

MIA ETHICS E-LEARNING SERIES

PROFESSIONAL ETHICS FOR ACCOUNTING AND FINANCE

Learn to apply ethical principles confidently in complex professional and business situations

Acting in the public interest is the foundation of the accountancy profession. Part A of the MIA By-Laws sets out the fundamental ethical principles that guide professional accountants in upholding this responsibility.

This e-learning module provides a practical introduction to the fundamental principles, the conceptual framework for ethical decision-making, and the common ethical issues encountered by professional accountants in both practice and business.

Learning Outcome

- Understand the importance of professional ethics and the public interest responsibilities of professional accountants
- Gain foundational knowledge on Part A of the MIA By-Laws on Professional Ethics
- Learn how to apply the conceptual framework to identify, evaluate and address ethical threats
- Recognise common ethical issues in professional settings

Who Should Attend

Suitable for professionals at all levels who are looking to gain a foundational understanding of ethics and the ethical principles expected of professional accountants.

Programme Outline

MODULE 1

ETHICS AND ACTING IN PUBLIC INTEREST

Ethics, public trust and the responsibility of professional accountants

MODULE 2

OVERVIEW OF PART A OF THE MIA BY-LAWS/CODE OF ETHICS

Structure of Part A of the MIA By-Laws

MODULE 3

THE FUNDAMENTAL PRINCIPLES

Integrity, objectivity, professional competence & due care, confidentiality and professional behaviour

MODULE 4

THE CONCEPTUAL FRAMEWORK

Identifying, evaluating and addressing threats

MODULE 5

UNDERSTANDING ETHICAL THREATS & SAFEGUARDS

Categories of threats, practical examples, applying safeguards

MODULE 6

ETHICS IN PRACTICE: COMMON ISSUES FOR PROFESSIONAL ACCOUNTANTS

Common ethical issues and ethical considerations for members

MODULE 7

RESPONDING TO NON-COMPLIANCE WITH LAWS AND REGULATIONS

NOCLAR for accountants in business and in public practice