

The CPA Way

7 - Ethical Behaviour

This document focuses on *Communicate*, the last part of **The CPA Way**, as Ethics is prominent in the CPA Competency Map, as illustrated in this quote:

“The Chartered Professional Accountant (CPA) certification program provides the foundation on which to build a successful business career. The program is designed to meet the needs of public practice, industry, and government by ensuring that all CPAs have a strong *foundation of ethics*, knowledge and skill to succeed and lead in any professional accounting role or position. By preparing aspiring professional accountants for positions of leadership, trust and authority, it will enable them to pursue opportunities that suit their areas of interest, whether that be as an auditor, chief financial officer, entrepreneur, or other positions *where financial decision-making with integrity is essential.*”
(CPA Map, p. 1, emphasis added)

Ethics, leadership, trust, and integrity—these words describe the ideal to which all CPAs aspire.

For an overview of *Ethical Behaviour*, see the [video](#) that accompanies this document.

Thinking + Doing → Ethical Behaviour

Ethical behaviour is not as simple as it might seem. Suppose your boss pressures you to make an accounting entry that you think is wrong, or you learn that a friend and colleague has included personal costs in a business expense account, or you are a board member challenging other board members on an ethical issue. Would you know how to reason through the issues and alternatives and make an ethical decision in these situations? Would you be driven to behave ethically? Would you have the courage and fortitude to persist? Would you be willing to take an action that might lead to negative personal repercussions, such as losing a job, promotion, or friend? Would you risk becoming an outcast? To do the right thing in difficult situations, you must be proficient at **ethical reasoning**, be driven by **ethical motivation**, and undertake the **ethical character** to persevere.

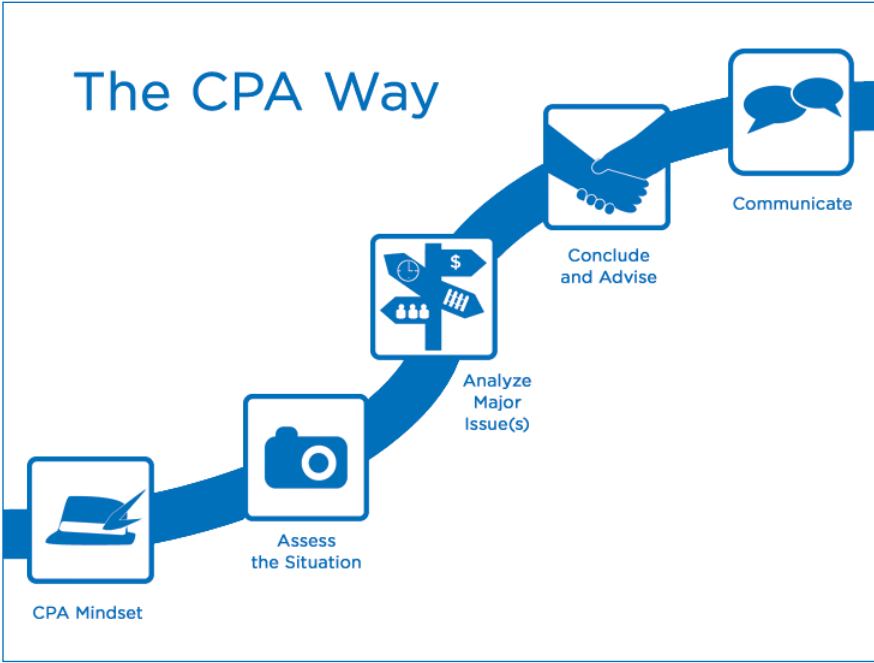


Enabling Competency 1: Professional and Ethical Behaviour

It is not by accident that Competency 1 – *Professional and Ethical Behaviour* is the first enabling competency listed in the CPA Map. **Ethical behaviour** exemplifies and enhances the reputation of the profession. Ethical lapses are harmful to individual CPAs, the profession, and other stakeholders. Thus, the CPA Map requires you to behave professionally and ethically by using an ethical reasoning process (1.1), adopting the profession’s values (1.2), maintaining a stakeholder focus (1.3), and adhering to laws, professional standards, and policies (1.4). Notice that the CPA Map is consistent with the diagram above; ethical behaviour requires both thinking about and doing the right thing.

