

Keywords for CPA Ethics and Governance

Keyword	Definition	Page Reference
Module 1: Accounting and Society		
Part A: Accountants as members of a profession		
Altruism	Actions that bring no benefit to an individual and may even be at their own expense	Module 1 (p.3)
Enlightened self-interest	Professionals are motivated by maintaining monopolies and extracting unwarranted wealth and influence from being in that position	Module 1 (p.3)
Profession	An occupational area or vocation that "involves prolonged training and a formal qualification"	Module 1 (p.3)
Professional	Individuals that complete their work with dedication and skill	Module 1 (p.3)
Professionalisation	The process of establishing professional bodies and codes of conduct aimed at raising the standards of the occupation, and to invest in training, education and respecting quality standards	Module 1 (p.3)
Monopoly control	The situation where members of the profession control who can work in the industry by establishing licensing rules and regulations which creates protection against competition	Module 1 (p.8)
Self-regulatory	Professions are allowed a substantial degree of autonomy and independence from government interaction and control	Module 1 (p.9)
Service Ideal	The notion that professions should both serve society and act in the public interest	Module 1 (p.13)
Pro Bono	Latin word meaning "for the good", which indicates the provision of unpaid work for the public good	Module 1 (p.14)
Co-regulatory	The accounting profession is dependent upon the government to help regulate accountants	Module 1 (p.15)
Ethos/Culture	Consists of values, norms and symbols	Module 1 (p.16)
Part B: Interaction with Society		
Public practice	Professional accountants who offer accounting services to businesses and the public	Module 1 (p.19)
Assurance and Audit	Financial statement attestation, in which the firm examines and attests to a company's financial statements, or other assurance services such as assessing procedures and controls relating to privacy and confidentiality, performance measurements, systems reliability, information security and outsourced process controls.	Module 1 (p.26)
Financial Management	Covers areas from performance management to corporate governance, stakeholder relations to risk, as well as the traditional financial controls.	Module 1 (p.26)
Taxation Services	Covers company and individual taxation, fringe benefits tax (FBT), goods and services tax (GST), capital gains tax (CGT) and international tax issues.	Module 1 (p.26)
Forensic Accounting	Specialised area that involves engagement for legal issues including fraud, disputes or litigation.	Module 1 (p.26)
Insolvency	Specialised area that involves engagements in personal insolvencies (bankruptcies) and corporate insolvencies (administrations, liquidations, receiverships).	Module 1 (p.26)
Internal Audit Services	Systematic, disciplined approach to evaluating and enhancing risk management, control and governance processes.	Module 1 (p.26)

Ethics And Governance Past Exam Papers Answers

Chao Zhang



Ethics And Governance Past Exam Papers Answers:

The book delves into Ethics And Governance Past Exam Papers Answers. Ethics And Governance Past Exam Papers Answers is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Ethics And Governance Past Exam Papers Answers, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Ethics And Governance Past Exam Papers Answers
 - Chapter 2: Essential Elements of Ethics And Governance Past Exam Papers Answers
 - Chapter 3: Ethics And Governance Past Exam Papers Answers in Everyday Life
 - Chapter 4: Ethics And Governance Past Exam Papers Answers in Specific Contexts
 - Chapter 5: Conclusion
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 3. In chapter 2, this book will delve into the foundational concepts of Ethics And Governance Past Exam Papers Answers. This chapter will elucidate the essential principles that must be understood to grasp Ethics And Governance Past Exam Papers Answers in its entirety.
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