Education of Ethics

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Abstract

Background: Study of ethics from different angles, is necessary and essential, as man, naturally enjoys good virtues and ethical principles, and is weary of meanness and indecent behaviors. But still, it is unfortunate that history has observed selfishness, greedy ambitious, fanaticism and bigotry, collective ignorance, and in turn, poverty, homelessness and even massive deaths.

What has occupied the minds of intellectuals, social reformers and ethical searchers, is the relationship between the two groups of characters.

As such, various factors present in the course of personality development, improvement or ethical dissociation, ought to be investigated. Educational factors, such as family, school, and society as a whole, are to be extensively considered.

Conclusion: In this paper, what has been considered, is the educational part or "education of ethics" and not "ethical education" or "ethics in education".

Keywords: Education of ethics, Family ethics, Personality development, School ethics, Society ethics

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Factors Affecting Iranian Certified Public Accountant's Ethical Decision Making

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Abstract

Background: Due to the importance of Certified Public Accountants’ ethical decision making in advancing any specific profession, it is important to find out what possible factors may affect their ethical values. In other words, the purpose of this study was to investigate what factors Certified Public Accountants may think would affect their decision making.

Methods: A total of 56 subjects were selected through a snow-ball sampling from Iranian Certified Public Accountants’ population. The snow-ball sampling is mostly recommended for this kind of study. Interview was used as an instrument to collect data from the subjects regarding their ethical values. A checklist for interview was constructed based mostly on literature and on professional accounting experts’ point of views. The reliability of internal consistency coefficient of the instrument was reported to be significant (0.90). Professional accounting experts rated the logical validity of the instrument very satisfactory. The thematic analytical method (them method) was used to analyze the data.

Results: Based on the findings of the study, it was found that Law and Regulations, CPA Personal Characteristics, Auditing Job Characteristics and Organization Inception Characteristics were among the most important factors that may affect Certified Public Accountants’ ethical values.

Conclusion: CPA Personal Characteristics, Auditing Job Characteristics and Organization Inception along with Law and Regulations are among factors that CPAs consider them important in their ethical decision making. Therefore, Iranian Association of Certified Public Accountants and auditing institutes can use them to improve planning and advance their efficiency and accountability.

Keywords: Certified Public Accountant (CPA), Ethical decision making, Professional ethic, Thematic analysis

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The Effect of Managers Ethical Orientation on Earnings Quality of the Firms listed at the Tehran Stock Exchange

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Abstract

Background: Because the income is one of the most important items that affect on investment decisions, so the consistence of ethical standards by managers has very high importance for accurate and reliable reporting. The review of available researches shows there is no domestic research that examines the effect of financial managers' ethical orientations on their reported earnings quality. For this reason, the purpose of presented research is the survey of extent and type of affection of financial managers' ethical orientations on the earnings quality of firms.

Methods: This research is a applied research on the base of purpose and a descriptive-survey research on the base of the method of gathering data related to financial managers' ethical orientations and it is a descriptive research(to extract data from financial statements of firms) for data of earnings quality. In this research the gathered data of 85 firms listed on Tehran stock exchange was tested by using the structural equation model based on partial- List square (PLS) method and so the casual model of affecting Idealism ethical orientation on earnings quality was presented.

Results: The results of statistical analysis show that the ethical orientation of idealism of managers has a positive effect on their reported earnings quality and it explains the 56% of changes in this variable.

Conclusion: as results show, it is necessary that professional and responsible institutions pay special attention to the education of ethics in educational plan of accounting. Furthermore, the standards' setters should set the ethical professional rules and instructions that they are in accordance with the cultural atmosphere of our country by the way the ground is provided for more quality information in this profession.

Keywords: Earnings quality, Idealism, Relativism

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The Role of Information Technology to Improve Accountability to Customers: from the Perspective of Bank Managers and Employees

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Abstract

Background: Information technology is the most important correct strategic tool in today societies than can help to the more efficient and more transparent participation of the citizens. According to this, during this study, the role of information technology on the improvement of accountability was determined.

Methods: The research method was descriptive and evaluative in nature with the statistical population of the research was composed of the managers and staff of a Bank in Isfahan, of whom 269 were selected as simple size by randomized stratified sampling using Morgan’s Table to answer the research questionnaires. The tool for data collection was a researcher-developed questionnaire with 27 questions that the reliability of the questionnaire was 0.88% that was estimated by Cronbach’s Alpha. The data obtained from the research were analyzed using the descriptive statistical methods and one-variable T-tests, non-parametric independent student test, one way ANOVA, and Tukey’s HSD tests.

Results: The results indicated that using the IT (Telephone, Fax, Computer and Electronic Banking Services) increases the rate of accountability in bank. Also, there is a meaningful difference between the perspectives of the staff and managers according to his sex, educational degree and the service year about the role of IT in the improvement of accountability.

Conclusion: The results of this research showed that IT through a purposeful and careful monitoring, on-time presentation, the optimal allocation of resources, quick accessibility of the customers to the bank information and improves the accountability and as a result decreases administrative corruption.

Keywords: Accountability, Administrative Corruption, Information Technology

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Concept of Administrative Corruption in Public Education System

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Abstract

Background: In the recent decades, the international bodies has named fighting against various forms of Administrative corruption in modern social institutions as a means of achieving good governance that includes transparency, responsibility, and accountability as well. It is believed that fighting against corruption in the educational systems is a major challenge as it involves issues such diagnosis, nature of corruption, social sensitivities and complexities. Therefore, the present paper aims at studying different aspects of fighting corruption through focusing on the international experience.

Methods: The study is done based on a library descriptive method; the data collection is done by reviewing the related literature and documentation. The questionnaire is designed on the basis the collected data.

