Ethics Competency Checklist

**Highly**

**Competent Proficient Proficient Expert**

Acts ethically by adhering to the AICPA Code of Professional Conduct

Anticipates ambiguous situations that could threaten own or others’ ethical behavior within areas of responsibility

Serves as a role model by consistently conforming to and promoting high ethical standards and practices

Prioritizes and promotes a culture of ethical behavior

Recognizes situations that could compromise ethical behavior

Thoroughly explores the stakeholder and other implications of ethical situations

Raises awareness by promoting discussions about ethics and potential

ethical dilemmas

Leads efforts to reassess and improve organizational ethical values and behavior

Exhibits ethical behavior by complying with laws and regulations, organizational policies,

societal norms, and personal ideals

Coaches and influences others to behave ethically

Investigates and takes appropriate action regarding reports of actual or potential unethical behavior

Champions and enhances the transparency of personal, professional

and organizational ethical decision-making

Seeks guidance as needed on ethical dilemmas

Engages others as needed to resolve ethical issues

or moves the concern to senior leaders

Develops policies and internal controls to minimize organizational risk from unethical practices

Adapted from CPA Canada, Competency Framework, Enabling Competency: Acting Ethically and Demonstrating Professional Values, Component 1: Ethical Behaviour, draft October 6, 2017, not yet approved.

Reports unethical behavior when appropriate (e.g., within organization or to a professional body)