

FEATURED LIBRARY BOOKS OF THE MONTH

CHECK OUT NOTABLE BOOKS ON POPULAR TOPICS FROM THE
HONG KONG INSTITUTE OF CPAs LIBRARY AND KEEP UP-TO-DATE.

THIS MONTH'S TOPIC

Professional Ethics

Books

E-books

E-journals

Related information

Books



Title: 國際職業會計師道德守則 2012
Author: 國際會計師職業道德準則理事會.
Publisher: 中國財政經濟出版社
Year of Pub.: 2013
Call no.: HF5625.15 .I58 2012
ISBN.: 9787509545898

- ◆ 經國際會計師聯合會許可，中國註冊會計師協會於 2013 年 9 月將國際會計師職業道德準則理事會於 2012 年 7 月出版的《國際職業會計師道德守則》英文版翻譯成中文，供職業會計師使用。中譯本共 148 頁，涵蓋了英文版內有關職業會計師可能遇到的與職業道德相關的所有事項和專業術語翻譯對照表。

◆ 目錄

前言

A 部分——本守則的一般應用

- 第 100 節 引言和職業道德基本原則
- 第 110 節 誠信
- 第 120 節 客觀公正
- 第 130 節 專業勝任能力和應有的關注
- 第 140 節 保密
- 第 150 節 良好職業行爲

B 部分——執業的職業會計師

- 第 200 節 引言
- 第 210 節 專業服務委托
- 第 220 節 利益衝突
- 第 230 節 第二次意見

- 第 240 節 收費和其他類型的報酬
- 第 250 節 專業服務營銷
- 第 260 節 禮品和款待
- 第 270 節 保管客戶資產
- 第 280 節 針對所有服務對客觀和公正原則的要求
- 第 290 節 審計和審閱業務的獨立性
- 第 291 節 其他鑒證業務的獨立性
- 第 2005 一 O1 號解釋公告

C 部分——工商業界職業會計師

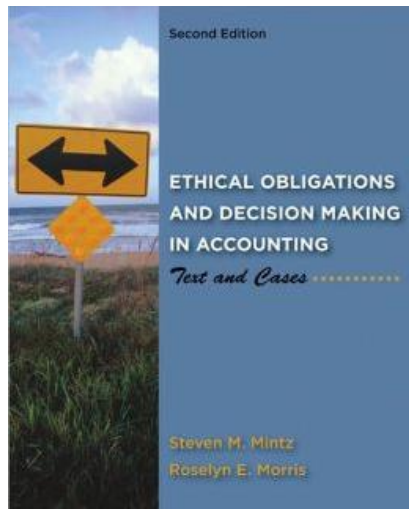
- 第 300 節 引言
- 第 310 節 潛在衝突
- 第 320 節 信息的編制和報告
- 第 330 節 專業知識和技能
- 第 340 節 經濟利益
- 第 350 節 利益誘惑

術語表

生效日期

附錄：

國際職業會計師道德守則專業術語翻譯對照表



Title: Ethical obligations and decision making in accounting : text and cases

Authors: Steven M. Mintz, Roselyn E. Morris.

Publisher: McGraw-Hill/Irwin

Edition: 2nd ed.

Year of Pub.: 2011

Call no.: HF5616 .U5 M535 2011

ISBN.: 9780078025280 (pbk.)

◆ This book is written to guide accounting students in seeing and understanding issues in what has recently become a scandal-filled age. The book is devoted to helping students cultivate the ethical commitment needed to ensure that their work meets the highest standards of integrity, independence, and objectivity.

◆ Contents of the book include:

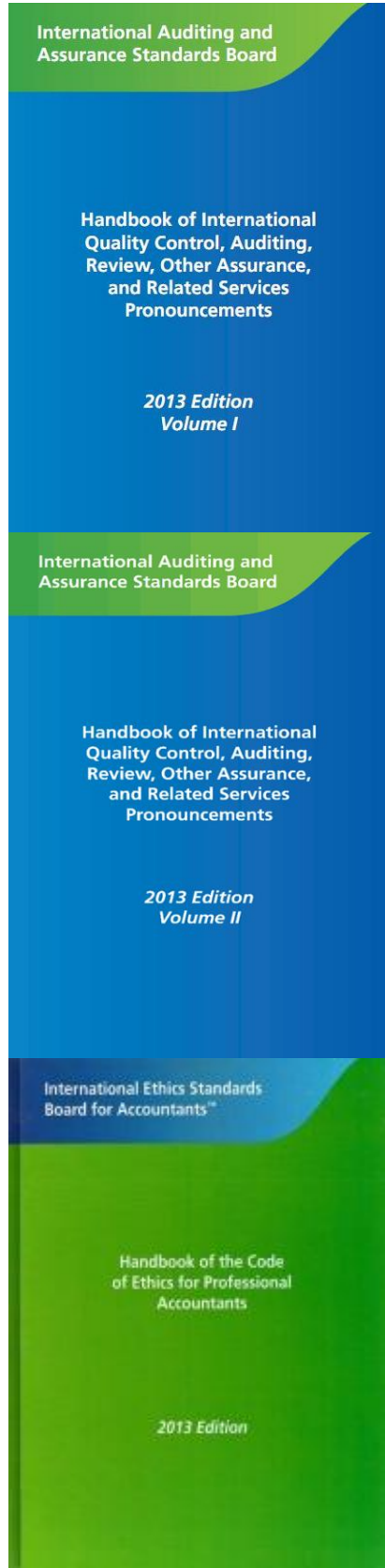
- Ethical Reasoning: Implications for Accounting
- Accountants' Ethical Decision Process and Professional Judgment
- Corporate Governance and Ethical Management

