

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

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Kumar,2022-08-08 UPSC 10 YEAR S MAINS TOPIC WISE PREVIOUS YEAR QUESTION PAPER Business Ethics Dr. J.D. Wadate,2022-10-10 Ethics are moral guidelines which govern good behavior So behaving ethically is doing what is morally right Behaving ethically in business is widely regarded as good business practice An ethical decision is one that is both legal and meets the shared ethical standards of the community Businesses face ethical issues and decisions almost every day in some industries the issues are very significant It is in this context a study Material on introduction to the subject of Business Ethics is presented to the students of Management program The book contains the syllabus from basics of the subjects going into the intricacies of the subjects All the concepts have been explained with relevant examples and diagrams to make it interesting for the readers An attempt is made here by the author to assist the students by way of providing Study Material as per the curriculum with non commercial considerations However it is implicit that these are exam oriented Study Material and students are advised to attend regular lectures in the Institute and utilize reference books available in the library for In depth knowledge We owe to many websites and their free contents we would like to specially acknowledge contents of website www.wikipedia.com and various authors whose writings formed the basis for this book We acknowledge our thanks to them At the end we would like to say that there is always room for improvement in whatever we do We would appreciate any suggestions regarding this study material from the readers so that the contents can be made more interesting and meaningful Readers can email their queries and doubts to our authors on tmcnagpur@gmail.com We shall be glad to help you immediately Dr J D Wadate Author *Wiley CIA Exam Review 2023, Part 1* S. Rao Vallabhaneni,2022-11-15 Reduce test day anxiety with the ultimate study guide for the 2023 CIA Part 1 exam The Wiley CIA Exam Review 2023 Part 1 Essentials of Internal Auditing prep guide delivers complete and accessible coverage of the latest Essentials of Internal Auditing exam Organized by learning objective found on the official CIA Part 1 exam this guide is your solution for streamlined effective study sessions that fit within your busy schedule You ll find all six domains tested on the exam including Foundations of internal auditing Independence and objectivity Proficiency and due professional care Quality assurance and improvement programs Governance risk management and control Fraud risks Designed to help you retain and synthesize key exam material the Wiley CIA Exam Review 2023 Part 1 Essentials of Internal Auditing is the go to resource for candidates preparing for the challenging Part 1 exam

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