Ethical Obligations and Decision - Making in Accounting - Text and Cases 2025 Release 1st edition Mintz Test Bank

SKU: 9781264643295-TEST-BANK

CORRECT ANSWERS ARE LOCATED IN THE 2ND HALF OF THIS DOC.

MULTIPLE CHOICE - Choose the one alternative that best completes the statement or answers the question.

1) What is the common characteristic of Aristotle's virtues and ethical standards for CPAs?
   A) truthfulness
   B) integrity
   C) loyalty
   D) due care

2) Jane finds a material misstatement while auditing a client's accounts receivables. Her senior tells her to ignore the misstatement so that the client does not get upset. Jane wants to be viewed as a team player in order to advance in the firm, so Jane follows her senior's instructions and ignores the misstatement. Which ethical theory did Jane use to make her decision?
   A) egoism
   B) justice
   C) virtue ethics
   D) utilitarianism

3) Which of the following situations would be considered ethical?
   A) The cashier at Walmart gives you $5 more than you were supposed to receive and you don't do anything about it.
   B) You accidentally back into a car in the Walmart parking lot and leave your information for the other car owner to call.
   C) You receive fake $20 bills and use them in a store while knowing they are fake.
   D) You find a phone in a restaurant and keep it.

4) Which of the following characteristics does *not* describe the importance of integrity in decision-making?
   A) acting out of moral principle
   B) being loyal to one's superior
   C) having the courage to do the right thing
   D) not subordinating professional judgment to others

5) Which of the following characteristics does *not* describe the behavior of Cynthia Cooper in the WorldCom fraud?
   A) persistence
   B) competence
   C) integrity
   D) conformity

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6) The ancient Greeks thought of the virtues as characteristics of behavior that
   A) could lead to a good life.
   B) make up the "six pillars of character."
   C) support the rights theory.
   D) rationalize unethical actions.

7) Which of the following elements does *not* make up an integral part of what is meant by "ethics"?
   A) accepted standards of behavior
   B) knowing the difference between right and wrong
   C) always following the law
   D) the moral point of view

8) Ethical relativism can best be described as
   A) a point of view that morality is relative to the norms of one's culture.
   B) a concept that holds that integrity should be maintained in the face of pressure by others.
   C) an ethical reasoning method that holds one should always act out of self-interest.
   D) an ethical reasoning method that holds one should always consider the effect of one's actions on others.

9) Which of the following is *not* a pillar of character according to the Josephson Institute?
   A) caring
   B) citizenship
   C) respect
   D) judgmental

10) Which of the following is *not* an element of trustworthiness according to the Six Pillars of Character?
   A) reliability
   B) loyalty
   C) fairness
   D) honesty

11) An accountant who blows the whistle on financial wrongdoing by their employer by going outside the entity violates
   A) the due care principle.
   B) confidentiality.
   C) one's reliability obligation.
   D) public interest obligation.

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12) Cancel culture results in each of the following except
    A) manifests itself through intolerance of others with a point of view that diverges from group norms.
    B) exhibits a lack of respect for something someone said or did such as making offensive comments toward another.
    C) its goal is to embarrass someone in their community.
    D) enables a greater understanding and mutual compassion for one another.

13) The 2019 annual poll on civility in society by Weber Shandwick continues to show that a vast majority of Americans identify incivility as a problem in society. The consequences of incivility include all of the following except
    A) people feeling safer in public places.
    B) cyberbullying.
    C) harassment and unfair treatment of certain groups of people.
    D) feelings of isolation and loneliness.

14) Respect is an important character of behavior because
    A) it entails a loyalty obligation to one's superior.
    B) it enables one to perform professional services competently.
    C) it is critical to maintaining one's integrity.
    D) it encompasses attributes of how we should treat others.

15) Responsibility goes hand in hand with
    A) respect.
    B) loyalty.
    C) courage.
    D) accountability.

16) Treating others fairly encompasses treating them
    A) equally, impartially, and responsibly.
    B) equally, responsibly, and openly.
    C) impartially, openly, and diligently.
    D) equally, impartially, and openly.

