

عنوان مقاله:

Unethical Consequences in the Financial Reporting Process

محل انتشار:

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خلاصه مقاله:

Background: The discussion of the consequences of unethical behavior in the financial reporting process, in itself, leads to other socio-economic consequences. This article explores how financial reporting immorality triggers a flood of other unintended consequences and has detrimental effects on everyone in a community. It is also explained that identifying and finding the causes of social and economic harms is preferable to solving the problems that follow because, as the saying goes, prevention is better than cure. Conclusion: Since the reliability and reliability of financial reports has a direct relationship with the moral health of its producers, it seems necessary to find the root and cause of immoral behavior, meet the needs, develop laws and deterrent penalties. And also spread values and virtues in society and the workplace. This process will enable accountants to withstand the negative pressures of the workplace, carnal desires, and financial and economic problems, and to choose the path of ethics in two ways

کلمات کلیدی:

Economic and social consequences, Reporting consequences, Immoral behavior

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