



RPA STUDENT PROFESSIONAL CODE OF CONDUCT

**ETHICS FOR FUTURE
ACCOUNTING
PROFESSIONALS**

*Based on the RPA
Professional Code of Ethics
2023 Edition*

**THE SOCIETY OF PROFESSIONAL
ACCOUNTANTS OF CANADA**

www.RPACanada.org

Prepared as a student-focused standard of professional conduct for RAA and RPA students.

Development and Reference Note

This RPA Student Professional Code of Conduct (the “Code”) was developed with reference to established professional accounting ethical frameworks and was adapted and expanded to reflect the ethical requirements, educational context, and standards of the RPA profession and of students pursuing the Registered Accounting Analyst (RAA) certification or the Registered Professional Accountant (RPA) designation. It also incorporates contemporary guidance on responsible use of artificial intelligence, digital conduct, ethical decision-making, safeguards, reporting, and student protections.

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Preamble

Statement from President & CEO

On behalf of RPA Canada, it is my privilege to recognize the RPA Professional Code of Ethics Committee, whose dedication made this Student Professional Code of Conduct possible.

The accounting profession rests on public trust, and that trust is built long before a student earns a designation. It begins in the classroom, in examinations, and in the first placements where emerging professionals decide what kind of accountants they will become. This Code gives every student pursuing the Registered Accounting Analyst (RAA) certification or the Registered Professional Accountant (RPA) designation a clear standard to follow and a clear promise of fair treatment.

RPA Canada is not just a professional accounting organization; it is a discipline that all students, members, and practitioners adhere to. It is the foundation of the public trust that RPA Canada is proud to implement as part of that discipline.

I extend my sincere appreciation to the Committee Chair, Gowry Nirmaiyan, RPA, for exceptional leadership, careful judgment, and steady commitment throughout this work. That guidance kept the Committee focused on what matters most: ethical standards that students can understand, remember, and apply.

The Committee's work is well beyond principles. It shaped guidance on the responsible use of technology and artificial intelligence, safeguards against ethical threats, and a fair process that protects students. That balance of high standards and fairness reflects the people who built it.

My heartfelt thanks also go to the dedicated Committee members: Andres Mauricio Rojas Diaz, RPA; Teerth Sidhu, RPA; Nayana da Silva, RPA; and Ravi Subramaniam, RPA. Each of you gave generously of your time and professional expertise, and your contribution is evident on every page of this document.

To the Committee, thank you. Your work will guide RAA and RPA students for years to come and strengthens the standing of our profession across Canada. To our students: let this Code be your compass as you build your careers.

Zubair Choudhry, RPA, APA

President & CEO, RPA Canada

Purpose

The accounting profession serves the public interest by promoting trust, transparency, accountability, and ethical conduct. Students pursuing the Registered Accounting Analyst (RAA) certification or the Registered Professional Accountant (RPA) designation are expected to uphold these values from the beginning of their academic and professional journey. The ethical standards learned and practiced as a student form the foundation for future professional responsibilities, whether the student's path leads to the RAA certification, the RPA designation, or both.

Scope

This Code applies to all individuals enrolled in RAA or RPA educational, preparatory, training, certification, examination, internship, practicum, and experiential learning programs. The Code governs conduct in academic studies, examinations, assignments, workplace placements, volunteer activities, online and social media activity, and all activities associated with the pursuit of the RAA certification or the RPA designation.

Public Interest Responsibility

Students must recognize that the accounting profession carries a responsibility to act in public interest. Ethical behavior is not solely a personal obligation but also a professional duty owed to employers, clients, educational institutions, regulators, and society.

Core Ethical Principles

This Code is founded upon the five fundamental principles established in the RPA Professional Code of Ethics:

- Integrity
- Objectivity
- Professional Competence and Due Care
- Confidentiality
- Professional Behavior

Guiding expectation: Students are expected to apply these principles consistently in all academic, practical training, and professional activities.

1. Applicability and Governance of Students

1.1 Who Must Follow This Code

This Code applies to all individuals enrolled in any education, training, preparatory, examination, or certification program that leads to the Registered Accounting Analyst (RAA) certification or the Registered Professional Accountant (RPA) designation (together, "students"). All students, whether full-time, part-time, international, or participating in experiential learning placements, are required to follow this Code as a condition of participating in RAA- and RPA-related programs.

In this Code, "institution" means RPA Canada and any education, training, examination, or placement provider through which a student pursues the RAA certification or the RPA designation.

1.2 Relationship with the RPA Code of Ethics

This Code is directly derived from, and aligned with, the RPA Professional Code of Ethics (2023). The same five fundamental principles apply equally to RAA and RPA students because they represent the minimum ethical

expectations of the profession. A student who progresses from the RAA certification toward the RPA designation remains bound by this Code throughout their studies; upon admission to the RPA designation, the RPA Professional Code of Ethics applies.

