Bookkeeping Ethics and Professional Conduct Training Course

2 – 6 August 2027
San Diego

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Training Center

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Ref: 1073_179198 **Date:** 2 – 6 August 2027 **Location:** San Diego **Fees:** 14000 Euro

Overview

Bookkeeping Ethics and Professional Conduct Training Course is a one-week intermediate course for bookkeepers, accounting technicians, accounts assistants, finance operations staff, payroll and ledger staff, and bookkeeping supervisors, who leave with a Bookkeeping Ethics Decision File. Participants apply bookkeeping ethics, professional standards for bookkeepers, ethical decision-making in accounting, confidentiality in bookkeeping, and correcting accounting errors to routine records, pressures, conflicts, and technology use. Agile Leaders Training Center develops ethical judgment for bookkeeping practice.

Who Should Attend

- Teams responsible for recording, classifying, and maintaining transaction evidence
- Teams responsible for payroll, ledger, receivables, and payables records
- Teams responsible for reviewing bookkeeping errors and correction entries
- Teams responsible for protecting confidential finance and employee information
- Teams responsible for supervising bookkeeping work and escalating concerns

The course assumes participants already maintain routine bookkeeping records, and it leaves audit independence, executive governance, and legal advice outside its scope.

Departments and Industries

The course supports departments and industries where bookkeeping decisions require documented professional judgment.

- Finance operations, payroll, accounts payable, and accounts receivable
- Retail, distribution, hospitality, and property services
- Manufacturing, construction, logistics, and maintenance organizations
- Healthcare, education, charities, and membership organizations
- Shared-service centers, accounting practices, and small-business finance teams

Learning Objectives

By the end of this course, participants will be able to:

- Apply the five fundamental principles to bookkeeping decisions
- Analyze ethical threats, conflicts, pressure, and incentives
- Use competence, confidentiality, and due-care controls
- Build documented routes for correction, consultation, and escalation
- Evaluate technology use and access to bookkeeping data
- Build a Bookkeeping Ethics Decision File

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Course Agenda

Day 1: Principles and Ethical Judgment

- Five Fundamental Principles Application Map
- IESBA Conceptual Framework Decision Cycle
- Ethical Issue Recognition Checklist
- Reasonable and Informed Third-Party Test Record
- Ethical Decision Documentation Sheet

Day 2: Threats, Conflicts and Pressure

- Self-Interest Threat Assessment
- Self-Review and Familiarity Risk Map
- Advocacy and Objectivity Conflict Matrix
- Intimidation and Pressure Response Plan
- Safeguard Selection and Escalation Record

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Day 3: Competence, Confidentiality and Technology

- Competence Boundary and Referral Checklist
- Due-Care Work Planning Sheet
- Confidential Information Access-Control Map
- Secure Bookkeeping Data Handling Protocol
- Ethical Technology Use Assessment

Day 4: Errors, Speaking Up and Review

- Accounting Error Correction Decision Log
- Misstatement and Omission Escalation Route
- Speaking-Up Concern Record
- Supervisor Consultation and Challenge Sheet
- Professional Conduct Review File

Day 5: Bookkeeping Ethics Practice

- Exercise: Resolve a Conflict-of-Interest Case
- Exercise: Respond to Pressure on a Ledger Entry
- Exercise: Protect Confidential Payroll Data
- Exercise: Correct and Escalate a Bookkeeping Error
- Capstone Exercise: Bookkeeping Ethics Decision File

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Practical Exercises

The course uses suggested activities that connect ethical principles with bookkeeping evidence and review.

- Suggested activity: assess pressure to alter a retail ledger entry and document safeguards
- Suggested activity: map confidential payroll access and resolve an unauthorized disclosure risk
- Suggested activity: correct a construction supplier error while preserving the evidence trail
- Suggested activity: prepare an escalation record for a recurring omission and reviewer challenge

FAQs

Who suits bookkeeping ethics and professional conduct training?

Bookkeepers, accounting technicians, accounts assistants, finance operations staff, payroll and ledger teams, and bookkeeping supervisors suit the training. Participants should already maintain routine transaction records and supporting evidence.

How does bookkeeping ethics differ from audit ethics training?

Bookkeeping ethics focuses on daily recording decisions, confidentiality, competence limits, error correction, pressure, escalation, and documented review. Audit ethics training places greater emphasis on assurance engagements, independence, and audit-specific responsibilities.

What are the fundamental principles of bookkeeping ethics?

Bookkeeping ethics applies integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to decisions about records, evidence, access, corrections, and communication.

How should a bookkeeper respond to pressure or a conflict of interest?

A bookkeeper should identify the ethical threat, evaluate its significance, apply available safeguards, document the decision, seek appropriate consultation, and decline or escalate the activity when the threat cannot be addressed.

Why does correcting accounting errors require an ethical record?

Correcting accounting errors requires a record that explains the issue, evidence reviewed, approved correction, effect on related records, consultation, and reviewer sign-off. This protects the trail from the original entry to the resolved position.

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Conclusion

Participants take back a Bookkeeping Ethics Decision File containing principle maps, threat assessments, conflict records, confidentiality controls, correction logs, escalation routes, and reviewer evidence. The file makes ethical judgments visible and reviewable within routine bookkeeping work. Teams can use it to support consistent decisions, protect records, and address concerns before they become repeated practices.