



CPA

CHARTERED
PROFESSIONAL
ACCOUNTANTS

WESTERN
SCHOOL
OF BUSINESS

CPAWSB Learner Conduct Guide

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1. Purpose of the Guide

This guide is intended to provide a consistent framework that will apply to all students, candidates, and CPA members enrolled in CPA education programs such as the CPA Professional Education Program (CPA PEP), the CPA preparatory courses, the Post Designation Public Accounting program (PDPA), the CPA Reciprocity Education and Examination (CPARE), and any other education offerings (collectively referred to as “learners”) with the CPA Western School of Business (CPAWSB).

The CPA profession in Canada is comprised of the provincial and territorial, regional, and national CPA bodies, and any committees operating under the umbrella of those bodies (collectively referred to as “the CPA profession”).

The guide is not intended to conflict with, replace, or supersede any regulatory or statutory requirements, or other legal, professional, or contractual obligations that learners may have, including but not limited to any obligations to comply with applicable provincial/regional human rights, workplace safety or anti-harassment legislation.

Learners are required to comply with the requirements for professional conduct in effect and within the jurisdiction of the applicable provincial or regional CPA body.

CPAs are highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics, and best business practices, and as such, the CPA profession takes violations of ethics very seriously. All learners and learning partners are expected to always maintain and conduct themselves at a high level of integrity and ethical standards.

The CPA profession is committed to providing a safe, inclusive, respectful, and professional environment for all learners and learning partners. Learners are expected to conduct themselves in a manner consistent with this commitment and expectation.

It is the responsibility of all learners to be familiar with this guide and to adhere to the conduct indicated in this guide as may be applicable to them.

2. Scope

This guide applies to all learners, including but not limited to learner conduct, which:

- Occurs on the physical premises or within the online environment of any provincial, regional, or national CPA body.
- Involves or is related to any CPA profession activities, including but not limited to activities authorized, sponsored, or sanctioned by the CPA profession whether such conduct occurs on CPA profession premises, online, in person, or otherwise.
- Violates the academic integrity guidelines of the CPA profession.
- May have an adverse impact on the CPA profession, learning partners, or other learners, and which may include, academic and/or non-academic related conduct during and outside of CPA profession activities.

3. Definitions

The following terms will be used throughout the guide:

Complainant: The individual or group of individuals who make a complaint for the purpose of reporting an incident or conduct that they believe may be a violation of the guide.

Conduct: The actions and behaviours expected of a learner.

CPA Practical Experience Requirements (PER): This refers to the relevant practical experience all CPA learners must gain in order to be eligible for CPA certification. Learners must report their practical experience competency development using PERL/PERT over the course of obtaining their CPA designation.

Learner: An individual that is registered in CPA education with a provincial or regional CPA body.

Learning partners: The term “learning partners” in this guide specifically refers to any individual or organization that is an authorized representative of the CPA profession, or contracted to provide services for, or on behalf of the CPA profession.

National CPA Body: Refers to CPA Canada and any committees authorized to represent, act, or speak on behalf of CPA Canada, which is the national organization established to support and promote a unified Canadian accounting profession.

Practical Experience Reporting Tool (PERT): The online tool for CPA learners to report their practical experience. PERT is used in all provinces/regions, with the exception of Quebec.

Provincial CPA Body: In every province and territory of Canada, there is a body that governs and regulates the CPA profession within that province or territory, including granting CPA membership. These regulatory bodies are referred to collectively in this guide as the “provincial CPA body”.

Regional CPA Body: The term “regional CPA body” in this guide specifically refers to the organization responsible for the delivery of CPA education in the western region - the CPA Western School of Business (CPAWSB). CPAWSB delivers CPA education in British Columbia, Alberta, Saskatchewan, Manitoba, Northwest Territories, Yukon, and Nunavut.

Respondent: The individual(s) identified by the Complainant(s) to have allegedly engaged in conduct in breach of the guide.

4. Governance

Any alleged violations will be evaluated, investigated, and/or adjudicated by either CPA Western School of Business (CPAWSB), the appropriate provincial CPA body, or CPA Canada.

