CIMA ETHICAL DILEMMA CASE STUDIES

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‘My company turns a blind eye to fiddling expenses’

THE DILEMMA

I am a company accountant and I feel uncomfortable that my company seems to turn a blind eye to some employees fiddling expenses. I raised it initially with the employees and then with the financial director, who said that she would rather not confront the employees as they are high-performing sales executives.

CIMA’S RESPONSE

Section 110.2 of the Code of Ethics states that you should not knowingly remain associated with false or misleading statements. You can only act within your job description, but you can seek to advise and influence upwards, which you have already done. You may now need to dissociate from this practice. Section 100.22 of the Code addresses dissociation. Make clear recommendations in writing and follow up conversations with emails to demonstrate that you tried to resolve the situation. You may be able to strengthen accounting processes in the future – Section 300.14 sets out some safeguards.

For the code and other online ethics resources, visit www.cimaglobal.com/ethics