

## APPLICATION OF PROFESSIONAL VALUES, ETHICS AND ATTITUDES

The ethics and attitudes are the cornerstone of a Chartered Accountant. Ethics and ethical behaviour help to their personal and professional reputation and also to protect clients, employers and the public. The trainees are expected to act ethically in the public interest at all times.

Training organizations are expected to provide guidance and opportunities to trainees to gain appropriate training in professional values, ethics and attitudes during the period of training. Accordingly, by the end of the training period a trainee should be ;

- familiar with the Institute's Professional Code of Ethics.
- able to identify and analyze the ethical issues likely to be encountered in their work environment.
- understand the procedures for resolving ethical issues.

A module on ethics, values and attitudes will be incorporated with the compulsory communication skills work shops.

## WORK-BASED LEARNING

A data base of questions developed based on practical scenarios is available at the ICASL Website. Trainees are required to answer at least three questions per quarter with the certification of the Supervising Member.

This scheme is designed to help trainees to integrate the work experience and the professional skills with their study programme.