
Ethical Obligations and Decision-Making in Accounting gives students a robust ethical framework that is crucial for accountants in the post-Enron era. Incorporating the principles of the AICPA code and other systems of ethics, Mintz and Morris show accounting students how a commitment to ethics can enable accounting professionals to meet their ethical obligations both to investors and creditors. No other book so comprehensively examines the elements of the financial reporting system - including the ethics of the internal control environment and the effectiveness of board of director and audit committee oversight - that determine the ethical standard of the accounting process.