17) Which of the following characteristics is *not* part of behaving with empathy?
    A) being loyal to one's friends
    B) being understanding of one's friends
    C) being sensitive to the feelings of one's friends
    D) being caring about one's friends

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18) If one's reputation is tainted, it may create a
A) conflict of interest.
B) loss of independence.
C) lack of trust.
D) loss of objectivity.

19) The Public Interest Principle in the AICPA Code of Professional Conduct recognizes
A) the importance of integrity in decision-making.
B) the importance of loyalty to one's superior.
C) the importance of whistleblowing when financial wrongdoing exists.
D) the importance of maintaining confidentiality.

20) Objectivity requires that a CPA should
A) maintain a mental attitude of intellectual honesty and independence.
B) maintain a mental attitude of intellectual honesty and impartiality.
C) act in accordance with the best interests of one's client.
D) act in accordance with the best interests of one's employer.

21) The Independence Principle in the AICPA Code applies to
A) all accountants and auditors.
B) all CPAs regardless of professional services.
C) all CPAs who render attestation services.
D) all members of the audit committee.

22) A CPA would violate the Due Care Principle if they
A) undertook a professional engagement without having the requisite background, knowledge, and experience.
B) specialized in the industry of the client, even offering training classes for other accounting firms on the industry.
C) worked for an accounting firm that used two external partner reviews on high-risk audits or clients.
D) performed tax services for an audit client with audit committee approval.

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23) Aristotle believed that _____ always preceded the choice of action. Aristotle is quoted as believing, "We are what we repeatedly do. Therefore, excellence is not an act. It is a _____."
   A) virtue
   B) choice
   C) habit
   D) trait

24) The method of ethical reasoning that deals with making decisions after considering the interests of others is
   A) egoism.
   B) enlightened egoism.
   C) utilitarianism.
   D) Rights Theory.

25) The method of ethical reasoning that evaluates actions in terms of harms and benefits is
   A) act utilitarianism.
   B) rights theory.
   C) justice.
   D) virtue.

26) The method of ethical reasoning that requires selecting the correct moral rule that produces the greatest benefits over harms is
   A) act utilitarianism.
   B) rule utilitarianism.
   C) rights theory.
   D) justice.

27) Which of the following elements is not an integral part of Rights Theory?
   A) Act based on the consequences of one's actions on others.
   B) Treat people as an end and not merely as a means to an end.
   C) Act in a way you would want others to act in similar situations.
   D) Act in a way that is universally accepted.

28) The ethical reasoning method that is based on treating equals, equally and unequals, unequally is
   A) enlightened egoism.
   B) act utilitarianism.
   C) justice.
   D) virtue.

29) Teleology deals with
   A) consequences of actions.
   B) fairness to others.
   C) respecting the rights of others.
   D) following prescribed virtue characteristics.

30) Deontology deals with
   A) rights of others and duties toward them.
   B) consequences of actions.
   C) following prescribed virtue characteristics.
   D) following the law as an element of ethical behavior.

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31) The biggest problem in implementing a utilitarian approach to decision-making is
   A) the interests of others may be subservient to self-interests.
   B) it fails to consider the interests of others.
   C) it can be difficult to weigh all the consequences of actions.
   D) it relies on moral absolutes.

32) The biggest problem in implementing a rights approach to decision-making is
   A) the interests of others may be subservient to self-interests.
   B) it is difficult to weigh harms and benefits.
   C) it relies on moral absolutes.
   D) it can be difficult to determine criteria to distinguish equals from unequal claims.

33) The biggest problem in applying virtue theory to decision-making is
   A) it can be difficult to identify virtues.
   B) it relies on moral absolutes in decision-making.
   C) it can be difficult to determine virtues to distinguish equals from unequal claims in decision-making.
   D) conflicts between virtues may make decision-making more difficult.

34) The credibility standard in the Statement of Ethical Professional Practice of the IMA requires that an accounting professional do all of the following except
   A) communicate information fairly and objectively.
   B) disclose all relevant information that might affect the intended user's understanding of the reports, analyses, or recommendations.
   C) disclose delays or deficiencies in information, timeliness, processing, or internal controls in conformance with organization policy and the law.
   D) exclude professional limitations or other constraints that would preclude responsible judgment or successful performance of an activity.

