Professional Behaviour Companion

ETHICS AND GOVERNANCE | MODULE 2, PART C | PRINCIPLE 5 | LAWFUL, TRUSTWORTHY PROFESSIONAL CONDUCT

Core duty: comply with relevant laws and regulations, act consistently with the profession's public-interest responsibility, and avoid conduct that discredits the profession.

Professional behaviour reaches beyond a report

Area	What responsible conduct requires
Professional work	Consider the people relying on the work as well as the paying client or employer.
Claims about services	Describe services, qualifications and experience honestly; avoid exaggerated or misleading claims.
Comments about others	Avoid disparaging references and unsubstantiated comparisons with other professionals' work.
Response to a concern	Address the substance of the issue. Protecting appearances is not a reason to conceal misconduct.

A practical conduct check

1. **Establish the facts.** What has been said or done, and which professional or legal responsibility applies?
2. **Check the impression.** Are claims accurate and supported? Could a material qualification change how they are understood?
3. **Take responsible action.** Correct the claim or conduct, consult or escalate appropriately, and avoid continuing an unacceptable activity.

Reputation follows conduct. The aim is trustworthy professional behaviour, not merely avoiding criticism. An employer's approval cannot override professional obligations.

Source: supplied CPA Ethics and Governance extract, Module 2, s. 2.9, printed pp. 68-69, 72-73, 91-95. Compiled APES 110, December 2022 syllabus context. Original explanatory wording.