



Education within the reach of all
A ministry of Calvary Chapel-Port-au-Prince
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Syllabus

Course Title

ETHICS AND ACCOUNTING STANDARDS

Objective:

Gain a comprehensive understanding of accounting ethics and delve into concepts of applied ethics, morality, and professional conduct.

Prerequisites:

Accounting I and II

Materials and Books:

The course materials will be provided in PDF format and made available to students from the first day.

Course content:

I. Introduction and Context Setting:

- Definitions of ethics
- Ethics and morality / Ethics and professional conduct
- Relationship between ethics, morality, and professional conduct

II. Fundamental Principles of Accounting Ethics:

- Credibility
- Professionalism
- Performance

- Trust
- Quality of services

III. Requirements for Scientific and Ethical Qualifications:

- Integrity, probity, and objectivity
- Professional competence and diligence
- Confidentiality and professional secrecy
- Professional courtesy
- Compliance with technical and professional standards

References :

1. <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806efbe1>
2. <https://www.cairn.info/revue-rimhe-2012-1-page-97.htm>
3. <https://www.cairn.info/revue-rimhe-2012-2-page-17.htm>
4. <https://www.ifac.org/knowledge-gateway/building-trust-ethics/discussion/le-code-international-de-d-ontologie-des-professionnels-comptables-principaux-domaines-pour-les>
5. <https://www.procomptable.com/Ethique-livre.pdf>
6. <https://hal.science/hal-00477709/document>
7. https://www.researchgate.net/publication/306031762_Reflexions_autour_des_principes_fondamentaux_de_l%27ethique_comptable

Course Regulations:

Students are required to attend weekly (or otherwise specified) lectures, unless the course is entirely delivered online. Refer to the online Student Guide for more information.

