Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G338	Professional Ethics In Accounting And Auditing	6	3	0	0	3	5

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Bachelor Degree
Objective	-This course aims to create professional ethical awareness in the fields of accounting and auditing. By providing basic information on the concept of ethics, ethical dilemmas, and ethical theories, it will also address the legal and professional rules of accounting and auditing professions, as well as the ethical roles, duties, and responsibilities of professionals in these fields. The importance of ethical decision-making processes will be examined through the analysis of accounting scandals that have shaped the future of accounting and auditing professions.
Content	-Learning Outcomes of the Course: 1. Explain the meaning of ethics and the importance of ethics for the accounting and auditing professions. 2. Analyze ethical dilemma situations and learn and utilize the necessary tools and techniques for ethical decision-making, including identifying stakeholders. 3. Understand the concepts related to accounting ethics and their impacts on corporate governance, as well as determine how businesses develop corporate codes of conduct and assess their impacts. 4. Understand the concept of professional ethics for public accounting and accountants, focusing on the current rules of organizations such as AICPA, IFAC, etc., as well as understanding the current situation in our country. 5. Understand the implications of the concept of ethics on the current state and future of the accounting profession by examining accounting scandals.
References	Mintz and Morris (2017), Ethical obligations and decision making in accounting, (4th).McGraw-Hill Irwin. Duska R.F., Duska B.S. and Kenneth K. (2018), Accounting Ethics, 3rd edition, Wiley-Blackwell Publishing Brooks, Leonard J. (2010), Business & professional ethics for directors, executives, & accountants (5th ed.) Thomson/Southwestern

Theory Topics

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