



# Ethics for Accountants and Auditors

*Deon Rossouw, Martin Prozesky, Barry van Heerden, Mine van Zyl*

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How can one apply professional codes of conduct to grey areas of ethical conduct in the workplace? What is the relationship between ethics and the law? What process, if any, can one follow in reaching resolutions to difficult moral dilemmas?

Ethics for Accountants and Auditors is the first book designed to be in line with the requirements on applied ethics as outlined in the South African Institute of Chartered Accountants education requirements for Part I of the Qualifying Examination (revised 2005). It contains pertinent introductions to the underlying principles that define and shape ethics, influential theories which provide philosophical insights into ethics, and a step-by-step guide to ethical decision-making. These concepts are then applied to the world of business and professional ethics.

Written in plain language by respected academics and practitioners in the fields of accounting, auditing, and ethics.

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