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.

### Ethics Survey

#### Who is applying the pressure?

<table>
<thead>
<tr>
<th>Group</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colleagues/managers</td>
<td>56%</td>
</tr>
<tr>
<td>Client</td>
<td>18%</td>
</tr>
<tr>
<td>Board/Cabinet/Council</td>
<td>10%</td>
</tr>
</tbody>
</table>

6% of respondents who were put under pressure indicated that they had been put under pressure by colleagues/ managers. The mean response was that this had happened on 4 occasions, with a maximum of 20 occasions.

#### Pressure to act in a professionally unethical way

- 78% spoke up to prevent being put under pressure.
- 65% partly carried out the unethical task.
- 25% carried out the unethical task.
- 10% did not carry out the unethical task.

#### Consequences of pressure

- 29% anxiety, stress, depression.
- 16% financial / moved role.
- 16% increased number of mistakes, poor quality work.
- 14% excluded/overlooked for promotion or opportunities.
- 13% improved relationship.
- 8% no consequences.
- 3% other

#### Consequences suffered

- 29% anxiety, stress, depression.
- 14% excluded/overlooked for promotion or opportunities.
- 7% improved relationship.
- 5% no consequences.
- 3% other

#### Resisting the pressure to act in an unethical way

- 25% felt under threat sometimes felt under threat.

#### The toll on mental health and economic well-being

- Anxiety, stress, depression.
- Feeling isolated.
- Being dismissed.
- Feeling under threat.
- Failing to achieve goals.
- Facing false allegations.
- Being breifed against.
- Future prospects threatened.
- Lost client.
- "Gas lighting".
- Poor performance reviews.
- Being ostracized.
- Overlooked for promotion.

#### Consequences of pressure

<table>
<thead>
<tr>
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<th>Percentage</th>
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</thead>
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<tr>
<td>Anxiety, stress, depression</td>
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<tr>
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</tr>
<tr>
<td>Improved relationship</td>
<td>7%</td>
</tr>
<tr>
<td>Financial / moved role</td>
<td>16%</td>
</tr>
<tr>
<td>Increased number</td>
<td>16%</td>
</tr>
<tr>
<td>No consequences</td>
<td>8%</td>
</tr>
<tr>
<td>Other</td>
<td>13%</td>
</tr>
</tbody>
</table>

#### Resisting the pressure to act in an unethical way

- 78% spoke up to prevent being put under pressure.
- 65% partly carried out the unethical task.
- 25% carried out the unethical task.
- 10% did not carry out the unethical task.

#### Seeking help

- 62% sought support.
- 25% sought help from family / friends / colleague.
- 13% approached professional body.
- 8% went to manager.
- 5% approached my manager.
- 3% other

#### 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.

#### Should ethics training be mandatory

- 88% yes.
- 4% don't know.

#### How frequently should such training be?

- 8% annually.
- 19% every 2 years.
- 25% every 3 years.

#### How ethics training is being accessed?

- 45% CD/Learning.
- 34% self-directed study.
- 28% face to face.
- 29% webinars.
- 2% e-learning.
- 1% self-study.

#### Preference for undertaking ethics training

1. CD/Learning
2. Webinars
3. Self-directed study of ethics code and relevant articles
4. Face to face

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

- 45% yes.
- 34% sometimes.
- 28% sometimes.

#### Does your organisation promote, publicise and talk about professional ethical responsibilities with board members?

- 37% yes.
- 29% sometimes.

#### How ethics training is being accessed?

<table>
<thead>
<tr>
<th>Access Method</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>CD/Learning</td>
<td>45%</td>
</tr>
<tr>
<td>Webinars</td>
<td>29%</td>
</tr>
<tr>
<td>Self-directed study</td>
<td>25%</td>
</tr>
<tr>
<td>Face to face</td>
<td>16%</td>
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<td>Other</td>
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