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35) Under the IMA's standards of ethical practice, an accounting professional can consider informing authorities or individuals not employed by the organization when an ethical dilemma occurs about an accounting or financial reporting matter that remains unresolved if the accounting professional
   A) believes there is a clear violation of the law.
   B) contacts their immediate superior who says to forget about the matter.
   C) informs the external auditors who tell them to inform the appropriate authorities.
   D) believes there has been an ethical violation.

36) Eddie paid an $8 restaurant check with a $10 bill. The waitress gave him $12 back. The most ethical action for Eddie is to
   A) keep the extra $10.
   B) inform the waitress of her overpayment.
   C) inform the manager of the restaurant of the overpayment.
   D) leave a larger tip for the waitress.

37) Sally is the only student from a foreign country in an Auditing class. On the day of the midterm exam, Sally asks the teacher whether she could use a dictionary to translate English words to her native tongue so she can better understand the questions. What do you think the instructor should do if she follows the ethical principle of justice?
   A) allow Sally to use the dictionary since she is at a disadvantage
   B) not allow Sally to use the dictionary because she should know enough English to get by
   C) allow the other students to bring in some tool to give them an advantage
   D) make an easier version of the exam just for Sally

38) George is in the middle of a high-stakes poker game when he notices what he thinks is cheating by another player. It appears to George that this player took a card from his lap and switched it with a card that he was dealt. If George is a utilitarian thinker, he should
   A) accuse the alleged cheater of cheating in front of all the other players.
   B) consider what might happen if he accuses the player of cheating and he is wrong.
   C) speak to the alleged cheater during a regularly scheduled break and tell him not to do it again.
   D) forget about the whole matter.

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39) Janice is a staff accountant in the accounting firm of Obama and Biden. She is assigned to the audit of HealthCare Associates. On the very first day Janice noticed that the accounting manager of the client took money out of the petty cash fund and put it in his pocket. The best action for Janice to take is

A) ignore the situation because Janice doesn't know why the manager pocketed the money.
B) inform her immediate supervisor of what she observed.
C) tell another staff accountant who is a friend and ask for her advice.
D) tell the superior of the accounting manager what she has observed.

40) Kelly is the controller of a small company. One day the CFO comes in and tells her to lower the estimate of uncollectible accounts receivable. Kelly insists her numbers are correct as is. The CFO tells her it will mean her job at the company if she doesn't go along with the smaller estimate. The primary virtue that would enable Kelly to resist the pressure to manipulate the number is

A) loyalty.
B) integrity.
C) caring.
D) objectivity.

41) Jason is the fastest worker on the audit of a company for the firm Zits LLP. Other Zits workers take twice as long to complete the equivalent amount of work as Jason. One day Jason is approached by the other workers and is asked to slow down. "You are exceeding the time budget for the audit and making the rest of us look bad," said one staff member. From an organizational, ethical point of view, the best thing for Jason to do is

A) tell the other staff members that he will use the time he saves on his budget to help them to meet their budget by picking up their slack.
B) approach the supervisor to discuss the pressure of fellow staff to slow down on doing audit work.
C) explain to the other staff members that he works diligently and they should do the same.
D) tell the other staff members to mind their own business.

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42) Steve is deep in debt due to a gambling problem. He is the bookkeeper for a family-owned business, Cal Poly Greenery. The company has only three employees—Steve, the husband, and the wife. All three have been friends for many years. One day the loan shark who lent Steve $20,000 comes knocking at his door asking for repayment of the loan. Steve convinces the loan shark to give him another day. The following day Steve writes a check on the company's books to himself for $20,000. Since he reconciles the bank accounts and prepares the financial statements, Steve knows it's unlikely the owners will ever know about what he has done. From an ethical perspective, Steve has
   A) violated the trust placed in him by the owners.
   B) risked his reputation if the loan shark finds out.
   C) risked his ability to continue working for Cal Poly Greenery.
   D) all of these choices are correct.

