

# Unethical behavior essay sample

[Psychology](#), [Behaviorism](#)



Unethical behavior can occur in any profession and cause damage to many people. Unethical practices and behavior in the accounting world can be very serious and cause a lot of problems for a lot of people. There are many types of things that are done in the workplace that would be considered unethical behavior. This would be things such as: reported false hours of work, using work equipment for personal use, taking things from work to your home, and in the accounting world- embezzling money from others for financial gain.

There is no reason for unethical behavior except for self interest and greed.

Accountants might falsify reports with bad information for a company so that they would have a better outcome on their papers, or to cover up something that is going on with the money. This would also include falsifying and altering business documents like receipts, or messing with any reports. This all classifies as unethical behavior. Someone may also falsify this information because of corporate pressure by the client. “ Perhaps the most common form of unethical behavior is the failure for an accountant to conduct an in-depth analysis when preparing and revising financial information. There are many individuals who prefer to take short-cuts” (Jacobsen, Rick).

In 2002 the Sarbanes-Oxley Act was put into effect. This act puts in place rules that will hold executives accountable for their organization’s financial statements and for the accuracy of those reports. This act is supposed to use harsher punishments along with criminal penalties for any that do not comply. This act requires publicly traded companies disclose their code of ethics, and was designed to promote honesty and good ethical behavior.

According to Section 302 of Sarbanes-Oxley Act, companies are supposed to

periodically send financial reports that include certifications about the content of their financial reports to ensure all the information is accurate.

Section 802 states that penalties of fines could be imposed or up to 20 years imprisonment for altering, destroying, falsifying, concealing, or mutilating and objects that alter the reports. Also up to 10 years of imprisonment could be issued for an accountant who knowingly and willingly violates the requirements of financial paperwork. The lesson to learn is that it is not worth the risk of falsifying or altering financial statements for anyone, no matter the reasoning.

#### References:

(Jacobsen, Rick). Unethical Behavior in the Workplace.

<http://ezinearticles.com/?Unethical-Behavior-In-The-Workplace&id=954264>

<http://www.soxlaw.com/s802.htm>