

WGU D550 RE-ASSESSMENT: ETHICS FOR ACCOUNTANTS (PRYC)

Attempt #1

Status: Passed



1.

Which scenario exemplifies a violation of the Acts Discreditable Rule?

YOUR ANSWER

CORRECT ANSWER

A CPA firm assigns a CPA who does not have any experience in governmental audits to a public school audit.

A CPA leaks suspicious entries from a client's books on a public forum to ask the opinion of other professionals.



A CPA ignores a few entries in a client's financial statements that do not comply with the GAAP guidelines.

A CPA helps prepare the financial statements of a company that is also their attest client.



2.

During an audit, a CPA finds some questionable accounting practices and brings them to the attention of the company's CFO. The CFO hints that the accounting firm will be fired unless the CPA signs off on a clean audit report. The CPA refuses and takes the matter to the CPA firm's senior management.

Which AICPA threat to independence is the CPA minimizing?

YOUR ANSWER

CORRECT ANSWER

Financial self-interest

Undue influence



Advocacy

Management participation



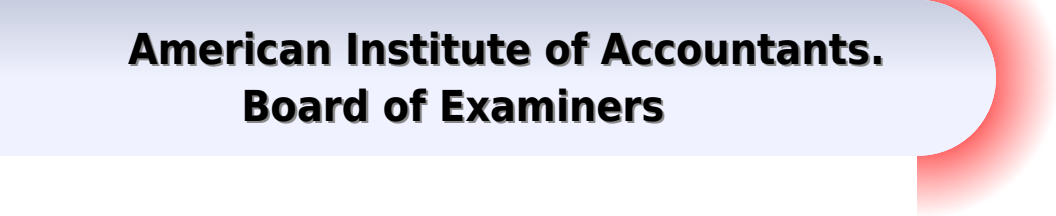
3.

A CPA receives a gift from a client in appreciation of completing the audit ahead of time. The CPA's firm does not have a clear policy addressing acceptance of gifts from clients.

What should the CPA do according to the AICPA Code on gifts and entertainment?

Questions And Answers Of Ethics Of Accountants

**American Institute of Accountants.
Board of Examiners**



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CPA's Multistate Guide to Ethics and Professional Conduct (2008) Michael A. Crawford, D. Scot Loyd, 2008-06 CPA's Multistate Guide to Ethics and Professional Conduct provides CPAs with a single reference source regarding ethics and professional standards set by the national and international standard setting bodies as well as the individual state societies

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