

# Bill deburger

Sociology, Communication



Bill DeBurger, In charge Accounting Bill DeBurger was an in- charge accountant of the firm where he used to work. He had 18 months of experience; and he had been working for more than 900 hours in the audit of Marcelle Stores. The audit team was formed by Bill, two staff accountants, and five internal auditors. After two months of intense work, Bill had the responsibility to write the inventory memo. When Bill began to think about what he will express in the inventory memo, he realized that he was not sure about the accuracy of the information related with the inventory accounts of Marcelle Stores. He decided that he was not going to sign the results of the inventory account; and he communicated his decision to Sam Hakes. Hakes was very irritated about Bill's decision and he ordered Bill to return to his office and " write a nice, neat, very precise and to-the point inventory memo" (Knapp, 2011, p. 312). After that, Bill went to his office and he started to write the memo. Considering the circumstance of the case, I believe Bill will follow Sam's instructions; and he will communicate an unqualified opinion about the inventory accounts of Marcelle Stores. Bill was really serious about not signing the inventory memo, but when Sam refuted his idea Bill did not defend his point of view; so, I think Bill will do what Sam ordered him because he was scared. In contrast, I would express a different conclusion if I have the responsibility to write the inventory memo. I think the evidence that the auditors collected was not materially accurate; and these uncertainties do not allow me to issue an audit report expressing an unqualified opinion. Also, Bill tried to do what was correct in that situation, but he was not strong enough to keep defending his decision. I would follow the same approach that Bill used it, but I would not have surrendered so

easily. I would defend my point of view more intensively; I would follow the Principles of Professional Conduct and I would not sign the inventory memo. Moreover, Sam response about Bill's statement that he was unable to sign off on the inventory account demonstrates that he was not an ethical person; and he did not care about Bill's opinion. In fact, I believe Sam did not behave in a professional way; he did not follow the principle of professional conduct Section 54 -Article III — Integrity, which establishes that " to maintain and broaden public confidence, members should perform all professional responsibilities with the highest sense of integrity; " and Sam did not show any kind of integrity. Also, Sam did not behave according with the article IV - Objectivity and Independence either. He was not " impartial, intellectually honest, and free of conflicts of interest. " He just wanted to express an opinion that looks good, but he did not care about the results. In conclusion, I think that Bill was really inexperienced to be assigned the responsibility to write the inventory memo. In addition, I believe that auditors must have at least some years of experience before they have the knowledge and skills to perform the audit of a business like Marcelle Stores.