5. Privacy Statement

At all times following the receipt of a complaint and while assessing or investigating a complaint, the appropriate provincial, regional, or national CPA body will comply with the privacy legislation applicable to it.

6. Conduct Expected of Learners

Learners are required to comply with the established requirements for professional conduct in the jurisdiction of the applicable provincial or regional CPA body. Although the specific requirements may take different forms in different jurisdictions, there are well-established fundamental principles. Although most learners are not yet part of CPA membership, learners are expected to demonstrate these principles in the context of their studies:

6.1. Professional Conduct

All learners must conduct themselves at all times in a manner that will maintain the good reputation of the CPA profession and serve the public interest.

Examples of learner conduct consistent with this principle include, but are not limited to:

- Avoiding any action that would discredit the profession, including illegal or unethical actions.
- Avoiding unprofessional conduct or comments that discredit the CPA profession, such as on third-party websites, chat sites, social media, or other mediums.
- Embodying ethical conduct, both in the workplace and during a learner's CPA studies.
- Treating other learners and learning partners with professional courtesy and respect during the learner's studies, such as in workshops, written assignments, presentations, and posts on the discussion boards.
- Adhering to all regulations, bylaws, and governing documents according to the learner's applicable provincial CPA body.
- Adhering to the [CPA Canada Harmonized Education Policies for CPA PEP and CPA Preparatory Courses](#), as applicable.
- Adhering to this guide.

6.2. Integrity and Due Care

Learners must act with integrity and due care.

Examples of acting with integrity and due care include, but are not limited to:

- Behaving honestly and transparently.
- Adhering to the [academic misconduct policies \(see Section 7\)](#).
- Refraining from requesting access to another learner's CPA assignments, solutions, and other copyrighted materials.
- Reporting instances of [misconduct \(see Section 10\)](#) to the appropriate provincial or regional CPA body.
- Refraining from illegal activities, such as fraud, theft, or other criminal activity.
- Acting in accordance with the requirements for professional conduct set by the learner's provincial CPA body.
- Being diligent when determining and complying with applicable requirements for learners.

6.3. Objectivity

Learners must not allow their judgment to be compromised by bias, conflict of interest or the undue influence of others.

Examples of demonstrating objectivity include, but are not limited to:

- Identifying and avoiding potential conflicts of interest and seeking clarification in ambiguous circumstances (see [Section 9. Learner Conflict of Interest](#) for further guidance).
- Refraining from providing tutoring or other preparatory services to other learners, whether paid or unpaid.
- Resisting pressure from and/or refraining from pressuring others to violate any requirements.
- Seeking self-awareness regarding unconscious biases in order to mitigate their negative impacts.

6.4. Professional Competence

Learners must strive to develop professional skills and competence.

Examples of learner conduct consistent with this principle include, but are not limited to:

- Being diligent in studies and participating fully in learning activities.
- Ensuring that professional services performed by a learner are appropriately supervised by a CPA member.
- Refraining from using the term 'CPA' or implying CPA membership until the requirements for designation have been fulfilled for the learner's provincial CPA body.
- Complying with the continuing professional development requirements specified by the learner's governing provincial CPA body, once a learner is designated.

6.5. Confidentiality

Learners must protect confidential information they acquire and must not disclose it without proper authority, nor should they exploit such information for their personal advantage or the advantage of a third party.

Examples of adhering to the principle of confidentiality include, but are not limited to:

- Refraining from disclosing information about the learner's employer, past employers, co-workers, fellow learners, or clients that would be considered a breach of confidentiality including in written assignments, discussion board posts, presentations, and workshop discussions.
- Protecting personal information for [CPA Electronic Systems \(see Section 8.9. Use of Technology\)](#), such as learner identification numbers, passwords, and login information.
- Protecting against unauthorized access to past and present CPA assignments, solutions, and other copyrighted materials.
- Refraining from sharing or selling CPA assignments, solutions, and other copyrighted materials.
- Adhering to the CPA [Examination Regulations](#) related to confidentiality.

