

The study of the role of professional ethics in accounting

Ghanbar Ali Yazdani¹, Davoud Nikzad², Esmael Alinia¹

¹ Department of Accounting, Ghaemshahr Branch, Islamic Azad University, Ghahemshahr, Iran; ² Jame Eslami Karegaran University, Sari, Iran

Abstract

Economic entities that operate in a competitive environment based on risk and profit are their goal. Meanwhile, the majority of property management companies are here and it is because the investors are concerned about the possibility of a conflict of interest, which may result in questioning the reliability of accounting information. This makes auditing seem necessary. Therefore, from the perspective of users, there is an accredited role. Undoubtedly, the rules and regulations are essential for professional accountants. One of these rules is necessary to comply with the code of professional conduct. Since the accountants in organizations play the vital role in financial management, risk management is in financial consulting role, too. Therefore, information and reports are provided so that they can influence the decisions of the organization. Professional ethics in the business environment do not have damaging effects on those who have trusted them to leave.

Keywords: Management, Accounting, Professional Ethics

Introduction

The most important variable in the success of professional ethics and everybody wants to have success. Although humans have a unique perspective on the true definition of success and achievement but have similar ambitions. Success in their personal life, career and life organization and meaning common man. United in their desire to succeed and to be accountable, as well as how many astray, with faces many obstacles. Management, but the success

of the organization and planning ways to create opportunities and ways to overcome barriers and facilitating factors is increased.

Some of the main factors contributing to the success of the organization: correct and efficient human resources, information technology, finance and credit, intrinsic motivation, staffing, customer satisfaction, market share and favorable location, participation and organization competitive advantage. Role in the success of these organizations is not always the same weight and importance of each one depends on the identity and status of the organization. For example, to increase the competitive advantage for an organization to increase its competitiveness and thus to facilitate the success of the organization. There are many barriers to success, including the internal stresses caused by the phenomenon of underemployment, and unethical behavior that results in waste of energy, time and manpower and time is the freshness and vigor. Therefore, the rule of professional ethics in organizations, reduce stress and achieve success as individuals and organizations accountable makes, R. David says the organization's strategic management is good ethics good preconditions.

Need to professional behavior

All professions are known for their drafted a Code of Conduct. The basic objective of the ritual behavior to provide guidance to members to maintain the dignity of the profession and a way to improve the quality of professional standards. To understand this you must understand the nature of the other professions. It presents guidelines for professional conduct of each member in order to have a professional thinking

Corresponding author: Ghanbar Ali Yazdani, Department of Accounting, Ghaemshahr Branch, Islamic Azad University, Ghahemshahr, Iran. E-mail: Yazdani.ali@yahoo.com.

Theory of Ethics

Professional ethics, public ethics is a particular application. There are certain guidelines that emphasized public morality lining helps the individual to be in control of their own behavior . include professional learning, professional behavior and philosophy of law, general principles of the professional point of view, all pursuits are known to have the following features:

1. Responsibility for community services
2. Complex set of knowledge
3. Login to professional standards
4. Need to trust in the community

Professional associations such as doctors, lawyers and accountants, set up their own professional code of conduct which is named as professional ethics. Code of Professional Conduct to achieve a high level of ethical standards, strengthen communities, and protect the professional interests of members and users of professional services has been developed.

Professional person in the community, clients, other members of their profession in a responsible and appropriate manner with a balance between these elements could be made to perform assigned tasks. He must risk his professional work that makes encounter refuse. Accounting person who can ignore these cases, lack of social competence and professionalism.

Work Ethic

The researchers describe the work ethics or dignity enough to know that each person is believed to work. Strong work ethic underlies the belief that hard work is the key to success and happiness. Researchers have found that a strong work ethic, productivity, innovation, need for achievement, job satisfaction, higher income is associated with more conservative attitudes and beliefs (Furham and Koritsas, 1990, 43-55).

In recent years, widespread concern about the decline in the work ethic has been created. For example, based on a study of the behavior of employees over a two-year period, only 51% of employees actually working day. The remaining 49% of non-productive activities such as tea, private conversations with colleagues (Heaven, 1990, pp. 55-60). Audit experts believe that the work ethic is suppressed by some managers., To strengthen the management rather than the work ethic that often mo-

tivated to work hard to bring suppressed. (Gordon, 1990, pp.25-32)

Importance of Ethics in Organizations

Ethics is a set of principles, often used as a charter for guidance defined. This principle provides a framework for action. Ethics, like a double-edged sword that is a threat to its edge. Moral weakness, leading to lower communication costs and increase the organization is. Absenteeism, low job and it will be the other edge of the sword, opportunity. Ethics significant impact on the organization's activities and results. Professional ethics increases productivity, improves communication and reduces the degree of risk.