1.3 Student Responsibilities

Students pursuing the RAA certification or the RPA designation carry a responsibility to uphold the good reputation of the profession. Core obligations include:

- Act with integrity and honesty in all academic, professional, and workplace contexts, including coursework, examinations, and submissions.
- Demonstrate objectivity by avoiding bias, conflicts of interest, or undue influence in judgments or decisions.
- Develop professional competence by remaining engaged in learning, maintaining accuracy in tasks, and seeking clarification when unsure.
- Respect confidentiality when accessing real or hypothetical client information during training or practice-based assignments.
- Exhibit professional behavior, ensuring conduct does not discredit the RPA profession or the training institution.
- Report unethical behavior, misconduct, or breaches when required, in accordance with program and institutional policies.
- Represent their standing accurately and use only the titles, certifications, and designations that have actually been granted to them (see 1.5).

1.4 Supervision and Delegation

Students often perform tasks under supervision during training, internships, or early professional experiences. In these situations:

- Students must follow guidance from qualified supervisors, recognizing their role in providing oversight and ensuring appropriate standards.
- Students must seek assistance when a task exceeds their training or competence, in line with the principle of due care.
- Students must not misrepresent their capabilities or credentials and must avoid accepting work for which they lack adequate knowledge or experience.
- When delegated tasks, students must carry them out diligently and ethically, understanding that improper performance may compromise the quality of professional services.
- Supervisors retain responsibility for review, but students share responsibility to ensure accuracy, integrity, and ethical compliance.

1.5 Representation of Status and Use of Titles

Students must describe their standing with RPA Canada accurately and must not suggest that they hold a certification or designation that has not been granted to them.

- RAA students must not use the RPA designation, or any title or abbreviation implying that they are a Registered Professional Accountant, until the designation has been granted.
- Students who have not yet been granted the RAA certification or the RPA designation must describe themselves accurately (for example, as an “RAA student” or “RPA student”) on resumes, email signatures, business cards, websites, and social media profiles.
- Students who hold the RAA certification must not describe it in a way that overstates its scope or implies that it is the RPA designation.
- Students must not offer or perform services to the public that require credentials, licences, or authority they do not hold.

2. Fundamental Principles

The RPA Professional Code of Ethics establishes five fundamental principles that set the standard of professional behavior expected of RAA and RPA students during their training, practical assignments, and future professional careers.

2.1 Integrity

Integrity requires students to be straightforward, honest, and truthful in all academic, professional, and work-related activities.

Student Responsibilities

- Must not be associated with information that is false, misleading, or incomplete.
- Must avoid omissions that could misrepresent facts or outcomes.
- Must take appropriate action to correct or disassociate from incorrect information.

Examples

- Refusing to submit or be associated with assignments, reports, or financial statements that contain material errors or intentionally altered figures.
- Challenging or reporting situations where a client, employer, or peer requests the omission of key information, such as liabilities or expenses.
- Investigating discrepancies in bookkeeping records or academic work instead of accepting them without verification.

2.2 Objectivity

Objectivity requires students to exercise judgment without bias, conflict of interest, or undue influence from others.

Student Responsibilities

- Avoid situations where personal relationships or interests may impair judgment.
- Identify and address conflicts of interest.
- Decline or step away from activities where objectivity cannot be maintained.

Examples

- Declining involvement in preparing financial records where a family member is responsible for approving or influencing the results.
- Refusing gifts, favors, or incentives that could affect independent decision-making.
- Stepping back from an assignment where there is pressure from an employer or supervisor to alter figures or outcomes.

2.3 Professional Competence and Due Care

Students are expected to maintain appropriate knowledge and skills and perform all work with diligence, care, and professionalism.

Student Responsibilities

- Stay current with academic material, accounting standards, and relevant laws.
- Complete assignments and professional work accurately and on time.
- Accept tasks only when they have, or can obtain, the necessary knowledge and skills.
- Seek guidance and ensure proper supervision when required.

Examples

- Participating in training, coursework, or workshops to strengthen technical knowledge.
- Seeking assistance from instructors or supervisors when handling complex assignments or unfamiliar topics.
- Completing tax, bookkeeping, or academic work carefully and reviewing it before submission.
- Informing instructors or supervisors when unsure about the scope or limitations of assigned work.

2.4 Confidentiality

Confidentiality requires students to respect and protect all information obtained during their studies, internships, or professional engagements.

Student Responsibilities

- Do not disclose confidential information without proper authorization or legal requirement.
- Do not use confidential information for personal benefit or advantage.
- Maintain confidentiality even after the relationship or assignment ends.
- Ensure proper handling and protection of sensitive information.

Examples

- Not sharing client financial records or employer data with classmates or external parties.
- Avoiding discussion of sensitive business or personal financial matters in public or social settings.
- Refusing to use confidential information obtained during internships for personal gain.
- Providing information only when legally required or authorized, such as regulatory or academic requirements.

