

Accounting Ethics

By Iris Stuart, Bruce Stuart, Lars J. T. Pedersen

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Balancing both technical proficiency and ethical sensibility, *Accounting Ethics* provides a decision model approach to accounting, aiding both student comprehension and supporting the instructor in emphasizing the key elements of the decision process that shapes the technically and ethically competent professional accountant.

- Includes a decision model which guides students through the process of ethical decision making.
- Emphasizes the individual accountant’s decision making on both technical and ethical matters.
- Provides a focus on technical competencies and teaches students how to apply their knowledge through the provision of exercises and cases.
- Author team includes a blend of skills and experience: a philosopher, an accountant and an expert in business ethics.
- Strong pedagogical framework that includes study questions, review lists of chapter ‘take-ways’, and review checklists of key ideas.
- Provides an international perspective on fraud issues.

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Editorial Review

From the Back Cover
The many accounting scandals involving high-profile companies, such as Enron, WorldCom, Arthur Andersen, and Parmalat, have called into question accounting practices and have undermined public confidence in the accounting and auditing professions.

Accountants in professional practice face many technical and ethical challenges and in order to act appropriately, they need both technical and ethical competences. Accountants are guided by standards and supported by professional societies, legislation, and regulatory bodies. Adherence to these principles and compliance to the rules of practice include both a technical and an ethical dimension; *Accounting Ethics* will help prepare students for their future careers by developing both of these skills.

This textbook helps students to:

- Develop both technical and ethical competences through a mixed process of reading, mentored dialogue, and exercises.
- Apply technical competences and knowledge through the provision of exercises and cases.
- Identify moral issues in accounting situations and subsequently demonstrate moral reasoning and make moral judgments (act ethically).
- Navigate the process of ethical decision making by use of a decision model to structure the chapter material.

The textbook is an ideal resource for undergraduate or graduate courses in accounting ethics. It has a strong pedagogical framework that includes study questions, chapter "take-ways", and checklists of key ideas. A rich supporting website accompanies the text at **www.wileyeurope.com/college/stuart**.

About the Author
Iris Stuart is Professor of Auditing in the Department of Accounting, Auditing and Law at NHH (Norwegian School of Economics), Bergen, Norway.

Bruce Stuart is a philosopher with a degree in American Studies who currently lives in Bergen, Norway and is working as a writing consultant for the Department of Accounting, Auditing and Law, NHH.

Lars Jacob Tynes Pedersen is an Associate Professor in the Department of Accounting, Auditing and Law at NHH, Bergen, Norway where he teaches accounting ethics, business ethics and corporate social responsibility.

Users Review

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Maxine Elam:

Here thing why that Accounting Ethics are different and trusted to be yours. First of all examining a book is good but it really depends in the content of it which is the content is as delicious as food or not. Accounting

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