that is expressed a good income and good until you have any way to achieve it are justified. For example, the goal is to increase a company's stock price. Who do not actually know what caused the change in stock prices is but figures Accountants have an important impact. Thus, a model that ethics Targeted integration expressed favorable stock price rise in profits even if manipulated through changes in accounting policies apply.

2.Rights and duties: the moral thought is expressed that all people have special rights and the rights of others have a duty not to interfere. You might think that in this model as an "every person for himself" thinking. For example, if someone has the right to receive bonus in each year, others have a duty not to interfere in that process. Director is possible to obtain compensation for moral or immoral acts based on moral thinking, others do not impede the performance of management.

3.Model of fairness: the ethics of decision makers who believe that all people should follow what they see, Tell. The question arises, "What Are the people deserve? » Fairness model, in contrast to the results of a performance measure operation. For example, an accounting of the number of years worked hard at business units certified public accountants, qualified This is to be a partner. Other hand, a manager who will work with the frailty And Boredom a show and unprofessional behavior that deserves an applause ethics of thinking is not fair.

4.Facts oriented models: based on this idea, what would be the people's spiritual and moral fact, do. Facts oriented model of Directors requests that the intrinsic and inherent function to determine authenticity. Although some managers distinction between moral behavior and moral conduct to know, but those who follow this line of thinking to distinction between the two can not be distinguished. So when a manager to define ethical behavior is believed to help a person have any difficulty in allocating assets as a result of helping is a spiritual practice.

Ethics:

Ethics is the science that somehow benefit approach, the proper conduct of any professional guidance and practical explanation to determine the boundaries responsibilities is to be offers. Many well-known professional principles and standards applicable to their professional ethics have been developed. The basic purpose of the Standards of behavior, it is the responsibility Ethical towards society and the environment must be others. Ethics can be personal and extra-personal communication behavior based on individual rights and responsibilities Luck told the people in general, moral responsibility can be divided into three sections:

- A) responsibility towards others in their personal lives
- B) A person responsible for the career of their own and others'
- C) The organization responsible for internal and external environment

Standards of conduct for any profession, it's important to make policy. These policies, such as the main features of the profession, professional relationships with community members, professional relationships with each other Finally, any member of the public relations profession in the covers. The rules of professional conduct is called in professional accounting principles. [3]

Since accounting is a great feature and is a skill that requires expertise and has customers that are dependent on the expertise, the result is considered as a profession. For professional accountant is obligated to look out for the

interests of its clients. Accountancy profession is vital in today's modern world, because of the current economic system without it can not exist. If you have any technical method for calculating the distribution of wealth and goods in the world and they are not available, business will slow down the performance of financial markets, This is dependent on your trades based on an accurate picture of the financial value of the assets exchanged do and these images are drawn by the accountants.

Strong relationships, property rights, claim, assessment, downloads and liabilities, all of which are characterized by their intellectual and social implications Who, What and who owns what and how much a person owes. All these concepts are defined by accountants and office owners are relocating.

Since the financial activities and accounting are essential for the survival of our current world to facilitate these activities, hence useful to consider accounting as a profession, and the role of its underlying network and fuzzy track complex financial relationships in today's world, it has become a business-critical services, like other professions, is a moral command. [5]

Immediate assumption that the beliefs and values of each individual character of a conceptual system integration simpler words, a person's moral philosophy. Then his moral philosophy into two

Categories the: idealist and the relative confidence

Relativism, moral philosophy from the perspective of a universal set of rules and moral standards do not exist. People who have a high degree of relativism are unwilling to accept the rules of collective And that situations, situations of moral and non-moral as well as individuals in determining whether a decision are involved, there is no guarantee that a condition is moral behavior, Other locations will be considered in terms of morality. Those with a low degree of relativism, the more likely compared to those with a high degree of relativism, moral laws and regulations act.

