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

**COMPREHENSIVE, INTEGRATED SUITE**
- Increased focus on compliance with fundamental principles
- Includes NOCLAR and Long Association
- Tied more tightly to conceptual framework
- More prominent PAIB and independence provisions

**SIGNIFICANT UPGR-four**
- 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

PRINTED HANDBOOK AVAILABLE SEPT. 2018

**EFFECTIVE DATE**
June 2019

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