7. Academic Misconduct

Academic misconduct for the purpose of this guide refers to a learner engaging in any form of misconduct relating to CPA education or learning, including but not limited to plagiarism, exam cheating or academic dishonesty, attempts to exam cheat or engage in academic dishonesty, and any conduct on the part of the learner for the purpose of assisting any other learner to plagiarise, exam cheat, or engage in any form of academic dishonesty.

Such conduct violates the principles of professional conduct, integrity, and due care. The following is a non-exhaustive list of examples of academic misconduct:

7.1. Plagiarism and Enabling Plagiarism (Education)

Plagiarism is an act or instance of using another person's words or ideas as their own. Plagiarism can be intentional or unintentional, such as by not properly citing and/or crediting the original source or author. Enabling plagiarism is the intentional or unintentional act or instance of aiding another person to commit or attempt to commit plagiarism. Some examples of plagiarism or enabling plagiarism include, but are not limited to, whenever a learner:

- Presents work that has been authored in part or in whole by another person or entity.
- Presents work that is substantially similar to another person's work.
- Presents the words, images, or data of another person as the learner's own, without reference to the original author or the original source.
- Presents work that contains any portion of the CPA solutions, feedback guides, or other CPA materials (cannot be submitted as a part of an assignment or exam response).
- Shares/sells CPA program files with/to other learners, learning partners or third-party entities/providers.
- Sells/distributes assignments/project responses of self or others completed as part of the CPA program.
- Purchases work that has been authored in part or in whole by another person and presents as the learner's own.
- Presents work that in any way compromises the integrity of the evaluation process.

7.2. Plagiarism and Enabling Plagiarism (Practical Experience)

See the [above definition of plagiarism and enabling plagiarism](#). Some examples of plagiarism or enabling plagiarism in PERT profiles may include, but are not limited to, whenever a learner:

- Submits a PERT experience report that has been authored in part or in whole by another person or entity.
- Reports duties or competency development that is not an accurate representation of their work experience.
- Presents work that solely contains CPA technical competency definitions or examples (duties, examples, etc.).
- Shares CPA experience reports with other learners.
- Sells/distributes their own or others' experience reports/responses.
- Purchases work that has been authored in part or in whole by another person and presents as the learner's own.
- Submits any false or misleading information during the reporting process.
- Compromises the integrity of the experience assessment process.

7.3. Exam-related Misconduct

All learners are required to adhere to [CPA Examination Regulations](#). Some examples of exam related misconduct include, but are not limited to, whenever a learner:

- Obtains or uses answers during the examination that are supplied by another person or entity.
- Possesses material outside of what is provided by the supervisor or invigilator.
- Interacts with other learners or other individuals, other than exam contractors/supervisors/invigilators, during the exam.

- Exposes a response to the view of other learners or looks at another learner’s response.
- Impersonates another learner.
- Pays/hires/arranges an individual to impersonate them during an examination.
- Removes material from the exam centre (including photos of any exam material, physical copies of the exam booklets etc.).
- Shares exam questions and/or distributes exams verbally, physically, or electronically (by sharing online, through chat groups, etc.).
- Violates the exam non-disclosure agreement.

8. Non-Academic Misconduct

Non-academic misconduct is any actual or attempted conduct by a learner, or any assistance given by a learner to others to engage in such conduct, that has an adverse effect on any of the fundamental principles governing conduct outlined in Section 6. Conduct Expected of Learners, or the health, safety, and wellness of any learners.

The CPA profession is committed to providing a safe and respectful environment for all learners. All learners are required to comply with the applicable and relevant legislation in their respective jurisdiction, including but not limited to, all human rights laws, for the purpose of ensuring a safe and healthy environment for all individuals. Any form of discrimination by a learner in contravention of the human rights legislation or other statutory obligations in their jurisdiction is prohibited by the CPA profession and will not be tolerated.

The following is a non-exhaustive list of examples of non-academic misconduct:

8.1. Bullying and Harassment

Bullying and harassment includes any inappropriate conduct, action(s), or comment(s) by a person towards another person, or group of persons that an individual(s) knows or should reasonably have known would be unwelcome, cause offence or humiliation, or cause a person to feel unsafe or intimidated.

Bullying and harassment can consist of a single serious incident or several incidents over a period of time viewed cumulatively. Bullying and harassment can also be discriminatory in nature, resulting in a breach of applicable laws, such as human rights legislation.

