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A WORLD LEADER OF THE ACCOUNTANCY AND FINANCE PROFESSION

One false click...

Young accountants should keep in mind professional ethics when using social media, (yes, even when you're off duty), says ICAEW's integrity and law manager, **David Stevens**



Social media is a fantastic way to connect with colleagues and keep up-to-date with friends and the latest news. But it's important to be careful and, above all, to make sure you don't join the long list of professionals guilty of online blunders.

DEFINING IT

When someone says "social media" you immediately think Twitter, Facebook and LinkedIn - right? Yet any publicly accessible written piece can be classified as social media. That includes the comments you post on new articles or input you contribute to forums.

REMEMBER YOUR ETHICS

The ICAEW Code of Ethics states that all students and members should act with integrity; only accepting work they have the appropriate skills to do, maintaining strict confidentiality, and conducting themselves in a professional manner at all times.

THE DANGERS

Yet social media lulls us all into a false sense of security, particularly as we often use it to talk to friends. But what we might say to a friend in a quiet one-to-one conversation, or in a heated discussion, is completely different when posted online.

Remember, whenever you put something in writing - it can be used as evidence. Even if you remove a post or comment at a later date, a screen shot can still be used to implicate you and deleted content can also still be retrieved.

Even though behavioural expectations do generally relate to 'professional and business activities' it is possible for a student to bring 'discredit to the profession' through their private actions.

We've all heard of people who have lost their jobs through the indiscreet use of

social media. Consider the student who, while in a training agreement, posted a scathing criticism of their employer on an online forum. Needless to say they weren't in a training agreement for much longer.

Even an anonymous blog on a professional website may not be as anonymous as you think - especially if the ownership can be traced back to you. What's more, employers are increasingly using social media to find out more about employees - so if you're hoping for a promotion, you should think carefully about what your online profile says about you. Also watch out for the following:

Be especially careful if using Twitter, LinkedIn and Facebook.

■ **Inappropriate language:** while your employer might take into account the particular channel you used to communicate, it's rare that any abusive or foul language will pass the professional behaviour test.

It's also worth remembering that trolls don't have to swear for their behaviour to be considered unacceptable; other online behaviour such as online bullying could also easily fall foul of the code of conduct.

■ **Misrepresenting oneself:** you may have passed all your ACA exams but if you haven't yet completed your 450 days of practical work experience, then sorry, but you're not yet an ICAEW Chartered Accountant.

You shouldn't be using the letters ACA after your name on any of your

online networking profiles until you have received confirmation of your membership from ICAEW.

■ **Implicating oneself in improper conduct:** declaring or admitting to flouting the law or deliberate non-compliance will inevitably result in the authorities or ICAEW's professional conduct department taking an interest and could result in a fine or exclusion.

Inadvertently admitting to doing something you should not be doing, even if unknowingly, could attract a disciplinary interest.

Beware! Posting or being tagged in photos or videos showing last Friday night's antics might not be such a good idea after all. Think carefully about what you choose to share with your online network.

A photo that you might think is a bit of a laugh may be considered offensive or inappropriate by your peers, clients and even your employer. Not only will your employer take action, but you could attract ICAEW disciplinary interest in the process.

■ **Broadcasting client confidential information:** if in doubt assume all client information is confidential. If not, then think carefully about whether it's your place to be broadcasting anything. ■



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