

IMA STATEMENT OF ETHICAL PROFESSIONAL PRACTICE

美国管理会计师协会《职业道德守则公告》

Members of IMA shall behave ethically. A commitment to ethical professional practice includes overarching principles that express our values, and standards that guide member conduct.

IMA成员的行为应该符合职业道德。遵循职业道德规范实践的行为包括遵循规定我们价值的所有原则以及引导成员行为的标准。

PRINCIPLES

IMA's overarching ethical principles include: Honesty, Fairness, Objectivity, and Responsibility. Members shall act in accordance with these principles and shall encourage others within their organizations to adhere to them.

原则

IMA职业道德原则包括诚实、公平、客观和负责。成员行为应该符合这些原则，鼓励组织内部的其它员工遵守这些原则。

STANDARDS

IMA members have a responsibility to comply with and uphold the standards of Competence, Confidentiality, Integrity, and Credibility. Failure to comply may result in disciplinary action.

标准

IMA成员有责任遵守并拥护IMA关于能力水平，保密性，正直性和可信性的标准。不遵守上述标准将导致纪律处分。

I. COMPETENCE

1. Maintain an appropriate level of professional leadership and expertise by enhancing knowledge and skills.
2. Perform professional duties in accordance with relevant laws, regulations, and technical standards.
3. Provide decision support information and recommendations that are accurate, clear, concise, and timely. Recognize and help manage risk.

I. 能力水平

1. 通过提升知识和技术，保持合适的职业领导力和竞争力。
2. 根据有关的法律、规定和技术标准，执行职业任务。
3. 提供准确、清晰、简洁和及时的决策支持信息和建议。辨识并帮助管理风险。

II. CONFIDENTIALITY

1. Keep information confidential except when disclosure is authorized or legally required.
2. Inform all relevant parties regarding appropriate use of confidential information. Monitor to ensure compliance.
3. Refrain from using confidential information for unethical or illegal advantage.

II. 机密性

1. 除了授权或法律要求之外，不得披露工作中的机密信息。
2. 告知有关方面或人员正确使用与工作相关的机密信息并监管其合规性。
3. 禁止违反职业道德或非法使用机密信息。

III. INTEGRITY

1. Mitigate actual conflicts of interest. Regularly communicate with business associates to avoid apparent conflicts of interest. Advise all parties of any potential conflicts of interest.
2. Refrain from engaging in any conduct that would prejudice carrying out duties ethically.
3. Abstain from engaging in or supporting any activity that might discredit the profession.
4. Contribute to a positive ethical culture and place integrity of the profession above personal interests.

III. 正直性

1. 避免实际上的利益冲突。定期与业务联系人沟通，以避免出现明显的利益冲突。告知所有合适的当事人避免发生潜在的利益冲突。
2. 禁止从事任何可能损害按照职业道德执行任务的事项。
3. 禁止从事或者支持任何损害职业的活动。
4. 为积极的职业道德文化做出贡献，把职业的诚信置于个人利益之上。

IV. CREDIBILITY

1. Communicate information fairly and objectively.
2. Provide all relevant information that could reasonably be expected to influence an intended user's understanding of the reports, analyses, or recommendations.
3. Provide any delays or deficiencies in information, timeliness, processing, or internal controls in conformance with organization policy and/or applicable law.
4. Communicate professional limitations or other constraints that would preclude responsible judgment or successful performance of an activity.

IV. 可信性

1. 公平客观地传递信息。

2. 充分提供会影响意向使用者理解报告，分析和建议的所有相关信息。
3. 根据组织政策和（或）适用法律，提供一切信息、及时性、流程或者内部控制相关的延迟或缺陷。
4. 沟通妨碍专业判断或者成功开展活动的职业限制或其它约束。

RESOLVING ETHICAL ISSUES

解决职业道德问题

In applying the Standards of Ethical Professional Practice, the member may encounter unethical issues or behavior. In these situations, the member should not ignore them, but rather should actively seek resolution of the issue. In determining which steps to follow, the member should consider all risks involved and whether protections exist against retaliation.

在应用《职业道德行为规范》的过程中，成员或许会遇到职业道德问题或者不道德的行为。在这些情况下，成员不应该忽略这些问题，而应积极寻求解决方案。在决定采取哪些步骤时，成员应考虑所有涉及的风险，以及是否存在防止报复的保护措施。

When faced with unethical issues, the member should follow the established policies of his or her organization, including use of an anonymous reporting system if available.

在面临职业道德问题时，成员应遵守组织所制定的冲突解决政策，包括使用匿名举报系统。

If the organization does not have established policies, the member should consider the following courses of action:

- The resolution process could include a discussion with the member's immediate supervisor. If the supervisor appears to be involved, the issue could be presented to the next level of management.
- IMA offers an anonymous helpline that the member may call to request how key elements of the *IMA Statement of Ethical Professional Practice* could be applied to the ethical issue.
- The member should consider consulting his or her own attorney to learn of any legal obligations, rights, and risks concerning the issue.

If resolution efforts are not successful, the member may wish to consider disassociating from the organization.

如果组织没有制定冲突解决政策，成员应该考虑采取下述措施：

1. 解决措施应先包括同直接上司讨论此问题。如果直接上司也牵扯到其中，应该直接将此问题递交给更高一级上司。
2. IMA 提供匿名帮助热线，成员可以致电请求如何将 IMA 职业道德守则公告的关键要素应用于解决职业道德问题。
3. 同本人的律师讨论与职业道德有关的法律义务，权利和风险。

如果解决办法不成功，成员亦可考虑脱离该组织。