Examples of conduct or comments that might constitute bullying and harassment include, but are not limited to:

- Verbal aggression, intimidation, threats, or insults.
- Physical assault, including sexual assault, and violence.
- Calling someone derogatory names or making unwelcome remarks about subjects protected as prohibited forms of discrimination under the applicable human rights legislation, for example their race, sex, gender identity, religion, age, or sexual orientation.
- Displaying sexist, racist or otherwise offensive pictures or posters.
- Offensive, inappropriate, or unwanted comments, communications, or innuendo about how someone talks, dresses or acts.
- Unnecessary physical contact, such as touching, patting, pinching, or punching.
- Harmful hazing or initiation practices.
- Vandalizing personal belongings.

- Spreading malicious rumours.
- Sabotaging work.
- Personal attacks.
- Cyber-bullying (through text, e-mail, social networks, or other electronic mediums).
- Unwanted invitations to socialize.

Bullying and harassment generally do not include reasonable actions taken by an individual in the proper performance of their duties.

Examples that do not constitute bullying and harassment include:

- Expressing differences of opinion in a professional, respectful manner.
- Offering constructive feedback, guidance, or advice about CPA profession related matters.
- Making a legitimate, good-faith complaint about another person's conduct.
- Any reasonable action taken by an individual or entity relating to the management and direction of an individual, such as managing their performance, or taking reasonable disciplinary actions.

8.2. Sexual Harassment

Sexual harassment is a form of harassment and includes any inappropriate conduct, action(s), or comment(s), or behaviour of a sexual nature between individuals regardless of gender. Sexual harassment can consist of a single serious incident or several incidents over a period of time viewed cumulatively. Sexual harassment can also be discriminatory in nature, resulting in a breach of applicable laws, such as human rights legislation.

Examples of sexually harassing behaviours include, but are not limited to:

- Leering, staring, making sexually suggestive or obscene remarks or gestures.
- Requests for sexual favours.
- Verbal conduct of a sexual nature.
- Unwanted physical conduct of a sexual nature (such as touching, patting, pinching).
- Implying that submission to or rejection of sexual advances will affect decisions regarding that individual.
- Displaying or circulating pornographic or sexist material or pictures.
- Unwelcome inquiries or comments about a person's sex life or sexual orientation.

8.3. Violence

The CPA profession is committed to maintaining an environment free from violence, threats of violence, intimidation, and other disruptive behaviour. No one should ever feel threatened or unsafe while engaged in CPA activities, including during:

- Communications with other learners on any online or social media platform or forum, including online chats, groups, or other online activities, whether "private" or otherwise.
- In-person gatherings or events (such as workshops, presentations, or exams).

In the context of this guide, violence includes but is not limited to, any act by a learner against another individual that involves unwelcome physical or attempted physical force or contact, threats of harm or abuse, physical intimidation, assault, or any act in which it would be reasonable for an individual(s) to believe that their health, well-being, or safety is at risk.

8.4. Unwelcome Vexations/Disruptive Behaviour

All learners must adhere to this guide during all CPA profession related activities.

Any vexatious or disruptive behaviour by a learner that the learner knows, or should reasonably have known, would negatively affect the CPA profession's brand, reputation, or would adversely affect the learner's environment, may constitute a breach of this guide. All learners have a responsibility to each other and the CPA profession to always foster and encourage a safe and respectful environment.

Learners are encouraged to be mindful of how their conduct and communications may affect others, and are cautioned against engaging in the following disruptive behaviour:

- Causing a disruption within the learning environment, such as yelling, or engaging in loud, belligerent behaviours.
- Failing to respectfully communicate with other learners, learning partners or the CPA profession.
- Making or conspiring to make frivolous or malicious complaints against a learner or learning partner.

8.5. Damage to CPA Property

Engaging in the vandalization, sabotage, destruction, or unauthorized sale or distribution of CPA property or any other form of unlawful activities on CPA property is prohibited and constitutes a serious breach of this guide. The CPA profession reserves the right to report any such breaches of this guide to law enforcement.

