

PER performance objectives

No:1

Describe an occasion on which you had to demonstrate ethical behavior.

I have already mentioned in my profile that I have been working in an audit firm from last three years. While working in such a field, you have to deal with such situations almost daily where one has to demonstrate the ethical behavior. I would like to highlight one event in this regard. In the initial days of my job, my firm assigned me to an audit assignment in which my best friend was already finance manager. It was creating self-interest threat and I disclosed the matter to the engagement manager. I was removed from that assignment and my ethical behavior was well appreciated by the partners of the firm.

What did you learn from this experience and how will it influence your future behavior in the workplace?

People are generally afraid in the audit firms that if you would deny any assignment in the initial phase of your job, you would not get big audits. I was very lucky in this regard as the partners of my firm were ethically very strong. I learned that if you do something correct, everyone encourages you professionally. So never be afraid of doing anything which is ethically correct. I immediately became a bit more important after that for my firm.

Nothing happens to them who don't disclose such information to the firm and go for such assignment if the matter remains undetected. In our firm, we have to sign off and independence statement that we don't have any relationship with the company where we are going for the audit, they sign wrong statement. If such matter is detected by the firm, firm takes serious actions. At least the worthiness of that employee is reduced in the eyes of managers and partners.

No: 2

Describe how in your role you have contributed toward effective governance, provide at least two examples.

In Pakistan, along with signing the audit report, auditors have to report on the

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