It governs the professional ethics of the organization, will facilitate information flows easily and director before the event, it is learned. Applied processes and techniques to the ethics Individuals and Groups Process of applying ethics to organizational success are:

1. Success comes from professional ethics.
2. Ethics of professional are caused by trust believe .
3. To believe behavior can be predicted.
4. Predict the behavior of continuous and lawful behavior stems.
5. Continuous and regulate the liability arises out of
6. Responsibility of law and individual beliefs are formed.

The Role of Ethics in 21st Century Organizations

Ethics have become an organizational priority. In the 21st century , ethics is neither a luxury nor an option. There is a growing importance within society with selfish and irresponsible actions that impoverish some, while enriching the crafty . One definition of business ethics is “ a set of principles that guides business practices to reflect a concern for society as a whole while pursuing profits”(kilculen and Kooistra,1999) . The phrase “concern for society as a whole “indicates a growing importance with the selfish and irresponsible actions of so many organizations today.

According to Kidder (2001) there are five core values found in some form in every culture worldwide .They are honesty, respect, responsibility, fair-

ness and compassion. A values-based culture will make these core values the driving force in decision-making.

Success in the development and implementation of ethics management in the organization. Institutional ethics to believe starts. Confidence the organization, planning and management (top, middle and operating operational) is the higher level of commitment to the organization and will further tasks. To believe increase organizational responsiveness to environmental needs will be, because to believe will create synergy in the organization. Whatever trust and agency between managers and staff are reduced, managers need to control employee behavior could result in additional costs less will receive.

Past performance depends on trust. Trust is used in situations where we need to rely on others. For this trust, we expect the performance.

Code of Professional Conduct

Principles, professional responsibility in the Berber community, employers and colleagues, members of which will guide the implementation of the responsibility.

1. Integrity: Integrity means honesty and fair dealing is respected. The principle of impartiality and fair play professional accountants away from conflicts of interest is required.

2. impartiality: a subjective concept. Maintain impartiality means of avoiding a conflict of interest with the client, the strategic audit, no authority to judge others, not affected by the judgment of others and fairness in decision-making.

3. Competent and professional care: professional person should always professional service with care, competence and diligence to do.

4. Privacy: Privacy of information without the client's permission unless legally entitled or professionally responsible or it must be disclosed.

5. Professional behavior: a professional should behave, which is consistent with his professional reputation and avoid actions that might impair his professional reputation.

Ethics in Accounting Environments

The type and quality of services provided to the trust and confidence that the results obtained provide this service. The main asset of any business and maintain credibility and trust is very important. This would indicate that the main task and its members,

community service and personal interests within the definition and can be followed.

Code of conduct ethical and professional, their important to make policy. The main features of the policy and practice, professional relationships of person with community and professional community are included.

Accounting profession, including accounting and auditing services of the most disciplined and most of the world, and because providing professional services to the validity and reliability is essential. This feature requires a commitment to continuing professional members of the intellectual and practical. In professional accounting firms focus on maximizing profit, challenges from the competition and emphasis on short-term results. Despite these challenges, the need for regulation and enforcement of professional accountants shows. The law, professional liability against employers and community shows. Because of the reliance of investors, the public, government, and professional services business unit managers accounting regulations, the hallmark of professional responsibility for the provision of professional accounting and auditing services. As we know, the most important element is the independence of professional conduct in the field of accounting. For example, when auditor of the financial statements of the audit client has a financial interest in the company or the company's independence the mortgage application will be lost. Any investment or by the spouse or dependent child of an independent auditor, the auditor's direct financial interest and its independence will destroyed

Points of interest in ethics

1. Preconditions of ethical management.
2. Ethics is the science that is based on a rational course.
3. Managers need to make moral sense of the slogan
4. Moral traits of professional administrators to specify exactly.
5. Managers must respect these principles and their behavior give them expression.

Conclusions

Having professional ethics in accounting and management expertise that enable high levels of ethical standards. If there is a moral obligation to use the services of professional accountants should be aware of the new chapter of confidence and ex-

pectations about the quality of service they arise.

It is important to note that my carelessness or lack of impartiality of the auditors or accountants to take into account professional practice to be shared. Therefore, the code of professional conduct for the accounting profession is intended to act as a platform.

This is a critical position that accountants know that they must act in the interests of the society and honor confidence and a sign of commitment to the profession.

Recommendations

1. Managers and decision makers have planned to develop ethics guidelines

2. Professional accountants should the confidentiality of your information in providing professional services and obtain such information without the explicit permission of the employer to use or disclosure except.

3. Accountants to maintain and develop confidence with all the professional responsibility to play Ultimately integrity.

4. Any auditor or accountant should be impartial in part responsible. Members themselves have been neutral and has no conflict of interest and the action is really independence .

5. Each member to achieve improved quality and reliability of its services will work continuously.

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