Outline of the case

You are a trainee accountant in your second year of training within a small practice. A more senior trainee has been on sick leave, and you are due to go on study leave. You have been told by your manager that, before you go on leave, you must complete some complicated reconciliation work. The deadline suggested appears unrealistic, given the complexity of the work. You feel that you are not sufficiently experienced to complete the work alone. You would need additional supervision to complete it to the required standard, and your manager appears unable to offer the necessary support. If you try to complete the work within the proposed timeframe but fail to meet the expected quality, you could face repercussions on your return from study leave. You feel slightly intimidated by your manager, and also feel pressure to do what you can for the practice in what are challenging times.

Considerations

Identify relevant facts: The practice that employs you is small and under pressure due to the sickness of a member of staff. However, the work you are being asked to perform is beyond the usual ability of a trainee at your level. Determine whether the deadline can be extended; when your colleague is expected to return from sick leave; and what other resources might be available to the practice. Consider the policies and procedures of the practice, as well as your professional body’s code of ethics.

Identify affected parties: Key affected parties are you, your manager, the practice, its other employees and the client.

Who should be involved in the resolution: In the first instance, you should attempt to resolve the issue with your manager, although it may be necessary to involve the person responsible for training within the practice. You might, at an appropriate stage, suggest that the client be involved.

Possible course of action

You should explain to your manager that you do not have sufficient time and experience to complete the work to a satisfactory standard. However, you should demonstrate a constructive attitude, and suggest how the problem may be resolved. (Your professional body is available to advise you in this respect.) For example, you might suggest the use of a subcontract bookkeeper, or contacting the client to enquire if the deadline might be extended so that the work may be performed when you return from study leave or when your colleague returns from sick leave. You might also explore the possibility of assigning another member of staff to supervise your work. If you feel that your manager is being unsympathetic or simply fails to understand the issue, you should consider how best to raise the matter with the person within the practice responsible for training. It would be diplomatic to suggest to your manager that you raise the matter together, and present your respective views. This would have the added advantage of involving a third party. It would be unethical to attempt to complete the work if you doubt your competence. However, simply refusing to, or resigning from your employment, would cause significant problems for both you and the practice. You could consult your professional body. If you seek advice from outside the practice (for example legal advice), you should be mindful of the need for confidentiality as appropriate. You should document, in detail, the steps that you take in resolving your dilemma, in case your ethical judgment is challenged in the future.