



ICAS Code of Ethics Helpsheet:

Marketing Professional Services

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ICAS CODE OF ETHICS HELPSHEET: MARKETING PROFESSIONAL SERVICES

1. The ICAS Code of Ethics states the following at Subsection 115 “Professional Behaviour”:
“R115.2 When undertaking marketing or promotional activities, a professional accountant shall not bring the profession into disrepute. A professional accountant shall be honest and truthful and shall not make:
 - (a) Exaggerated claims for the services offered by, or the qualifications or experience of, the accountant; or
 - (b) Disparaging references or unsubstantiated comparisons to the work of others.115.2 A1 If a professional accountant is in doubt about whether a form of advertising or marketing is appropriate, the accountant is encouraged to consult with the relevant professional body.”

2. Where professional accountants in public practice seek to make comparisons in their promotional material between their practices or services and those of others, great care will be required. In particular, they should ensure that such comparisons:
 - Are objective and not misleading;
 - Relate to the same services;
 - Are factual and verifiable; and
 - Do not discredit or denigrate the practice or services of others.

Particular care is needed in unclear or subjective claims of size or quality. For example, it is impossible to know whether a claim to be “the largest firm” in an area is a reference to the number of partners or staff, the number of offices or the amount of fee income. A claim to be “the best firm” is unlikely to be able to be substantiated.

3. A professional accountant in public practice should ensure that all advertisements, including in letterheads, invoices and other practice documents, comply with the law and conform with the requirements of the relevant advertising authority (for example, in the UK, the Advertising Standards Authority) notably, as to legality, decency, clarity, honesty and truthfulness.

If reference is made in promotional material to fees, the basis on which the fees are calculated, or to hourly or other charging rates, the greatest care should be taken to ensure that such reference does not mislead as to the precise range of services and the time commitment that the reference is intended to cover. Professional accountants in public practice are unlikely to be able to comply with the requirements of paragraph R115.2 above if making a comparison in such material between their fees and the fees of another accounting practice, whether members or not. A professional accountant in public practice may offer a free consultation at which fees are discussed.

4. Professional accountants in public practice should never promote or seek to promote their services, or the services of other professional accountants in public practice, in such a way, or to such an extent, as to amount to harassment of a potential client.
5. Special rules apply in relation to the conduct of Insolvency Practice, and licensed practitioners should therefore have regard to the relevant legislation and to Part 10 of this Code. Similarly, professional accountants in public practice whose firm is registered for the conduct of investment business shall have recourse to the relevant Investment Business Regulations.
6. For further guidance on marketing professional services, see also Sections 320, ‘Professional Appointment’ and 321, ‘Second Opinions’ of the ICAS Code of Ethics.

7. Professional accountants who are in doubt as to their ethical position may seek guidance from the following sources, available to all members of ICAS:

- ICAS Technical Helpdesk (<https://www.icas.com/regulation-technical-resources/support>).
- Alternatively, members with a Code of Ethics query which is not audit/assurance related may also contact us at complaints@icas.com or by telephone on + 44 (0) 131 347 0271.
- For ICAS' anti-money laundering helpline, telephone +44 (0)131 347 0271, or submit a query via the ICAS Technical Helpdesk. We provide guidance on general issues concerning the regulations, for example, the extent of identification procedures required, plus guidance for specific instances.

ICAS has also partnered with whistleblowing charity Protect to provide members and CA Student members with access to an independent, confidential [helpline](#). This service offers free advice regarding whistleblowing and speaking up. ICAS Protect Helpline Number: 0800 055 7215.

In addition, we offer the [ICAS Ethics Buddy Service](#) which enables members with an ethical dilemma, where deemed appropriate, to have confidential, informal, discussions with an experienced member in order to explore their issue and assist them in considering how they might approach their dilemma.



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CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH
+44 (0) 131 347 0100
connect@icas.com
icas.com

 @ICASaccounting

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