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## The *Certified Bookkeeper's* Code of Ethics

### Composition of the Code of Ethics for *Certified Bookkeepers*

The *Certified Bookkeeper's* Code of Ethics comprises a Preamble, Rules of Ethics and interpretations of the Rules of Ethics.

#### Preamble

As a member of the accounting profession, the *Certified Bookkeeper* has responsibilities to a number of parties. Which parties the *Certified Bookkeeper* has obligations to depends on whether the *Certified Bookkeeper* is employed as an internal bookkeeper for a particular entity or is working as a public bookkeeper for clients.

As an internal bookkeeper for an entity, the *Certified Bookkeeper* has responsibilities to...

1. the employer;
2. society; and
3. the bookkeeping and accounting profession.

As a public bookkeeper, the *Certified Bookkeeper* has responsibilities to...

1. the client;
2. society; and
3. the bookkeeping and accounting profession.

This Code of Ethics is applicable to all *Certified Bookkeepers*.

#### Rules of Ethics for Internal Bookkeepers

Internal *Certified Bookkeepers* have the following obligations:

##### Obligations to the employer

1. To provide the employer with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the *Certified Bookkeeper* provide the employer with high-quality professional services.
3. To protect the confidence of all aspects of the employer's business or, in the case of a non-business entity, of all matters relating to the employer.
4. To be loyal to the employer and work in the best interests of the employer.
5. Not to engage in any activity that is in conflict with the employer's interests.
6. If asked by the employer to do something not in accordance with the *Certified Bookkeeper's* professional standards, to attempt first to resolve the issue within the employer's organizational structure or, if unable to resolve the situation, to resign and seek employment elsewhere. At no time should the *Certified Bookkeeper* report this situation to an outside group or agency unless required to by law.

##### Obligations to society

1. *Certified Bookkeepers* employed as internal bookkeepers should at all times conduct themselves with integrity.
2. *Certified Bookkeepers* employed as internal bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. *Certified Bookkeepers* employed as internal bookkeepers should be objective in their professional judgments, actions and interpretations.

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### Obligations to the bookkeeping and accounting professions

1. *Certified Bookkeepers* employed as internal bookkeepers should refrain from any act that would bring discredit to the bookkeeping or accounting profession.
2. *Certified Bookkeepers* employed as internal bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.

### **Rules of Ethics for Public Bookkeepers**

Public *Certified Bookkeepers* have the following obligations:

#### Obligations to clients

1. To provide clients with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the *Certified Bookkeeper* provide the client with high-quality professional services.
3. To protect the confidence of all aspects of the client's business or, in the case of a nonbusiness entity, of all matters relating to the client.
4. To be loyal to the client and work in the best interests of the client.
5. Not to engage in any activity that is in conflict with the client's interests.
6. If asked to do something not in accordance with the *Certified Bookkeeper's* professional standards, to attempt first to resolve the issue with the client or, if unable to resolve the situation, to resign from the engagement and, if necessary, seek legal counsel. At no time should the *Certified Bookkeeper* report this situation to an outside group or agency unless required to by law.

#### Obligations to society

1. *Certified Bookkeepers* engaged as public bookkeepers should at all times conduct themselves with integrity.
2. *Certified Bookkeepers* engaged as public bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. *Certified Bookkeepers* engaged as public bookkeepers should be objective in their professional judgments, actions and interpretations.

#### Obligations to the bookkeeping and accounting professions

1. *Certified Bookkeepers* engaged as public bookkeepers should not engage in any act that would bring discredit to the bookkeeping or accounting profession.
2. *Certified Bookkeepers* engaged as public bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.