The CPA Way and Ethical Behaviour

To help you develop the ability to behave ethically in any professional situation, this document shows you how to apply **The CPA Way**—a process you will practice using throughout the PEP—to **ethical issues**. This document assumes that you are already familiar with The CPA Way.





CPA Mindset and Ethical Behaviour

Developing and maintaining the **CPA Mindset** can help you adopt the frame of mind needed to behave ethically. Recall that you can think of the CPA Mindset as the “hat” you put on when you want to demonstrate the attitudes and behaviours of a CPA. The CPA Mindset is never more crucial than when you are confronted with **ethical issues**, which require both **ethical motivation** and **ethical character**. You should strive to be an ethical hero, who proudly wears the CPA hat, and avoid becoming an ethical villain, who removes or forgets about the hat when it is uncomfortable or bothersome.

Do You See the Connections?

For each value and behaviour in the CPA Mindset diagram below, think about how fulfillment might help you behave ethically—in other words, to act in a way that will (1) avoid harm to people, organizations, or other stakeholders and/or (2) be viewed as right or good.





Assessing the Situation

You can think of **Assessing the Situation** as taking a picture of the landscape—including possible ethical issues. It is the process of gaining an understanding of the problem, identifying key factors including ethical constraints, and planning the work to be performed.



Identifying Ethical Issues and Alternatives

Perhaps the most important aspect of assessing the situation is recognizing that you are facing an **ethical issue**. An ethical issue is a situation or problem in which your actions, the actions of people you advise, or the actions of an organization you help to shape, might harm one or more people or stakeholder groups, or might violate what is considered to be right or good.

Aren't Ethical Issues Obvious?

Sometimes ethical issues are easy to detect, such as your boss pressuring you to make an accounting entry that you think is wrong because you believe it would misrepresent facts and mislead financial statement users. Other times, you will face ethical issues that are less obvious. Perhaps you are tired from working long hours, impairing your professional judgment; or you accidentally communicate confidential information while talking on your cellphone within earshot of the wrong person; or you heard a rumour that a manager manipulated data used for performance compensation. You could be unaware or unsure that you are facing an ethical issue, or you might lose sight of an ethical issue because you are focusing on other problems.

The best way to get better at recognizing ethical issues is to explicitly practice looking for them. Imagine looking through the lens of your camera, searching for possible situations that can lead to harm or that might be viewed as wrong or immoral. This will be easier if you are familiar with common types of ethical issues faced by accountants.

Examples of Accounting Ethical Issues





- Lying or intentionally misleading others
- Disobeying technical or professional standards
- Violating laws or regulations
- Violating Rules of Professional Conduct
- Intentionally misstating/biasing financial or non-financial information for purposes such as:
 - o Influencing market values
 - o Achieving compensation or other performance goals
 - o Complying with debt covenants
 - o Manipulating contractual compliance and/or payments
- Hiding information from auditors or regulators
- Allowing an external client or internal customer to influence CPA's professional judgment
- Engaging in business practices that are socially or environmentally harmful
- Failing to ensure privacy and confidentiality of information



Examples of Accounting Ethical Issues

- Proceeding with insufficient expertise
- Tolerating theft, inefficiencies, or other waste of organizational resources
- Diverting organizational assets to personal use
- Paying or receiving bribes
- Altering or biasing analyses or communications
- Over- or under-reporting time or costs
- Ignoring any of the above practices by others within your realm of influence

Other Key Situational Information

Once you have identified a potential ethical issue, you will need to gather key situational information such as that shown in the following table.

