

In light of the recent crisis and its aftershocks

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In light of the recent crisis and its aftershocks, it becomes crucial to reflect on the relationship between finance and accounting and on how to integrate ethics and efficiency, as well as on how to motivate and empower practitioners in the world of finance to commit to justice, fairness and enhanced understanding, and to improving their personal integrity. This article, written as an editorial introduction to a special issue includes works related to control measurement and ethical behaviour, misbehaviours in finances

and accounting, professionalism in accounting, ethical investing and corporate reporting. We conclude by suggesting further research for a better integration of technical aspects of accounting and finances into business activity—human activity actually—and an for understanding of ethics not limited to rules, but as a mutual and interdependent system of values (human goods), virtues and principles.

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