

# THE PROFESSIONAL ETHICS MODULE

## WHAT'S INVOLVED?

ALONG WITH PASSING YOUR EXAMS AND FULFILLING ACCA'S PRACTICAL EXPERIENCE REQUIREMENT, IT IS NOW MANDATORY FOR ALL STUDENTS TO COMPLETE THE PROFESSIONAL ETHICS MODULE BEFORE QUALIFYING AS AN ACCA MEMBER. WE CONTINUE OUR SERIES IN WHICH WE PROFILE MEMBERS AND STUDENTS WHO HAVE ALREADY COMPLETED THE MODULE AND DISCOVER HOW IT WILL BENEFIT THEM IN THEIR FUTURE CAREERS



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**Q Why did you decide to take the Professional Ethics module when you did?**

I believed that it would strengthen the knowledge I obtained when studying Paper P1, *Governance, Risk and Ethics*, and provide an all-round understanding of how to apply ethics to your career.

**Q Did you have any preconceptions of the module before you attempted it?**

No. I simply saw it as a worthwhile learning experience as I believe to be a 'good' accountant, you need to be professional and ethical. The module definitely helped to underline what I had learnt

for Paper P1 and how to act ethically in the workplace.

**Q Having completed the module, how do you think this will help you in the future?**

The module exposes you to many different legal regulations and concepts, which helps ensure accountants work in the public interest. The module also emphasises the fundamental principles and codes of conduct that act as a framework to follow when you encounter – and have to deal with – ethically conflicting situations at work.

**Q You can access the module again in the future – do you think this will help you?**

Yes. It will be useful to be able to refer back to the professional codes of ethics at any time for extra guidance whenever it is required.

**Q Now that completing the Professional Ethics module is mandatory for all students, what advice do you have for them when they approach it?**

I believe that undertaking the module as part of their eventual progression to membership is a positive thing. Personally, I enjoy knowing more about the principles and using the framework of ACCA's fundamental principles to deal with ethical dilemma situations.

The International Ethics Standards Board for Accountants (IESBA) principle-based framework is a particularly useful reference and helped me in the case study. These case studies demonstrate prospective real-life workplace ethical dilemmas that students should be aware of and how to deal with them in a professional manner.

**'I BELIEVE TO BE A "GOOD" ACCOUNTANT, YOU NEED TO BE PROFESSIONAL AND ETHICAL'**

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