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会计道德研究回顾与展望

Accounting Ethics Research: Retrospect and Prospect

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关键词:

会计道德研究; 道德发展理论; 道德判断; 道德行为; Accounting Ethics Research; Moral Development Theory; Moral Judgment; Moral Behavior

摘要:

会计、审计人员是资本市场的重要行为主体, 其职业判断决定着会计信息质量。近来, 众多财务丑闻引发全社会对会计、审计人员道德取向的怀疑, 因为弄虚作假首先涉及的是道德问题。本文梳理了会计道德研究, 并就未来的研究方向提出了看法和建议。

Moral judgments of accounting professionals affect the quality of financial information, which is one of the keys to the smooth development of the capital market. Recent accounting scandals have raised concerns about the ethical orientations of accountants and auditors because accounting fraud is closely related to ethical problems. This paper reviews the development of theories in moral psychology and related accounting ethics research, and suggests a number of research areas and approaches for conducting accounting ethics research in the future.

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