Key Type of Situational Information	Examples of Ethical Considerations
 Decision Maker Goals/ Objectives	Ethical issues often arise because decision-maker goals/objectives conflict with the CPA's ethical principles or with the interests of other stakeholders.
 Other Stakeholder Needs/ Preferences	Ethical issues often involve a wider range of stakeholders, such as the community or environment, and additional needs and preferences, such as dignity, rights, and fairness.
 Constraints	Ethical constraints —i.e. constraints to prevent unethical behaviour—include <i>Rules of Professional Conduct</i> ; laws and regulations; society norms; organizational policies, procedures and norms; and individual ethics
 Professional Resources	Rules of Professional Conduct

Key Type of Situational Information	Examples of Ethical Considerations
 <p data-bbox="305 310 669 394">Other Key Situational Factors</p>	<p data-bbox="831 281 1399 344">Facts about conditions that increase the risk of unethical behaviour such as:</p> <ul data-bbox="831 344 1451 819" style="list-style-type: none"> <li data-bbox="831 344 1289 375">• Inadequate corporate governance <li data-bbox="831 375 1414 438">• No code of ethics/ conduct, or inadequate training or compliance with an existing code <li data-bbox="831 438 1127 470">• Poor internal control <li data-bbox="831 470 1451 567">• Organizational culture that discourages good character and encourages peer pressure, intimidation, compliance with the status quo, etc. <li data-bbox="831 567 1338 598">• Negative operating or financial trends <li data-bbox="831 598 1167 630">• Performance-based pay <li data-bbox="831 630 1382 693">• Personal relationships (e.g. family, friends, and peers) <li data-bbox="831 693 1114 724">• Conflicts of interest <li data-bbox="831 724 1235 756">• Gifts or preferential treatment <li data-bbox="831 756 1065 787">• Values conflicts <li data-bbox="831 787 1289 819">• Operations across diverse cultures
 <p data-bbox="305 898 669 930">Other Relevant Information</p>	<p data-bbox="831 856 1442 982">Any other information that might be useful for evaluating the existence or impact of the potential ethical issue, such as harms and benefits, or duties and rights.</p>

Planning Work on Ethical and Other Major Issues

The final aspect of assessing the situation is creating a preliminary plan for additional work to be performed. Because seemingly small ethical issues can become important if brought to light or can become bigger over time if allowed to continue, you should generally plan to investigate all ethical issues.

Ethical issues are often related to other issues, so you will need to choose the order for addressing issues and determine whether or how one issue might affect another. Consider the example posed earlier, in which your boss is pressuring you to make an accounting entry that you think is wrong because you believe it would misrepresent facts and mislead financial statement users. In this situation, you have at least two major issues: (1) addressing the ethical issue and (2) determining the correct accounting treatment. It might be efficient to address the accounting issue first. Perhaps you will determine that the entry your boss wants you to make is appropriate, making the ethical issue irrelevant. However, if you determine that the accounting entry is inappropriate, then you will need to fully analyze the ethical issue and choose an appropriate ethical course of action.



Analyzing an Issue

Analyzing a Major Issue includes selecting and applying analysis methods/tools, thoroughly analyzing relevant information, and evaluating information quality. The following discussions focus on aspects of analysis that are particularly relevant for an ethical issue.

Similar to other major issues, your analysis of relevant information for an ethical issue should be thorough. Review *The CPA Way 4-Analyze Major Issue(s)* for each aspect of your analysis. Below is more information about analysis that is especially important for ethical issues.

