



Ethics in the Digital Age

The goal of this course is to support management accountants as organizational leaders by recognizing and addressing the ethical challenges that accompany new technology and offering guidance into how one can build an ethical culture in the digital age.

While technology has enhanced a business's capabilities through faster processing, the ability to perform deeper analysis, and other benefits, the number of risks has also increased. In this course, we will identify what those risks are and offer insight into how a management accountant can mitigate those risks with ethical behavior. We will also evaluate best practices for implementing new ethics policies which include potential new roles for the finance and accounting professional and consider the risks associated with technology.

Learning Objectives:

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

1. Define the purpose of a few emerging technologies, including robotic process automation (RPA), Blockchain, and artificial intelligence (AI), as applied in accounting and finance.
2. Identify examples of ethical challenges posed by the implementation of emerging technologies in accounting and finance.
3. Describe how risks associated with emerging technologies relate to the IMA Statement of Ethical Professional Practice.
4. Explain the ethical considerations needed to govern and manage data storage, data sharing, and data security or integrity.
5. Recognize how the aforementioned ethical implications have created a need for upskilling across the management accounting profession.

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. Basic understanding of technological advancements and their risks in business.

Advance Preparation: None

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NASBA CPE information and Complaint Resolution and Refund Policy:

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