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Shenanigans in the accounting profession 会计行业中的诡计 The tendency of accounting firms to indiscriminately accept consulting assignments from companies audited by them indicates a profound indifference to the principle of upholding professional standards. Many people feel that the glut of mandates has led to a sense of professional indigestion. “ is this kind of behaviour indicative of a general malaise in modern society? ” a leading social commentator asked recently in his indented newspaper column, and he was by no means acting indiscreetly. His indignant conclusion was: ” whatever the answer to that question may be , what is going on is just too important to ignore, it is indispensable that we not allow ourselves to be indifferent to it. After all, it is not as if the perpetrators of these shenanigans were indigent, let alone indentured slaves. ” The commentator in question is an indefatigable opponent of corruption, and he has vowed a campaign of indefinite duration to stamp it out, at least in the accounting profession. The typical response from members of the public is like this: ” the indiscriminate pursuit of personal financial gain, irrespective of the needs of clients, is an indictment of the way large sectors of the business community operate. Ignoring the shameful and indecent way in which some people in the accounting profession have been conducting themselves is an indignity that should no longer be tolerated. At the very least, an indemnity should be demanded from

those accounting firms that have been acting contrary to professional ethics. As for the future, each of them should enter into an indenture with the accounting standards board, promising strict observance of professional standards. 会计公司不加区别地从它们审计的公司那里接受咨询任务的倾向表明它们对坚持行业标准极不关心。很多人觉得授权过多已经引起职业的消化不良感。“这种行为是不是预示现代社会整体的不安迹象？”一位著名的社会评论家最近在报纸上他那锯齿状的专栏中间道，他这样问一点都不轻率。他愤慨地总结道：“不论这个问题的答案是什么，正在发生的事情太重要了，不容忽视。我们不能允许自己对它漠不关心，这是不可推卸的责任。毕竟，这些诡计的作恶者并不贫困，更不是被契约约束的奴隶。”提到的那位评论家是不知疲倦的反腐战士，他发誓要进行一场没有明确的时限的运动以铲除腐败，至少在会计行业中消除腐败。公众之中典型的反应是这样的：不考虑客户的需要，不加选择地追求个人的倾向收益，是对商业界的大企业部门的操作方式进谴责的原因。忽视一些从事会计职业的人一直以来不体面的、下流的做法是对我们的侮辱，这再也不应该继续容忍下去了。至少，必须要求那些违反职业道德的会计公司进行赔偿。至于以后，它们每个都应该与会计标准委员会签订合同，保证严格遵守职业标准。更多信息请访问：百考试题外语站点 百考试题外语论坛 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com