

Cultivating Ethical Culture to  
achieve quality outcome in  
BDO Firms

# BDO Asia Pacific Regional Conference

12 to 13 August 2024 | Singapore

Panel discussion



# Cultivating Ethical Culture to Achieve Quality Outcome in BDO Firms

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# Why?

Why does ethical culture matter?



# What success looks like | Quality at BDO

A goal aligned to BDO's global definition

## Quality is:

- ▶ Doing the right thing when **no one** is looking.
- ▶ Doing the right thing when **everyone** is looking.
- ▶ Doing things, **the right way the first time**.
- ▶ The right **people** doing the right thing every time.

## What quality looks like in practice:

- ▶ A culture where partners and staff take responsibility for:
  - Always acting ethically and professionally through all actions and behaviours.
  - Continuously learning and growing their skills and developing others.
  - Applying the BDO way in everything they do.
  - Operating in accordance with professional standards.



# 02

## How?

How to cultivate and shape ethical culture to drive quality outcome?



# Ethical Culture

How does it fit into BDO Global Vision?



# Framework | How to achieve quality outcome at BDO

## Six focus areas

01

**Quality as a strategic driver**

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Non-negotiable part of the way we do business, across the whole business.

02

**Leadership commitment to quality**

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Embed into decision making, and existing management and performance processes.

03

**Education program**

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Ensure our leaders and people know what quality is, their role, and its importance to them, our clients and the firm.

04

**Reward and recognition**

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Call out and celebrate those people who demonstrate a commitment to quality.

05

**Continuous improvement mindset**

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Embed a focus on continually doing better across all areas of quality management.

06

**Quality metrics**

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Measure our performance so we can remedy improvement areas and act on opportunities to strengthen our approach further.



Each BDO firm is unique...

How do we  
get quality  
right?





# 03

## Tone at the top

What is the role of the leaders of the firms in shaping firm culture?



# Tone at the top

- Linkage of quality to remuneration
- Client onboarding process
- Dynamic assessment of portfolio



# 04

## Measuring culture

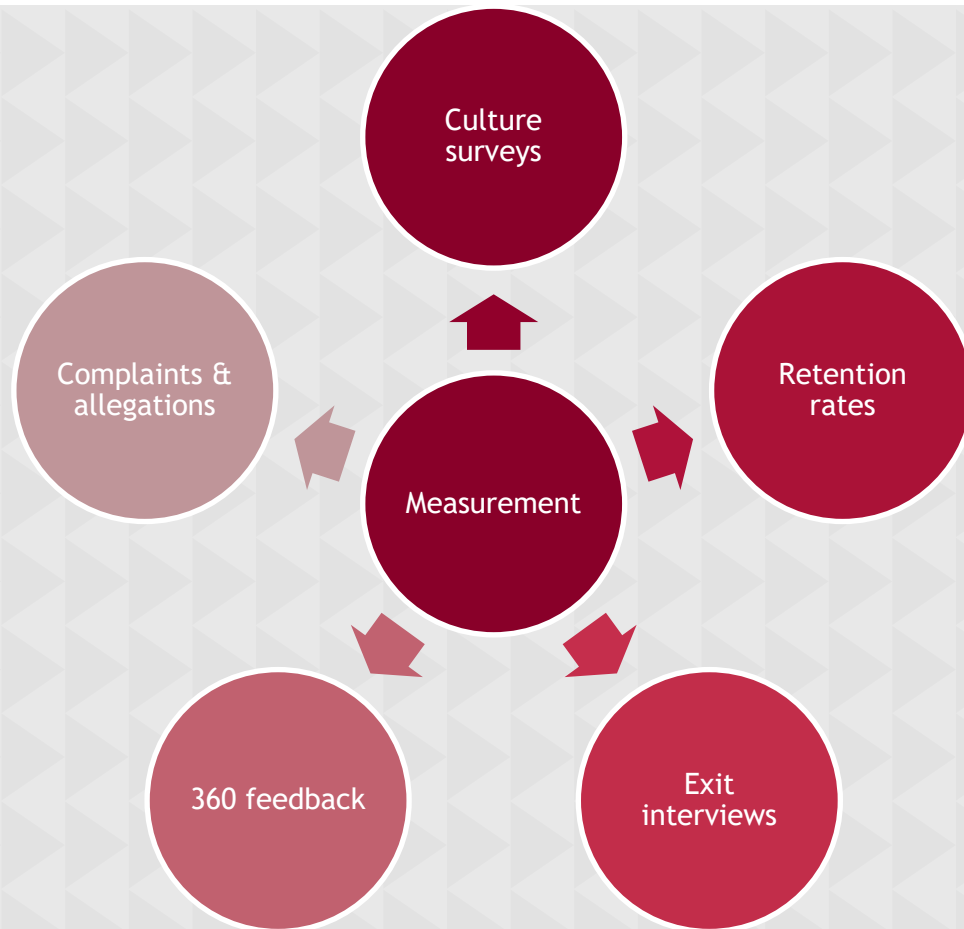
How do we measure culture?

What do we do with the results?





# Measuring culture



# 05

## Practical takeaway



## Practical takeaway





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