

Internal Auditing Ethics Case Studies

An easy-access guide to the most common types of business writing and communication. The Business Writer's Companion places writing in real-world context with hundreds of business writing topics and more than sixty sample documents. Always anticipating the needs of today's business writers, the sixth edition includes updated information on the technologies that are integral to workplace writing and offers tips about professionalism. **BOOK COVER**

This book helps auditors understand the reality of performing the internal audit role and the importance of properly managing ethical standards. It provides many examples of ethical conflicts and proposes alternative actions for the internal auditor. Internal auditors are well-schooled on the IIA Standards, but the reality is that the pressure placed on internal auditors related to execution of work and upholding ethical standards can be very difficult. Regardless of best practice or theory, auditors must be personally prepared to manage through issues they run across.

Following corporate scandals and the recent bankruptcy of large financial institutions, the public believes that one of the responsibilities of governments, regulators and corporate executives is to do business in compliance with basic ethical values. It is now acknowledged that there has been a general decline in ethical standards in the business world, perhaps due in part to a celebrity culture that overvalues wealth and shallow notions of 'success'. Ethics used to be discussed only by philosophers and academics, but it is now apparent to business leaders that companies wishing to survive into the future have to develop effective protection against exposure to 'ethical risk'. This Short Guide, written by a professional with diverse international experience in auditing and fraud prevention who has specialised in ethics-related issues, serves as a resource for all who need a more complete view of the subject and practical guidance to inform their daily business decisions. Providing an overview of the theories of ethics that bear on today's business world, from Adam Smith's liberalism to stakeholder theory, the Guide explains the human behaviour that gives rise to fraud and corruption in terms of a 'fraud triangle theory' according to which unethical behaviours happen when three risk components - psychological pressure, opportunity and rationalisation - are present. 'Pressure' is linked to the unfortunate superstar culture, while 'opportunity' can be reduced through application of adequate control mechanisms and corporate governance models. 'Rationalisation' has to do with the ability of an honest individual to justify a dishonest action in his own eyes. Ethics bears directly on this component and an ethical approach can prevent such self-justification. The adoption of appropriate company cultures and corporate governance models, the selection and retention of ethically sound staff and implementation of fair incentive systems are all advocated by the author, who describes the roles within an organisation of the Audit Committee and the Compliance Function. Additionally, the Guide offers a range of tools that can be applied by practitioners in the field, such as codes of conduct, compliance programmes, whistle blowing procedures and risk management processes.

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Auditor's Dictionary

Financial Accounting and Reporting

The Case Writing Workbook: A Self-Guided Workshop

Resisting Corporate Corruption

E-book: Ethical Obligations and Decision-Making in Accounting: Text and Cases

The Dictionary of Auditing is a one-stop resource for key auditing terminology, concepts, and processes essential to auditors and of increasing interest to those that work with them. Covers key regulatory developments such as Sarbanes Oxley and provides links for further reading.

As scandals at Enron, WorldCom, and elsewhere became public, American business schools came under attack for inadequate ethical formation of the country's up-and-coming managers. A less obvious but related problem has been the lack of realistic ethical training material. Now this author, a 32 year senior financial executive, has adapted the Enron story to address this pressing need. Drawing upon his own experience within a highly disciplined corporate culture, the author has extracted from the wreckage case studies that chart Enron's descent into fraud and ask students to consider how it could have been different. These 17 practical case studies don't just retell the Enron story - they select pivotal moments when key individuals faced decisions that could carry the firm across another threshold of ethical decomposition. Students will get the opportunity to stand in the shoes of the young Ken Lay as he pondered how to handle Enron's first trading scandal. They will have the opportunity to consider how to oppose Jeff Skilling's plans to introduce 'Mark-to-Market' accounting and Andy Fastow's ever-more aggressive use of 'Special Purpose Entities'. Finally, they will have a chance to reconsider the tactics adopted by those who did resist. Was, for example, Sherron Watkins right to take her concerns to Ken Lay, or should she have made her case elsewhere?

An updated edition of a classic reference provides guidance on the business writing process, sharing numerous real-world examples, current rules about business grammar and usage, and up-to-date coverage of such areas as resume writing, Web resources, and ethics. 20,000 first printing.

