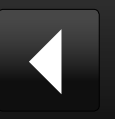


# COMPLETING THE PROFESSIONAL ETHICS MODULE - THE RIGHT THING TO DO

CHOICE. IT'S SOMETHING WE TAKE FOR GRANTED – TO STAY IN OR GO OUT, WEAR RED OR BLUE, DO SOMETHING TODAY OR TOMORROW. THE CHOICES WE MAKE IN EVERYDAY LIFE CAN BE SIMPLE AND STRAIGHTFORWARD. BUT WHAT ABOUT IN THE WORKPLACE? MAKING THE RIGHT CHOICE HERE CAN TAKE CONSIDERATION AND JUDGMENT. IN A WORD – ETHICS

**In matters of ethics, the cases in which a right or wrong answer is absolute are few and far between. But what is a certainty is that ethics is everyone's responsibility – not just those at the top. This makes it even more important to develop and fine-tune your personal ethical awareness so that you can rely on your own judgment on those occasions where you might need to make a call on an important ethical dilemma.**

ACCA's Professional Ethics module allows you to reflect on your own ethical behaviour and values in a safe environment, with no consequences other than you understanding more about your ethical judgment. The exposure you will get to a variety of informative and realistic scenarios will help you refine your sensitivity for recognising when ethical issues are at stake. You will also develop the professional confidence you ►



need to ensure high standards of ethics are upheld at all times, even if that means speaking up about the behaviour of third parties such as colleagues, clients or suppliers.

**YOU SIMPLY HAVE TO DEMONSTRATE THAT YOU HAVE COMPLETED THE MODULE WITH CONSIDERATION AND PROVIDE A UNIQUE COMPLETION STATEMENT**

It is not another exam – you get the chance to apply what you have learned in a case study where you experience an audit situation from two points of view: that of the auditor and the corporate financial accountant. And it is not a pass or fail exercise either – you simply have to demonstrate to ACCA that you have completed the module with consideration and provide a unique completion statement.

Whether what you read prompts you to recall prior situations that you now realise had profound ethical implications, or to think differently

about decisions or actions you are due to take soon, completing the module should leave you with a keener sense of applying ethics at work.

The module uses current best practices in online learning and you can return to it at any time to 'top up' or check your awareness of professional ethics. This is a useful resource if you find yourself in an ethical dilemma.

It is recommended that you take the Professional Ethics module at the same time as, or before, you study Paper P1, *Governance, Risk and Ethics*. From 1 January 2013 you will be required to complete the Professional Ethics module before you will be accepted to ACCA membership. ■

**\* Find out more about the Professional Ethics module and how to complete it ►**



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