

THE NEW INTERNATIONAL CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS

**MORE
USER-
FRIENDLY**



- New design
- Completely re-written
- More accessible and digestible
- Easily understandable
- New user guide and glossary

Increased focus on compliance with fundamental principles

Includes NOCLAR and Long Association

Tied more tightly to conceptual framework

More prominent PAIB and independence provisions

**COMPREHENSIVE,
INTEGRATED
SUITE**



**SIGNIFICANT
UP-
GRADES**



- Enhanced conceptual framework
- Clearer and more robust safeguards
- New section about "pressure"
- Strengthened requirements when preparing or presenting information
- Inducements

**ADDITIONAL
RESOURCES**

www.ethicsboard.org/restructured-code



@Ethics_Board



**EFFECTIVE
DATE**
June 2019

PRINTED HANDBOOK AVAILABLE SEPT. 2018

**FOR ACCOUNTANTS ACROSS THE PROFESSIONAL SPECTRUM—
IN BUSINESS, GOVERNMENT, FIRMS OF ALL SIZES**

IESBA

International
Ethics Standards
Board for Accountants