Packed with cases, exercises, simulations, and practice tests, the market-leading BUSINESS ETHICS: ETHICAL DECISION MAKING AND CASES, Tenth Edition, thoroughly covers the complex environment in which managers confront ethical decision making. Using a proven managerial framework, this accessible, applied text addresses the overall concepts, processes, and best practices associated with successful business ethics programs--helping readers see how ethics can be integrated into key strategic business decisions. Thoroughly revised, the new tenth edition incorporates coverage of new legislation affecting business ethics, the most up-to-date examples, and the best practices of high-profile organizations. It also includes 28 all-new or updated original case studies. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Cutting Edge Internal Auditing

Commentaries and Cases on the Law of Business Organization

Business Ethics: Ethical Decision Making and Cases

Research on Professional Responsibility and Ethics in Accounting

Terms, Concepts, Processes, and Regulations

A collection of case studies providing interdisciplinary empirical analysis of the impact of corporations on global health and global health governance across a broad range of industrial sectors and issue areas.

Readable and practical, this workbook provides technical assistance and concrete advice for researching, writing, and teaching with cases. The exercises and worksheets encourage practicing skills and serve as a handy and affordable workshop alternative for both novice and experienced case writers. Nine stand-alone modules and 79 exercise worksheets guide case authors through the entire case writing process from research through publication. Special topics such as teaching students to write cases, learning how to review for others, and collaborative writing techniques are explained and will grab the readers attention. The book is written in a to-the-point, engaging manner and avoids academic jargon, acronyms, and inside terminology. It can be used as a stand-alone volume, or in concert with any other case writing manual.

Cases in Auditing presents students with realistic problems in a case study format, which they are required to solve by applying their knowledge of auditing theory and auditing and accounting standards. The cases require the student to adapt auditing techniques to the demands of a particular situation. The author believes that structuring the book in this way gives the student an appreciation of the need for the auditor to identify the key elements of a client's business, and design an audit that is responsive to them. The Second Edition contains updated versions of 14 of the earlier cases and adds 8 new cases covering: an audit of a computerized accounting system; auditor liability; corporate governance; environmental audit; internal audit and the external auditor; ethics and independence; illegal acts by a client; and risk and audit planning. There are questions for discussion and suggestions for suitable reading for each case.

This casebook supplement integrates ethical issues into the accounting curriculum by using 20 case studies of actual situations encountered by accounting courses. An instructor's manual suggests where and how to integrate.

Ethics and the Accountant

Impacts, Influence and Accountability

Indian Business Case Studies Volume I

Accounting Ethics: Crisis in accounting ethics

Insights from International Case Studies

Learn to make successful ethical decisions in the midst of the new business realities of 2020 and 2021 with Ferrell/Fraedrich/Ferrell's market-leading BUSINESS ETHICS: ETHICAL DECISION MAKING AND CASES, 13E. Packed with current examples and exercises, this edition demonstrates how to integrate ethics into key strategic business decisions as reorganized chapters clearly present the ethical decision-making process in today's complex ethical, legal, social and political environments. New scenarios highlight 2020 economic and pandemic realities and preview ethical challenges you are most likely to encounter as a new manager. Updates address the processes and best practices behind successful business ethics programs as well as the latest legislation and new coverage of global sustainability and corporate social responsibility. New and original cases provide insights into ethics in familiar organizations, such as Tesla and TOMS, while exercises reinforce concepts with hands-on applications. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Cases and Materials on Company Law guides students through the complexities of company law with a broad selection of source materials that are placed in context through clear commentary. It covers all the principal areas of company law including the issue of securities and insolvency. The book concentrates on how the law facilitates and regulates the operation of companies, both large and small, reflecting the realities of current practice. To help students understand the significance of the material presented, each section is preceded by a concise introduction. Similarly, each case is preceded by a statement of its legal significance and a summary of the main facts. The book has been fully revised to incorporate the groundbreaking changes to domestic company law as a result of the Companies Act 2006. The new edition has been made easier to navigate as a result of a new two colour text design that clearly differentiates extracted material from the authors' commentary.

The ruination of investors in Enron, WorldCom, Waste Management, Adelphia, Tyco and scores of other business concerns has raised questions about the adequacy and relevance of academic research into accounting ethics, as well as the ethical nature of professional parties. This research collection includes important papers from key journals and books that reassess theories, research studies, and professional practices in the field of accounting ethics. In addition to examining the current crisis in the credibility of financial reports, many of the papers here work toward developing a body of knowledge that will protect the investing public in the future.

