

## **ETHICS COMMITTEE**

### **ETHICS EDUCATIONAL MATERIALS ADVISORY PANEL**

#### **TERMS OF REFERENCE**

##### Objective

Ethics Educational Materials Advisory Panel (“Advisory Panel”) is set up under the auspices of the Ethics Committee (“EC”) to provide support in developing educational materials on application issues of the HKICPA *Code of Ethics for Professional Accountants* (Code) that would benefit a wide range of stakeholders.

Where relevant, in the course of developing educational materials, the work of the Working Group provides the necessary information to inform the EC for the purposes of post implementation review of standards.

##### Date of establishment

2021

##### Composition

The Advisory Panel reports to the EC and all members are nominated by the EC. The Advisory Panel consists of four to six members who collectively possess the following skillsets:

- (a) a significant understanding of the Code of Ethics for Professional Accountants (Code);
- (b) have practical experience and direct knowledge of handling application issues.

##### Terms of Reference

1. As tasked by EC, to solicit, analyse and discuss application issues specific to the Code.
2. To provide recommendations for the EC to consider, which may include proposing changes to circulars or developing guidance notes and educational materials on application issues of the Code.
3. To ensure any guidance notes or educational materials developed are aligned with the Code issued by the HKICPA.
4. Where relevant, in the course of developing these guidance notes and educational materials, to collaborate with the Institute’s education and training department and/or other working groups and provide the necessary information to inform the EC for the purposes of post implementation review of standards.
5. To perform such other functions as directed by the EC on matters relating to educational materials.

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