



Ethical Issues for Accountants

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How confident are you that you always understand the appropriate, professional course of action in difficult and ambiguous situations? Ethics, integrity and sound professional conduct are essential qualities for chartered accountants. Professional bodies have codes to guide their members – but what impact does this have on the day-to-day decisions that you are faced with?

This new peer-enriched learning course, **Ethical Issues for Accountants**, tackles the subject head on. The course features 28 true-to-life case studies of ethical dilemmas which encourage learners to delve into the complexities and stimulate debate. Taking viewpoints of accountants at various stages in their career, it explores issues from professional practice, family business, audit, tax and professional relationships.

Based on research carried out by David Molyneaux, and sponsored by ICAS, this course takes a case study approach, with realistic scenarios exploring the issues from professional practice, family business, audit and tax, and general professional relationships.

Ethical Issues for Accountants is part of Nelson Croom's **peer-enriched learning** suite of learning. Peer-enriched learning courses stimulate intelligent dialogue and debate and provide a valuable and evolving resource of professional knowledge and experience. These courses are topical, practical and highly relevant to today's changing market. Each module is split into two activities: Understanding the issues and Putting it into practice. The first encourages learners to think about a topic, drawing on their own professional experience and knowledge. The second helps learners to put ideas and/or theories into practice as part of their day-to-day work.

Topics

Professional firm/general practice

- Billing for Ernest's cover up
- The weekend expenses claim
- A student's insights
- Temptation at the tender
- Partnership problems
- The disaster waiting to happen

Family business

- When cash is king
- The directors' unofficial loan account
- Unhealthy foods

Audit

- Interim results
- Foreign corrupt practices
- Poor charity!
- Obligations to disclose

Tax practice

- Can 'withholding tax' be recovered?
- Should the social security be repaid?
- The unwelcome phone call

Professional relationships

- An alleged intimate relationship
- A fellow partner's alcohol problem
- Reasonable encouragement or devious deception?
- A personal reference
- How much should money matter?

Target audience

This course includes case studies that are relevant to accountants at all stages of their careers – whether newly qualified or more senior experienced professionals.