

Designing a Model of Professional Accounting Ethics Based on the Perspectives of Selected Muslim Philosophers

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Abstract

Professional ethics in accounting is fundamental to financial transparency, public trust, and corruption prevention. Challenges such as conflicts of interest and information distortion underscore the need for a comprehensive ethical model. This study designs a novel framework for accounting ethics by examining the works of three prominent Islamic philosophers: Nasir al-Din al-Tusi, Allama Tabatabai, and Morteza Motahhari. Using content analysis, 56 relevant articles were selected from 1,413 publications in philosophy, theology, education, and ethics. The proposed model extends beyond technical accounting, emphasizing principles such as honesty, justice, transparency, accountability, and trustworthiness. It redefines accounting not merely as a technical profession but as a human, social, and ethical commitment. By strengthening public trust, enhancing organizational transparency, and preventing corruption, this model provides a sustainable foundation for healthy financial systems.

Keywords

Professional Ethics, Accounting, Islamic Philosophers, Justice, Financial Transparency, Accountability.

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10

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