2.5 Professional Behavior

Professional behavior requires students to comply with laws, regulations, and institutional policies, and to act in a way that upholds the reputation of the profession.

Student Responsibilities

- Follow all applicable laws, academic policies, and professional standards.
- Avoid misleading statements or exaggerated claims about skills or experience.
- Conduct themselves in a manner that reflects positively on the accounting profession.

Examples

- Accurately representing qualifications, experience, and skills in resumes or academic submissions.
- Refusing to participate in unethical or illegal activities such as fraud, academic dishonesty, or tax evasion schemes.
- Maintaining respectful and professional communication with clients, instructors, and peers.
- Reporting unethical or illegal conduct through appropriate channels when required.

3. Academic Integrity and Ethical Decision-Making

3.1 Ethical Decision-Making and Conceptual Framework

Students are expected to use the same conceptual framework that applies to Registered Professional Accountants: identify threats, evaluate their significance, and address or mitigate them through safeguards, withdrawal, or escalation when necessary.

Plain-language summary: Notice what could affect your judgment, decide how serious the risk is, take steps to reduce it, and ask for help or step away if the risk cannot be managed.

- Identify threats to the fundamental principles, including self-interest, intimidation, advocacy, familiarity, or self-review threats.
- Evaluate whether the threat is at an acceptable level by considering whether a reasonable and informed third party would view the action as ethical.
- Address the threat by eliminating it, reducing it through safeguards, or withdrawing from the situation if necessary.
- Document or internally note ethical reasoning, especially in practical training or professional environments.

3.2 Academic Integrity

Academic integrity is fundamental to the credibility of the accounting profession. Students must complete all academic activities honestly, independently where required, and in accordance with institutional policies.

Student Responsibilities

- Complete examinations, assignments, projects, and honesty and independently where required.
- Properly cite and acknowledge the work of others.
- Avoid plagiarism, cheating, collusion, or unauthorized collaboration.
- Comply with institutional rules relating to examinations and assessments.
- Use technology, artificial intelligence, and research tools responsibly.
- Protect the security and integrity of RAA and RPA examinations, including by not disclosing, reproducing, or seeking advance knowledge of examination content.
- Provide truthful and complete information in applications, enrolment records, and declarations of education or experience.
- Never impersonate another person, or allow another person to impersonate them, in any examination or assessment.

Examples

- Submitting original work and properly referencing external sources.
- Refusing to share examination questions or answers without authorization.
- Clarifying permitted collaboration before dividing work on a group project and accurately identifying each member's contribution.
- Not sharing restricted notes, test banks, examination materials, or assessment content through messaging platforms or shared drives.
- Refraining from submitting work prepared by another individual as one's own.
- Following institutional guidelines regarding AI-assisted learning tools.
- Using AI to help develop an outline only when permitted, then independently verifying the content, citing or disclosing the use of AI when required, and submitting work that reflects the student's own understanding.
- Reporting known incidents of academic misconduct through appropriate channels.
- Declining to use unauthorized notes, devices, or aids during an RAA or RPA examination, and reporting any examination irregularity to the proper authority.
- Recording education and practical experience accurately when applying for the RAA certification or the RPA designation.

3.3 Responsible Use of Technology and Artificial Intelligence

Technology and artificial intelligence are increasingly used within academic and professional environments. Students must exercise professional judgment and use such technologies responsibly, ethically, and transparently.

Student Responsibilities

- Verify information generated by technology before relying upon it.
- Protect confidential information when using digital platforms or AI tools.

- Comply with institutional policies governing technology use.
- Exercise professional judgment rather than relying solely on automated systems.
- Disclose the use of AI tools required by institutional or workplace policies.

Examples

- Reviewing AI-generated content for accuracy before submission.
- Avoiding the upload of confidential client information into unauthorized systems.
- Using technology to enhance learning while maintaining academic integrity.
- Applying critical thinking when evaluating technology-generated recommendations.

4. Ethical Threats and Safeguards

4.1 Threat Categories

Ethical risks fall into five categories: self-interest, self-review, advocacy, familiarity, and intimidation. These threats can impair objectivity and professional judgment.

Plain-language examples: A personal benefit may create a self-interest threat; checking your own prior work may create a self-review threat; promoting one side too strongly may create an advocacy threat; a close relationship may create a familiarity threat; and pressure or fear may create an intimidation threat.

4.2 Safeguards

Safeguards are actions that eliminate threats or reduce them to an acceptable level. Examples include independent review, segregation of duties, transparency controls, consultation, disclosure, and withdrawal where necessary.

4.3 Documentation

Ethical issues should be documented appropriately, including the facts, risks identified, safeguards considered, actions taken, and rationale for decisions.