Resisting Corporate Corruption teaches business ethics in a manner very different from the philosophical and legal frameworks that dominate graduate schools. The book offers twenty-eight case studies and nine essays that cover a full range of business practice, controls and ethics issues. The essays discuss the nature of sound financial controls, root causes of the Financial Crisis, and the evolving nature of whistleblower protections. The cases are framed to instruct students in early identification of ethics problems and how to work such issues within corporate organizations. They also provide would-be whistleblowers with instruction on the challenges they'd face, plus information on the legal protections, and outside supports available should they embark on that course. Some of the cases illustrate how ¶The Young are the Most Vulnerable.¶ i.e. senior service employees are most at risk of being sacrificed by an unethical firm. Other cases show the ethical dilemmas facing well-known CEOs and the alternatives they can employ to better combine ethical conduct and sound business strategy.

Through these case studies, students should emerge with a practical toolkit that better enables them to follow their moral compass. Finally, the cases provide an in depth look at how a corporation becomes progressively corrupted (Enron), how the Financial Crisis was rooted in ethical decay at institutions as diverse as Countrywide, Goldman Sacks, Citigroup, Fannie Mae and Moody's, and at the ethical challenges that persist in the post-Crisis, post-Dodd-Frank environment.

Assurance & Advisory Services

The Backbone of International Corporate Governance Standards : Case Studies and Analysis

Business Integrity in Practice

Indian Business Case Studies Volume VII

Accounting Ethics

Cutting Edge Internal AuditingJohn Wiley & Sons

E-book: Ethical Obligations and Decision-Making in Accounting: Text and Cases

The quest for integrity in business is not only a reaction against malfeasance in business and associated calls for reform but also a search that stems from changes and new demands in the global business environment. Among the sources of these new demands are the expectations of stakeholders that corporations and their leaders will take more active roles as citizens within society and in the fight against some of the most pressing problems in the world, such as poverty, environmental degradation, defending human rights, corruption, and pandemic diseases. This book presents and critically discusses key case studies from all over the world, offering essential insights, practical advice, and guidance for any business leader wishing to lead an organization with reliable and proven integrity. The authors provide valuable research results as well as real teaching tools for faculty and students.

This book is prepared exclusively for the Final Level of Chartered Accountancy Examination requirement. It covers the new syllabus as per ICAI. The Present Publication is the 7th Edition & Updated till 31st October 2021 for CA-Final | New Syllabus, with the following noteworthy features: • Strictly as per the New Syllabus of ICAI • [Knowledge Based & Application Based MCQs] as per the pattern applicable for the exams • Includes the following types of MCQs in a Separate Section in Each Chapter: o RTPs & MTPs of ICAI o Sample Questions of ICAI o Past Exam Questions (Memory-Based) of ICAI • [Most Updated & Amended] This book is updated & amended as per the following: o Companies (Amendment) Act 2020 o Companies (Auditor's Report) Order (CARO) 2020 o SEBI (LODR) Regulation 2015 (as amended) o Form 3CD (as amended) o Revised Statement of Peer Review 2020 o Relevant Illustrations of AS, Ind-AS and Schedule III Also Available: • [9th Edition] of Taxmann's Textbook for Advanced Auditing & Professional Ethics (New Syllabus) • [9th Edition] of Taxmann's CRACKER cum Exam Guide for Advanced Auditing & Professional Ethics (New Syllabus) • [1st Edition] Taxmann's LECTURE NOTES for Advanced Auditing & Professional Ethics • [4th Edition] Taxmann's QUICK REVISION CHARTS for Advanced Auditing & Professional Ethics • [1st Edition] Taxmann's REFERENCER for Advanced Auditing & Professional Ethics • [5th Edition] Taxmann's CLASS NOTES for Advanced Auditing & Professional Ethics | AUDIT SAAR • Taxmann's Combo for TEXTBOOK + CRACKER + LECTURE NOTES + MCQs & Integrated Case Studies + QUICK REVISION CHARTS + REFERENCER The contents of the book are as follows: • Quality Control and Engagement Standards • Auditing Planning, Strategy and Execution • Risk Assessment and Internal Control • Audit in an Automated Environment (Applicable for New Syllabus) • Professional Ethics (Chartered Accountants Act, 1949) • Company Audit • Audit Reports • CARO 2020 • Audit of Consolidated Financial Statements • Audit of Dividends • Audit Committee & Corporate Governance • Liabilities of Auditors • Internal Audit • Management and Operational Audit •

