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.

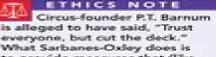
The standards of conduct by which one's actions are judged as right or wrong, honest or dishonest, fair or not fair, are ethics. Effective financial reporting depends on sound ethical behavior. To sensitize you to ethical

situations in business and to give you practice at solving ethical dilemmas, we address ethics in a number of ways in this book:

- A number of the Feature Stories and other parts of the text discuss the central importance of ethical behavior to financial reporting.
- Ethics Insight boxes and marginal Ethics Notes highlight ethics situations and issues in actual business settings.
- 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.

Ethles Notes help sensinge your to some of the eshical issues in and organizations.



everyone, but out the deck." What Sarbanes-Oxley does is to provide measures that (like cutting the deck of playing cards) help ensure that fraud will not OCCUP.

Eliustration 1-4 Steps in analyzing ethics cases and situations



I. Recognize an ethical situation and the ethical issues involved.

Use your personal ethics to issues. Some businesses and professional organizations provide written codes of ethics for guidance in some business situations.

#### 2. Identify and analyze. the principal elements in the situation.

Identify the stokeholdersidentify ethical situations and persons or groups who may be harmed or beneficed. Ask. the question: What are the responsibilities and obligations of the parties involved?

#### 3. Identify the alternatives. and weigh the impact of each alternative on various stalocholders.

Select the most ethical alternative, considering all the consequences. Sometimes there will be one right answer. Other situations involve more than one right solution; these situations require an evaluation of each and a selection of the best alternative.

# 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

# **Answers For Accounting Principles 9th Edition Weygandt**

Donald E. Kieso, Jerry J. Weygandt

**Answers For Accounting Principles 9th Edition Weygandt:** 

Reviewing **Answers For Accounting Principles 9th Edition Weygandt**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "Answers For Accounting Principles 9th Edition Weygandt," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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