



What is an Inducement?



- Inducements are defined in the IESBA Code as "anything used to influence the behaviour of another individual." At times, this influence occurs naturally as a result of commercial relationship development, but at other times, the incentive is intended to improperly encourage someone to act unethically. Inducements can range from conventional business partners' hospitality to illicit behaviours such as bribery.



- While we frequently relate inducements with a cash reward, they can also include offers of preferential treatment or even appeals to friendship or loyalty.
- For instance, a client may offer a job to a PA's spouse. If there is an actual or perceived intent to improperly influence behavior, the PA is required to advise the family member not to offer or accept the inducement.

Inducements with improper intentions



- Even if an inducement does not violate local laws or regulations, PAs cannot offer or accept one to unlawfully influence behaviour and cause someone to act unethically (whether the recipient or another). This would violate the PA's need for integrity. Similarly, PAs must stop encouraging others to provide or accept improper inducements.
- Sometimes, even when the intention of the offer is benign (e.g., there is no actual or perceived unlawful purpose to influence the conduct), it is crucial not to lose sight of the fact that compliance with the Fundamental Principles may still be threatened (e.g., the professional accountant's objectivity may be threatened by self-interest)



How can a PA determine intentions



- PAs must exercise professional judgment and analyze the circumstances from a reasonable and informed third party's perspective to decide if an attempt to influence behavior improperly is occurring or perceived. Among the pertinent questions to ask are the following:
 - What are the roles and responsibilities of the individuals involved?
 - What is the timing of any influencing activity or decision?
 - Is it focused solely on the decision-maker, or is it intended to be shared with a larger group?
 - How much is the gift, hospitality, or other inducements worth?
 - Is it presented openly or in secret?

Safeguards



- For threats that are deemed too high to be at an acceptable level, safeguards might include:
 - a) documenting the gifts in the engagement file to maintain complete transparency;
 - b) properly disclosing the donation to a senior executive of the firm or to the individual proposing the enticement;
 - c) Donating the inducement to charity after receipt and appropriately disclosing the donation, for example, to those charged with governance or the individual who offered the inducement;
 - d) Reimbursing the cost of the inducement, such as hospitality, received;
 - e) As soon as possible, return the inducement, such as a gift after it was initially accepted.

什么是利益诱导



- 诱导在《国际会计师职业道德准则》中被定义为 "用于影响另一个人行为的任何东西"。有时，这种影响是由于商业关系的发展而自然发生的，但在其他时候，诱导的目的是不适当地鼓励某人采取不道德的行为。诱导的范围可以从传统的商业伙伴的款待到非法行为，如：贿赂。
- 虽然我们经常将诱导与现金奖励联系起来，但它们也可以包括提供优惠待遇，甚至是对友谊或忠诚的诉求。
- 例如，客户可能会向专业会计师的配偶提供一份工作。如果有实际的或被认为的不正当影响行为的意图，专业会计师必须建议该家庭成员不要提供或接受诱导。



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不当影响行为意图的利益诱导



- 即使利益诱导不违反当地法律或法规，专业会计师也不能提供或接受利益诱导以非法影响行为并导致某人（无论是接受者还是其他人）的不道德行为。这将违反专业会计师对诚信的遵循。同样，专业会计师必须阻止他人提供或接受不正当的诱惑。
- 有时，即使是要约的意图是良性的（例如，没有实际或被认为是影响行为的非法目的），也请不要忽视对基本原则 [Fundamental Principles] 的遵守仍然可能受到危害（例如，专业会计师的客观性可能受到自我利益的威胁）。

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专业会计师要如何确定意图



- 专业会计师必须行使专业判断，并从一个合理和知情的第三方的角度分析情况，以决定是否正在发生或被认为是企图不正当地影响行为。要问的相关问题包括以下几个方面：

- 相关人员的角色和责任是什么？
- 任何影响性活动或决定的时间点是什么时候？
- 它是只针对决策者，还是会牵涉到更多的人？
- 礼物、款待或其他诱因的价值是多少？
- 它是公开的还是秘密进行的？



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保障措施




- 对于那些被认为是高过可接受水平的威胁，保障措施 [Safeguards] 可能包括：
 - a) 将礼物记录在业务档案中，以保持透明度；
 - b) 向公司的高级管理人员或提出利益诱导的个人适当披露捐款；
 - c) 在收到利益诱导物品后将其捐赠给慈善机构，并适当地向负责管理的人或提供诱惑的个人披露该捐赠；
 - d) 偿还所接受的利益诱导费用，如招待费；
 - e) 尽快归还最初接受的利益诱导物品，如礼物。


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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。
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 - ✓ 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.



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