

CPA Canada Plagiarism Policy

Student/Candidate Guide

Introduction

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 we take 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.

Penalties

CPA Canada does not tolerate plagiarism in any form. Students/candidates who are found guilty of plagiarism are subject to penalties/consequences that may include but are not limited to:

- The finding being noted in the student/candidate database
- A mark of 'fail' in the course/module
- A committee hearing to determine good character
- Ethics course
- Suspension or expulsion

The regional or provincial body responsible for the investigative process also reserves the right to levy any additional penalties or contact other regulatory bodies as required.

Any questions regarding the plagiarism policy should be directed to your regional or provincial body.

CPA provincial/regional bodies	CPA Education contact information
CPA Western School of Business	Email: http://www.cpaweb.ca/contact-us/ Phone: 1.866.420.2350
CPA Ontario	Website: https://www.cpaontario.ca/contact-us Phone: 416.962.1841
Ordre des comptables professionnels agréés du Québec	Email: programmenational@cpaquebec.ca Phone: 514.982.4606 [4] or 1.800.363.4655 [2615]
CPA Atlantic School of Business	Email: programs@cpaatlantic.ca Phone: 902.334.1172
CPA Canada - International	Email: InternationalInquiries@cpacanada.ca Phone: n/a

Appendix

Plagiarism Examples

Some examples of plagiarism may include, whenever a student/candidate:

- Presents work that has been authored in part or in whole by another person;
- Presents the words, images or data of another person as the student/candidate's own, without reference to the original author or the original source;
- Presents work that contains unreasonably long quotes, even when properly cited;
- 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 (cannot be submitted as a part of an assignment or revision);
- Shares CPA program files with others (see training contract and website)
- Purchases work that has been authored in part or in whole by another person and presents as the student/candidate's own.