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SELF WORK

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Отзыв
На реферат
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Кодекс этики разработан для профессиональной сферы и распространяется не зависимо от личности на всех членов той или иной сферы. Медики имеют - свой кодекс, бухгалтера - свой, юристы – свой, но несмотря на индивидуализацию по специальностям, все они имеют общие принципы, которые студент перечисляет и дает как итоговый результат его исследования.

Сам текст состоит из нескольких подзаголовков, раскрывающих значение этой работы.

Работа рекомендуется к печатанию.

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Professional Ethics

The underlying reason for a code of ethics for any profession is the need for public confidence in the quality of service by the profession, regardless of the individual providing it. For the CPA, it is essential that the client and external financial statement users have confidence in the quality of audits and other services. If users of services do not have confidence in physicians, judges, or CPAs, the ability of the professionals to serve clients and the public effectively is diminished.

It is not practical for users to evaluate the performance of professional services because of their complexity. A patient cannot be expected to evaluate whether an operation was properly performance. Most users have neither the competence nor the time for such an evaluation. Public confidence in the quality of professional services is enhanced when the profession encourages high standards of performance and conduct on the part of all practitioners.

The introduction to the AICPA Code of Professional Ethics includes a quotation from Marcus Aurelius that effectively summarizes what should be expected from a professional: “A man should be upright, not kept upright.” As you study the Code of Professional Ethics in the remainder of the chapter, it is worthwhile remembering that regardless of existing rules or other ways that society encourages CPAs to conduct themselves properly, ultimately a professional must personally decide what is meant by a high standard of conduct.

A code of ethics can consist of general statements of ideal conduct or specific rules that define unacceptable behavior. The advantage of the general statements is the emphasis on positive activities that encourage a high level of performance. The disadvantage is the difficulty of enforcing general ideals, because there are no minimum standards of behavior. The advantage of carefully defined specific rules is the enforceability of minimum behavior and performance standards. The disadvantage is the tendency of some practitioners to define the rules as maximum rather than minimum standards.

The ICPA Code of Professional Ethics has attempted to accomplish both the objectives of general statements of ideal conduct and of specific rules. There are four parts to the code: concepts, rules of conduct, interpretations, and ethical rulings. The guidelines are listed in

the order of increasing specificity; the concepts provide ideal standards of conduct, whereas ethical rulings are specific.

The section of the code dealing with concepts of professional ethics contains a general discussion of certain characteristics required of a CPA. The concepts sections consist of two main parts: five ethical principles and a discussion of those principles. The ethical principles are listed below. Discussions throughout the chapter include ideas taken from the concepts section. Independence receives the most attention in the AICPA's concepts, but competence, responsibility to clients and colleagues, and other matters are also discussed.

Ethical principles

1. *Independence, integrity and objectivity.* A certified public accountant should maintain his integrity and objectivity and, when engaged in the practice of public accounting, be independent of those he serves.
2. *Competence and technical standards.* A certified public accountant should observe the profession's technical standards and strive continually to improve his competence and the quality of his services.
3. *Responsibilities to clients.* A certified public accountant should be fair and candid with his clients and serve them to the best of his ability, with professional concern for their best interests, consistent with his responsibilities to the public.
4. *Responsibilities to colleagues.* A certified public accountant should conduct himself in a manner that will promote cooperation and good relations among members of the profession.
5. *Other responsibilities and practices.* A certified public accountant should conduct himself in a manner that will enhance the stature of the profession and its ability to serve public.