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## 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.

# Ethics Test Questions And Answers

**Karin Nielsen-Saines**



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## **Table of Contents Ethics Test Questions And Answers**

1. Understanding the eBook Ethics Test Questions And Answers
  - The Rise of Digital Reading Ethics Test Questions And Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Ethics Test Questions And Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Ethics Test Questions And Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Ethics Test Questions And Answers
  - Personalized Recommendations
  - Ethics Test Questions And Answers User Reviews and Ratings
  - Ethics Test Questions And Answers and Bestseller Lists
5. Accessing Ethics Test Questions And Answers Free and Paid eBooks
  - Ethics Test Questions And Answers Public Domain eBooks
  - Ethics Test Questions And Answers eBook Subscription Services
  - Ethics Test Questions And Answers Budget-Friendly Options
6. Navigating Ethics Test Questions And Answers eBook Formats

- ePub, PDF, MOBI, and More
- Ethics Test Questions And Answers Compatibility with Devices
- Ethics Test Questions And Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Ethics Test Questions And Answers
  - Highlighting and Note-Taking Ethics Test Questions And Answers
  - Interactive Elements Ethics Test Questions And Answers
- 8. Staying Engaged with Ethics Test Questions And Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Ethics Test Questions And Answers
- 9. Balancing eBooks and Physical Books Ethics Test Questions And Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Ethics Test Questions And Answers
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Ethics Test Questions And Answers
  - Setting Reading Goals Ethics Test Questions And Answers
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ethics Test Questions And Answers
  - Fact-Checking eBook Content of Ethics Test Questions And Answers
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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