This book is intended as a sourcebook for directors, executives, and professional accountants on post-Enron/SOX accountability and governance, and on appropriate decision making, behavior, and ethics risk management in the new era.

The book has been organized into relatively freestanding chapters to facilitate custom publishing of a selection of chapters and/or cases. For example, Chapter 2, which covers the Enron, Arthur Anderson, WorldCom, and Sarbanes-Oxley developments, has been well used to start off Executive MBA programs. Similarly, directors and executives or MBA students wishing to focus on conflict of interests could benefit from Chapter 2 and 3, plus cases from other chapters. Chapters 1 and 4 have provided a fundamental platform for understanding current business ethics expectations and defensible approaches to ethical
decision making for business students beginning their studies. New Chapter 8, which covers the subprime lending fiasco, provides an essential understanding of the current business challenge gripping us all worldwide. Professional accounting students should be familiar with all chapters.

◆ Contents of the book include:
  - Ethics Expectations
  - Enron Events Motivate Governance & Ethics Reform
  - Philosophers' Contributions
  - Practical Ethical Decision Making
  - Corporate Ethical Governance & Accountability
  - Professional Accounting in the Public Interest, Post Enron
  - Managing Ethics Risks & Opportunities
  - The Subprime Lending Fiasco – Ethics Issues
E-books

Conflict of Interest in Global, Public and Corporate Governance

Title: Conflict of Interest in Global, Public and Corporate Governance
Authors: Anne Peters, Lukas Handschin
Publisher: Cambridge University Press
Year of Pub.: 2012
eISBN.: 9781139783002
Access via: Ebrary

Conflict of Interest in the Professions

Title: Conflict of Interest in the Professions
Authors: Michael Davis, Andrew Stark
Publisher: Oxford University Press, Incorporated
Year of Pub.: 2001
eISBN.: 9780195344073
Access via: Ebrary

E-journals (Access via ProQuest)


Practical Approaches to Common Conflicts of Interest
Purcell, Thomas J; Mathers, Robert A; Schrock, Norma. The Tax Adviser 45.5 (May 2014): 360-364.
How to Handle Conflicts of Interest
Held, Robert S. Trusts & Estates (Feb 2014): n/a.

Conflicts Of Interest Top Issue For Exams This Year

How Asset Managers Can Handle Conflicts Of Interest

Protecting 401(k) Plan Sponsors from Conflicts of Interest

Changes to the Code of Ethics for Professional Accountants Addressing Conflicts of Interest

Conflicts of Interest in IPO Pricing
Palmucci, Fabrizio; Geranio, Manuela ; Mazzoli, Camilla. SSRN Working Paper Series, Jan 2013.

Report points to Conflict of Interest Failures by Asset Managers

Promoting Auditor Independence: Overcoming Conflicts of Interest
Kranacher, Mary-Jo, MBA, CPA/CFF, CFE. The CPA Journal 82.5 (May 2012): 80.

Related information

Code of Ethics for Professional Accountants (January 2015, HKICPA)

Schedule VII Conflicts of Interest Guidance Note (March 2014, SFC)

New Companies Ordinance - Briefing Notes on Part 10: Directors and Company Secretaries (March 2013, Hong Kong Companies Registry)