Idealism, moral philosophy in which human welfare, is a milestone decisions. Individuals who have a high degree of idealism, they must always act in a way that does not harm others. Those who are less idealism, Believe that in all the circumstances it is not possible to prevent harm to others. So it should work fine if the price is easily hurt some people did. [8]

According to research, the financial managers of companies that are idealistic moral perspective, provide more quality information. And compared with those of relativistic less likely to manipulate earnings figures are involved. [6]

History:

The first model developed primarily cognitive research in accounting ethics - ethical COLBERG have taken place. This pattern was influenced by Piaget, psychology, cognitive psychology ethics interweaves Six stage of development blends and offers the same rung of the ladder of perception, cognitive and moral progress of the individual in three shows. COLBERG argues that moral judgment skills. May be developed by different people in different ratios. COLBERG at work, another scholar reset, test subjects provided the definition of the test, a tool for assessing the level of moral development of individuals. Baked hypothesis relies The questionnaire by respondents marked and it can be analyzed and reached the point p is called the moral growth of each individual show. This is due to the small scale and easy application, was used in a large number of accounting ethics research.

Thornton in 2000 in a study to examine the validity of the theoretical assumptions triple COLBERG pattern defined test topics form of payment. The results showed that the validity of this assumption is the Question And ethics in accounting research should be repeated because of low test scores define a linear relationship between the discourse and behavior of professional accountants raised in previous research, is invalid.

Immediate vision to normally COLBERG controversial fallacy and argues that it is wrong, and suggests that this model is based on a philosophical and not a scientific method for the analysis of ethical behavior "he said. The scientific method, believed that immediate; manner measure , is preferred. She says that people, regardless of their morals, their condition will affect the position of them on their judgment. Immediate pattern that underlies the question of moral status, rather than on the level of moral development is Most focus on a thorough evaluation criterion for assessing moral behavior. He believes that the focus of this model is the moral judgment of adults, so the pattern is COLBERG very beneficial. This claim, Further research was based on questionnaires moral position, is confirmed.

Immediate, moral philosophy into two categories, can be divided into relativistic and idealistic.

Accounting and Ethics:

Accounting is a fan of action to help people trace the effects of economic transactions have been developed. Its main goal is to provide information about the financial affairs of a person or organization in the form of reports and financial statements. The information For decision making of managers, owners, government, unions, creditors,

suppliers, products, and company employees is used. It is noteworthy that the more complex the law is more interested in the economy has increased the range of users of the information. [7]

Thus, the distinctive contours of the accountancy profession, the public acceptance of responsibility. From the expectations of the profession, is very complex and the quality of services provided by professional accountants should have confidence in maintaining public confidence in the profession Accounting for Professional Accountants, as long as is possible, to offer their services at a level worthy of the trust of the community. Hence, at the highest possible level of service to the accounting profession and the continuation of the service rules provide good quality guarantee.

As a result of accounting ethics for professional accountants and those who rely on is important, and Professional Accounting Services Accounting ethics and laws have been drafted to require that its members are entitled to a level of restraint that is beyond legal requirements and regulations. [16]

The basic elements of character and professional ethics:

Characteristics of professional ethics in the modern sense are: having knowledge of the identity of being a functional role, providing professional overlay, depending on local and culture Dependence of morality, of human knowledge ,with clear language ,motivational presentations bring interdisciplinary. [2]

In most professions, such as medicine, law and accounting, and some of the above mentioned institutions and organizations of social, political, economic or moral judgments that are formal and codified behavior, Practices and professional responsibilities or members of the public or third parties to define and explain.

In an article Zlvnts factors as a basis for professional ethics articulates the factors are: [15]

A) professional autonomy of ethics

The operating system like any other professional ethics reflects the internal norms of professional and ethical commitment to the profession and their professional organizations, not to take In terms of ethical dos and don'ts imposed The sad or reminded them. For example, a professional accountant should be on issues such as honesty, The accuracy, reliability, open to criticism and assessment of the environment, respect for subordinates and friends, according to their own privacy and the privacy of individuals will Top.

