Five steps to raise an ethical concern

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If you were faced with an ethical issue, would you know what to do and where to turn to for help?

CIMA offers guidance and helplines to support our members and students in upholding the code of ethics and to act with utmost professionalism. Being part of a professional body means that you have ethical obligations external to those you may already have at work.

The first step for any ethical issue is to identify the parts of the code that apply by looking at CIMA’s code of ethics and the ethical checklist.

If you need further help or guidance the ethics helpline provides a free confidential service to help you identify relevant sections of the code, and talk you through possible ways of raising your concern.

For some ethical dilemmas you may need to check whether something is illegal.

As a global organisation, with members and students operating in 177 countries, CIMA provides a global guidance line. This line allows you to discuss an ethical concern and consider the next steps. Operators speak multiple languages and the line is available 24/7.
No actions will be taken based on the call, and the caller remains anonymous. The advice is free, but telephone charges may apply. For UK members and students we can refer you to low cost legal advice from Law Express.

When raising an ethical issue, it is important that you:

1. Check your facts. Identify all relevant facts. Do not rely on word of mouth, or assumptions.
2. Identify the issue. Is it an ethical issue, or a legal matter? Visit the code of ethics and identify which fundamental principles apply to your situation.
3. Consider possible course of action. You should always endeavour to resolve an issue internally. Who you raise your concerns with depends on the issue at hand. It could be, for example, with your line manager, a colleague in the senior management team, through an organisation's internal speak-up service or HR.
4. Raise your concerns. Put your concerns down in writing. When raising with relevant party, explain to them how the issue contradicts your ethical obligations, or raise that it’s against the law. Ensure that they also understand the risks to the organisation of such unethical or illegal behaviours. Document communications where possible: follow up a conversation with an email confirming what was said or agreed.
5. Seek professional and legal advice. If you are unsure of where to turn, or you don’t know what to do next, you may benefit from contacting the ethics helpline, the global guidance line, or seek legal advice through Law Express.

The CIMA ethics checklist provides a detailed pathway to guide you through the stages of an ethical dilemma.

Access the code of ethics and CIMA's helplines and support services.

Useful links

CIMA development
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