- AICPA Code of Professional Conduct
- Audit Responsibilities and Accounting Fraud
- Legal and Regulatory Obligations in an Ethical Framework
- Earnings Management and the Quality of Financial Reporting
- International Financial Reporting: Ethics and Corporate Governance Considerations
- Major Cases



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E-books



Title: Handbook of international quality control, auditing, review, other assurance, and related services pronouncements

Author: International Federation of Accountants

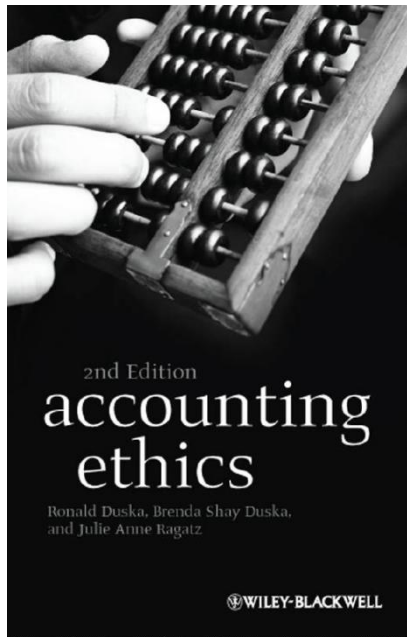
Publisher: International Federation of Accountants

Year of Pub.: 2013

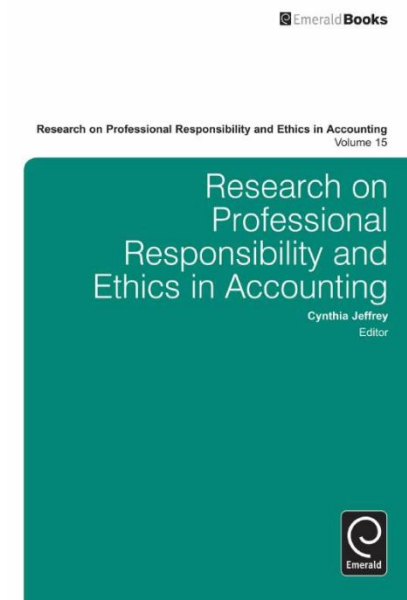
Call no.: HF5667 .I5 2013 v. 1
HF5667 .I5 2013 v. 2
HF5667 .I5 2013 v. 3

ISBN.: 9781608151523 (v. 1 & v. 2)
9781608151530 (v. 3)

Access via: Volume I -
http://www.ifac.org/sites/default/files/publications/files/IAASB%20HANDBOOK_Vol%201_0.pdf
Volume II -
http://www.ifac.org/sites/default/files/publications/files/IAASB%20HANDBOOK_Vol%202_1.pdf
Handbook of the Code of Ethics for Professional Accountants -
<http://www.ifac.org/sites/default/files/publications/files/2013-IESBA-Handbook.pdf>



Title: Accounting ethics
Authors: Ronald F. Duska, Brenda Shay Duska and Julie Ragatz.
Publisher: Wiley-Blackwell
Year of Pub.: 2011
Call no.: HD5625.15 .D87 2011eb
eISBN.: 9781444395884
Access via: Ebrary



Title: Research on Professional Responsibility and Ethics in Accounting
Author: Cynthia Jeffery
Publisher: Emerald Group Publishing Ltd
Year of Pub.: 2011
eISBN.: 9781780520056
Access via: Ebrary

E-journals (Access via ProQuest)

Regulating the Conduct and Ethics of Tax Professionals
Agostino, Frank; Kirman, Eugene. Journal of Tax Practice & Procedure 16.3 (Jun/Jul 2014): 21-28,50.

Changes to the Code of Ethics for Professional Accountants Addressing Conflicts of Interest
Anonymous. Code of Ethics for Professional Accountants (Mar 2013): 1,4-14.

Ethics, Professional Judgment, and Principles-based Decision Making Under IFRS
Mintz, Steven M. The CPA Journal 81.1 (Jan 2011): 68-72.

Test Your Knowledge of Professional Ethics
Evans, Jason, CPA. Journal of Accountancy 210.4 (Oct 2010): 34-36,10.

Related information

[AAT Code of Professional Ethics](#) (January 2014, Association of Accounting Technicians)

[Code of Ethics for Professional Accountants](#) (November 2013, Hong Kong Institute of Certified Public Accountants)

[中國註冊會計師協會關於印發《中國註冊會計師職業道德守則》和《中國註冊會計師協會非執業會員職業道德守則》的通知](#) (14 October 2009, 中國註冊會計師協會)

[Code of ethics - the five fundamental principles](#) (ICAEW)



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