

APPENDIX A

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

ACADEMIC CODE OF CONDUCT

INTRODUCTION

The CPA Ontario Academic Code of Conduct (“Academic Code”) applies to Members, Students, and any other individuals enrolled in CPA Ontario educational programs.

Words in the Academic Code have the same meaning as they do in the Act, the By-law, the CPA Harmonized Education Policies, and the CPA Ontario Practical Experience Requirements.

The Academic Code does not supersede the Code or the Student Code.

ACADEMIC OFFENCES

In order to maintain the academic integrity of all CPA Ontario educational programs, including continuing professional education programs, and to ensure that individuals meet the ethical, professional and behavioural standards of the profession, CPA Ontario has adopted this Academic Code. For the purposes of the Academic Code the evaluation of learning or performance includes any examination, quiz, test or other means of evaluation in the learning process.

Under the Academic Code the following are considered to be offences:

- 1. Plagiarism** – Plagiarism is offering for evaluation the work of another that is not your own, and this includes submitting work without proper acknowledgment and attribution, regardless of whether there was an intention to deceive.
- 2. Cheating** – Cheating is defined as any form of behaviour in the evaluation of learning process designed to gain an improper advantage whether by deception or dishonesty. Cheating includes:
 - the use or possession of unauthorized materials, information, or the receipt of unauthorized assistance, on or during an evaluation of learning or experience and includes:
 - unauthorized collaboration with another individual including copying from their examination papers;
 - theft or unauthorized retention of examination, program, or other course or program related materials;

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- unless specifically requested to do so, submitting for evaluation work that was previously submitted in another course or other program;
- the use of unauthorized electronic or mechanical devices that are capable of aiding student performance or providing an advantage during the process to evaluate learning or performance;
- personation, which includes the assumption of another's identity or having another person assume the identity of an individual for the purpose of attending classes, taking online education courses or any other education-related program, including any process used in the evaluation learning or performance;
- falsification of any document used in the evaluation of learning or performance process, but does not include an honest error or mistake or the creation of documents specifically for learning or evaluation purposes where the document is deliberately intended to create a hypothetical scenario for learning or evaluative purposes and has been required as part of an education program or the evaluative process; and
- the unauthorized copying or use of copyrighted materials and intentionally failing to abide by the *Copyright Act* and or any other licence agreement including software licence agreements.

3. Disruptive Behaviour – Disruptive behaviour is defined as any deliberate behaviour that impedes the ability of an instructor to teach or attendees to learn or impedes the orderly conduct of any evaluation of learning or performance. An individual may be removed from any evaluation of learning or performance for behaviour that is disruptive or inappropriate in the context of the setting.

BREACH OF ACADEMIC CODE OF CONDUCT

Upon becoming aware that an individual may be in breach of the Academic Code, the Registrar shall investigate the matter and request and receive such information from CPA Ontario staff, the instructor, lecturer, invigilator, or others who may have knowledge of the alleged breach. The Registrar shall afford an opportunity for the individual to provide an explanation and produce any documents or other information relevant to the alleged incident. Upon completion of the investigation, and satisfying them self that a breach of the Academic Code has occurred, the Registrar may do one or more of the following:

- where applicable, have the result of any evaluation of learning or performance be disregarded, and the attempt shall be counted as one attempt at the examination or evaluation;
- deregister the Member, Student or other individual from the course, module, program, or workshop as the case may be;
- require that the Member, Student or other individual attempt the course, module, program or workshop again and have a mark of zero ("0"), or the applicable equivalent, entered into the individual's record with CPA Ontario for the first attempt;

REGULATIONS

- if the individual is a Member or Student, initiate a Complaint pursuant to the Complaints Regulation; and/or
- make a notation on the file of the individual that he or she has been the subject of an investigation under the Academic Code and have the matter considered again if necessary to determine whether at the time of application for membership the Student is of good character, or in the case of any other individual, at the time that individual applies for registration with CPA Ontario as a Student.

In circumstances where the decision of the Registrar requires an assessment of the Member or Student's credibility, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee, in accordance with Regulation 7-1 or 9-1.

A decision of the Registrar as to whether there has been a breach of the Academic Code may be appealed to the Admission and Registration Committee. The parties to the appeal are the individual and the Registrar. The decision of the Admission and Registration Committee is final.

I, _____(print full legal name), hereby acknowledge that I have read, understood and agree to abide by the Academic Code.

Dated this _____ day of _____ 20_____.

Signature:_____