



Accountancy Program Statement of Ethics

If you do not agree with this statement, then please make an appointment to see Professor Roger Graham.

Profession:

A calling requiring specialized knowledge and often long and intensive academic preparation.

Professional:

Characterized by or conforming to the technical or ethical standards of a profession.

Professionalism:

The conduct, aims, or qualities that characterize or mark a profession or a professional person.

Integrity:

Adherence to a code of moral, artistic, professional or other values.

The Oregon State University Accountancy Program prepares students for careers in the accounting profession. The accounting profession requires an extensive knowledge of business practices and accounting procedures and a personal commitment to integrity and high ethical standards. To foster a culture that reinforces ethical conduct and finds unethical conduct unacceptable, all accounting students and faculty are expected to make such a personal commitment.

For accounting students and faculty, adherence to the ethical standards of the Accountancy Program means that, at a minimum, they will not give or receive any unauthorized aid on an assignment or exam, plagiarize or otherwise misrepresent the originality of their work or submit the work of another for their own credit, submit substantially the same work for credit in more than one class, except with prior approval of the instructor, misrepresent the truth in their coursework, resumes, or job applications, access, remove, or destroy any information, materials, or other property belonging to a faculty member or another student without their permission, or tolerate unethical behavior by others, and will be respectful of others, and protect the integrity of the accounting profession.