Changing Roles of Management Accountants

- Impact of technology
- Ensuring accurate financial records
- Planning, analyzing, and interpreting accounting data
- Providing decision support

Institute of Management Accountants (IMA)

- Professional association for management accountants
- IMA’s functions
  - Certification (CMA)
  - Forum for research
  - Practice development
  - Education
  - Knowledge sharing
  - Ethical standards
  - Public education

Ethical Behavior

- Means doing the right thing, regardless of consequence
- Examples of unethical behavior
  - Allowing reimbursement of false expense reports
  - Manipulating income
  - Performing tasks not qualified to perform

Steps to Resolve Ethical Dilemmas

- Follow company’s policies for reporting unethical behavior