

Ethics Survey

CCAB's informal survey was designed to take the ethical temperature of the accountancy profession in the UK and Ireland over the last 3 years and as we emerge from the COVID-19 pandemic; the results are presented here.



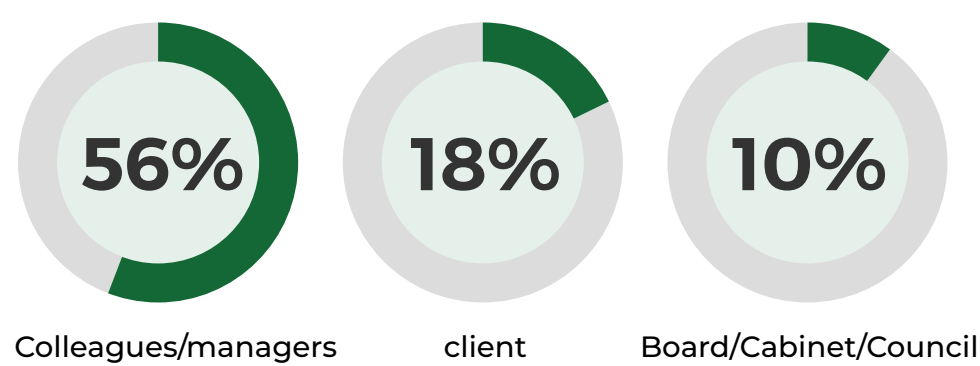
Pressure to act in a professionally unethical way

27%

the percentage of those respondents who indicated in the last three years they had been put under pressure to act in a professionally unethical way

> The mean response was that this had happened on 4 occasions, with a maximum 20.

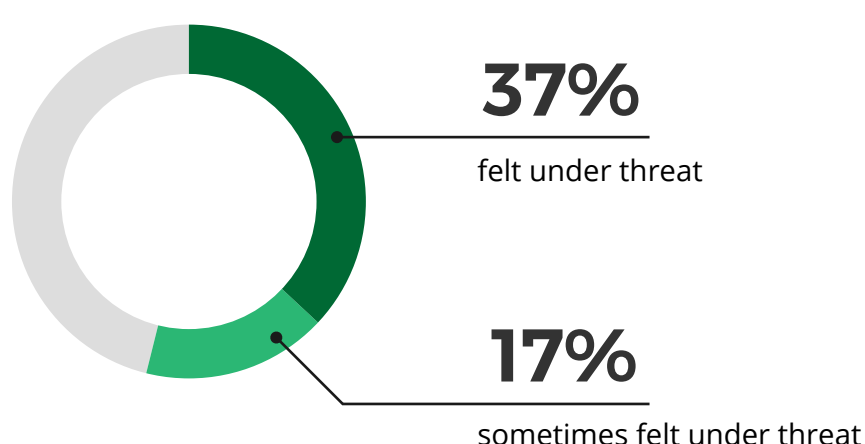
Who is applying the pressure?



6%

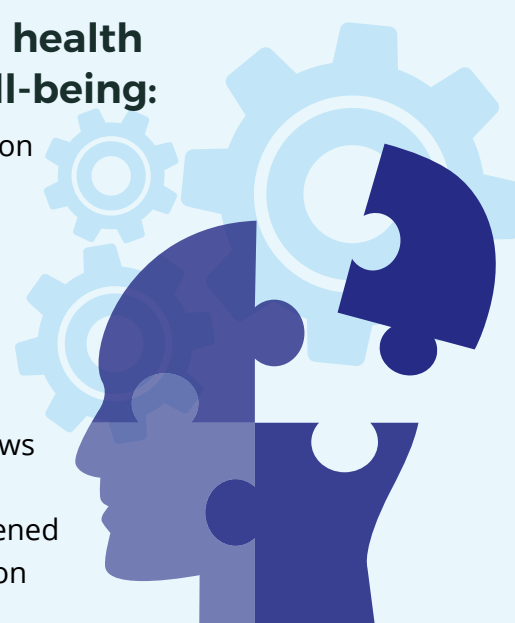
of respondents who were put under pressure: Incentives were offered such as bonuses, promotion, favourable treatment and even holidays and cash

Consequences of pressure



The toll on mental health and economic well-being:

