
ETHICS EXAM QUESTIONS AND ANSWERS

Steps to Ethical decision making model - Answer- 1. Recognize the ethical issue

2. Gather the Critical Facts
3. Identify the stakeholders
4. Consider alternatives
5. Consider the effect on stakeholders
6. Consider your comfort level
7. Consider rules, regulations, and laws
8. Make a decision
9. Document your efforts
10. Evaluate the outcome

Which step in the decision making model is characterized by asking the question, "Are these options consistent with applicable professional ethics rules, regulations, and laws?"

- a. Recognize ethical issues.
- b. Gather critical facts.
- c. Consider the effect on stakeholders.
- d. Consider rules, regulations, and laws. - Answer- d. Consider rules, regulations, and laws.

Which step in the decision making model is characterized by asking the question, "If you had to discuss your decision in public, would you be concerned about how it reflects on your ethics?"

- a. Recognize ethical issues.
- b. Consider your comfort level.
- c. Consider the effect on stakeholders.
- d. Consider rules, regulations, and laws. - Answer- b. Consider your comfort level.

Which body issues an individual's CPA license?

- a. AICPA
- b. SEC
- c. PCAOB
- d. State board of accountancy - Answer- d. State board of accountancy

Principles of Professional Conduct - Answer- 1. Responsibilities

2. The public interest
3. Integrity
4. Objectivity and Independence
5. Due Care
6. Scope and Nature of Services

As a professional CPA, I willingly accept my responsibility to serve

- a. my clients.
- b. my best interest.

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Thirumalaisamy P.
Velavancorresponding



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