B) Understanding of their professional

Foundation of ethics, professional self-understanding. Only people with an understanding of their professional work, its philosophy and relationship with people's lives The moral sense are achieved and therefore, in their relations with nature and the world around them, a feeling of commitment to those values are found.

C) objectivism, impartiality and lack of significant side

The most important basic principles that most documents and scientific issues related to professional ethics approved will be included objectivism and neutrality. Professional ethics and the person who employs his career, was not irrational side towards source of sexual traits show.

D) going beyond the concept of livelihood

As long as the person involved, psychological issues may be less due to other issues. Sense of professional ethics through its basic concept is emerging in the field. When people in their professional and business activities beyond the level of material life are at least three levels of Science and Technology in their activities is sense. 1: Sense of efficiency, effectiveness and output quality as value 2. Feeling of actually being useful service to people 3. Sense of liberation through redistribution of power, opportunities and cash. [2]

Development of professional ethics:

The amount depends on the level of development of professional ethics professional ethics, as well as the function of its degree of flexibility. No matter how high the level of commitment to the principles of professional ethics has a higher degree. As the restrictions posed by the professional ethics is more rational and more efficient to implement the organization's growth is stronger. The main factor for the development of group cohesion in a particular profession. However, their group cohesion is affected by several factors. Some people believe that job satisfaction increases make a commitment to professional ethics is But for her to believe that job satisfaction is job dissatisfaction. Job dissatisfaction can lead to the formation of a professional ethics. Notification and inform members of the latest news and emphasis on financial transparency and also sets the With other public and private organizations and accepting group decisions Adopted by the majority opinion, and most importantly, providing the

conditions for fair competition and new markets can be useful in the development of the Code of professional conduct.

Major ethical decision-making models:

Captain of a hybrid model of four-component model of moral behavior morality, virtue, tents James Roast theory suggests. Fundamental thinking four-component model Baked This is a psychological process variable can be delivered simultaneously to increase the observable behavior. These four processes are briefly described as follows:

1. **Moral sensitivity:** interpreting requirements, see how various activities affect the sectors considered, the shooting of the cause, effect chain of events to Events time that a moral problem exists.
2. **Moral judgment:** judgment about which activities are the most morally justified in a case.
3. **Moral motivation:** the degree of commitment to a course of moral superiority over other values, moral values, and personal responsibility for moral outcomes.
4. **Moral qualities:** the insistence on a moral appeal, having courage, overcoming fatigue and temptations of breath, and deployment actions that provide a moral ideal.

Figure 1 describes the development of virtue ethics and ethical behavior are essential both for moral development moral content And expresses sensitivity compared to a condition or conditions subsidize prescription collection, or the ability to understand Different cases are similar, virtue, moral motivation than the desire to put one person to put others' interests ahead of their own interests, as is characteristic of moral character. [12,13]