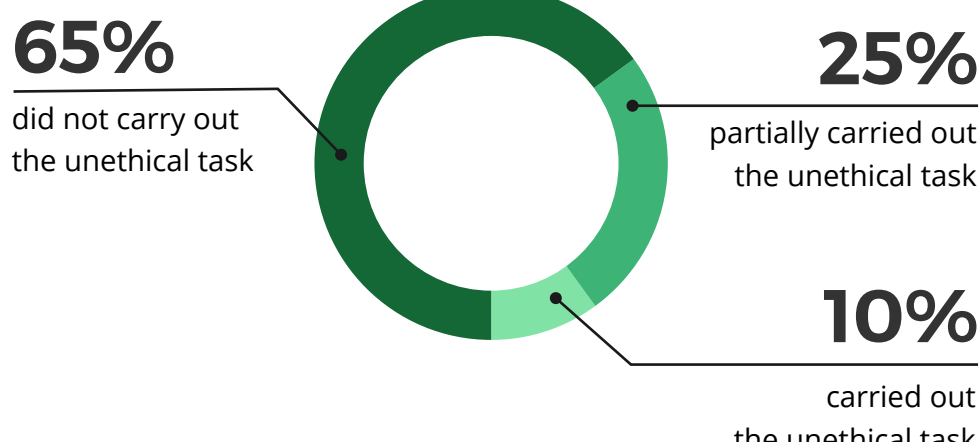
- anxiety, stress, depression
- feeling isolated
- being dismissed
- being briefed against
- facing false allegations
- loss of client
- "gas lighting"
- poor performance reviews
- being ostracized
- future prospects threatened
- overlooked for promotion



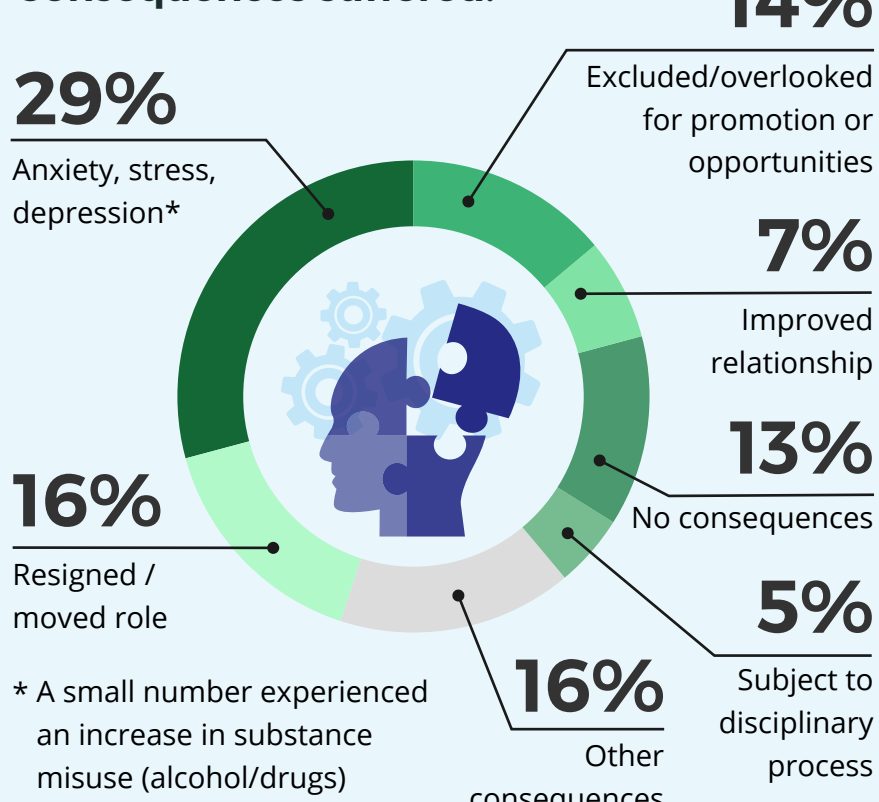
Resisting the pressure to act in an unethical way

78%

spoke up to prevent being put under the pressure



Consequences suffered:

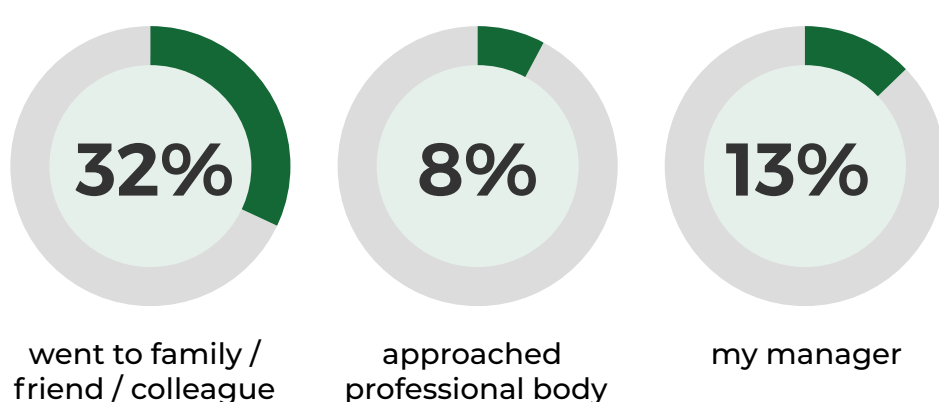


Seeking help

62%

sought support

> 73% indicated the support was helpful or very helpful



Knowledge of Codes of Ethics

82%

of respondents read in full or part their own Institute's Code of Ethics in the last three years

