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CCS Insights

EXPLORING THE IESBA CODE
Installment 3: The Conceptual Framework – Step 2,
Evaluating Threats

探索国际会计师职业道德准则理事会守则
第3部分：概念性框架 -- 第2步，评估威胁

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Exploring the IESBA Code Installment 3: The Conceptual Framework – Step 2, Evaluating Threats



- Professional accountants are guided by fundamental principles that help them uphold their responsibility to act in the public interest. Any threats to compliance with the fundamental principles must be evaluated. In doing so, the accountant is required to use the reasonable and informed third party test in determining whether a threat is at an acceptable level.
- The next step is to evaluate whether the identified threats are at an acceptable level
 - The reasonable and informed third party is someone who might not be an accountant but has the knowledge and experience to understand the relevant facts and circumstances and impartially evaluate the appropriateness of the professional accountant's decisions and conclusions.



Exploring the IESBA Code Installment 3: The Conceptual Framework – Step 2, Evaluating Threats



FIVE FUNDAMENTAL PRINCIPLES Integrity | Objectivity | Professional Competence and Due Care | Professional Behavior | Confidentiality

- Evaluating Threats: Let's use the reasonable and informed third party test to evaluate threats identified by the Director of Accounting Policy, who works for an international manufacturing company.

The CEO has outlined a plan to set up operations in an emerging market. As Director of Accounting Policy, you are not sure the plan complies with bribery and corruption laws.

The company recently lost market share in a strategically important country and the stock has lost 10% of its market value as a result. A credible new plan for entering a high-margin market will satisfy the Board of Directors and shareholders. The CEO has promised sizable bonuses if the team can "get the job done, whatever it takes."

You have reviewed email communications—several of which suggest that money has been transferred to external bank accounts in the target country while the new business plan was being developed.

Exploring the IESBA Code Installment 3: The Conceptual Framework – Step 2, Evaluating Threats



- The Director may be tempted to use the following justification: “Acceptable business practices differ between countries and what might not be allowed in my country might be accepted (or even necessary) in other markets.”
- The Director’s approach differs when considered from the impartial perspective of a reasonable and informed third party. Using this perspective, the Director would evaluate the types of threats and reach the following conclusions:

1

SELF-INTEREST—Promise of large bonuses could make the Director hesitant to investigate the emails that were uncovered, less objective in evaluating the situation, or less diligent in understanding appropriate anti-bribery laws.

- ✓ The self-interest threat to integrity, objectivity, professional competence and due care, and professional behavior is **not at an acceptable level**.



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2

SELF-REVIEW—The Director was not involved in the development of the plan, so there is little threat of him evaluating his own analysis/work.

- ✓ The self-review threat is **at an acceptable level**.

3

ADVOCACY—The Director is not being placed in a position to advocate the company’s position. This threat may become more significant if the Director is subsequently asked to “sell” the plan to shareholders or “defend” the plan to tax authorities.

- ✓ The advocacy threat is **at an acceptable level**.

4

FAMILIARITY—The Director may be “too close” to the situation and inclined to agree with the CEO’s plan out of implicit trust in the CEO and the company’s decision-making processes.

- ✓ The familiarity threat to integrity, objectivity, professional competence and due care, and professional behavior is **not at an acceptable level**.

5

INTIMIDATION—The CEO’s “whatever it takes” approach could pressure the Director to just find the “right” answer and approve the plan because jobs and reputations are on the line.

- ✓ The intimidation threat to integrity, objectivity, professional competence and due care, and professional behavior is **not at an acceptable level**.

Exploring the IESBA Code Installment 3: The Conceptual Framework – Step 2, Evaluating Threats



The Professional Accountant must use the reasonable and informed third party test to evaluate what conclusion a third party would reach with respect to whether, and to what extent, a threat exists.

- In the next installment of this series, we learn how the Director addresses threats that are not at an acceptable level.

