

Content

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|-------------------|----------|--------|----------|-----|--------|------|
| G495 | Accounting Ethics | 5 | 3 | 3 | 0 | 3 | 5 |

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | French |
| Course Type | Elective |
| Course Level | Bachelor Degree |
| Objective | This course will serve as a general introduction to professional ethics in accounting and business environment. The ethical role, duties and responsibilities of the accounting and auditing profession will be addressed in terms of the fundamental ethical issues of business and society, ethical management, legal and professional rules. |
| Content | <p>Course 1: Introduction</p> <p>Course 2: Ethical Reasoning: Theories</p> <p>Course 3: Ethical Reasoning: Effects on Accounting</p> <p>Course 4: Ethical decision-making in the accounting process and the professional judiciary (1)</p> <p>Course 5: Ethical and Judicial Professional Decision Making Process in Accounting (2)</p> <p>Course 6: Ethical Understanding and Corporate Governance in Organizations</p> <p>Course 7: Midterm 1</p> <p>Course 8: AICPA Code of Professional Conduct, Audit Responsibilities</p> <p>Course 9: Earnings Management and Financial Reporting, Quality in Accounting</p> <p>Course 10: Accounting Fraud and Ethical Dimension: Sunbeam</p> <p>Course 11: Accounting Fraud and Ethical Dimension: Sersormatic, Xerox, Insignia</p> <p>Course 12: Accounting Fraud and Ethical Dimension: WorldCom</p> <p>Course13: Midterm 2</p> <p>Course14: Accounting Fraud and Ethical Dimension: Enron</p> |
| References | |

Theory Topics

| Week | Weekly Contents |
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| 1 | Introduction au Contrôle de Gestion |
| 2 | Ethical Reasoning: Theories |
| 3 | Ethical Reasoning: Effects on Accounting |
| 4 | Ethical decision-making in the accounting process and the professional judiciary (1) |
| 5 | Ethical and Judicial Professional Decision Making Process in Accounting (2) |
| 6 | Ethical Understanding and Corporate Governance in Organizations |
| 7 | Midterm 1 |
| 8 | AICPA Code of Professional Conduct, Audit Responsibilities |
| 9 | Earnings Management and Financial Reporting, Quality in Accounting |
| 10 | Accounting Fraud and Ethical Dimension: Sunbeam |
| 11 | Accounting Fraud and Ethical Dimension: Sersormatic, Xerox, Insignia |
| 12 | Accounting Fraud and Ethical Dimension: WorldCom |
| 13 | Midterm 2 |
| 14 | Accounting Fraud and Ethical Dimension: Enron |