



The Association of  
Accountants and  
Financial Professionals  
in Business

美国管理会计师协会

联络 IMA 中国

电话 / Tel: 8610-85910165 / 1367 / 1378 | 4000 462 262

邮箱 / Email: imachina@imanet.org

网址 / Website: www.imanet.org.cn

新浪微博 / Sina Microblog: IMA 北京代表处

LinkedIn: IMA Asia Pacific

微信 / WeChat:



美国管理会计师协会《职业道德守则公告》  
IMA Statement of Ethical Professional Practice

Statement on Management Accounting

## 关于 IMA® ( 美国管理会计师协会 )

IMA 被 “会计师与国际会计公报” (The Accountant & International Accounting Bulletin) 提名为 2017 年 “年度职业组织”。它是全球最大且最受尊敬的会计协会之一，专注于推进管理会计职业。在全球范围内，IMA 通过学术研究、注册管理会计师 (CMA®) 计划、继续教育、人际网络以及倡导最高标准的商业道德行为来助推管理会计职业的发展。IMA 已经建立起了全球网络，在 140 个国家成立了 300 个职业会员和学员分会，拥有 100,000 多名会员。IMA 的总部位于美国新泽西州蒙特维尔市，它将全球分为四个区域——美洲、亚太地区、欧洲以及中东 / 印度，提供本地化服务。如想了解更多有关 IMA 的信息，请访问 [www.imanet.org](http://www.imanet.org)。



### 关于美国管理会计师协会《职业道德守则公告》

自 1919 年成立以来，IMA 一直致力于倡导其成员和整个行业最高标准的道德商业实践。在 20 世纪 80 年代初期，IMA 通过发布其首个书面道德规范：《管理会计师职业道德标准》在道德领域发挥了大胆的领导力作用。2005 年，随着全球金融丑闻的不断被揭露和越来越多对更直接的道德准则的需求，IMA 发布了新指引，以更好地反映当时的道德氛围。于是 IMA《职业道德守则公告》应运而生，要求每个 IMA 成员致力于最高的道德行为。

在充分考虑了商业和监管环境的许多变化，包括商业全球化和管理会计行业演变之后，IMA 决定在 2017 年以《管理会计公告》形式发布一份修订后的公告。这份新版本的公告更为简洁，更易于理解和应用，更充分地反映了全球范畴管理会计的行业标准。它还要求 IMA 成员在其组织中为积极的道德文化做出贡献，并将职业的诚信置于个人利益之上。这些要求对其成员在确保他们的所服务组织具有强大，开放和积极的道德文化的需求中所发挥的积极作用。

## Resolving Ethical Issues

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.

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.

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.

IMA Ethics Helpline Number for callers in the U.S. and Canada:

(800) 245-1383

In other countries, dial the AT&T USA Direct Access Number

from [www.att.com/esupport/traveler.jsp?tab=3](http://www.att.com/esupport/traveler.jsp?tab=3), then the above number.

# IMA Statement of Ethical Professional Practice

Effective July 1, 2017

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.

## 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.

## 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.

### 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.

### 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.

### 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.

### 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. Report 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.

# 美国管理会计师协会《职业道德守则公告》

Effective July 1, 2017

IMA 成员的行为应该符合职业道德。对职业道德规范的承诺包括遵循我们指导成员行为的价值观和标准的总体原则。

## 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，并且鼓励组织内部的其它员工遵守这些原则。

## 标准

IMA 成员有责任遵守并坚持胜任力，保密性，正直性和可信性标准。如不遵守以上标准，IMA 成员将会受到纪律处分。

### I. 能力

1. 通过充实知识储备和提高技术层次，保持合适的职业领导力和竞争力。
2. 按照有关的法律、规定和技术标准，执行职业任务。
3. 提供准确、清楚、简洁和及时的决策支持信息和建议。识别并帮助风险管理。

### II. 保密性

1. 除了授权或法律要求之外，禁止披露工作中的机密信息。
2. 告知有关方面或人员正确使用工作过程中获得的机密信息，对其监管以确保合规性。
3. 禁止违反职业道德或者法律使用机密信息。

### III. 正直性

1. 避免潜在或者实际上的利益冲突，就任何潜在的利益冲突向各方提供建议。
2. 避免从事任何妨碍道德履行职责的行为
3. 避免从事或支持任何可能使该职业失去信誉的活动
4. 促进积极的道德文化，并将专业操守置于个人利益之上。

### IV 可信性

1. 公平客观地沟通并传递信息。
2. 提供可能会影响意向使用者对报告、分析和建议的理解的所有相关信息。
3. 按照组织政策和（或者）适用法律，报告信息、及时性、流程或者内部控制上的延迟或者缺陷。
4. 交流沟通专业限制或其他限制，避免其对负责领域的判断或一个活动的成功执行造成阻碍。

## 解决职业道德问题

在应用《职业道德行为规范守则》的过程中，成员可能会遇到不道德的问题或行为。在这些情况下，成员不应忽视它们，而应积极寻求解决问题的方法。在确定要遵循的步骤时，成员应考虑所涉及的所有风险以及是否存在防止报复的保护措施。

当遇到不道德的问题时，会员应运用其组织所制定的政策，包括使用匿名举报系统（如果可用的话）

如果组织没有制定相关的政策，成员应考虑以下行动方案：

- 解决流程包括与成员的直接上司进行讨论。如果有着上司参与其中的嫌疑，则该问题可以递交给更高一级上司。
- IMA 提供匿名帮助热线，会员可致电以询问 IMA 《职业道德守则公告》的关键要素如何应用于道德问题。
- 会员应考虑咨询自己的律师，以了解有关该问题的任何法律义务、权利和风险。

如果这些方案未能成功解决问题，该成员不妨考虑与该组织解除关系。

## About IMA®

### (Institute of Management Accountants)

IMA®, named the 2017 and 2018 Professional Body of the Year by The Accountant/International Accounting Bulletin, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking and advocacy of the highest ethical business practices. IMA has a global network of more than 100,000 members in 140 countries and 300 professional and student chapters. Headquartered in Montvale, N.J., USA, IMA provides localized services through its four global regions: The Americas, Asia/Pacific, Europe, and Middle East/India. For more information about IMA, please visit [www.imanet.org](http://www.imanet.org).



IMA 道德热线（在美国和加拿大）：

(800)245-1383

其他国家 / 地区，请拨打 AT & T 美国直拨号码

(访问网址 [www.att.com/esupport/traveler.jsp?tab=3](http://www.att.com/esupport/traveler.jsp?tab=3) 并按提示进行相关操作)

## About the IMA Statement of Ethical Professional Practice

IMA has been committed to advocating the highest standards of ethical business practices—both for its members and the profession at large—since the organization was founded in 1919. In the early 1980s, IMA took a bold leadership role in the area of ethics by developing its first written code of ethics: Standards of Ethical Conduct of Management Accountants. In 2005, in the wake of global financial scandals and an increasing need for more direct ethical guidelines, IMA issued new guidance to better reflect the ethical climate of the time. The result was the IMA Statement of Ethical Professional Practice, which required each IMA member to be committed to the highest ethical behavior.

After considering the many changes in the business and regulatory environment, including the globalization of commerce and the management accounting profession, IMA determined to issue a revised Statement in 2017, which is published here as a Statement on Management Accounting. More concise and simpler to understand and apply, this updated version more fully reflects the global scope of management accounting. It also requires IMA members to contribute to a positive ethical culture in their organization and to place integrity of the profession above personal interests. These requirements recognize the need for members to take an active role in ensuring their organization has a strong, open, and positive ethical culture.