

## **SECTION 17**

### **Presentation of Information**

- 17.1 A chartered accountant is expected to present financial information fully, honestly and professionally so that it will be understood in its context.
- 17.2 Financial and non-financial information should be maintained in a manner that describes clearly the true nature of business transactions, assets or liabilities and classifies and records entries in a timely and proper manner, and chartered accountants should do everything that is within their powers to ensure that this is the case.