

# FAQs – 4-Hour Verifiable Ethics Requirement

## Requirement

The CPA Nova Scotia Continuing Professional Development (CPD) policy requires that every member must complete a minimum of 20 hours each calendar year, of which 10 are verifiable; and 120 hours in every rolling three-year calendar period, of which 60 hours are verifiable

Effective January 1, 2017 a minimum of 4 hours of verifiable CPD in professional ethics in each 3-year rolling calendar period.

The 4 hours do not have to be obtained in one single program but can be accumulated through ethics components in any number of seminars or courses.

## Guidance

Continuing Professional Development (CPD) is learning that develops and maintains professional competence to enable members to continue to perform their professional roles. Any learning and development that is relevant and appropriate to a member's work and professional responsibilities and growth as a CPA will qualify for CPD.

Business ethics CPD is learning that specifically addresses business ethics matters that are relevant and appropriate to the member. Just like other verifiable learning activities, the four hour ethics requirement can be fulfilled in a number of ways, including course work (whether through CPA Nova Scotia or other sources), and other relevant learning activities (including in the workplace).

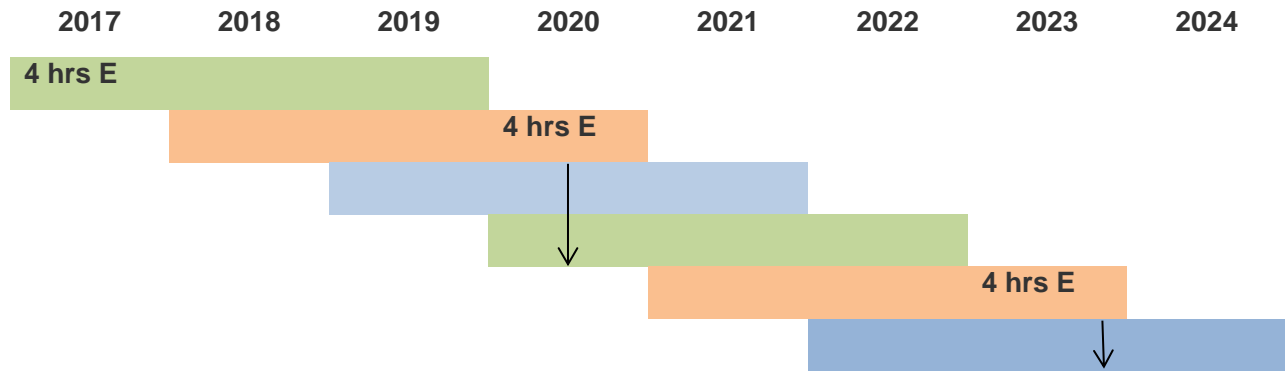
Business ethics CPD can cover a wide range of topics related to ethics and ethical decision making.

Examples of business ethics topics include, but are not limited to, the following:

- CPA Nova Scotia regulatory updates covering the CPA Nova Scotia Act, Bylaws, Bylaw Regulations and Code of Professional Conduct
- Regulatory updates that are relevant and appropriate to the member's role or industry
- Professional conduct
- Corporate codes of conduct
- Independence/conflict of interest
- Ethical decision making, approaches, thinking and case studies
- Ethical business culture
- Corporate social responsibility
- Honesty in business practice
- Bribery and corruption
- Doing the right thing
- Reputation and risk
- Whistle-blowing
- Anti money-laundering

