Ethics in Accounting

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Abstract
Accounting is the main index for the economy of many countries in a way that no economic activity is possible without reliance on it. Distinct feature of accounting is accepting responsibility towards people. Society has many expectations from accountants and people should trust the quality of offered services by them. Thus, their information should be real, reliable, honest, and unbiased. This study uses library method for gathering information about professional ethos and ethics of accounting. The results show that not only accountants should be qualified vocationally but also they should have high degree of honesty and rectitude in their jobs. Thus, professional future of accounting depends on ethical leadership of professional accountants.

Keywords: professional ethos, professional ethics, accounting ethics, PROFESSIONAL CONDUCTS, PROFESSIONAL ETHICS

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