



IMA Ethics Series: Mission Impossible: When Benchmarks Undermine Ethics

Follow along with fictional course facilitator, Samuel Watson, CMA, as you explore behavioral ethics. This course is based on two (2) IMA Educational Case Journal (IECJ®) case studies, "A Cash Cow?" and "Troubled Waters: An Outsourced Ethical Dilemma", as well as the *IMA Statement of Ethical Professional Practice*. You will also examine the Fraud Triangle, discuss how to use COSO's Internal Control - Integrated Framework for overcoming risks associated with the Fraud Triangle, and analyze the impact of short-termism in regard to an individual's behavior in the workplace. Both cases highlighted in the course are inspired by true events and involve individuals who encounter benchmarks that are unattainable without fraudulent behavior. Dive in and see how to best contribute to a culture built on sound professional judgement and ethical behavior. Earn 2 NASBA CPE. Competency Domain supports: Professional Ethics & Values. Product is available for one (1) year after purchase date.

Learning Objectives: Upon completion of this course, you should be able to:

1. Identify elements of the fraud triangle and explain how to overcome it.
2. Define short-termism and describe how to avoid it.
3. Apply the *IMA Statement of Ethical Professional Practice* to various real-world ethical dilemmas.
4. Explore the pressures and complexities associated with ethical dilemmas.
5. Evaluate potential courses of action and their possible consequences when seeking to resolve an ethical dilemma.
6. Summarize how to build an ethical culture.

Delivery Method: QAS Self-Study

CPE Credit: 2 NASBA CPE credits

Field of Study: Behavioral Ethics

Knowledge Level: Intermediate

Prerequisites: Work experience in a professional staff environment or educational studies in accounting, business, or a related field.

Advance Preparation: None

Release Date: 9/13/2021

NASBA CPE information and Complaint Resolution and Refund Policy:

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>