SAICA
THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS

CODE OF PROFESSIONAL CONDUCT

SAICA members and associates, which includes Chartered Accountants CAs(SA), Associate General Accountants AGAs(SA) and Accounting Technicians ATs(SA), adhere to a Code of Professional Conduct.

The Code establishes the standard behavior expected from professional accountants when dealing with ethics and independence issues.

The Code sets out a conceptual framework that should be followed by SAICA members and associates. The conceptual framework requires that the professional accountant identifies any threats to compliance with the fundamental principles and where the threats are not at an acceptable level, the accountant should take action to reduce the threats to an acceptable level by applying safeguards.

FUNDAMENTAL PRINCIPLES

1 INTEGRITY

to act in an honest way when interacting with others;

2 OBJECTIVITY

to be free of bias, avoiding conflicts of interests and undue pressures and influence affecting professional judgments;

3 PROFESSIONAL COMPETENCE AND DUE CARE

to ensure work is done properly with the required skills and knowledge. This means keeping abreast of current practice, legislation and technical and professional requirements and standards, and care must be applied to work at all times;

4 CONFIDENTIALITY

to respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or ethical duty to disclose, nor use the information for the personal advantage of the professional accountant or any other third parties; and

5 PROFESSIONAL BEHAVIOUR

to always abide by laws and regulations and to avoid any conduct that would bring the profession into disrepute.

CA(SA) CHARTERED ACCOUNTANT SOUTH AFRICA responsible leadership.

accounting technicians SOUTH AFRICA

THUTHUKA inspiring success

Associate General Accountant (SA) Accelerating progress and value.

SAICA Enterprise Development

develop.influence.lead.

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