



**SIARAN AKHBAR  
KEMENTERIAN KEWANGAN**

**SIARAN AKHBAR MENGENAI PENGGUNAAN  
*CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS* YANG DIKELUARKAN OLEH  
*INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA) OF  
INTERNATIONAL FEDERATION OF ACCOUNTANTS (IFAC)*  
BAGI AKAUNTAN-AKAUNTAN AWAM DAN AKAUNTAN-AKAUNTAN PROFESIONAL  
DI NEGARA BRUNEI DARUSSALAM**

Public Accountants Oversight Committee (PAOC) sukacita memaklumkan bahawa Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan Negara Brunei Darussalam telah mengurniakan titah perkenan bagi Negara Brunei Darussalam menggunakan *Code of Ethics for Professional Accountants* yang dikeluarkan oleh *International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC)* sebagai kod etika kerja bagi akauntan-akauntan awam dan akauntan-akauntan profesional di Negara Brunei Darussalam yang mula berkuatkuasa pada **1 Januari 2017**.

Bidang kerja akauntan-akauntan awam dan akauntan-akauntan profesional amat memerlukan tahap etika yang tinggi. Pihak-pihak yang berkepentingan sangat bergantung kepada jaminan-jaminan yang diberikan oleh akauntan-akauntan awam terhadap laporan-laporan kewangan yang disediakan oleh akauntan-akauntan profesional. Oleh yang demikian, objektif utama penggunaan *Code of Ethics for Professional Accountants* adalah untuk memastikan bahawa akauntan-akauntan awam dan akauntan-akauntan profesional di Negara Brunei Darussalam terikat dengannya, di mana laporan-laporan kewangan yang disediakan adalah memberikan gambaran yang benar dan saksama (*true and fair view*) mengenai kedudukan kewangan syarikat-syarikat dan perniagaan-perniagaan di negara ini.

Pengetahuan mengenai etika juga akan boleh membantu akauntan-akauntan awam dan akauntan-akauntan profesional untuk mengatasi dilema yang berkaitan dengan etika, yang seterusnya membenarkan pilihan-pilihan yang betul diambil, yang bukan sahaja akan memberikan manfaat kepada syarikat-syarikat dan perniagaan-perniagaan tetapi juga kepada orang ramai yang bergantung kepada laporan-laporan yang disediakan oleh mereka.

Public Accountants Oversight Committee (PAOC)  
Tarikh: 10 Januari 2017





**SIARAN AKHBAR  
KEMENTERIAN KEWANGAN**

**PRESS RELEASE ON THE ADOPTION OF  
CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS ISSUED BY THE  
INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA) OF  
THE INTERNATIONAL FEDERATION OF ACCOUNTANTS (IFAC)  
FOR PUBLIC ACCOUNTANTS AND PROFESSIONAL ACCOUNTANTS  
IN BRUNEI DARUSSALAM**

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Public Accountants Oversight Committee (PAOC) is pleased to announce that His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam has consented for the adoption of Code of Ethics for Professional Accountants issued by International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC) as the code of ethics for all public accountants and professional accountants in Brunei Darussalam with effect from **1st January 2017**.

The nature of work carried out by public accountants and professional accountants requires high level of ethics. Stakeholders rely heavily on the assurances provided by public accountants on the financial statements prepared by professional accountants. Hence, the main objective of the adoption of Code of Ethics for Professional Accountants is to ensure that all public accountants and professional accountants in Brunei Darussalam are bound to it and the financial statements prepared representing true and fair view of companies and businesses in this country.

Knowledge on ethics can also help public accountants and professional accountants to overcome ethical dilemmas, thus allowing right choices to be taken which will not only benefit companies and businesses but also the public who relies on their reporting.

Public Accountants Oversight Committee (PAOC)  
Date: 10 January 2017

