



Course No: ACC 4127  
 Course title: Accounting Ethics  
 Date: \_\_/05/2019  
 No. of Questions: (3)  
 Time: 1 hours  
 Using Calculator (No)

Final Exam  
 2<sup>nd</sup> Semester  
 2018/2019  
 Total Grade: (50)

Instructor: Dr. Ahmed A. M. Al-Afifi  
 Student No.: \_\_\_\_\_  
 Student Name: \_\_\_\_\_  
 College Name: Business and Finance  
 Dep. / Specialist: Accounting-English  
 Using Dictionary (No)

**Question one: State whether the following statements are true or false (8 marks)**

	statement	T/F
1.	According to Distributive Justice, Equity defines as resources are distributed to the person who needs them more.	
2.	Meaningfulness occurs when an employee exhibits passion for daily work activities and pride in accomplishments.	
3.	Herzberg concludes that job satisfaction has the same concept in most companies.	
4.	Newer employees usually play an important role in helping firms achieve the highest standards for ethical behaviors.	
5.	If you audit a company and your brother is the CEO or the Chairman you would be perceived to not be independent in mind.	
6.	If accounting firms quote a fee lower than the others, this decision will be considered as unethical issue.	
7.	Excellent front-line managers should engage their employees his ideas and collect all information by himself because they may steal his ideas.	
8.	A professional accountant who provides an assurance service is required to be independent of the assurance client.	

**Question two: Define the following concepts: (12 marks)**

- 1- Adversarial employee:
- 2- Employee engagement:
- 3- Meaningful Work:
- 4- Independence in appearance:
- 5- Employee Empowerment:
- 6- independent in mind:

**Question three: (25 marks)**

- 1- Many organizations have three types of employees in terms of workplace attitudes and behaviors. Discuss these types.
- 2- Scholars distinguish among three forms of organizational justice. What are these types? With explain.



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- 3- Herzberg points out some factors effect on job dissatisfaction. What are these factors?
- 4- Explain what actions have been taking consideration from professional accountant in case “Custody of Client Assets”?
- 5- what are the Team Problem-solving Process?

**Question three:**

**(5 marks)**

**Find the threats that affecting the following cases and principles that have been affected, and what are the safe-guards you should do to eliminate these threats:**

1. During their works in Golden Company, Mr. Ali (a leader of auditing team) accepted a brand watch (high quality) amounted around 500 \$ as a gift from the manager of company.
2. Mr. Omar audits the accounts of Orange Internet co., during the year, Net steam internet Co. offered him to audit their accounts, knowing that, Net-stream Co. doesn't have any problem to still working with Orange Co.

End of Questions  
*Good Luck*