CPA property includes, but is not limited to:

- Any location where authorized business of the CPA profession is being conducted or held, including third-party venues or locations.
- Any provincial, regional, or national CPA body office.
- All equipment, including but not limited to computer hardware and software, or any other tools provided by the CPA profession to a learner for the purpose of their CPA profession activities.
- Any electronic data that is the property of the CPA profession.

8.6. Unauthorized Entry and/or Presence

As part of their CPA required activities, learners may be required to attend and participate in activities in physical or virtual spaces including, but not limited to:

- Discussion boards
- Virtual workshops
- In person workshops
- Group work
- Exams
- Presentations/webinars
- Other meetings as required

It is not acceptable for an individual(s) to enter or participate in a CPA profession activity or space that they were not invited to or are not authorized to enter. Any such unauthorized entry may constitute a breach of this guide.

8.7. False Information and Identification

Engaging in the falsification of records or other improper activities is a serious breach of this guide.

Fraudulent and improper conduct that is prohibited includes but is not limited to the following:

- Unauthorized altering of any CPA profession documents.
- Obtaining access to information using false information/identification.
- Accessing and/or modifying private and personal information of others; or work or educational records that the learner is not permitted to access or modify.
- Providing false information to the CPA profession with an intent to deceive. For example, provision of fabricated or false transcripts, education, or work history.
- Stealing, using, or disclosing someone else's password without authorization.
- Stealing, using, or disclosing someone else's learner identification number without authorization.
- Sharing confidential material or proprietary information without permission or authorization.
- Impersonating a learner.

8.8. Firearms, Explosives, Weapons, or Other Hazardous Items

Learners are prohibited from carrying, possessing, storing, or using firearms, explosives, weapons, or hazardous chemicals on any CPA property, or bringing such to any third-party venue where authorized CPA profession activities or business is being conducted.

8.9. Use of Technology

All learners who are provided access to any network, server, or online platforms (the "electronic systems") by the CPA profession, are required to adhere to this provision on accepted electronic systems use, whether these are accessed while onsite at a provincial, regional, or national CPA body's office, or through remote technologies, including through any personal or work computing devices such as laptops.

These electronic systems are a valuable business and learning tool and all learners are required to use the electronic systems and the internet in a professional and appropriate manner, consistent with mutual trust and respect for other users, and in accordance with the technology, internet, and social media policies of their applicable provincial or regional CPA body.

All learners must:

- Secure their passwords.
- Treat their access login credentials as confidential.
- Avoid sharing access to accounts with any other unauthorized person, including other learners.

Because information contained on portable electronic devices is especially vulnerable, special care should be exercised by all learners to prevent unauthorized access or disclosure of CPA profession proprietary or confidential information from these devices.

Emails or any form of electronic or online communications on an electronic system should not contain any content that would be found to be offensive to a reasonable person. This includes, though is not restricted to:

- The use of vulgar, threatening, or obscene language.
- Any communications or images of a sexual or malicious nature.

Use of the electronic systems and the internet is inappropriate where such access has the potential to harm other learners, learning partners, or the reputation of the CPA profession.

If a learner is unsure about what constitutes acceptable electronic systems and internet use, they should ask their applicable provincial or regional CPA body for further guidance and clarification.

9. Learner Conflict of Interest

All learners have a duty to disclose to the CPA profession any relationships that would create, or appear to create, a conflict between their personal, employment or other private interests and their enrollment in CPA education.

A learner may not, directly, or indirectly, provide preparation services to learners or disclose copyrighted material to an entity other than the CPA profession, for any course, module, or examination.

Learners should seek guidance from their applicable CPA body when dealing with ambiguous situations, such as when:

- Mentoring a fellow learner in the workplace who is also taking CPA PEP or CPA preparatory courses and the mentee requests assistance with CPA course materials.
- Determining the appropriateness of being assigned a CPA PEP facilitator with whom the learner has a personal relationship.

10. Misconduct Reporting and Review

Any learner or learning partner who experiences, witnesses, or observes conduct by a learner that they believe is a breach of this guide are encouraged to report such conduct to their applicable provincial or regional CPA body in writing as soon as possible after the incident or misconduct takes place.