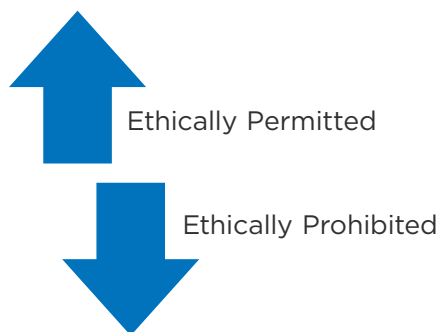
Quantitative and/or Qualitative Methods and Tools

You might use any of the methods and tools you know about as an accountant to analyze the effects of an ethical issue. Consider the situation in which your boss is pressuring you to make an accounting entry you think is wrong. Methods might include:

- Applying a conceptual framework approach to evaluate choice of accounting policy and procedure.
- Reading source documents or other information to determine accounting implications.
- Calculating the financial impact of the accounting entry and assessing its materiality and effect on ratios or other performance measures.
- Qualitatively evaluating the incentives associated with the entry.

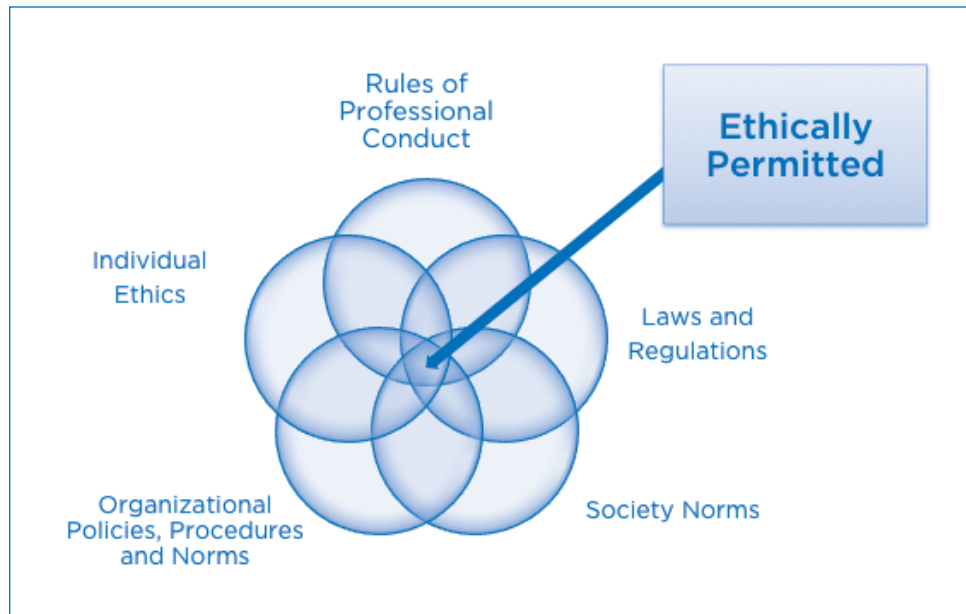
Ethically-Prohibited versus Ethically-Permitted Alternatives

When analyzing any issue, you can often reduce the amount of work required by identifying and ruling out alternatives that are not viable—in other words, that are not feasible for the situation. For an ethical issue, alternatives are either **ethically prohibited** or **ethically permitted**.



Ethically-prohibited actions are not viable because they are forbidden by one or more relevant **ethical constraints**. For example, *The Rules of Professional Conduct* do not allow a CPA in public practice to have any ownership interest in an audit client; or a company's code of ethics might prohibit a CPA from using company resources such as computers more than occasionally for personal benefit (e.g. personal emails).

Ethically-permitted actions are viable because they are allowed by all relevant **ethical constraints**, as shown in the following diagram.



You can typically save time during analysis by summarizing arguments for and against only **ethically-permitted** actions. However, you might also need to summarize arguments to persuade other decision makers that **ethically prohibited** alternatives might harm one or more people or stakeholder groups, or might violate what is considered to be right or good. Consider your audience to help you decide how much time to spend on analysis of ethically-prohibited actions.

Sometimes no alternatives exist that will satisfy all **ethical constraints**. This type of situation is addressed below under *Conclude and Advise*.

Key Assumptions: Rationalizing Unethical Behaviour

When analyzing an ethical issue, pay careful attention the assumptions that you or other decision makers use to excuse or justify unethical behaviour. By gaining familiarity with common **rationalizations** such as those in the following table, you will be better able to avoid using them and be better prepared to provide counter arguments when other decision makers use them.