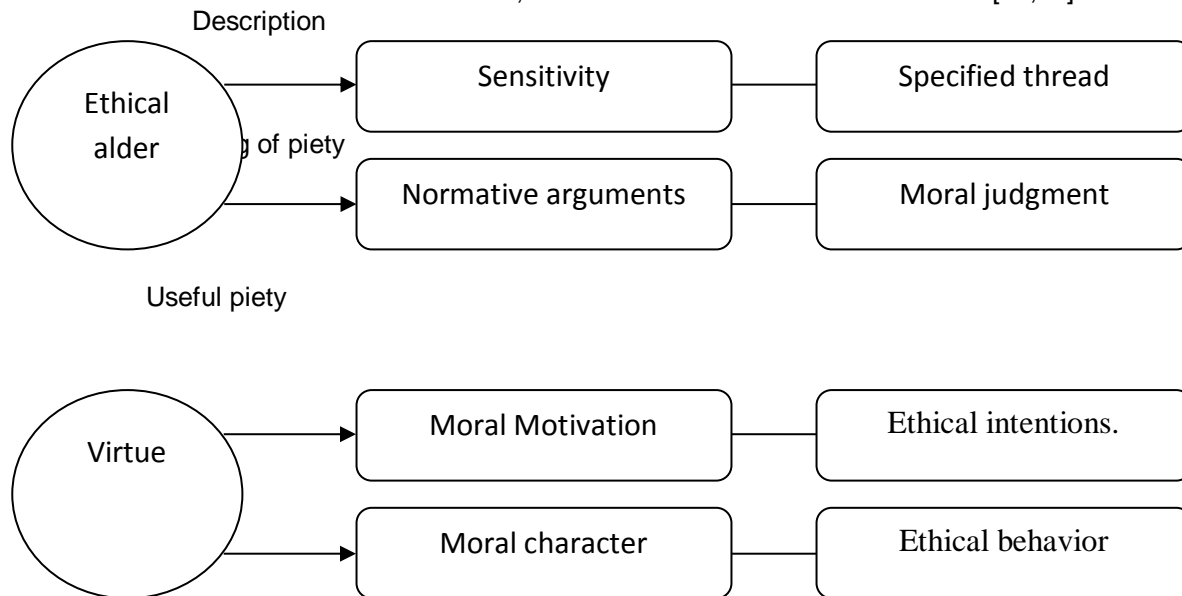


Figure 1: A comprehensive model of ethical decision-making Capt

Moral status and its role in the professional development of accounting and auditing:

And modern accounting sense as reflecting social status and results of the audit of the regulatory arm, plays a major role And in accordance with the classification and valuation of the social status of the profession should be specified. Accounting and auditing, which is the ultimate goal of providing reliable information to users is Developments emerged in the political, economic, social, and managing international business relationships that constitute Accounting environment remains unchanged Since relaxing social justice. Justice requires informed judgment and informed judgment requires efficient tools, which are usable and uniform accounting is one of those tools. Assumptions, limitations and constraints underpinning principles and accounting rules are accepted as an operational tool, selection, or accept assumptions and are subject to the principles of the moral virtues and applying it towards a common goal And final accounting. The role, duties and responsibilities towards the society of accountants and auditors will demand that their ethical principles in all aspects. Observe and adhere to the Code of professional conduct to ensure coherent reception, the social credibility and respect that are essential in any profession is working to achieve. Since the accounting and auditing profession With one of the most critical issues related to the persons and property of the people's trust in the relationship is so fundamental role in the

development of accounting and auditing profession has Therefore, the regulation of professional conduct and adherence to it is very important fundamental factors to survive a hard profession and society depends on it Special attention is more to this factor.

Ethical guidelines in accounting and auditing:

Necessary to achieve the objectives of the accountancy profession by the professional accounting, bookkeeping is fundamental ethical principles. Every accounting professional associations, have developed their own morals to have a lot of similarities and all the efficiency, reliability, professionalism and credibility to provide accounting services Accounting ethics more or less the consensus of all the professional associations of accountants And follow them cause it aims to be the leading professional accounting and auditing principles of professional ethics include:

A) stakeholder interests: the interests of all stakeholders including communities professional accountant, business owner, credit providers and staff to consider.

B) Responsibility: In-depth understanding of professional responsibilities, ethical and legal necessity in this profession.

C) Integrity: A professional accountant's adherence to the principles of public morality.

D) the objectivity of the judgment: the judgment of the professional accountant should be a conflict of interest and influence others and not prejudice.

E) maintaining independence: the ability to maintain a professional accountant's objectivity independent auditor should direct interest or indirect interest in the entity is important.

F) Confidentiality: Information relating to the employer shall be treated as confidential. Auditor is not allowed to disclose confidential information to his employer without permission And Disclosuresuch information is authorized only by competent authorities and the law.

G)Observe the range and types of services: This principle suggests that limits the scope of services to be met and work is consistent with the professional role.

H)Professional qualifications: professional accountant should have sufficient information on methods and techniques of professional work and also the education, skills and experience is necessary.

i)Principles and Technical Criteria: accepted accounting and auditing standards is required. Accountant profession is obliged to do, in terms of professional care to Including compliance with the law, the report, to timeliness of reporting, proper work methods, quality standards and other accepted standards.

j)Observe professional behavior: respect for the dignity of the profession and the professional accountant's personality is vital. Accountant shall not engage in conduct that would undermine the credibility of the profession.