All reports of misconduct should include specific details and facts about the incident(s), including the date(s) and time(s) of the incident(s), the names of those involved, what occurred, what was said, the names of other witnesses, and any details from the context that would be relevant or important (the “Complaint”).

All complaints will be treated seriously and respectfully.

11. The Complaints Process

A complaint of a breach of this guide will be referred to the appropriate provincial, regional, or national CPA body for investigation. Each CPA body has jurisdiction over its policies and procedures in investigating and addressing complaints. Please see the links below for the practices of the relevant provincial and regional CPA bodies regarding complaint processes:

[CPA Western School of Business](#)

[CPA Alberta](#)

[CPA British Columbia and Yukon](#)

[CPA Manitoba](#)

[CPA Northwest Territories/Nunavut](#)

[CPA Saskatchewan](#)

Complaints are treated by the applicable provincial, regional, or national CPA body as confidential, including all information and documents related to the complaint. However, all learners should be aware that if an investigation into a complaint is required, no assurances can be made to the Complainant or Respondent that the inquiry and investigation into any complaint will be “strictly confidential.” The details of the complaint will be shared with the Respondent and may also be shared during the course of witness interviews, and/or with other appropriate external personnel, including legal counsel, medical experts, or law enforcement. Wherever possible, the investigator will only disclose to others that information which is necessary for the fair and proper investigation and resolution of the complaint.

All Complainants have the right to:

- Be heard in an unbiased manner, and to have an allegation taken seriously and acted upon in a timely manner.

11.1. Retaliation

Retaliation against any individual for reporting misconduct in good faith, is a violation of this guide. Retaliatory behaviour is strictly prohibited, and any learner or learning partner found to have engaged in retaliation may be subject to disciplinary action as determined by the applicable provincial, regional, or national CPA body in accordance with their policies.

11.2. False Complaints

If an investigation determines that a Complainant falsely accuses a learner of violating any part of the guide or knowingly proceeds with a complaint for vexatious, malicious, or vindictive purposes the Complainant may be subject to disciplinary action, and possible legal action from the person against whom the improper complaint was made.

11.3. Outcomes (Discipline)

Learners who are found to have engaged in conduct in breach of this guide may be subject to disciplinary action/penalties as determined by the applicable CPA body. Disciplinary action taken by the provincial or regional CPA bodies may include but is not limited to:

- The finding being noted in the learner database.
- A mark of ‘fail’ in the course/module/program.
- Exam responses not being marked or being voided.
- Fines.
- A committee hearing to determine good character.
- The requirement to complete an ethics course.
- Suspension or expulsion.
- Current practical experience duration not being recognized.
- Requirement to pay the costs of the complaints inquiry process.

Nothing in this guide precludes the applicable CPA body from referring an individual matter to the appropriate law enforcement agency before, during, or after an investigation or discipline.

12. Appendix

CPA Education contact information

CPA Western School of Business

Email See <http://www.cpaweb.ca/contact-us/>
Phone 1.866.420.2350

Provincial CPA body contacts for practical experience

CPA Alberta

Email practicalexperience@cpaalberta.ca
Website <https://www.cpaalberta.ca/Become-a-CPA/Practical-Experience>

CPA British Columbia

Email practicalexperience@bccpa.ca
Website <https://www.bccpa.ca/become-a-cpa/students-candidates/cpa-practical-experience-requirements-per/>

CPA Manitoba

Email practicalexperience@cpamb.ca
Website <https://cpamb.ca/become-a-cpa/practical-experience>

CPA Saskatchewan

Email practicalexperience@cpask.ca
Website <https://cpask.ca/becomeacpa/cpacertificationprogram/cpaper>

Links to CPA profession codes of conduct, bylaws and policies

The provincial CPA body is the governing and regulatory body for CPA members and CPA learners. Each CPA body has codes/bylaws/regulations that learners in its jurisdiction may be subject to.

[Alberta](#)

[British Columbia and Yukon](#)

[Manitoba](#)

[Northwest Territories/Nunavut](#)

[Saskatchewan](#)

[CPA Practical Experience Requirements](#)

[CPA Harmonized Practical Experience Policies](#)