Examples of Rationalizations for Unethical Behaviour

- If it's necessary, it's ethical
- Doing the right thing would cost too much (the false necessity trap)
- If it's legal, it's proper

Examples of Rationalizations for Unethical Behaviour

- It's company policy
- I was told to do it
- It's all for a good cause
- I was just doing it for you
- They deserved it
- It doesn't hurt anyone
- I didn't mean to hurt anyone
- Everyone does it
- It's okay if I don't gain personally
- The company owes me
- I can still be objective
- No one will know
- It's not my job to interfere
- I don't have time to come up with another alternative
- I don't want to cause trouble for my peer, or internal customer, or external client, or...

Adapted from: Josephson Institute (josephsoninstitute.org/MED/index.html). Also see: Making Ethical Decisions - Part Five: Obstacles to Ethical Decision Making, June 9, 2003, AccountingWeb (available at www.accountingweb.com/topic/education-careers/making-ethical-decisions-part-five-obstacles-ethical-decision-making).



Conclude and Advise

You can think of **Conclude and Advise** as shaking the hand of your client or customer at the end of a service relationship. Your goal has been to address the **decision-maker's** needs, but to do so only in an ethical way. Thus, concluding and advising for an ethical issue is similar to the process for other major issues, but with special attention to **ethical behaviour**.

Conclusion for One Alternative

The most important **decision criterion** when drawing conclusions about an alternative for an ethical issue is whether the alternative is **ethically prohibited** or **ethically permitted**. Applying this criterion will require you to correctly interpret quantitative or qualitative results and consider the ethical implications, including **rationalizations**.

Consider the situation in which your boss is pressuring you to make an accounting entry that you think is wrong. You will first need to use technical knowledge to determine whether or not the accounting entry would comply with accounting standards. If the entry clearly does not comply with accounting standards, then recording the entry would be **ethically prohibited**. But what if correctness of the accounting entry is subject to professional judgment? Then you will need to more fully consider the ethical issues.

Why is your boss pressuring you to make the entry? Would the entry help your boss gain personally through a higher bonus or help the company avoid non-compliance with a debt covenant constraint? Who might be harmed if the entry is made? Would the company pay a bonus that was unearned? Would creditors be disadvantaged? How would the accounting entry be viewed if it were to become publicly known? If recording the entry would cause unjustified harm to one or more people or stakeholder groups, or might be viewed as a violation of what is considered to be right or good, then recording the entry would be **ethically prohibited**. Otherwise, the entry would be **ethically permitted**.

An ethically permitted alternative should satisfy, at a minimum, all of the **decision criteria** shown in the following table.

Decision Criteria for an Ethically Permitted Alternative

- Satisfy all **ethical constraints**.
- Cause no unjustified harm to people or stakeholder groups.
- Act consistently with what individuals, the CPA profession, relevant stakeholders, and society typically view as good or right.
- Avoid **rationalizations**.



More Than One Ethically Permitted Alternative

Sometimes more than one alternative is ethically permitted. Then you must choose the most ethical alternative, which often involves trade-offs such as those shown in the following table.

Examples of Decision Criteria for Making Ethical Trade-Offs

- Demonstrate the habits and values of humans at their best (virtue approach).
- Do the most good and least harm (utilitarian approach).
- Respect everyone's rights and dignity (rights approach).
- Treat people or other stakeholders equally, or proportionately and fairly (fairness or justice approach).
- Maximize contribution to the community and society (common good approach).

What if None of the Alternatives Seem to be Viable?

Sometimes you will find that none of the alternatives seem to be viable; each alternative seems to violate at least one **ethical constraint**, would cause unjustified harm, would typically be viewed as unethical, or employs a rationalization.

