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Conceptual framework - CPA Ethics \u0026 Governance

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General Principles for the auditor to follow.  
Compliance with applicable ethical principles (such as the ACCA 's Rules of Professional Conduct) Compliance with International Standards on Auditing.  
Keeping an attitude of professional scepticism when planning and performing the audit (i.e. don ' t accept on face value – get evidence)

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Accounting or accountancy is the measurement, processing, and

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communication of financial and non financial information about economic entities such as businesses and corporations. Accounting, which has been called the "language of business", measures the results of an organization's economic activities and conveys this information to a variety of users, including investors, creditors ...

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