

ACCOUNTING: PROFESSIONAL ETHICS

БУХГАЛТЕРСКИЙ УЧЕТ: ПРОФЕССИОНАЛЬНАЯ ЭТИКА

Determining what is ethical or moral on a personal basis is not done easily. The answer one selects in a given situation depends on the moral code to which one subscribes. Determining what is ethical or moral for members of a profession is not an easy task either. The accounting profession has adopted a code of conduct, or ethical standards, to guide accountants in the performance of their work. A major challenge to the profession is achieving widespread agreement among members on the interpretation and application of the code to different situations.

As a means of providing guidance for their members who have to make difficult ethical decisions, professional organizations have developed behavioral codes designed to increase the quality and uniformity of decisions. Speaking about the States, the American Institute of Certificate Public Accountants has developed a code of ethics for the accounting profession for its members that provides conceptual guidance to accountants facing difficult ethical decisions of a professional nature.

The Code of Professional Conduct provides several Principles. Under the principle of Public Interest accountants should accept the obligation to act in a way that will serve the public interest, honor the public trust and demonstrate commitment to the professionalism.

According to the principle of Integrity they have to understand the highest sense of integrity in order to maintain and broaden public confidence.

Keeping the principle of Objectivity and Independence means to maintain objectivity and be free of conflicts of interest in discharging professional responsibilities.

The next one is the principle of Due Care. Under it professionals should observe the profession's technical and ethical standards, strive continually to improve competence and the quality of service.

Довольно сложно определить, что связано с этическими моментами, а что нет. В любом случае, говоря о профессиональной этике, следует заметить, что почти любая работа имеет некоторые этические или моральные аспекты. Для того, чтобы профессионалы в сфере бухгалтерского учета и аудита всегда выбирали правильное решение как с точки зрения профессионализма, так и с точки зрения этики, некоторые бухгалтерские организации разработали свод этических правил, который включает основополагающие аспекты профессиональной этики.

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LES MARQUES: POUR ET CONTRE

ТОРГОВЫЕ МАРКИ: ЗА И ПРОТИВ

Les marques sont partout, c'est pourquoi elles focalisent les critiques. Depuis les années 90, les collectifs comme Casscurs de pub en France organisent chaque année une «rentrée sans marque».