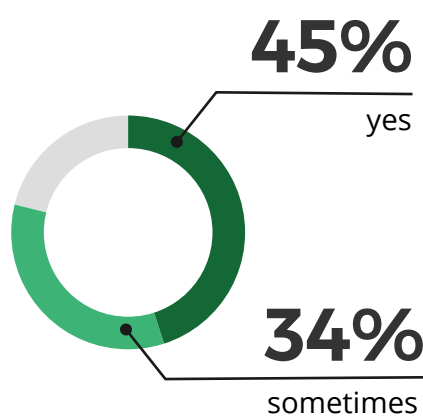


Promoting a positive culture

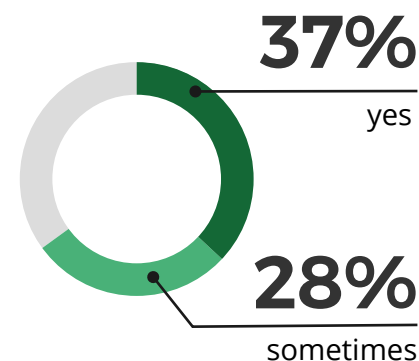
97%

personally encourage and promote an ethics-based culture in their organisation

Does your organisation promote, publicise and talk about professional ethical responsibilities?

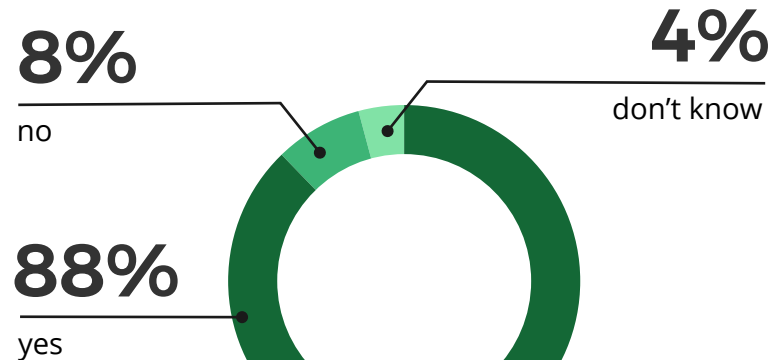


Do you or does your organisation promote, publicise and talk about professional ethical responsibilities with board members?

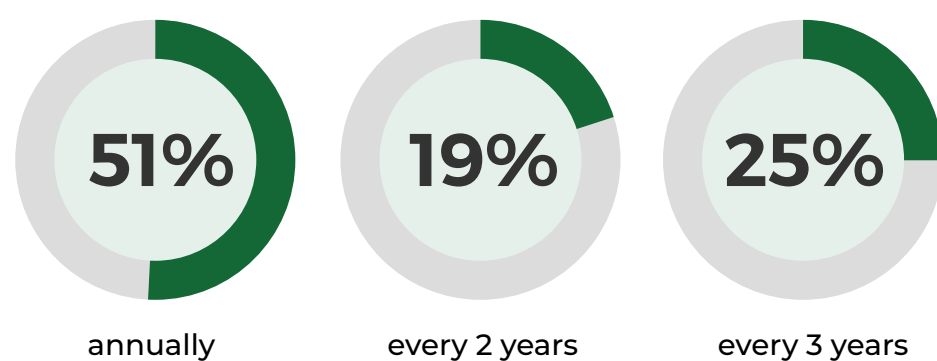


Should ethics training be mandatory Continuing Professional Development (CPD)?

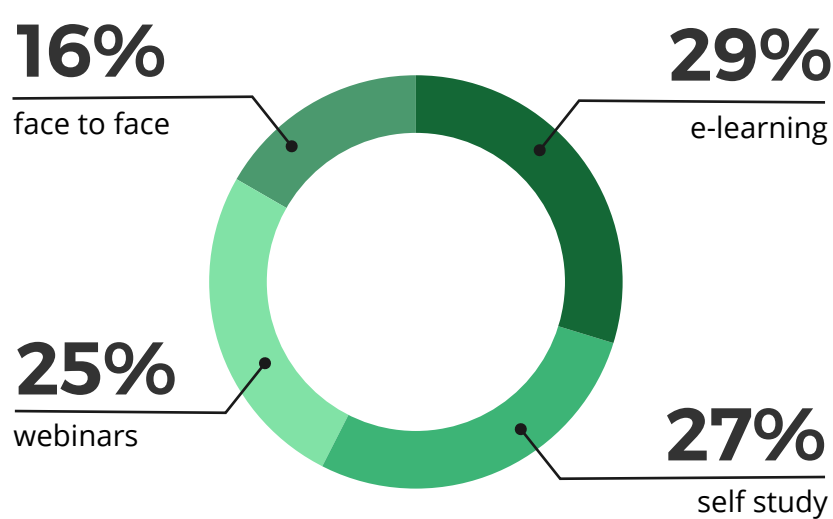
> Just over half of all respondents reported that they had undertaken some form of formal ethics training.



How frequent should be such training?



How ethics training is being accessed?



Preference for undertaking ethics training

1. E-learning
2. Webinars
3. Self-directed study of the Code and relevant articles
4. Face to Face