Importance of Professional Values, Ethics and Attitudes

Professional ethics and attitude are the cornerstones of a competent Chartered Accountant. Ethics and ethical behaviour add to one’s personal and professional reputation and serve to protect clients, employers and the public. Trainees are expected to act ethically in the public interest at all times during the course of study.

Training organizations are expected to provide guidance and opportunities to trainees so as to impart appropriate instruction in professional values, ethics and attitudes during the period of training. Accordingly, by the end of the training period, a trainee should be:

- Familiar with the Institute’s Professional Code of Ethics.
- Able to identify and analyse the ethical issues likely to be encountered in their work environment.
- Understand the procedures for resolving ethical issues.

CA Sri Lanka has introduce a web-based module for Professional Values, Ethics and Attitudes which should be completed prior to applying for Viva-voce interview w.e.f 01.07.2017

Overview of the Online Ethics Module

![Diagram of the Online Ethics Module]

Mandatory hours of Self Learning

Students equipped with ethical knowledge and insights from cases

Mandatory online Assessment Content Based MCQ
Instructions for Students to Complete the Online Professional Values, Ethics and Attitudes Module

- Students who wish to apply for Viva Voce for ACA membership on or after 01.07.2017 have to complete the Online Professional Values, Ethics and Attitudes Module before applying for the Viva.

- Students should complete all the knowledge /Skills/Personal modules in Executive & Business levels before requesting /attempting to this Module.

- Once you complete all the modules at Business Level, you can request the access for the module by sending the request form given in the CA Sri Lanka practical training web page, on www.casrilanka.com

- You can send your request to online.ethics@casrilanka.org

- Upon submission of the request to the Training Division, within three working days, you will receive access to the module

- User login details
  
  Username : Student ID (without leading zeros)
  
  Password : First four Digits of your Sri Lanka National Identity Card Number

- Students are expected to spend a sufficient number of mandatory ethics self-learning hours (at least 5 to 10 hours) on below given materials before attempting to the quiz (final examination)

  IFAC Ethics Educational toolkits
  CA Sri Lanka Code of Ethics 2016

  This will be an open book examination and therefore you are allowed to refer CA Sri Lanka Code of Ethics. You are advised to get an in-depth understanding on the Code of Ethics published by CA Sri Lanka and the practical application of the same.

- You will have an unlimited number of attempts.
Each of your attempts will be recorded with in the Online Ethics Module.

All questions are MCQs. You are advised to answer all the questions given. There are 21 Multiple Choice Questions (MCQs) in a paper.

Students are expected to answer all 21 questions within 45 minutes

Question paper will automatically be submitted after the 45 minutes in case of you have not submitted the paper before that.

Answers will be marked on real time and students can get a computer generated result sheet with the scored mark.

In order to succeed at the module you have to score 70 or above out of a total of 100 marks

Your answer will automatically get saved in case of power failure or any other interruption in connectivity

Successful students are eligible to apply for VIVA VOCE interview if they have completed all the other required modules for the eligibility of ACA membership.