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ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第二十讲

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Ethical considerations

Topics

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Framework of rules

Transparency means **open and clear** disclosure of relevant information to shareholders and other stakeholders, also not concealing information when it may affect decisions.

Corporate accountability refers to whether an organisation (and its directors) are answerable in some way for the consequences of their actions.

Integrity means **straightforward dealing** and **completeness**. What is required of financial reporting is that it should be honest and that it should present a balanced picture of the state of the company's affairs. The integrity of reports depends on the integrity of those who prepare and present them.



The ethical environment

Ethics: a set of moral principles to guide behaviour
一系列指导人们行为的道义上的原则

Ethics based on consequences

1. **Egoism** states that an act is ethically justified if decision makers freely decide to pursue their own shortterm desires or their long-term interests. The subject to all ethical decisions is the self. (利己主义)
2. **Pluralism** (多元主义)

Ethics based on duty

1. **Relativism** is the view that a wide variety of acceptable ethical beliefs and practices exist. The ethics that are most appropriate in a given situation will depend on the conditions at that time. (相对主义)
2. **Absolutism** is the view that there is an unchanging set of ethical principles that will apply in all situations, at all times and in all societies. (绝对主义)



A code of ethics for accountants

下面的道德威胁更多是针对审计人员的：

Self-interest threat

- Financial interests
- Family and personal relationships
- Percentage or contingent fees

Self-review threat

- Valuation services
- Taxation services
- Internal audit services

Advocacy threat (过度推介威胁，努力帮客户说好话)

- Legal services
- IPO

Familiarity threat

Intimidation threat (胁迫威胁)

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Thank You!

