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COURSE BROCHURE

Finance Integrity and Ethical Decision-Making Training Course

15 – 19 March 2027
New York

Finance Integrity and Ethical Decision-Making Training Course

Ref: 3129_118847 **Date:** 15 – 19 March 2027 **Location:** New York **Fees:** 7900 GBP

Finance Integrity and Ethical Decision-Making is a 1-week training course for finance managers, controllers and treasurers who shape how judgement calls are made in close, forecasting, payments and disclosure, and who will leave with a Finance Integrity Escalation Map. Pressure on reported earnings, faster approval cycles and closer scrutiny from boards and lenders make sound ethical choices in finance a daily operating matter. Jupiter Prime Training delivers this course on finance integrity and ethical decision-making.

Why Finance Integrity and Ethical Decision-Making Matters Now

Three forces shape finance integrity today. Investors and audit committees react faster when estimates look stretched. Automated payment workflows spread a weak approval point at scale. Finance staff also face sharper targets, which can turn optimism into aggressive accruals. An organisation that handles these pressures well keeps credibility with its capital providers and protects its people; one that handles them badly faces restatements, lost trust and personal liability for signatories. The course rests on recognised principles of internal control, segregation of duties and professional accounting ethics, described in plain terms.

Who Gains Most from Finance Integrity and Ethical Decision-Making

- Those responsible for month-end close and reported estimates
- Those who approve payments, supplier set-up and treasury transactions
- Those who prepare forecasts and management commentary
- Those who own delegation of authority tables and sign-off limits
- Those who handle concerns raised by finance staff

A finance leadership group that sends its controller, treasury lead and reporting lead together gains most.

Finance Integrity and Ethical Decision-Making Capabilities

Participants practise separating legitimate accounting judgement from earnings manipulation, and turn that distinction into approval rules and escalation routes their teams can follow.

- Assess accrual, provision and revenue timing choices against a reasonableness test — audit committee confidence
- Design a conflict of interest declaration and recusal process for finance roles — supplier and investment decisions
- Specify delegation of authority limits and dual sign-off points — payment release and treasury dealing
- Weigh target pressure against reporting accuracy — chief financial officer guidance
- Build escalation paths with named owners and response times — staff who raise concerns
- Communicate a finance ethics position — boards, lenders and external auditors

Key Finance Integrity and Ethical Decision-Making Terms

- Earnings management — Using accounting choices or timing to steer reported profit towards a target.
- Conflict of interest — A personal or outside interest that could influence, or appear to influence, a finance decision.
- Delegation of authority — The table stating who may approve which transactions and up to which limits.
- Segregation of duties — Splitting initiation, approval and recording of a transaction across different people.
- Management override — A senior person bypassing an established control, often the hardest finance risk to detect.
- Escalation path — The agreed route, owner and timeframe for raising a concern about a figure, payment or instruction.

Finance Integrity and Ethical Decision-Making Day by Day

Day 1: Pressure Points in Corporate Finance

- Target Setting and Incentive Design — Where Bonus Plans Distort Reported Figures
- Earnings Management Spectrum — Separating Prudent Judgement From Manipulation
- Pressure, Opportunity and Rationalisation Signals — Spotting Early Warning Signs
- Finance Culture Diagnostic Survey — Gauging Speak-Up Confidence Across the Function
- Case Review of Restatements in Retail and Manufacturing — Lessons for Signatories

Day 2: Judgement in Estimates and Disclosure

- Accrual and Provision Reasonableness Test — Defending Estimates to the Audit Committee
- Revenue Cut-Off and Channel Stuffing Checks — Quarter-End Timing Decisions
- Reserve Release Log — Tracking Movements That Smooth Profit Over Periods
- Management Commentary Accuracy Review — Balancing Optimism and Fair Presentation
- Materiality Judgement Worksheet — Deciding When an Adjustment Must Be Disclosed

Day 3: Conflicts, Approvals and Authority

- Conflict of Interest Declaration Register — Supplier, Investment and Hiring Choices
- Recusal Protocol for Finance Approvers — Who Steps Aside and When
- Delegation of Authority Table Redesign — Limits, Countersignatures and Exceptions
- Segregation of Duties Matrix — Payments, Vendor Master Data and Treasury Dealing
- Gifts, Hospitality and Related Party Screening — Thresholds for Escalation

Day 4: Controls Against Override and Silence

- Management Override Scenarios — Journal Entries Posted Outside Normal Routines
- Manual Journal Approval Controls — Evidence Required Before Posting
- Payment Release Callback Procedure — Defending Against Instruction Fraud
- Concern Intake and Triage Model — Routing Reports to the Right Forum
- Non-Retaliation Safeguards for Finance Staff — Protecting Those Who Raise Issues

Day 5: Practising the Finance Integrity Escalation Map

- Dilemma Simulation on Quarter-End Pressure — Applying the Reasonableness Test
- Approval Walkthrough for a Supplier Conflict — Testing the Recusal Protocol
- Override Response Rehearsal — Using Callback and Journal Evidence Rules
- Board Briefing on Finance Ethics Position — Explaining Choices to Directors and Lenders
- Finance Integrity Escalation Map Completion — Owners, Triggers and Response Times

Applying Finance Integrity and Ethical Decision-Making After the Course

- Run the accrual and provision reasonableness test on the next month-end close.
- Redesign one delegation of authority table with dual sign-off points and recusal rules.

Finance Integrity and Ethical Decision-Making Questions FAQ

What is finance integrity and ethical decision-making, and why does it matter now?

Finance integrity and ethical decision-making is the discipline of making accounting, approval and payment choices that reflect economic reality. It matters now because faster workflows and sharper targets make one poor judgement costly.

Which roles gain most from finance integrity and ethical decision-making training?

Controllers, finance managers and treasurers gain most. They own estimates, approvals and payment release, so they meet earnings pressure and override attempts first.

How does a finance integrity and ethical decision-making course differ from a general corporate ethics course?

It is built around finance decisions rather than workplace conduct in general. Participants work on accruals, revenue timing, delegation tables, journal approvals and payment callbacks, which a broad conduct course treats only briefly.

What do you bring back from finance integrity and ethical decision-making training?

You bring back a completed escalation map for your finance function, a reasonableness test for estimates and a recusal protocol.

Finance Integrity and Ethical Decision-Making: The Way Forward

The Finance Integrity Escalation Map first informs who reviews a disputed estimate at the next quarter-end and how quickly. Controllers, treasurers and audit committee members use it to see triggers, owners and response times in one place. After its first use, revisit how incentive targets interact with the map, since pressure often moves to wherever controls are weakest.