Suppose you work for a company that operates a chain of retail clothing stores. A considerable amount of inventory is purchased from a factory located in a country where activist groups have raised questions about working conditions. The local economy is highly dependent on the factory. Your company's website states that it purchases only from suppliers who commit to safe working conditions, and it requires each of its suppliers to sign a statement that includes specific promises about working conditions. Nevertheless, your company recently received clear evidence of unsafe conditions including unreasonable work hours and worker injuries at the factory. One alternative might be to continue using the supplier, which would violate company policy and most likely lead to additional worker harm. Another alternative might be to stop using the supplier, which could lead to unnecessary harm to workers and the local economy as jobs are lost. Neither alternative satisfies the criteria to be ethically permitted, but a decision is still required. The better choice would involve ethical trade-offs, such as those shown in the table above. Perhaps the least harm would come to workers if the company continues buying from the factory.

Advice for Implementation

For ethical issues such as supplier factory working conditions, ethical behaviour might require more than simply choosing among alternatives. You can enhance implementation advice by considering whether decision makers should include create **ethical safeguards** to reduce the threat of unethical behaviour or to mitigate harm. The retail company could institute a monitoring system at the factory, perhaps in conjunction with other activities to ensure that factory managers are properly trained about socially-acceptable worker conditions. The company could also penalize the supplier for violations.

The following list provides examples of ethical safeguards.

Examples of Ethical Safeguards

- Education and training on ethical behaviour, policies, and procedures
- Strong internal control and risk management
- Adequate corporate governance
- Requirements to adhere to professional and ethical standards, policies, and procedures
- External monitoring of compliance with ethical policies and procedures
- Disciplinary processes
- Explicit requirement and procedures to report breaches of ethical policies and procedures
- Access to consultation about ethical matters with an independent advisor

What if Ethical Recommendations are Ignored?

If you are unable to adequately resolve an ethical issue with decision makers, you may find guidance in the *Rules of Professional Conduct*. For example, the rules describe situations in which a CPA should report a breach, or resign from an engagement or from employment with an organization. However, there may be times when the rules do not adequately address your concerns. Perhaps your personal ethical values cannot be adequately satisfied, and the best course of action is to change job positions or seek alternative ways to achieve your personal goals.



Communicate

The final aspect of applying **The CPA Way** to an ethical issue is to ensure that you **Communicate** effectively through listening, understanding, speaking, and writing. Strong communication helps to ensure that decision makers can comprehend the work performed and act on your advice. The following discussions focus on aspects of communication that are particularly relevant for an ethical issue.

Listening

Progression through the various parts of The CPA Way often requires good listening skills. You need to ask appropriate questions, understand others' communications, and empathize with others. You also need to know when to seek input from other people, such as independent third parties or legal counsel, who can help you look at the situation more objectively or offer advice about how best to proceed.

Required Communications

Sometimes you have requirements to communicate information about ethical issues. For example, enabling competency 1.1.3 requires you to report ethical issues to higher levels of management, legal or regulatory authorities, or others when appropriate. Similarly, the *Rules of Professional Conduct* include situations with required communication. Your organization might have additional policies and procedures for ethics-related communications. Be sure to familiarize yourself and comply with applicable requirements.

Persuading Others

When providing advice about an ethical issue, you might need to persuade others to recognize the harmful effects of doing the wrong thing and/or face negative repercussions. You might also need to confront an organizational culture that people use to rationalize unethical behaviour. Strong communication skills, along with other enabling competencies such as conflict management, will help you communicate as persuasively as possible.



Self-Evaluation Checklist: Ethical Behaviour

Think back to a situation you encountered that might cause harm to people or other stakeholders and consider how well you applied an ethical reasoning process. What would be some criteria that you would expect to broadly apply when faced with an ethical issue? You can use the checklist in Appendix 2 to reflect on your ethical behaviour for a prior or new ethical issue.

APPENDIX 1

Answers to Self-Assessment Questions

Question #1

Which of the following situational factors is likely to increase the risk of unethical behaviour?
Check all that apply.

