

CPD FAQs - Ethics

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 over time. It does not have to come from one single program.

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.

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.

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.

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, or pressures to compromise high ethical standards for 'the bottom line'.

How do I find ethics courses through CPA Nova Scotia?

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

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.

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 requirements.

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