

CPA Canada's Academic and professional policies

(excerpted from the CPA Canada Professional Education Handbook 2024)

The CPA PEP is a graduate-level accounting designation program. As such, candidates are to familiarize themselves with policies on appeals and conduct, which they are responsible for knowing to be successful in the program.

Conduct

CPAs must abide by a code of conduct, are required to participate in lifelong professional development, and are subject to uniform standards of entry into the profession.

Using the CPA designation

Before passing the CFE and being formally accepted into membership by a regionally/provincially regulated CPA body, candidates may not, under any circumstances, use the designation "CPA" or any other title suggesting that they are Chartered Professional Accountants. Refer to the regional/provincial guidelines on the use of titles for candidates.

Professionalism

How members and candidates act reflects on the CPA designation and affects the level of respect the profession receives. Candidates taking CPA PEP modules are expected to behave professionally. Refer to the CPA Harmonized Education Policies Vol. 1 and the training contract that you signed with your regional/provincial body.

Code of ethics

CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics, and best business practices. As such, CPA Canada takes violations of ethics very seriously. As stewards of the public trust, students, candidates, and members are expected to maintain a high level of integrity and ethical standards.

All candidates and members are required to abide by their regional/provincial act, bylaws, and the Code of Ethics. Those who do not abide by the Code of Ethics may be subject to the disciplinary process and have their registration removed.

Academic integrity

During their studies in the CPA certification program, candidates are expected to maintain the highest standards of academic integrity. While each module has some of its own unique requirements and standards, academic integrity applies equally to all candidates. Plagiarism — the unauthorized and/or uncredited use of others' intellectual property — is considered a serious offence and may result in penalties, as noted below. There is likewise a no-tolerance policy toward cheating of any sort. Candidates are expected to conduct their studies with professionalism and integrity. Where there is any doubt, candidates should contact their region/province for guidance.

Use of generative artificial intelligence

Candidates are encouraged to read the policy on Academic Integrity and the Use of Artificial Intelligence (AI). This policy explains how generative AI can be used appropriately by learners. An example of a generative AI platform is ChatGPT.

Plagiarism

Plagiarism, in any form, is considered a serious offence. All cases of suspected plagiarism will be investigated, are taken very seriously, and will have significant consequences that will impact the educational journey and possibly the careers of the individuals involved. Candidates are reminded that they are expected to maintain the highest standards of academic integrity at all times. These standards should be demonstrated when candidates complete their coursework, write exams, and report practical experience. Ultimately, it is each candidate's responsibility to ensure they do not commit an act of plagiarism.

Plagiarism explained

Plagiarism includes (and is not limited to) whenever a candidate:

Presents work that has been written in part or in whole by another person

- Presents the words, images, or data of another person as the candidate's own, without reference to the original author or the original source (that is, does not give credit to the original author or source)
- Presents work that, in any way, compromises the integrity of the evaluation process
- Presents work that is substantially similar to another person's work
- Presents work that contains any portion of the CPA solutions or feedback guides in the examinations or activities
- Presents work that contains any portion of the CPA Canada Learning Library (eBooks), without reference to the original source
- Shares CPA program files or templates with others (see training contract)
- Purchases or acquires work that has been written in part or in whole by another person and presents it as the candidate's own

In addition, CPA Canada defines plagiarism to include to use of materials posted to study resource websites or platforms such as, but not limited to, Course Hero, Chegg, OneClass, Quizlet, WhatsApp groups, Kijiji, etc. Any instance of use of these types of materials will be flagged by our plagiarism-detection software and subject to investigation. The posting of content to these websites or platforms before, during, or after a candidate's enrolment in the program/module enables plagiarism and will be investigated and subject to the same penalties as plagiarism. If candidates have posted to websites and platforms, it is recommended their content be removed immediately. However, candidates are encouraged to use the module discussion board as a platform to collaborate with their peers before composing their own responses. Collaboration can include:

- Discussing technical topics
- Identifying potential resources for further research
- Discussing a general approach to activities

Collaboration does not involve sharing files or templates with peers. This would be considered enabling plagiarism. Unless explicitly stated otherwise, candidates are expected to compose their responses to module activities independently (or with their team members in Capstone 1).

Plagiarism detection

Each region/province has the right, at its sole discretion and without specific notice to candidates, to use active or passive techniques to detect plagiarism. This includes, but is not limited to, comparative analysis of written submissions in hard copy or electronic form. This analysis can be

done by human reviewers or by using plagiarism-detection software that searches a comparative databank of written submissions from other current candidates or program years, program articles, or internet-based resources.

Plagiarism consequences

Plagiarism and cheating are serious offences and are considered to be a breach of the Code of Professional Conduct as governed by the profession's discipline committees. Candidates are expected to familiarize themselves with and conform to the standards noted in the CPA Canada Plagiarism Policy and the Code of Professional Conduct on their regional/provincial website. Those found guilty of plagiarism are subject to penalties and consequences that may include, but are not limited to, the following:

- The finding being noted in the candidate database
- A mark of "fail" in the course/module
- A committee hearing to determine good character
- Enrolment in an ethics course
- Suspension or expulsion
- Suspension of registration and eligibility to continue pursuing designation

The regional/provincial body responsible for investigating plagiarism also has the right to issue additional penalties or contact other regulatory bodies as required.