



AAT SRI LANKA
CODE OF ETHICS 2016

CODE OF ETHICS & YOU

- AAT Sri Lanka, one of the prestigious accountancy bodies in the world
- 30th anniversary year
- New Code of Ethics based on the (IFAC) Code of Ethics
- Mandatory for Members
- Determinant of the reputation of Members and AAT Sri Lanka

- Code of Ethics will be the guideline for all your actions
- Members should maintain the public interest and reputation
- Ensure that you continue to be a well-respected accounting professional locally & globally
- Explain the concepts to Future Members who are currently the students

Fundamental principles

INTERGRITY

- Straightforward
- Honest

OBJECTIVITY

- Unbiased
- No conflict of Interest
- No undue influence by others
- Do not allow override professional or business judgements

PROFESSIONAL COMPETENCE & DUE CARE

- Maintain professional knowledge & skills
- Ensure client or employer receives competent professional service
- Act diligently and in accordance with technical & professional standards

CONFIDENTIALITY

- Do not disclose without proper authority
- Do not use the information for the personal advantage or third parties

PROFESSIONAL BEHAVIOR

- Comply with relevant laws & regulations
- Avoid any action that discredits the profession