

GLOBAL CODE OF ETHICS FOR ACCOUNTING EDUCATORS

The International Association for Accounting
Education and Research
(IAAER)

PREAMBLE

The association is committed to promoting excellence in accounting education and research on a worldwide basis. It aspires to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting education, research, and practice. Individual educators are leaders dedicated to and engaged in high quality teaching and research in accounting.

Responsibilities in Accounting Education

Educational Responsibilities

- Accounting educators accept responsibility for competent, inspirational, scholarly instruction.
- Respect for the integrity and teaching scholarship of academic colleagues requires unbiased, cooperative interaction with colleagues at home and abroad.
- Educational responsibility requires maintaining basic principles of teaching and collegial evaluation standards.

Basic Principles of Teaching

- Teaching and a concern for student learning play a central role for the accounting educator. Teaching scholarship deserves evaluation and reward.
- Rewards for and improvements in teaching demand peer evaluation, collegial criticism, and the capability of addressing problem solving as a scholar. Teaching scholarship is open to use and review by one's peers.
- Professional ethics should pervade the teaching of accounting.
- Proper counsel of students is integral to effective teaching.

Tenure and Promotion Evaluation Standards for Accounting Educators

- Accounting education administrators should clearly explain the major criteria for evaluating accounting educators for promotion and tenure.
- Tenure evaluators/promotion committees should apply criteria consistently. The evaluation process should provide guidance for the future.
- Institutional evaluators should provide institutional policy on tenure and promotion to outside reviewers.
- Outside reviewers should evaluate the teaching, research, and service record with consistency and freedom from bias. A reviewer must inform an institution of a conflict of interest.

Responsibilities in Academic Research

Responsibilities in the Research Mission

- The profession's research mission requires that accounting educators perform and report research designed to enhance the quality of accounting education and practice.
- When conducting research, accounting educators must maintain a high level of professional performance and frame of mind.
- The review and publishing of research require a professional attitude in reporting and evaluation of research.

Research Performance

- Accounting educators must give proper credit to intellectual property.
- Accounting researchers and writers must maintain originality in their work. Research experiments and studies require objectivity, honesty and accuracy in reporting, and due diligence.
- Findings of plagiarism must be reported to the editor, publisher, and employer.
- Where necessary and appropriate, the confidentiality of sources including company and individual identification should be maintained.

Research Review and Journal Policies

- Accounting journal editors and reviewers must assure an unbiased, objective, scholarly assessment of works submitted for publication or presentation.
- A research reviewer has a duty to disclose conflicts of interest to the editor or reviewing board or committee.
- Accounting educators serving as journal editors and reviewing committee chairs must specify the requirements and procedures for acceptance to the submitting researcher.
- Research reviewers should be positive and respectful in communicating the results of a review.

Responsibilities to the Accounting Profession

Professional Responsibilities

- The accounting educator has a dual responsibility to the accounting practice profession and to the accounting academic community.
- Professional responsibilities include maintaining professional bearing and developing students and the profession.
- Accounting educators serve the academy, the profession, and the community.

Professional Character

- The accounting educator must maintain competence, integrity, and objectivity in the classroom and in the professional community.
- Further, the accounting educator must be honest, trustworthy, and fair, and must avoid harm to others. This includes honoring confidentiality and respect for the privacy of others.

Professional Development

- Accounting educators must seek continually to maintain and improve their professional knowledge, skills, and competence.
- Teachers and researchers must continually update their expertise for new or enhanced teaching and research methodologies.

Professional Service

- Accounting educators should participate in university leadership and in the international academy.
- Accepting roles on committees and boards and as officers or executives for professional or academic organizations requires a desire and effort to fulfill the specific committee, board, officer, or executive duties as set forth by the organization and its management. Accounting educators should refuse assignments when contingencies preclude completing the service responsibly.
- Accounting educators should serve their community in a professional manner.

IAAER MEMBERSHIP

Membership in the IAAER is open to all individuals and organizations interested in accounting education and research. Membership assures you of access to COSMOS on our web site and timely receipt of all announcements for forthcoming conferences, including the next World Congress in Hong Kong in November, 2002. You are invited to join by completing the membership application found on our web site at www.iaaer.org. On the form you will find specific instructions on how to submit the membership application with the proper payment

WEB SITE

The IAAER newsletter, COSMOS Accountancy Chronicle, our membership directory and other announcements of importance are available on our web site at: www.iaaer.org

ANNOUNCEMENTS

Announcements of interest to our members should be sent to Donna Street, Vice President of Publication at: streetdl@jmu.edu

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