



These Standards of Conduct outline the conduct that individuals strive to uphold as PASBA members. Although adherence to these standards is not easily measured, conducting oneself in accordance with these ethical standards is an expectation that members have of themselves as professionals. Among the concepts these standards embrace are those of respect, responsibility, fairness and honesty.

Respect is demonstrating a high regard for one's self, others, and the resources entrusted to them. Those resources may include people, money, reputation, the safety of others, and natural or environmental resources. An environment of respect engenders trust, confidence, and performance excellence by fostering mutual cooperation — an environment where diverse perspectives and views are encouraged and valued.

Responsibility is taking ownership for the decisions one makes or fails to make, the actions one takes or fails to take, and the consequences that result.

Fairness is making decisions and acting impartially and objectively. A member's conduct must be free from competing self-interest, prejudice, and favoritism.

Honesty is understanding the truth and acting in a truthful manner both in one's communications and in one's conduct.

As a PASBA member, one should aspire to:

1. Respect and uphold public laws;
2. Be honest in conducting the member's business; create an environment where others feel safe to tell the truth; be honest and accurate in communications and conduct;
3. Respect the confidentiality of information gained through one's work;
4. Act fairly; serve the interest of PASBA through fair, honest and courteous dealings and never for one's personal benefit or gain; advance, support and promote association membership and the accounting profession through word and deed; approach directly those persons with whom one has a conflict or disagreement, when appropriate; conduct oneself in a professional manner in all circumstances; maintain and constantly reexamine impartiality and objectivity, taking corrective action as appropriate; actively encourage equitable access to opportunities in association membership, volunteer engagement and development, meetings, events and activities;
5. Foster an ethical culture; respect diversity and foster inclusion in all aspects of work; build strong relationships with all to enable a culture of integrity; avoid engaging in behaviors other might consider disrespectful; listen to others' points of view, seeking to understand; and
6. Take responsibility for one's conduct; exhibit professional conduct that is a credit to PASBA.

In order to report a suspected violation(s) of this code of conduct, please contact [director@pasba.org](mailto:director@pasba.org).