

## ACCA PER Objectives

### 1: Professionalism and ethics

|          |                                                                                                                                                                                                                |              |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>A</b> | Act diligently and honestly, following codes of conduct, taking into account – and keeping up-to-date with – legislation.                                                                                      | <b>Claim</b> |
| <b>B</b> | Act with integrity, objectivity, professional competence and due care and confidentiality. You should raise concerns about non-compliance.                                                                     | <b>Claim</b> |
| <b>C</b> | Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflect on your contribution and skills. | <b>Claim</b> |
| <b>D</b> | Identify, extract, process and evaluate information to make reliable, well-reasoned conclusions.                                                                                                               | <b>Claim</b> |
| <b>E</b> | Check, critically analyse and assess financial and other data with professional scepticism. You should question opinion and facts through corroboration and robust testing.                                    |              |

During my experience, I have learned to work diligently. I always abide by the existing legislation. Different legislations were accounted for different clients according to their needs. My mentor helped me in describing new standards, modification to existing standards and their application in particular scenarios. I have always followed professional code of ethics. There were few occasions where I had to compromise over professional code of ethics but I strictly adhered to ethical practices. I have always showed professional behaviour and competence in completing the tasks assigned to me by my seniors. I have never showed biases towards any member of management. All the information of the client was kept confidential and the unauthorized person was given no access to the restricted information. Unethical practices were always reported to the seniors and proper action was taken against them. During different assignments, I learnt how to play supportive and key role as a team member. I always evaluated my work and my senior also provided feedback on my performance. I fully understood and appraised the recommendation provided by my seniors. I had been the radical part of a challenging and progressive organization. To ensure independence while audit work, self-interest, self-review and familiarity threats were minimized. Moreover, where it was difficult to ensure independence our firm used to decline that assignment. I always evaluated every document provided by management in order to ensure reliability. I had always adopted a questioning attitude towards any piece of information provided by management. I always analyzed the financial data carefully and interpret it in a meaningful way that always assisted in decision making. The completion of a transaction and arithmetical accuracy is ensured by verification of supporting documents such as vouchers, receipts etc.

# Acca Per Example Answers

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