43) Ty is a rising star at Texas State Country & Western Stores. He is the controller of the company. His wife, Rosie, is the lead auditor of the CPA firm that examines Country & Western's financial statements and issues an audit opinion. Given the nature of the relationships, Rosie would violate what ethical standard if she is allowed to conduct the audit?
   A) integrity
   B) due care
   C) independence
   D) responsibility

44) The most important duty of public accounting is to the
   A) Securities and Exchange Commission.
   B) current stockholders.
   C) management.
   D) investing public.

45) The best restatement of Kant's categorical imperative is
   A) do to others as you would have everyone do unto you.
   B) consider others' needs before you act.
   C) that those with a smaller stake should have a smaller say compared to those with a bigger stake.
   D) that the ends justifies the means.

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46) What is the one virtue that people should want to trust in a boss?
A) diligence
B) commitment
C) honesty
D) sense of humor

47) Virtue ethics emphasizes the development of good habits of character. What should be the greatest reward of practicing good habits of character, according to MacIntyre?
A) external rewards
B) loyalty from others
C) internal rewards
D) authority of rules

48) Michael Josephson, founder of the Josephson Institute of Ethics, is credited for developing
A) the book of virtues.
B) care and response orientation.
C) the Six Pillars of Character.
D) the Rights theory.

49) Internal rewards of accounting practice include
A) wealth and prestige.
B) success and power.
C) integrity and excellence.
D) achievement and notoriety.

50) Utilitarian philosophers are divided into two types: act utilitarian and
A) rule utilitarian.
B) egoistic utilitarian.
C) ethical utilitarian.
D) beneficial utilitarian.

51) The greatest good for the greatest number of people is the theory of
A) rights.
B) deontology.
C) utilitarianism.
D) justice.

52) The motive of "duty" is most associated with
A) egoism.
B) deontology.
C) utilitarianism.
D) justice.

53) Virtue ethics is
A) doing what is right.
B) one's duty to act in a socially acceptable manner.
C) one's ability to meet or exceed their potential.
D) what one ought to do when presented with an ethical dilemma.

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54) Bob is being pressured by his superior to go along with improper accounting and told he is expected to be a team player. Which of the following statements best characterizes those expectations?
A) independence
B) confidentiality
C) loyalty
D) utilitarianism

55) When making a donation at the local Goodwill, Martha tells the clerk that her old computer is in perfect working order when she knows it is not, just so she can deduct more on her taxes. Which theory best describes Martha's behavior?
A) utilitarianism
B) deontology
C) egoism
D) justice

56) Decisions that are made based on the underlying circumstances of a particular matter can be best characterized by
A) ethical collectivism.
B) situational ethics.
C) ethical relativism.
D) judgmental individualism.

57) Decisions that are made based on the underlying cultural factors can be best characterized by
A) ethical collectivism.
B) situational ethics.
C) ethical relativism.
D) judgmental individualism.

58) When applying Utilitarianism to judge actions, what is the only thing that matters?
A) motives
B) fairness
C) consequences
D) rights

59) Assume you are taking an exam and you clearly see that your friend is cheating. Your professor does not notice it. What is the most appropriate action for you to take if you are an ethical person?
A) pretend not to notice it
B) discuss the matter with your friend after the exam
C) also cheat the exam because your friend does
D) send a text message to your friend and tell them to stop cheating

60) Your manager asks you to "cook the books" to support a loan application at the local bank. The manager insists it is a one-time request. What should you do?
A) Go along with the manager's request.
B) Talk to others in the company to determine how they handled such situations.
C) Refuse to go along with the request.
D) Inform the audit committee.

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61) A difficult choice between two moral principles that are in conflict with one another is known as a(n)
A) ethical relativism.
B) situational ethics.
C) ethical dilemma.
D) conflict ethics.

62) The relationship between legal and ethical can best be expressed as
A) always follow the law regardless of consequences for others.
B) ethical behavior requires less than legal behavior.
C) legal and ethical are the same thing.
D) ethical behavior requires us to do more than required by the law and less than the law allows.

63) When an employee is given a job evaluation, he has a right to expect
A) fair evaluations.
B) caring and empathy on the part of the evaluator.
C) 360-degree evaluations from everyone in the firm.
D) evaluations of technical, not personal skills.

