

THE EFFECTS OF THE REGULATIONS RELATED WITH ETHICS ON AN ACCOUNTING EDUCATION IN ACCOUNTANCY

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Abstract

Ethics is a philosophical approach that seeks the origin of concepts such as good and evil, right and wrong in people's relationship (Kotar, 1997; 65). Ethical behavior is to act accordingly to the rules accepted as good, nice and right by the society (Güredin, 1997; 116).

One of the most important tasks of accounting is to provide accurate and reliable information to the concerned people. If the financial information presented is not accurate and reliable, people use this information cannot be expected to take healthy decisions and the expected benefits from the accounting system cannot be obtained. Considering the function of providing information of the accountancy, ethics in the accountancy is to be offered reliable information by the members of the profession that is in accordance with the laws and society's values (Baş, Özocak, 2001; 195-196).

The professional should provide his knowledge and experience to the people who demand within the framework of limits and descriptions related with the laws of accounting profession and stipulated by the professional organizations. The professional ethics required by the profession plays an important role in this regard.

Arrangements such as independence, social responsibility, integrity, reliability, objectivity, confidentiality, job title and qualifications, professional care, works incompatible with the profession and the professional dignity, no commercial activities, not to work with a service contract are both national and international regulations relating to the ethics of the accounting profession. These regulations are required to be thought in all higher education institutions offering education in accounting. As a result, placing the accounting ethics to the curriculum is an important requirement.

Keywords: Ethics, accounting, regulation, education, accountancy profession.