

## Lesson 2 – Ethics, Conduct and Data Protection

### Question 2.1

*'Those working in the accounting profession must be straightforward and honest in all professional and business relationships. Bookkeepers and accounting practitioners must be fair and truthful in all their dealings either with clients or their employers, and must not be associated with reports, returns or any form of communication that contains false information or omissions and conveys misleading information'.*

Which **one** of the following ethical principles does the statement above refer to?

	✓
<b>Objectivity</b>	
<b>Professional behaviour</b>	
<b>Integrity</b>	✓

### Question 2.2

You work as a self-employed bookkeeper. You are keen to expand the level of your knowledge and skills so that you can offer your clients the best possible service. Having seen several seminars advertised on the HMRC website you recently attended two training days on the subjects of 'Filing VAT Returns' and 'How to Complete an Online Tax Return'.

Your attendance at the two training days is evidence of that you are complying which **one** of the following ethical principles?

	✓
<b>Professional competence and due care</b>	✓
<b>Objectivity</b>	
<b>Professional behaviour</b>	

### Question 2.3

You have recently attended a job interview with a local accounting practice where you had applied for a job as a senior accounts clerk.

At the interview the manager who interviewed you made it clear that they were looking for someone who could prepare financial statements for sole traders and partnerships. You told the manager that you had lots of experience in preparing financial statements, although in fact you have no such experience, as your only previous experience comes from working for a small company, where your duties were related to bookkeeping rather than accounting.

By giving false information to the manager who interviewed you, and by making exaggerated claims about your experience and competence, which **one** of the following ethical principles are you in breach of?

	✓
<b>Objectivity</b>	
<b>Professional behaviour</b>	✓
<b>Confidentiality</b>	

### Question 2.4

You work in the payroll section of a local company. Gemma, one of your best friends who works in the sales ledger section of the same company, has asked you if you can find what salary her line manager is being paid.

Which **one** of the following ethical principles would you be failing to comply with if you provided Gemma with the information she has asked for?

	✓
<b>integrity</b>	
<b>Confidentiality</b>	✓
<b>Professional behaviour</b>	

**Question 2.5**

Indicate whether the statement below is true or false:

<b>Statement</b>	<b>True</b> ✓	<b>False</b> ✓
<b>The Data Protection Act 1998 applies only to information and data being stored in a paper-based filing system, and does not cover information and data stored on a computer</b>		✓