Results: Administrative Corruption in Public education sector means the systematic use of state authority for personal gain is a significant effect on the issue of access to the educational system, quality education, equality in educational opportunities which this can different levels of ministry, provincial or school and in the form of embezzlement, bribery and pay off, fraud, extortion, favoritism that have to happen that samples can be in the area of school construction, recruitment, promotion, appointment, academic behavioral conduct, supply and distribution of educational and no educational materials and equipment, allocating allowances, examinations and qualifications observed.

Conclusion: There are a number of measures that must be implemented in fighting against Administrative corruption in Public educational systems as follows: Diagnosis of the components of corruption, Defining types and scope of corruption, Transparency in the related rules and regulations, strengthening administrative abilities to increase accountability and Participation of stakeholders

Keywords: Corruption in Education, Educational Ethics, Public Educational System

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The Nature of Ethical Problems of Research in Cyberspace

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Abstract

Background: Developing increasingly Internet as a ubiquitous research laboratory and a convenient media to doing research is caused new ethical and variety legal issues and problems. This paper explains and explicates the nature of ethical problems of research, partly open problems, in cyberspace especially and it is preferred any practical solutions.

Methods: Firstly, the research ethics is defined as a branch of applied ethics and professional ethics. Then, the research ethics is surveyed under new approach to doing research through introducing to cyberspace. There are presented some information and commutation technology social effects, and also their outcomes on the research ethics in cyberspace. Thus, these include the most main issues and problems on the virtual research ethics field. In continue, there are distinguished the most important ethical principles in conducting virtual research; autonomy, beneficence, justice, and intellectual property. Hence, there are discussed and considered in detail some ethical issues associate with these ethical principles that indicate their completeness and consistency.

Conclusion: Implementing and conducting the ethical principles regarding the protection of human subjects participating in virtual research have itself typical complexities. Therefore, there are identified and indexed some of the distinct and critical ethical challenges and problems to doing research in cyberspace, such as: privacy and confidentiality problem, identity non-identifying and anonymity problem, informed consent problem, universal codes of ethics, digital divide problem, and faceless communication problem of virtual research ethics.

Keywords: Confidentiality, Informed Consent, Intellectual Property, Privacy, Virtual Research Ethics.

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Measurement of Rural Environmental Ethics in Golestan Province of Iran

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Abstract

Background: Environmental problems producing the widely admitted global environmental crisis and science alone will not be sufficient to solve environmental problems. Existent evidences show that farmers have been characterized as people whose ties to the land have given them a deep awareness of natural cycles, appreciation for natural beauty and sense of responsibility as stewards.

Methods: This research is aimed measurement of rural environmental ethics in Ouzineh in Golestan province and is done through descriptive and survey method. The target populations in the study consist of 200 men and 55 women. Using simple random sampling procedure and Krejcie and Morgan table 131 men and 49 women were selected and interviewed using a questionnaire. The data resulted from this procedure was analysed using SPSS/WIN software. Content and face validity of the instrument were obtained by the faculty members of Department of agricultural extension and education. The reliability analysis was conducted with completing 30 questionnaires and Cronbach’s alpha value was 0.84.

Results: The results obtained from analytic statistics indicated that there are significant relationships between independent variables namely number of educated family members, amount of listening to radio and watching TV, number of family members and number of animals (95%), rate of participation in educational classes and contact with extension agent (99%) and dependent variable namely environmental ethics.

Conclusion: The results of this study showed that rural men and women have a moral obligation to take care of environment. So this research suggests using environmental discussions in formal and non formal education for rural men and women and production of radio and TV programs and pay attention to participation of rural women to take care of environment programs.

Keywords: Environmental Ethics, Farmers, Golestan Province, Iran

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Bioethics in Genetic Engineering

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Abstract

Background: We are on the verge of being able to transform, manipulate, and create organisms for any number of productive purposes. From medicine, to agriculture, and industries, we are within reach of an age when manipulating the genetic codes of various organisms, or engineering entirely new organisms, promises to alter the way we relate to the natural world. As with any revolutionary technology, anxieties, fears, and moral objections to the promise of genetic engineering abound. Some are well-grounded and suggest caution, while others are the product of misinformation, religious prejudice, or hysteria. Many having this attitude are afraid that the use of the new technology amounts to an inadmissible interference with the life of animals, plants and humans. Given the relative youth of the technology and the tremendous possibilities it offers for improvement of the human condition, as well as the environment in general, careful consideration of ethical implications now can help inform and ensure the future of the genetic engineering era.

Provided that it is appropriately regulated, bearing in mind ethical concerns relating to dignity, harmful consequences, and justice, its potential benefits outweigh its harms.

Conclusion: Legislators and other responsible decision-makers should not implement regulations that unduly restrict implementation of genetic engineering. The technology should not be completely banned or prohibited, but managed justly to ensure a stable and equitable social structure.

Keywords: Bioethics, Genetic engineering, Genetic enhancement, Gene therapy, Transgenic

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Medical geography, ethical relation between human and environment

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Abstract

Background: Geography knowledge involved mutual relation between human and environment conditional to keeping environment healthy. Human characteristics has its principle, environment is also the same but its difference is that environment principles are predestination and are functions of creation principle, and in human, principles are more instinctive and bodily, there are some basis which depends on thoughts, so this principle make human different with other animals, and is deeply consisted on moral principles and involved pure thoughts.

Methods: Research is a library method and using database and professional magazines. In this paper we study keeping environment healthy which is one of the principles in geography so that we can study its function and moral behavior with different aspects and by focusing on medical geography as a lost ring in logical relation which must exist between human moral principles with environment, we study this point that medical geography is a knowledge which really has moral characters.

Keywords: Environment, Geographical ethics, Medical geography

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