

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G495	Accounting Ethics	7	3	0	0	3	5

Prerequisites	
Admission Requirements	

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	Course 1: Introduction Course 2: Ethical Reasoning: Theories Course 3: Ethical Reasoning: Effects on Accounting Course 4: Ethical decision-making in the accounting process and the professional judiciary (1) Course 5: Ethical and Judicial Professional Decision Making Process in Accounting (2) Course 6: Ethical Understanding and Corporate Governance in Organizations Course 7: Midterm 1 Course 8: AICPA Code of Professional Conduct, Audit Responsibilities Course 9: Earnings Management and Financial Reporting, Quality in Accounting Course 10: Accounting Fraud and Ethical Dimension: Sunbeam Course 11: Accounting Fraud and Ethical Dimension: Sersormatic, Xerox, Insignia Course 12: Accounting Fraud and Ethical Dimension: WorldCom Course13: Midterm 2 Course14: Accounting Fraud and Ethical Dimension: Enron
References	

Theory Topics

Week	Weekly Contents
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