

ACCOUNTING ETHICS “PUTTING IT ALL TOGETHER”

Given your answers to the handout “Questions for the Ethical Professional,”
Professional ethics is first and foremost a matter of your character:

The kind-of-person that you are (virtues and vices)

The kind-of-person you are in the process of becoming (virtues and vices)

That person is significantly constituted by your ethical perspective:

- 1) the ethical subjectivist or relativist OR the ethical objectivist-universalist
- 2) the psychological ethical egoist OR the ethical altruist
- 3) the ‘person of faith’: religious-spiritual values and principles that you live by
- 4) the ‘rational- ethical person’
- 5) the ‘socially-concerned / “greatest good for society” person’
- 6) the ‘good character’ person
- 7) the ‘socially-obligated / ‘social contract person’

As I see it, the common **basics of ‘professional ethics’ come from:**

- 4) you, as a *rational-ethical* person
- 5) you, as a *socially- concerned* person
- 7) you, the *socially-obligated* person
- 6) you, as a ‘*good character*’ person

The decision-making resources for the ethical C.P.A. are therefore:

- 1) your good character (as starting point)
- 2) the requirements of the law
- 3) the requirements of the (AICPA) Code of Ethics
- 4) the guidance of paradigm cases
- 5) the help of the *phronesis* and advice of ‘good persons’
- 6) “Do Your Best!”: your good character and *phronesis*

And your professional-ethical obligations are:

- #1 = to the public
- #2 = to the profession
- #3 = to your client
- #4 = to your employer
- #5 = to your self