PO 1: Demonstrate the application of professional ethics, values and judgment

As a professional accountant, the trainee must consistently demonstrate an ethically sound approach to all aspects of their work, upholding ACCA’s Code of Conduct and Ethics and taking personal responsibility for the decisions they make. To perform effectively, they must learn to uphold (and be seen to uphold) professional ethics, values and standards, behave with integrity and objectivity, and maintain professional competence, confidentiality and due care.

The intention of performance objective one is to be able to demonstrate this behaviour over a period of time, and once the trainee feels competent enough to do so, answer the three unique challenge questions, which you will review and decide if they have achieved this objective.

The three challenge questions for performance objective one are:

- Describe an occasion on which you had to demonstrate ethical behaviour
- What did you learn from this experience and how will it influence your future behaviour in the workplace?
- What would have been the impact had you not behaved ethically in this situation?

How the trainee answers these questions will very much depend on the demands and nature of their job, however the following examples are ways in which a trainee might demonstrate achievement of this objective:

- The trainee could document situations where they’ve had to consider the ethical angle of tasks they’ve been instructed to perform – for instance, if they have been asked to make a false accounting entry, or process an expense claim that they knew to be fraudulent, how did they handle the situation? What did they learn from the experience?
- The trainee may be able to think of instances where they’ve been unsure of the ethical nature of the situation they found themselves in – such as being treated exceptionally favourably by a supplier keen to increase business, or discovering records on a client audit that they suspect to be deliberately falsified. At what stage did they raise the matter with a superior, or did they resolve it themselves? How was their ethical awareness enhanced in the process?
• The trainee could write about when they may have observed unethical behaviour in their colleagues. What made them suspicious? What went through their mind? How would they tackle the situation differently in future?
• The trainee could identify who within their organisation is responsible for providing ethical advice or managing compliance with relevant legislation, rules or regulations – and document occasions when they've sought their advice: why, when, and what was the outcome?
• What has the trainee learned from high-profile financial, business, or even political activities they've read about or watched on the news? What do they think is the difference between behaviour that's unethical and behaviour that actually breaks rules?

Demonstrating a sound ethical awareness, living out values and applying judgment in practice are not one-off requirements; trainees will need to place ethics at the heart of all their work, throughout their professional career. Therefore to achieve this performance objective they will need to keep ethics very much at the forefront, whatever activity they are engaged in.

Performance objective 1 is linked to Paper P1, *Professional Accountant*

For PER support and advice on answering challenge questions [www.accaglobal.com/students/acca/per/support](http://www.accaglobal.com/students/acca/per/support)