Guide line on CPAs’ Takin g Oath s of Inte grity

(Re leased by CICP A on Septem ber 16, 200 8)

Articl e 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.

Articl e 2 Organization of Oath- Taking Activities

Institutes of Certified Public Accountants of provinces, autonomous regions and

municipalities (hereinafter referred to as local in stitutes of CPAs) are responsible for

organizing CPAs’ oath-taking activities in their respective regions.

Articl e 3 Oath-Takers

All the registered CPAs are required to par ticipate in oath - taking activities at least

once.

Articl e 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-disci plinary conventions signing, continuing professional

educational programs and other educational activities relevant to integrity

building.

Articl e 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

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