**Illustration #1:**

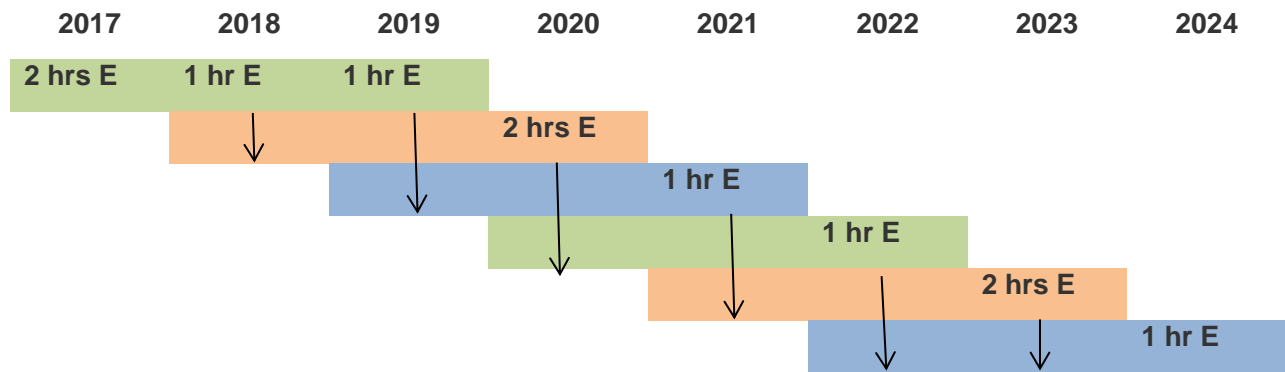
If a member obtained all four hours of business ethics in 2017, the deadline by which they will be required to complete the ethics requirement again is in 2020, and so on. The requirement is applied on a three-year rolling basis. See example:



**E – denotes verifiable business ethics**

**Illustration #2:**

If a member accumulates the four hours of business ethics over multiple years in the three-year cycle of 2017-2019, the member should be mindful that any business ethics completed in 2017 will “fall off the table” in 2019. In 2019, the member will be required to ensure that they have accumulated four business ethics hours in the three-year cycle of 2018-2020, and so on. See example:



**E – denotes verifiable business ethics**

---

## FAQs

**Q. Do I need to take a specific CPA Nova Scotia PD Ethics course, or can I fulfill this requirement through other sources?**

Just like all verifiable learning activities, the four hour ethics requirement can be fulfilled in a variety of ways, including coursework, whether through CPA Nova Scotia or other sources, and other relevant learning activities including verifiable structured ethics training in the workplace. The four hours can be accumulated; it does not have to come from one single program.

---

**Q. Does the entire course have to be about ethics?**

No, the ethics component can be part of a longer course. However, only the structured ethics content in the course can qualify towards the ethics requirement.

---

**Q. Why does CPA Nova Scotia have a mandatory ethics requirement?**

A CPD ethics requirement supports and encourages members to uphold the Code of Professional Conduct and continuously evaluate our business ethics. One way to help ethical decision-making is through CPD whereby we can discuss with professional colleagues the challenges, complexities, and risks faced with ethical decision-making.

---

**Q. Can ethics be taught?**

This has been debated for centuries. Some scholars and academics say 'yes' and some say 'no'. Socrates' position (2,500 years ago), was that ethics consists of knowing what we ought to do, and such knowledge can be taught. One approach to teaching business ethics is focusing on the different moral philosophies and looking at personal approaches to making ethical decisions. Regular consideration of how to navigate ethical conflicts and decision-making can be helpful.

---

**Q. Why take business ethics?**

Ethical decision-making will occur throughout ones' professional career and at times business ethics can be a difficult area to manage or adhere to. This may be especially true in areas such as accounting, finance and business where there can be complex issues, 'grey' areas, pressures to compromise high ethical standards for 'the bottom line'.

---

**Q. How do I find ethics courses through CPA Nova Scotia?**

For CPA Nova Scotia courses with structured ethics content, the Spring catalogue will list the number of ethics hours contained within a session.

---

**Q. If I cannot attend an in-person seminar, are there ethics courses that I can complete online?**

CPA Canada offers online courses through the [CPA Store](#)

For online courses to count as verifiable, you must complete the test component and keep the certificate of completion for your records.

---

**Q. How do I report ethics CPD?**

When you report verifiable activities in the CPD online reporting system, you will be prompted to confirm whether the activity contains any hours that meet the ethics requirement.

For your convenience, CPA Nova Scotia PD courses containing structured ethics content will pre-populate with the number of hours of qualifying ethics content.