探索国际会计师职业道德准则理事会的守则 第3部分：概念框架 - 第2步，评估威胁



- 专业会计师以基本原则为指导，帮助他们坚守为公众利益行事的责任。对遵守基本原则的任何威胁，必须进行评估。当这样做的时候，会计师被要求使用合理和知情的第三方测试来确定威胁是否处于可接受的水平。



- 下一步是评估所确定的威胁是否处于可接受的水平

- 合理和知情的第三方是指具有知识和经验去了解相关事实和情况并能公正地评价专业会计师的决定和结论是否适当的人，他们甚至有可能不是会计师。


01/05/22

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8

探索国际会计师职业道德准则理事会的守则

第3部分：概念框架 - 第2步，评估威胁



五项基本原则 | 诚信 | 客观 | 专业能力和应有的谨慎 | 专业行为 | 保密性

- 评估威胁：让我们用合理和知情的第三方测试来评估在一家国际制造公司工作的会计政策主任确定的威胁

首席执行官提出了一项在一个新兴市场建立业务的计划；作为会计政策主任，你不确定该计划是否符合贿赂和腐败法。


该公司最近在一个具有战略意义的国家失去了市场份额，股票因此损失了10%的市场价值。A进入高利润市场的可靠的新计划将满足董事会和股东的要求。
首席执行官已经承诺，如果团队能够“获得高利润”，就会有可观的奖金。

你已经审查了电子邮件通信--
其中有几封邮件表明，在制定新的商业计划之际钱已经被汇到了目标国家的外部银行账户

01/05/22
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9

探索国际会计师职业道德准则理事会的守则

第3部分：概念框架 - 第2步，评估威胁



- 会计政策主任可能会倾向于使用以下理由：“各国可接受的商业惯例不同，在我国可能不被允许的做法在其他市场可能被接受（甚至是必要的）。”
- 如果从一个合理和知情的第三方的公正角度考虑，**会计政策主任的做法就不同了**。利用这个角度，会计政策主任会**评估威胁的类型并得出以下结论**：
 - 1) **自我利益威胁**--大笔奖金的承诺可能使会计政策主任对被发现的电子邮件的调查犹豫不决。在评估情况时不那么客观，或在理解适当的反贿赂法方面不够勤奋。
 - ✓ 诚信、客观性、专业能力和应有的谨慎以及专业行为的**自我利益的威胁并没有达到可接受的水平**
 - 2) **自我审查威胁**--会计政策主任没有参与计划的制定，所以他对自已的分析/工作进行评估的威胁很小。
 - ✓ **自我审查的威胁处于可接受的水平**。

01/05/22
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10

探索国际会计师职业道德准则理事会的守则

第3部分：概念框架 - 第2步，评估威胁



- **倾向性威胁** -- 会计政策主任没有被安排在一个位置上倡导公司的立场。这种威胁可能会变得更加严重如果会计政策主任随后被要求向股东“推销”计划或向税务机关“辩护”此计划。
✓ 倾向性的威胁处于可接受的水平
- **熟悉程度威胁** -- 会计政策主任可能对情况“过于熟悉”，对首席执行官和公司的决策过程有隐含的信任，从而倾向于同意首席执行官的计划。
✓ 对诚信、客观性、专业能力和应有的谨慎以及专业行为的熟悉程度不在可接受的范围内。
- **恐吓性威胁** -- 首席执行官“不惜一切代价”的做法可能会给会计政策主任带来压力，因为他要找到“正确的答案”并批准该计划，否则他的工作和声誉都岌岌可危。
✓ 对诚信、客观性、专业能力和应有的谨慎以及专业行为的恐吓威胁没有达到可接受的水平

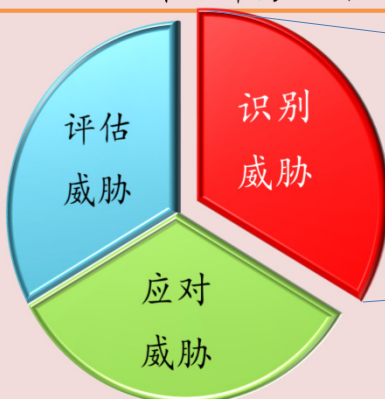
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11

探索国际会计师职业道德准则理事会的守则

第3部分：概念框架 - 第2步，评估威胁



环境很重要。


作为识别威胁的一部分，专业会计师需要了解具体的事实和情况，包括可能影响遵守基本原则的任何专业活动、利益和关系。

- 在本系列的下一篇文章中，我们将把注意力转向评估所识别的威胁是否处于可接受的水平。我们还将重点讨论使用合理和知情的第三方测试。


01/05/22

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12



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 - ✓ 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - ✓ check the information contained therein, whether it's up-to-date, accurate and complete, and
 - ✓ seek your independent professional advice because the scope and extent involved in each case are different.



13

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