

32.12: Introduction to Ethical Practices in Accounting

What you'll learn to do: discuss the importance of ethical practices in accounting and the implications of unethical behavior

Stakeholders rely on accurate accounting information to make decisions that have financial and human implications at the individual, business, societal and the macroeconomic level. In this section you'll be introduced to the primary associations for accounting professionals and gain perspective on the guidance they provide to help practitioners evaluate ethical dilemmas. This section also outlines key provisions of the Sarbanes-Oxley Act, its enforcement and implications for auditors, senior executives and major stockholders.

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