

## **CIMA Code of Ethics animation - transcript**

CIMA's Code of Ethics is here to support and guide you as a CIMA member or student. We know that the right course of actions isn't always clear. Our Code helps you to make the best decisions.

The Code is based on 5 fundamental principles: Integrity, Objectivity, Professional competence and due care, Confidentiality, and Professional behaviour. These principles should guide everything you do in your professional career.

We recognise you might face pressures during your working life. Intimidation, conflicts of interest and familiarity can all affect the decisions we make. But as a CIMA management accountant or student, it's important you do not let these threaten your professionalism. The Code and its fundamental principles will help you navigate through the threats in business and help you put safeguards in place to reduce or eliminate them.

Being a CIMA member or student makes you stand out. Employers recognise the commitment to integrity and good business practice that a CIMA qualified professional brings with them.

The ethical challenges faced by accountants are changing. New technologies are presenting new dilemmas. For instance, how do we ensure that the use of artificial intelligence systems in commercial applications does not infringe consumer rights, or that the increasing use of personal data does not impact on personal privacy. There is an increasing focus on sustainability and protecting the environment, as well as increased scrutiny of the behaviour of businesses by the public and the media. Accountants need to be ready to meet these challenges. CIMA is here to help ensure that you are prepared.

Our website is full of resources relating to all areas of ethics and responsible business, including thought leadership, dilemmas and articles. Our ethics support line and inbox are available to help you work through an ethical dilemma.

CIMA is committed to helping professionals and businesses succeed, by working to ensure we all uphold the highest ethical and professional standards and maintain public confidence in management accounting.