

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