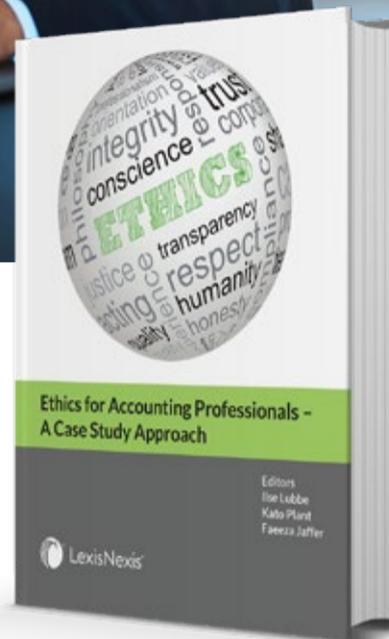




# Ethics for Accounting Professionals



Professional accountants and auditors are bound by a code of conduct and face ethical dilemmas and conflicts on a daily basis. A mere awareness of the ethical rules of the profession does not, however, ensure ethical behaviour. In this new textbook theory meets practice: it familiarises students with the ethical framework applicable to the accounting profession and illustrates how to apply these principles in decision-making through a series of original case studies, set within the South African environment.

The worked scenarios vary in complexity and a thorough grasp of the field is facilitated by systematically identifying challenges, applying reasoning processes and analysing courses of action in each set of facts.

In this way the book provides the much needed guidelines and tools for discussions on ethics (personal, business and professional) within the South African educational environment.

The authors of this book have drawn their knowledge from teaching Business Ethics and Auditing at their respective universities and in the accounting profession.

Contributions were reviewed internally as well as externally by the South African Institute of Chartered Accountants (SAICA) and The Ethics Institute in South Africa.

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**Editors:** I Lubbe, K Plant, F Jaffer

**Contributing authors:** LE Derbyshire, N van der Merwe, G Fortuin, A Visser, S Shamsoodien, MR Mosala, T Ntswana, F Mintoor, L Schenk, R Mbanjwa, T Koza, G Penning, K Maseko, T Segal, Z Varacia, S James, C Njomeni, M Wentzel