

not depend on the financial statements to be honestly prepared. Information would have no credibility. There is no doubt that a sound, well-functioning economy depends on accurate and dependable financial reporting.

United States regulators and lawmakers were very concerned that the economy would suffer if investors lost confidence in corporate accounting because of unethical financial reporting. In response, Congress passed the **Sarbanes-Oxley Act of 2002** (SOX, or Sarbox). Its intent is to reduce unethical corporate behavior and decrease the likelihood of future corporate scandals. As a result of SOX, top management must now certify the accuracy of financial information. In addition, top management now faces much more severe penalties for fraudulent financial activity. Also, SOX calls for increased independence of the outside auditors who review the accuracy of corporate financial statements and increased responsibility of boards of directors in their oversight role.

The standards of conduct by which one's actions are judged as right or wrong, honest or dishonest, fair or not fair, are **ethics**. Effective financial reporting depends on sound ethical behavior. To sensitize you to ethical situations in business and to give you practice at solving ethical dilemmas, we address ethics in a number of ways in this book:

1. A number of the *Feature Stories* and other parts of the text discuss the central importance of ethical behavior to financial reporting.
2. *Ethics Insight* boxes and marginal *Ethics Notes* highlight ethics situations and issues in actual business settings.
3. Many of the *All About You* boxes (near the chapter Summary; see page 25, for example) focus on ethical issues you may face in your college and early-career years.
4. At the end of the chapter, an *Ethics Case* simulates a business situation and asks you to put yourself in the position of a decision maker in that case.

When analyzing these various ethics cases, as well as experiences in your own life, it is useful to apply the three steps outlined in Illustration 1-4.

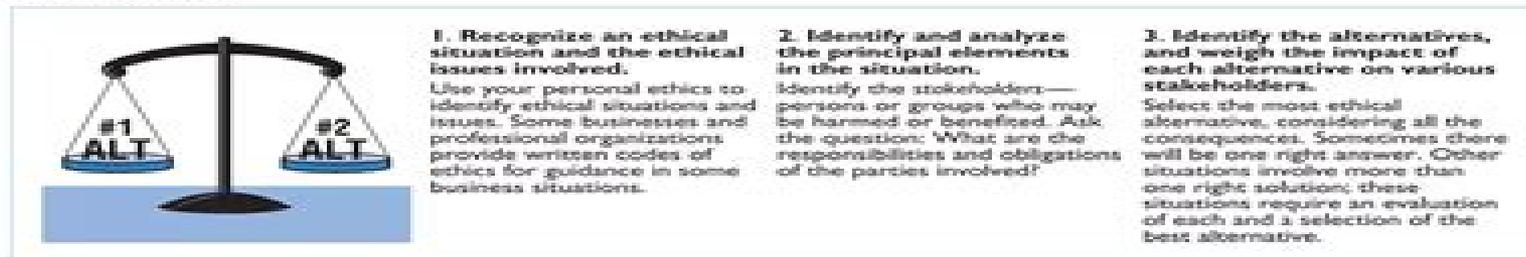
Ethics Notes help sensitize you to some of the ethical issues in accounting.



ETHICS NOTE

Circus-founder P.T. Barnum is alleged to have said, "Trust everyone, but cut the deck." What Sarbanes-Oxley does is to provide measures that (like cutting the deck of playing cards) help ensure that fraud will not occur.

Illustration 1-4
Steps in analyzing ethics cases and situations.



Generally Accepted Accounting Principles

STUDY OBJECTIVE 4

Explain generally accepted accounting principles and the cost principle.

The accounting profession has developed standards that are generally accepted and universally practiced. This common set of standards is called **generally accepted accounting principles (GAAP)**. These standards indicate how to report economic events.

The primary accounting standard-setting body in the United States is the **Financial Accounting Standards Board (FASB)**. The **Securities and Exchange**

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RC Schank



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Table of Contents Accounting Principles 9th Edition Answers

1. Understanding the eBook Accounting Principles 9th Edition Answers
 - The Rise of Digital Reading Accounting Principles 9th Edition Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Principles 9th Edition 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 Accounting Principles 9th Edition Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Principles 9th Edition Answers
 - Personalized Recommendations

- Accounting Principles 9th Edition Answers User Reviews and Ratings
- Accounting Principles 9th Edition Answers and Bestseller Lists
- 5. Accessing Accounting Principles 9th Edition Answers Free and Paid eBooks
 - Accounting Principles 9th Edition Answers Public Domain eBooks
 - Accounting Principles 9th Edition Answers eBook Subscription Services
 - Accounting Principles 9th Edition Answers Budget-Friendly Options
- 6. Navigating Accounting Principles 9th Edition Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Principles 9th Edition Answers Compatibility with Devices
 - Accounting Principles 9th Edition Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Principles 9th Edition Answers
 - Highlighting and Note-Taking Accounting Principles 9th Edition Answers
 - Interactive Elements Accounting Principles 9th Edition Answers
- 8. Staying Engaged with Accounting Principles 9th Edition Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Principles 9th Edition Answers
- 9. Balancing eBooks and Physical Books Accounting Principles 9th Edition Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Principles 9th Edition Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Principles 9th Edition Answers
 - Setting Reading Goals Accounting Principles 9th Edition Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Principles 9th Edition Answers
 - Fact-Checking eBook Content of Accounting Principles 9th Edition 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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