64) A danger of situational ethics is that it can be used to rationalize a wrongdoing. Such rationalizations may be seen in all of the following examples except
A) cheating at the University of North Carolina.
B) hiding Anne Frank's family to escape Nazi terror.
C) Betty Vinson's actions at WorldCom.
D) David Walker's actions at the Government Accountability Office.

65) Individuals that ignore the moral point of view and take advantage of others in an effort to meet their own short-term objectives can be classified as
A) deontologists.
B) relativists.
C) egoists.
D) utilitarians.

66) Civility requires all of the following, *except*
A) restraint.
B) politeness.
C) respect.
D) disregard.

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67) Which of the following is true of the relationship between civility and ethics?
A) One can be both ethical and uncivil.
B) One can be both civil and unethical.
C) One can use others, be a bully, and be ethical.
D) One can have empathy and caring for others and be uncivil toward them.

68) Which of the following is *not* a likely rationalization a student might use to justify cheating on an exam?
A) ethical relativism
B) situational ethics
C) cultural conditioning
D) fair treatment

69) The cultural value of Individualism reflects
A) the degree a society reinforces individual or collective achievement.
B) tolerance for uncertainty and ambiguity in society.
C) the degree of equality between people in a society.
D) whether a society has a long-term or short-term orientation.

70) The basic and fundamental beliefs that guide or motivate attitudes or actions are called
A) relativism.
B) egoism.
C) morals.
D) values.

71) Using ethical reasoning in the University of North Carolina cheating scandal case, who is at fault for the situation?
A) the professor
B) the academic staff
C) students who cheated
D) All of these choices are correct.

72) In the Giles and Regas case, the primary ethical issue can be stated as
A) whether a subordinate should blow the whistle on a superior who has violated ethical policy.
B) whether two staff members of the same rank should be allowed to date.
C) whether a superior should become involved in a dating relationship with a subordinate.
D) whether a student should renege on the acceptance of an offer from one firm after receiving an offer from a second firm.

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73) In the Operation Varsity Blues case, the primary ethical issue in the case is
A) falsification of financial statements.
B) bribes for favored treatment.
C) the lack of independence of the audit team.
D) an inappropriate relationship between a supervisor and subordinate.

74) In the Lone Star School District case, the auditors were mostly concerned about
A) the behavior of a staff member toward client personnel.
B) the falsification of the financial statements.
C) the lack of independence of the audit team.
D) the lack of documentation for travel and entertainment expenses.

75) The main issue in the Unintended Consequences case is
A) should the student who accepted an offer from one CPA firm back off from that promise in order to accept the offer of another firm deemed more preferable to the student?
B) should Regas back off from the dating relationship she developed with Giles?
C) should the CPA firm renege on its offer of employment to a student after realizing it made one offer too many to student candidates for staff positions?
D) should Tybell quit the firm because of conflicts with his superiors?

76) In the Capitalization versus Expensing case, the main ethical issue is whether Gloria Hernandez should
A) capitalize or expense $1 million of expenditures.
B) report her superiors' actions to the CEO.
C) talk to the audit committee about the pressure imposed by her supervisor.
D) become a whistleblower.

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77) Kevin Lowe's ethical dilemma in the Eating Time case can best be described as whether to
   A) date another staff member of the CPA firm.
   B) inform his supervisor about a lack of diligence of other staff accountants.
   C) quit his job because he can't meet the firm's expected quality of work.
   D) devote time on an audit and not charge it to the job.

78) Which of the following is an unethical use of ChatGPT?
   A) using ChatGPT to generate responses for a homework assignment and presenting them as your own work without acknowledging the use of ChatGPT
   B) using ChatGPT to generate text for a research paper and claiming that the ideas were generated by the tool
   C) using ChatGPT to create a references list or bibliography
   D) explaining in your work that some ideas or text were generated by ChatGPT

79) In the Cleveland Custom Cabinets case, the owner of the company thought it was all right to manipulate the financial statement numbers primarily because
   A) he wanted to improve earnings to increase the share price of company stock.
   B) the treatment recommended by the owner for estimating overhead conformed to GAAP.
   C) he was the sole owner of the company and controlled the board of directors.
   D) he got approval from the auditors.