Audit under Fiscal Laws • Due Diligence and Investigation • Peer Review • Audit of Banks • Audit of Non-Banking Financial Companies

Ethics and the Internal Auditor's Political Dilemma

Business Ethics: Ethical Decision Making & Cases

Case Studies on Corporations and Global Health Governance

Readings & Cases in Information Security: Law & Ethics

Internal Auditing

An accountant's practice depends on making difficult decisions. To achieve the best results, individual accountants and accounting firms need a clear understanding of the ethical duties and decision-making involved in the four major functions of modern accounting—auditing, management accounting, tax accounting, and consulting—as well as a strong sense of ethical conduct to guide the certification and validation of reliable financial records. Now in its third edition, Accounting Ethics is a thorough and engaging exploration of the ethical issues that accountants encounter in their professional lives. Since the publication of the first edition in 2002, Accounting Ethics has become an indispensable resource for accounting courses and certification programs worldwide, known for its focus on real-world application, practical advice, reader-friendly guidance, and its insight into the effects of global change on the profession. Together with coverage of the contemporary regulatory environment—including the Sarbanes-Oxley Act, the Public Company Accounting Oversight Board, and the Dodd-Frank Wall Street Reform and Consumer Protection Act—this revised edition features expanded pedagogical resources such as new end-of-chapter case studies and discussion questions, and includes the updated AICPA Code of Conduct. Concise and dependable, Accounting Ethics sustains its reputation as an authoritative resource for practicing accountants, new professionals, students of accounting, and those who are considering the profession.

Cutting Edge Internal Auditing provides guidance and knowledge for every internal auditor, encouraging each to pioneer new ground in the development of their professional practices in all risk management, control and governance processes. Serving as an excellent reference guide that develops a pattern of internal auditing now and for the future, this book explores the concept of 'cutting edge' internal auditing as an imaginative adventure: demonstrating how this has influenced and will continue to influence the development of professionalism in internal auditing. Built on the foundations of Jeffrey Ridley's extensive internal auditing experience across the public and private sectors, the author uses his articles and research to explore and develop the motivations, goals and categories of innovation in internal auditing today. It develops and brings up to date an imaginative internal auditing model, created and used by the author in the early 1980s, drawing on research and guidance by The Institute of Internal Auditors Inc., its Research Foundation and the Institute of Internal Auditors - UK and Ireland. Each chapter stands alone by focusing on an individual internal auditing theme, considered from both the perspective of internal auditing and its customers to suggest an appropriate vision as a goal for every internal audit activity. Each chapter also includes self-assessment questions to challenge the readers understanding of its messages. Companion website contains some of the author's training slides and seventy case studies, many written by leading internal audit practitioners, this book creates a vision for future cutting edge internal auditing.

This volumes has multidisciplinary Indian case studies from different areas of management like finance, human resource management, marketing, and strategic operations management.

Extraordinary authorship adds a unique real-world perspective to Commentaries and Cases on the Law of Business Organization. Logical and flexible organization allows for chapters to be taught in any order to accommodate alternative teaching approaches. Rich commentary in the form of explanatory notes facilitates teaching and understanding. Careful case selection and editing presents both classic and important recent cases and an economic-analysis perspective is made accessible through clear and consistent explanatory text. Examples, hypotheticals, and diagrams illustrate conceptual and theoretical models. The text can easily be used in any Business Organization course with a focus on corporate law. New to the Sixth Edition: Extensively revised Chapter on rise of alternative business entities (e.g., LLCs, LPs) and case law pertaining to them such as Dieckman and Miller). Also, we discuss implications of greater contractualization of fiduciary duties in business entities – a theme repeated in numerous places throughout the book. Extensively revised and updated Chapter on corporate voting discussing the impact of institutional investors and asset managers (alternatively hedge funds and index funds); the new SEC rules on proxy advisory firms and shareholder proposals; and the growth of ESG related proposals. Updated and revised discussion on the duty of loyalty, corporate purpose, and the rise of public benefit corporations. Updated and revised discussions in a number of Chapters including on developments related to Caremark duties and compliance programs (e.g., the Marchand decision); Creditor protection; basic finance and valuation; judicial review of executive compensation (e.g., Investors Bancorp); regulation of shareholder litigation (e.g., Trulia; Sciabacucci); insider trading (e.g., Salman, Martoma, and Dozorkho) and fraud on the market. Extensively revised and updated Chapter on Mergers & Acquisitions discussing the rise of deal litigation, appraisal actions, and fair value determinations (e.g., Dell; Aruba; Jarden) along with developments in fiduciary duty class actions related to freeze out mergers under M.F. Worldwide such as Synutra. Extensively revised and updated Chapter on Corporate Control Contracts including discussion of Corwin and PLX. Professors and student will benefit from: Extensive commentary, particularly on Delaware corporate law but also including references to the law in other states and foreign jurisdictions. A coherent conceptual structure, which emphasizes the unique characteristics of fiduciary law as well the basic agency conflicts that underlie corporate law. Tightly edited cases, which make for brief but concentrated reading assignments, together with focused discussion questions. Teaching materials Include: Teacher's Manual The Teacher's Manual includes detailed guidance for structuring the course, case analyses, and answers to questions raised in the book. PowerPoint Slides

