**Anex**

Questionnaire.

**1** Formation: Accountant or Accounting Student

**2** Sex: Female or Male

**3** Age Gap: 15-22, 23-30, 31-38, 39-46, Above 47.

**A** An executive earns $500 thousand a year and pays taxes as earning only $420 thousand a year.

**B** To increase profit the general production manager institute a process that exceeds the environmental pollution limits.

**C** Because of the company’s pressure a stock broker recommends a kind of stocks that are not considered a good investment.

**D** A small business has a gross income revenue of $360 thousand. The owner only reports half of the amount for taxes payment.

**E** A company pays $800 thousand commission to an officer in a foreign country. In return, the officer promised helping with a contract that will generate 410 million for the company.

**F** The company’s CEO found out that the competitor made an important scientific discovery that will surely reduce the company’s profit. So the CEO hires a key employer of the competitor in order to find out more details about the discovery.

**G** A contractor of a railroad construction industry utilized the chaotic situation in the bidding process to leave behind a lot of industries competitors. On the other hand, finalized a contract with the largest company that allowed both a reasonable profit.

**H** The company’s president recognized that sending expensive Christmas gifts to “buy” sales managers could compromise the managers. However, he still carries on with the practice, since it is customary and changing it could affect in loses for the company.

**I** A corporate director knows that the company intends to announce an opening in equity, thus increasing dividends. With this inside information, he buys stocks one day before the announcement and sells it after to profit.

**J** An executive promotes his best friend and competent manager to a vice-president position instead of a better qualified manager who he didn’t have a close relationship with.

**K** A controller choses a mathod, aided by law, of financial reporting that masquerade some facts that shouldn’t reach public knowledge.

**L** An engineer notice what he finds to be an obsolete detail of a product, but it constitutes a safety hazard. The company denies correcting the detail. The engineer omits the fact instead of complaining outside the company (quality control, consumers’ assistance)

**M** A employer receives two resumes, a man and a woman, for a manager position but despite the fact that both resumes are equally qualified, he hires the man because some employees can resent the fact of being commanded by a woman.

**N** As a marketing strategy for a new product, the manufacture changes the color and advertise as “new and improved” even though the characteristics remain the same.

**O** Facing cost reduction, a company that produces arsenic, hires a researcher to attest that the maximum level of this product (in potable water) can be greater than previous disclosed and it doesn’t offer health risks.

**P** The owner of a small business obtained a copy of a computer software for free from a business partner instead of buying his own for $2000.

**Q** Paulo is a used car salesman and is under pressure from his boss to increase sales so the company continues to operate. To do so, he starts to turn back the mileage on the cars and utilize aggressive sales technics.

**R** An electricity company decides not to make an upgrade in a smoking emission equipment once its emissions are still within the legal limits and changing the equipment would cause a reduction in 10% in profit.

**S** John is an editor for the Good Morning Newspaper which is producing an article on faulty products being sold locally. One of the business’ owner of The Footwear Co. called John and threatened to pull out his advertisement in the newspaper if he exposed his company’s name. John agreed in withdraw The Footwear Co. name out of the article.

**T** Computers Co., a large remanufactured computer company, introduces a new product line that makes its current products obsolete. So, the company decides to donate the obsolete computers to a local school, with that, the company will receive an tax incentive and will improve the company’s image relating to social responsibility.

**U** Mario has a final word in what products his company will buy and he makes it very clear that when the prices and conditions are the same, his decision can be changed by a “small” gift.

**V** Marta is the new sales representative managing a sales area where the company is not having a huge success in gaining a big client, Giant Co. Determined to make the sale, Marta decides to break company policy and buy a gift to the Giant Co. manager.

**X** The board of directors of The Company Co. approved a funding policy in which 7.5% of these profits would go to their own company. These funds will pass through the revenue and reduce the dividends payment.

**Y** The design department of Baby Co. recently developed a new and lighter car seat. The new design is cheaper to be manufactured but there is a risk of breaking and causing harm to the baby. Baby Co. decides to produce and sell the car seat anyway.

**Z** A factory produces a lot of loud noises during manufacture and is located near a residential zone because the installation costs are cheaper.