

# Guideline on CPAs' Taking Oaths of Integrity

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**Article 1** The Guideline is formulated to facilitate implementation of the Outline of Integrity-Building of the Chinese Accountancy Profession, reinforce the philosophy of practicing with integrity, enhance the sense of professional honor, further develop and deepen the integrity-building of the accountancy profession and guide Certified Public Accountants (hereinafter referred to as CPAs) to take oaths of integrity.

**Article 2** Organization of Oath-Taking Activities

Institutes of Certified Public Accountants of provinces, autonomous regions and municipalities (hereinafter referred to as local institutes of CPAs) are responsible for organizing CPAs' oath-taking activities in their respective regions.

**Article 3** Oath-Takers

All the registered CPAs are required to participate in oath-taking activities at least once.

**Article 4** Requirements of Oath-Taking Activities

1. The National Flag of P.R. China and the logo of the oath-taking activities should hang at the venue of oath-taking activities, the oath should be posted and the signing book should be in place.
2. The persons leading the oath-taking activities should be heads of the local institutes of CPAs.
3. The Oath-Taking activities should be conducted in a formal and serious atmosphere. The persons taking the oath should be dressed formally and bareheaded, stand straightly, face the National Flag, hold right hand over right shoulder and take the oath led by the oath-taking leaders. The oath should be pronounced clearly, accurately and solemnly.
4. The Oath-Taking could be conducted along with other activities, such as granting of CPA certificates, self-disciplinary conventions signing, continuing professional educational programs and other educational activities relevant to integrity building.

**Article 5** Processes of Oath-Taking Activities

1. In the Beginning of Oath-taking activities: oath-takers should stand in rows under the National Flag; the audiences are requested to rise with National Anthem being played.
2. Oath-taking activities: the persons leading the oath-taking should read through the name lists of the oath takers; the persons leading the oath-taking lead the oath reading and the oath takers follow; the oath-takers should read out their own names upon the persons leading the oath-taking saying “oath taker”; after the oath-taking, oath takers should sign on the signing book.
3. Completion of oath-taking activities: the representatives of oath takers and the heads of the local institutes of CPAs deliver speeches; the ceremony is declared to be completed.

**Article 6** The Oath

As a Chinese CPA, I hereby take the oath:

I will follow the national laws and regulations, adhere to the professional code of ethics and strictly abide by practice standards;

I will foster the consciousness of integrity, maintain good professional practice and protect the profession’s good image;

I will keep in mind firmly the social responsibilities, guarantee the quality of services and protect public interests.

I will work alongside all the CPAs and dedicate myself to maintaining a sound social and economic environment and accelerating the healthy development of the Chinese accountancy profession.

Oath Taker: xxx (read out own name)

**Article 7** The Measures will come into effect as of the date of issuance.

(CICPA organizes the translation of the Guideline. The Chinese text is the official version and this English text is for reference only.)