- a. The company pays bonuses to top executives based on targeted income as reported in the annual financial statements.
- b. The company is experiencing favourable economic conditions, leading to increases in sales and cash flows.
- c. The company operates internationally and continues to expand into new geographic regions.
- d. The company has a thorough and well-written code of conduct. Employees receive training about the code, and top management makes it clear that compliance with the code is a desirable company value.

Question #2

Suppose you are working long hours while taking a PEP module, and your supervisor—a former PEP candidate—offers to share solutions to your weekly assignment, contradicting PEP policy. Your supervisor says, “It’s more important for you to finish this work project right now than to spend time on an assignment.” Which of the following is the MOST ETHICAL conclusion in this situation?

- a. You are ethically permitted to use your supervisor’s solutions because no one would be harmed, and you could catch up with the learning material later.
- b. You are ethically permitted to use your supervisor’s solutions because it is more important to respect the rights of your employer than to comply with PEP policies.
- c. You are ethically prohibited from using your supervisor’s solutions because someone might learn about it, and you could be penalized.
- d. You are ethically prohibited from using your supervisor’s solutions because it would typically be viewed as wrong or immoral.

Question #3

Suppose you become aware that an accountant you work with was asked by management to record adjusting entries to inappropriately capitalize costs. Management was concerned about achieving targeted profit and the accountant complied because of fears about rumoured staff reductions. Which of the following is the LEAST ETHICAL conclusion in this situation?

- a. You decide to try to persuade the accountant to reverse the adjusting entries.
- b. You report what you know about the situation through company procedures for ethical misconduct.
- c. You consult with a trusted company manager, who was not involved in the adjusting entries, to help you decide how best to proceed.
- d. You decide not to take any action because you did nothing wrong.

Answers to Self-Assessment Questions

Question #1		
a.	Correct	The bonus scheme gives top executives an incentive to increase bonus payments by taking potentially suboptimal operating actions that increase short-term profits but cause long-term harm to the company, shareholders, or other stakeholders, and/or by manipulating financial accounting records to increase annual income.
b.	Incorrect	On average, managers and employees have a lower incentive to take suboptimal operating decisions and/or manipulate financial accounting records when economic conditions are favourable.
c.	Correct	Operating in new and diverse cultures increases the likelihood of unethical behaviour because of miscommunications and/or differences of opinion about what constitutes ethical versus unethical behaviour.
d.	Incorrect	Each of the following reduces the risk of unethical behaviour: existence of a code of conduct, employee training, and top management support.

Question # 2

a.	Incorrect	This conclusion contains two rationalizations for unethical behaviour: (1) that no one would be harmed and (2) you can catch up later. At a minimum, you would risk harming yourself because work and module pressures would probably make it difficult to catch up. In addition, using your supervisor's solutions might cause harm to other candidates or the program, and it would certainly violate what we generally think of as the right thing to do.
b.	Incorrect	This conclusion assumes that your employer's "rights" are more important than ethical behaviour. You need to hold tight to your CPA Mindset "hat" even when the wind is blowing hard. Ethically permitted actions need to simultaneously satisfy ethical constraints, including the ethics of the profession. In addition, your employer's code of ethics (or a similar document) probably requires compliance with rules/professional standards.
c.	Incorrect	This conclusion assumes that being caught and penalized are the reasons for ethical behaviour. Instead, your primary concern should be about doing the right thing.
d.	Correct	This conclusion cites one of the decision criteria that should be applied to make an ethical decision. This conclusion would be even stronger if it also addressed the other three criteria: satisfy ethical constraints, avoid harm, and avoid rationalizations.