[1]

The relationship between these characteristics and behavior of many of the criticisms against the main axis of the professional career of 30 years. Intercourse twentieth century, the accounting profession as a career related to ethics and morals were deemed But this claim by regulators, lawmakers, investors and other stakeholders has been questioned. [11]

Activities incompatible with the accounting profession:

Independent professional accountant should refrain from accepting and Anhjam activities incompatible with the profession.

Replacing an independent professional accountant:

1. Accountant independent professional, accepting a new job should replace the professional review,
2. Rights of minority owners, in terms of professional accounting changes, and
3. Rights of previous professional accountant to be maintained.

Ads and promotions:

Information provided is complete, accurate and realistic, and the actions that are not consistent with the above principle, be avoided, including:

1. Creating expectations around the fact,
2. Pretend to have the ability to influence institutions and authorities,
3. Praising his
4. Comparison with other professional accountants, and
5. Claims unjustified.

The following information is authorized:

1. Appointments and changes (membership in professional associations),
2. Instruction Manual,
3. Publishing books, articles, interviews, lectures,
4. Booklet,

5. Courses, training and seminars,
6. Hiring staff
7. Letterhead and sign a professional unit, and
8. Inserts called independent professional accountant in documents released by the owner.

Provisions of applicable accounting professionals employed by the following:

1. Compliance with the law,
2. Principles and professional standards,
3. Avoid providing misleading information,
4. Prevent his name in documents that have been set incorrectly, should be mentioned,
5. Professionals within the organization to resolve disagreements,
6. Stepped down from the job, if necessary,
7. Supporting professional colleagues,
8. Qualified professional, and
9. Provide information based on sound criteria and standards.

Accounting Ethics:

Necessary to achieve the objectives of the accountancy profession by the professional accountants, adherence to fundamental ethical principles of accounting. Every one of the professional associations of accountants, each accounting professional associations, Developed its own code of ethics that they have a lot of similarities and all the efficiency, reliability, professionalism and credibility to provide accounting services Sectors. Accounting ethics more or less the consensus of all the professional associations of accounting and comply with their professional objectives are provided as follows:

A) Integrity: A professional accountant in performing professional services must be honest.

B) Neutrality: Professional accountants should be neutral and should not allow any prejudice, bias, conflict of interest or influence of others, professional service impartiality undermined him.

C) Professional Competence and Care: professional accountant should professional service with care, competence and diligence to do. He always has a duty to keep the level of knowledge and skills in their professional In order to ensure, so he accepted the services based on the latest developments in the profession and the rules and regulations is provided.

D) confidentiality: professional accountant to confidentiality of information acquired in the course of providing professional services and should not considering such information without explicit permission of the employer or the employer, Use or disclosure unless the legal or professional right or responsibility to disclose it to be.

E) Professional behavior: professional accountant should act in a way that is consistent with the good reputation of his words and actions that would undermine the credibility of her profession, refrain.

F) principles and professional standards: professional accountant should carry out professional services in accordance with the principles and criteria relating to professionalism and the employer or his employer requests such a With the skill and precision to perform the requirements of integrity, impartiality and professional independence of the independent accountants, be consistent. [10.13]

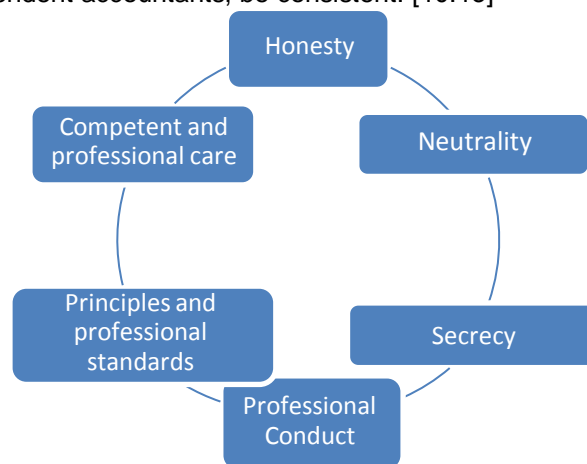


Figure 2: Components of Professional Ethics

Ways to Implement Ethical audit:

In cases where the auditors and their actions is considered a must for ethical choices related to work, an approach based on moral laws have. On the other hand, those rules to regulate corporate May expect that at least obtain legislation favorable result oriented.

