



**The Institute of
Chartered Accountants
of Pakistan**

**CA
PAKISTAN**

HEAD OFFICE

Directive 7.05

**ICAP CODE OF CONDUCT POLICY FOR GENERAL MEMBERSHIP
USAGE OF SOCIAL MEDIA**

Communication is an important aspect of our personal and professional lives. Technology has given a different dimension to this aspect today. Advent of social media has minimised the distinction among personal, social and professional communication.

As a result, sometimes we face situations that create confusions and due to inappropriate communications, sometimes ethical and legal problems are created, that are contrary to the expectations of the society from the members of a profession known for its high ethical and professional standards. To uphold the high ethical conduct of the members of the Institute that serve public interest and to maintain the reputation of the Institute and the profession, it is considered appropriate to form a policy for the conduct of members of the Institute in this regard.

Therefore, this directive is being issued to ensure decency in communication, confidentiality and prevent infringement of intellectual property of the Institute in relation to the activities carried out by the members on social media forums such as Facebook, WhatsApp, etc.

1) Communication in good taste

While posting messages on social media, members have to keep the boundaries of decent and respectful communication. The basic principle of respecting the core value of the profession is not to be compromised.

2) Use of ICAP logo on Social Media

- 2.1) Groups and pages are being made on Facebook, WhatsApp and social media platforms which display ICAP's logos, name and distinctive initials giving the impression that they originate from or are approved by the Institute.
- 2.2) Members are advised to respect the Institute's intellectual property rights by ensuring that the pages and groups **do not use the ICAP logos** or create the impression of being affiliated or appear to be like an official page / group of the Institute.

3) Confidentiality

Disclosure of any proceedings of the Council or its Committees/Boards or any official working papers, minutes of meetings, and documents on social media forums which are relating to the affairs of the Institute and are confidential and not publicly available is strictly prohibited.

(Established under the Chartered Accountants Ordinance, 1961 - X of 1961)

Chartered Accountants Avenue, Clifton, Karachi-75600 (Pakistan). Ph: (92-21) 111-000-422, Fax: 99251626

Website: www.icap.org.pk, E-mail: info@icap.org.pk



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4) Be Respectful

All the Members are advised not to post false or defamatory material on ICAP or any of its Committees, Boards and Council, such as personal attacks, derogatory and disparaging remarks, statements or content that is threatening.

Members are advised to comply with the above requirements while exchanging correspondence and posting messages at social media forums. In case of violation of any of the provisions contained herein, cognizance of the same may be taken for necessary disciplinary action by the Institute under the Code of Ethics for Chartered Accountants and the Chartered Accountants Ordinance, 1961.

(311th meeting of the Council – March 21-22, 2019)

Syed Masood Akhtar
Secretary

(Established under the Chartered Accountants Ordinance, 1961 - X of 1961)