Question # 3

a.	Incorrect	This conclusion involves an attempt to correct the unethical behaviour. If you are unsuccessful, you will need to consider whether to take additional action.
b.	Incorrect	It would generally be considered appropriate to follow company procedures to report ethical misconduct. However, if no action is taken following your report, you will need to consider whether to take additional action.
c.	Incorrect	Seeking advice from a trusted source is a good first step in addressing the issue, but you will probably need to take additional action.
d.	Correct	Taking no action is the least ethical choice given, and the conclusion is a rationalization. By doing nothing, you are in effect supporting a financial misstatement, which is likely to cause harm to those who rely on financial statement information and cause the company to make unearned performance payments. Professional ethics also requires you to take action, which might include resigning from the company if you are unable to achieve an ethical result inside the company.

APPENDIX 2

Self-Evaluation Checklist: Ethical Behaviour

You can use this checklist to evaluate work when addressing an ethical issue. For more information, see *The CPA Way (7-Ethical Behaviour)*.

	Yes	No	n/a
CPA Mindset			
1. Have you clarified your own attitudes and values so that you know what they are, can monitor their conformity with the CPA Mindset, and anticipate how they might affect your actions? Include: <ul style="list-style-type: none"> Your motivation to act ethically; Your courage, fortitude, and perseverance to act ethically, even if it leads to negative consequences. 			
Assess the Situation			
2. In this situation, do you see any possibility of an ethical issue—i.e. that your actions, the actions of people you advise, or the actions of an organization you help to shape, might harm one or more people or stakeholder groups, or might violate what is considered to be right or good?			
3. Are key aspects of the ethical issue and context identified, such as the following? <ul style="list-style-type: none"> Decision-maker goals/objectives Other key stakeholders and their needs/preferences Ethical constraints (i.e. Rules of Professional Conduct; laws and regulations; society norms; organizational policies, procedures and norms; and individual ethics) Professional resources, including Rules of Professional Conduct Key situation factors that might increase the risk of unethical behaviour Other available information that might be useful for evaluating the existence or impact of the potential ethical issue, such as harms and benefits, or duties and rights. 			
4. Have you identified at least two alternatives for analysis?			

	Yes	No	n/a
Analyze the Issue			
5. Are alternatives analyzed thoroughly? Consider questions such as these: <ul style="list-style-type: none"> • Have you analyzed whether each alternative might harm one or more people or stakeholder groups, or might violate what is considered to be right or good? • Have you analyzed whether each alternative complies with relevant ethical constraints? • Are findings interpreted logically? • When applicable, did you consider different interpretations of rules, standards, or other information for the situation? • Have differing viewpoints been considered sufficiently? • In what ways might analyses be expanded? • What are the arguments for and against each alternative? • Have uncertainties, contingencies, or further developments been considered sufficiently? • When you began working on this issue, did you have a preference for one alternative? If so, how did you ensure objectivity as you analyzed information? 			
6. Have you identified and analyzed the effects of rationalizations that you or other people might use to excuse or justify unethical behaviour?			
7. When appropriate, is information about the situation integrated into the analysis?			
8. When appropriate, has the quality and sufficiency of information been questioned and/or tested?			
9. If applicable, have you considered whether/how the analysis for this ethical issue might affect analyses for one or more other issues?			
Conclude and Advise			
10. Have you applied appropriate decision criteria to reach a conclusion about whether each alternative is ethically permitted or ethically prohibited?			
11. If applicable, have you applied decision criteria to make trade-offs for choosing among alternatives that are each ethically permitted?			
12. If no alternatives satisfy all ethical constraints, have you applied decision criteria to select the most ethical alternative?			
13. If applicable, have implementation plans been developed or contemplated? Consider, in particular, recommendations for ethical safeguards.			
14. Have you developed a plan for your personal course of action if you are unable to adequately resolve the ethical issue with other decision makers?			

	Yes	No	n/a
Communicate			
15. If needed, have you obtained input from other people, such as independent third parties or legal counsel, who can help you look at the situation more objectively or offer advice about how best to proceed?			
16. If applicable, have you complied with professional, organizational, or other requirements to communicate information about ethical issues?			
17. Have you communicated as effectively and persuasively as possible for the situation?			



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