

## Morality and Ethics of Accounting

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In our present day, even though morality and ethics are used interchangeably in most cases, what they refer to is usually different. Accounting morality may vary according to time and space, however, when the ethics in accounting is mentioned, what is usually observed is whether the methods employed by accounting to achieve its goals are righteous or unrighteous. This rectitude is not relative but absolute righteousness. This study aims to analyze the concept of ethics in the profession of accountancy, how these codes of ethics are formed, and the influence of both public administration and business circles on these codes and how individuals currently employed in the accountancy business interpret these codes. The implementation difficulties of codes of ethics which the employed in the profession need to conform to for the social benefits, welfare, and professional dignity, the measures taken by the chambers and joint work groups, and the suggestions provided by the professionals that will contribute to the process will be given at the end of the study.

**Keywords:** Morality in Accounting, Ethics, Ethics in Accounting, Business Ethics.