So, when authenticating to an organization's degree of compliance with ethical choices regarding the importance of these issues for Be. Ethics in public life or in an organization, this Note will Individuals and members of the community or an organization for compliance with the laws of society and that they had no part in formulating, Have a moral obligation., There is the fact that the moral choices are made by the competent authorities. Additionally, a community organization or a citizen of a country with almost anything like a sustained commitment to respect rules and regulations of such institution. [4]

Hence, determining that all people moral and ethical characteristics that must be met, at least according to what is common in the Western tradition. Emphasis on individual autonomy will lead to change people's opinions and their concordance with valid legal norms, is legally and socially. [9]

Despite the ethical reasons for adherence to laws and regulations regarding the reasons for the acceptance or rejection of an important responsibility There are certain implications. Tradeoff between moral rules and laws that are useful results from them, is unacceptable So these people about how their actions conform with moral elements decide. Ethical responsibilities and assignments A unique and special that starts and ends. Particular issue about the members of a group or association of persons employed in a job there, These people obviously conform to ethical issues as well as against all human Commitment to should apply, compared with self-interest value most. In such circumstances, something like a collective commitment to endorse and support of professional values there. Procurement of appropriate evidence sufficient to create a culture of protecting the integrity of the ways that the benefits of compliance with auditing standards, the auditor And nationals Which leads to the highest level, among the specific responsibilities of the audit firm. So do not impose on the conduct of appropriate management And junior auditors can make the morally correct behavior was not expected.

Causes of ethics in the accounting profession:

1- fraud, for fraud, intentional action of one or more directors, employees or third parties with the aim of providing a false financial statement is done and can be cover the following:

1. Altered, forged or altered documents,
2. Recording transactions without supporting documentation,
3. Registration is incomplete or dual offices,
4. Providing incorrect financial effects of transactions or remove them from the documentation, and
5. Lack of financial and tax laws and regulations;
- 2 - misappropriation of assets;
- 3 - Ignore internal controls to abuse;
- 4- forcing subordinates to record transactions incorrectly;
- 5 - collusion with the auditor for non-disclosure of financial irregularities;
- 6 - Use of improper accounting practices;
- 7 - Failure transaction information or making false statements to auditors and relevant authorities;
- 8- Disclosure of confidential information of the employer competitors and others;
- 9 - failure to provide adequate storage for inventory and depreciation expense recorded and
- 10 - Failure to provide information or give false information to the capital markets in order to influence the share price.

Conclusions:

The legislative history reflects the fact that most laws, before the law as proposed, they are based on morality, that is, over time, has become the law of morality. This suggests that "should" have established ethics institutionalization and the references have been enacted as laws have become.

One of the main missions of professional accounting bodies worldwide, penetrating and strong ethical environment in terms of the people have low moral standards, Legal restrictions can be less ethical behavior in their Develop.

Accounting profession must acquire the necessary skills to moral judgment, so that the welfare of all those who are His influence consider. Without the ethical behavior of the firm and strong, The technical and professional status of older shake is. It further noted that companies should be the people who are going To enter the field of engineering. They should be properly treated before seeking wealth, fame, or their knowledge, honesty and integrity must face their efforts.

The future of the accounting profession and the leaders of the need for moral leadership by professional accounting profession depends. It is necessary to explain the significance of their lofty moral standards and training requirements Personal integrity, current and future accountants to do the honorable lead. Obviously, doing this will

ensure that the future of the accounting profession can fulfill its historic role in equitable economic growth, continued success and prosperity.

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