80) In the Getting Called Out on Social Media case, what is the ethical problem in the case?
   A) loyalty of a coworker versus trust of a coworker
   B) honesty of an individual versus freedom of speech
   C) honesty of the workplace versus the privacy of an individual
   D) privacy of an individual versus loyalty of a coworker

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   C) using ChatGPT to create a references list or bibliography
   D) explaining in your work that some ideas or text were generated by ChatGPT

ESSAY. Write your answer in the space provided or on a separate sheet of paper.

82) Why do ethicists consider integrity to be the foundation of ethical behavior?

83) Moral philosophy deals with questions such as "How should I live my life?" and "What sort of person should I strive to be?" What are the basic tenets of moral philosophy? Answer with respect to the philosophies discussed in the chapter.

84) Describe a situation you have encountered in your personal life where you did not follow the law because you judged another alternative to be more ethical. Don't use the example in the text of driving on a two-lane divided roadway. Why did you decide to do that act?

85) Evaluate Lance Armstrong's behavior toward doping during the Tour de France from the perspective of the "Six Pillars of Character." How might Armstrong have handled the matter better?

86) Why do you think potential employers of accounting graduates care about the ethical values of potential student hires?

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87) Explain the steps that should be taken by an internal accountant/CMA when there is a difference of opinion with one's supervisor on an accounting or financial reporting manner.

88) What is the role of a code of professional conduct and standards of ethical behavior for accountants and auditors?

89) Is it ethical for Jerry to keep his smartphone on during the work day if:

a. His daughter is sick and he needs to monitor messages from the babysitter.
b. His ID has been stolen and he is waiting for the credit card company to inform him of the damages.
c. He likes to see what is posted about the company on social media so he can inform his bosses.
d. He feels as though all employees should have the leeway to be involved in social networking on the job within reasonable limits.

Discuss each of the above using ethical reasoning.

90) Are search results in Google, YouTube, Facebook, Twitter, and other social media sites fair game, specifically when an employer is looking to fire an employee?

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91) The school board has received a bomb threat claiming that a bomb would be detonated at noon on Monday at the high school. The threat was received by the school board at 8 pm on Sunday night. The school asked the bomb squad to investigate and they found no bomb. The next morning at 7 am, one hour before school was to start, another threat was received. There was no time to check for a bomb. What is the best action for the school to take from an ethical perspective? Explain.

a. Go ahead with school as planned since the last threat was not credible.
b. Delay the start of school until 10 am to give the bomb squad time to check and inform parents there is a water leak that needs to be fixed.
c. Call off school even though final exams were scheduled that day and explain all the steps taken to protect the safety of students.

92) Susie, a newly graduated BBA in accounting, has started a new job with the state budgeting office. Susie has responsibility over expense reimbursements. The state has a travel policy stating that a state employee may be reimbursed up to $90 per night for a hotel room and up to $40 per day for meals, as long as the employee turns in food receipts. The first expense account Susie works on, the employee has a hotel receipt for $130 a night but no food expenses. Susie processes the reimbursement for $90. The employee becomes irate as his reading of the travel policy is that he can be reimbursed for $130 a night for hotel and food with a receipt. The employee claims this has never been a problem in the past and has always been reimbursed $130 a night whether for hotel only or both hotel and food.
What should Susie do and why? Use ethical reasoning to support your answer.

93) Why is it important to consider cultural variables in the workplace?

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Answer Key

Test name: Chapter 01

1) B
2) A
3) B
4) B
5) D
6) A
7) C
8) A
9) D
10) C
11) B
12) D
13) A
14) D
15) D
16) D
17) A
18) C
19) A
20) B
21) C
22) A
23) C
24) B
25) A
26) B
27) A
28) C
29) A
30) A
31) C
32) C
33) D
34) D
35) A
36) B
37) A
38) B
39) B
40) B
41) B
42) A
43) C
44) D
45) A
46) C
47) C
48) C
49) C
50) A
51) C
52) B
53) A
54) C
55) C
56) B
57) C
58) C
59) B
60) C
61) C
62) D
63) A
64) D
65) C
66) D
67) B
68) D
69) A
70) D
71) D
72) C
73) B
74) D
75) A
76) A
77) D

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78) A
79) C
80) B
81) A
82) Essay
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