

Ethics Competency Checklist

Competent	Proficient	Highly Proficient	Expert
<input type="checkbox"/> Acts ethically by adhering to the AICPA Code of Professional Conduct	<input type="checkbox"/> Anticipates ambiguous situations that could threaten own or others' ethical behavior within areas of responsibility	<input type="checkbox"/> Serves as a role model by consistently conforming to and promoting high ethical standards and practices	<input type="checkbox"/> Prioritizes and promotes a culture of ethical behavior
<input type="checkbox"/> Recognizes situations that could compromise ethical behavior	<input type="checkbox"/> Thoroughly explores the stakeholder and other implications of ethical situations	<input type="checkbox"/> Raises awareness by promoting discussions about ethics and potential ethical dilemmas	<input type="checkbox"/> Leads efforts to reassess and improve organizational ethical values and behavior
<input type="checkbox"/> Exhibits ethical behavior by complying with laws and regulations, organizational policies, societal norms, and personal ideals	<input type="checkbox"/> Coaches and influences others to behave ethically	<input type="checkbox"/> Investigates and takes appropriate action regarding reports of actual or potential unethical behavior	<input type="checkbox"/> Champions and enhances the transparency of personal, professional and organizational ethical decision-making
<input type="checkbox"/> Seeks guidance as needed on ethical dilemmas	<input type="checkbox"/> Engages others as needed to resolve ethical issues or moves the concern to senior leaders	<input type="checkbox"/> Develops policies and internal controls to minimize organizational risk from unethical practices	
<input type="checkbox"/> Reports unethical behavior when appropriate (e.g., within organization or to a professional body)			

Adapted from CPA Canada, Competency Framework, Enabling Competency: Acting Ethically and Demonstrating Professional Values, Component 1: Ethical Behaviour, draft October 6, 2017, not yet approved.