Business Ethics: Case Studies and Selected Readings

Taxmann's MCQs & Integrated Case Studies on Advanced Auditing & Professional Ethics – MCQs for each chapter in separate section, on RTPs & MTPs of ICAI, Past Exam Questions | CA-Final | May 2022 Exam

Cases in Auditing

Operational Risk Management

Financial Accounting & Reporting is the book that helps students and professionals succeed in their studies and the workplace by providing practical support and clear principles for applying international standards and preparing financial statements. MyLab Accounting is not included. Students, if MyLab Accounting is a recommended/mandatory component of the course, please ask your instructor for the correct ISBN and course ID. MyLab Accounting should only be purchased when required by an instructor. Instructors, contact your Pearson representative for more information.

It has been decades since many business schools outside India adopted the case study methodology for teaching almost all branches of management studies. This trend has been seen in India, too, where top management institutes have implemented the case study-based methodology as an important pedagogical tool in business education. The major issue in India, however, is a severe shortage of Indian case studies through which business schools can provide industry insights to students. This volume fills that gap. It has twenty Indian cases related to different aspects of business management. The cases cover some of the prominent disciplines of management like marketing, finance, human resource management, strategy management, operations management, accounting, and mergers and acquisitions. These cases best serve the purpose of adoption of 'case methodology' in classroom teaching or online lecture sessions for the faculty and students of business management.

Packed with real-life examples of business decisions gone awry, the 8th Edition of BUSINESS ETHICS: CASE STUDIES AND SELECTED READINGS explores the complex issues of business ethics from the leaders' perspectives. This best-selling text offers a rare collection of readings which examines the business decision-making processes of many types of leaders, while revealing some of the common factors that push them over ethical lines they might not otherwise cross. A combination of short and long cases, readings, hypothetical situations, and current ethical dilemmas, BUSINESS ETHICS: CASE STUDIES AND SELECTED READINGS provides a stimulating and thorough basis for evaluating business ethics, and encourages stronger values in future business leaders. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

This Internal Audit Manual is designed to support the modernisation and standardisation in Greek public organisations. It encompasses an array of practical processes and templates, and provides concrete guidance on 1) establishing a modern and effective internal audit ...

Business Ethics

Cases and Materials on Company Law

A Case Study Approach to Effective Planning and Response

Government Auditing Standards - 2018 Revision

Lessons in Practical Ethics from the Enron Wreckage

Describes the objectives and practices of internal control. The text avoids confusing detail and employs simple flowcharts to illustrate the main accounting systems and processes.

Readings and Cases in Information Security: Law and Ethics provides a depth of content and analytical viewpoint not found in many other books. Designed for use with any Cengage Learning security text, this resource offers readers a real-life view of information security management, including the ethical and legal issues associated with various on-the-job experiences. Included are a wide selection of foundational readings and scenarios from a variety of experts to give the reader the most realistic perspective of a career in information security. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Operational Risk Management offers peace of mind to business and government leaders who want their organizations to be ready for any contingency, no matter how extreme. This invaluable book is a preparatory resource for when times are good, and an emergency reference when times are bad. Operational Risk Management is destined to become every risk manager's ultimate weapon to help his or her organization survive ? no matter what.

High-quality research and case studies that focus on the professional responsibilities of accountants and how they deal with the ethical issues they face. This series features articles on a broad range of important and timely topics, including professionalism, social responsibility, ethical judgment, and accountability.

OECD Public Governance Reviews Internal Audit Manual for the Greek Public Administration

Sawyer's Internal Auditing

Cases in Practical Ethics From Enron Through The Financial Crisis

Case Studies and Selected Readings

Principles of Internal Control