4.4 Escalation

If threats cannot be resolved, concerns must be escalated through appropriate channels. If unresolved, the student must withdraw from the activity or engagement where appropriate.

5. Responsibilities to the Public

5.1 Honesty and Truthfulness

Students must provide accurate, complete, and truthful information always, maintaining integrity in all communications and decisions.

5.2 Prohibition on Misleading Information

Association with false or misleading information is strictly prohibited. Any errors must be corrected, or the student must disassociate the information.

5.3 Public Communications

All reports, representations, and marketing must be clear, accurate, and not exaggerated or misleading.

5.4 Duty to Report Illegal Acts

Students must act when aware of non-compliance with laws, such as fraud or tax evasion, beginning with internal reporting and escalating as necessary.

5.5 Reporting Ethical Breaches

Ethical violations must be reported through appropriate channels, documented thoroughly, and escalated if unresolved, while maintaining confidentiality and professional integrity.

Before making a formal report, a student may seek confidential guidance, where available, from an instructor, program advisor, designated ethics contact, supervisor not involved in the matter, or another channel identified by the institution or RPA Canada. Seeking advice does not remove an obligation to act where reporting is required by law, regulation, institutional policy, or this Code.

6. Responsibilities to Clients and Employers

6.1 Objectivity

Students must maintain independence in judgment and avoid bias, conflicts of interest, or undue influence from others.

- Decisions must be based on facts, not personal interests or relationships.
- Students must not participate in work where objectivity is compromised.
- Conflicts of interest must be identified, disclosed, and properly managed.

6.2 Acting with Sufficient Expertise

Students must only undertake work for which they have adequate knowledge, training, and experience.

- Misrepresenting skills or expertise is prohibited.
- Where competence is lacking, students must seek supervision, training, or support.
- If sufficient expertise cannot be obtained, the task should be declined.

6.3 Due Care

Students must perform all duties with diligence, accuracy, and attention to professional standards.

- Work must comply with current technical and professional standards.
- Tasks must be completed carefully, thoroughly, and on a timely basis.
- Adequate supervision and review must be ensured where applicable.

6.4 Confidentiality Requirements

Students must protect all confidential information obtained during professional or academic activities.

- Information must not be disclosed without proper authority, unless legally required.
- Confidential data must not be used for personal or third-party advantage.
- Confidentiality obligations continue even after relationships end.

6.5 Preparation and Presentation of Information

Students involved in preparing or presenting information must ensure it is accurate, complete, and not misleading.

- Information must follow applicable reporting frameworks where required.

- Facts must be reported honestly and clearly.
- No omission or manipulation of data to influence outcomes is permitted.
- Discretion must not be used to mislead stakeholders.

6.6 Conflicts of Interest

Students must identify and manage actual or potential conflicts of interest.

- Conflicts arise when personal interests or multiple parties' interests interfere with impartial judgment.
- Students must disclose conflicts to relevant parties and obtain consent where required.
- Safeguards such as segregation of duties or independent review may be applied.
- If conflicts cannot be managed, students must withdraw from the activity.

6.7 Inducements, Gifts, Hospitality, and Influence

Students must not accept or offer inducements that may influence professional judgment.

- Examples include gifts, hospitality, employment opportunities, or preferential treatment.
- Any inducement intended to improperly influence behavior is strictly prohibited.
- Even minor inducements must be evaluated for perceived influence and transparency.
- When appropriate, inducements must be declined, returned, or disclosed.

6.8 Handling Pressure to Breach Ethics

Students must not allow pressure to result in ethical violations.

- Pressure may come from supervisors, clients, or external parties.
- Common examples include pressure to misstate financial results or bypass procedures.
- Students should challenge unethical requests, escalate concerns internally, seek advice from supervisors or professional bodies, and document the situation and actions taken.

7. Responsibilities in Non-Assurance and Business Activities

7.1 Independence Requirements for Compilations

Students involved in non-assurance engagements must maintain independence of mind and appearance.

Plain-language summary: Students should make unbiased decisions and avoid circumstances that could reasonably make others question their objectivity.

- Independence supports unbiased judgment and credibility of financial information.
- Both actual objectivity and perceived independence must be maintained.

7.2 Professional Skepticism in a Non-Assurance Context

Students must exercise professional skepticism when performing compilation or related work.

Plain-language summary: Keep a questioning mind. If information appears incomplete, inconsistent, or unusual, ask appropriate questions and seek support before relying on it.

- Question inconsistent or incomplete information.
- Seek additional evidence where concerns arise.
- Avoid accepting information at face value without verification.

7.3 Use of Professional Judgment

Students are expected to use informed professional judgment in all activities.

- Decisions should be based on knowledge, experience, and facts.
- Judgment must consider all relevant circumstances and ethical principles.
- When uncertain, students should seek guidance before proceeding.

7.4 Reliance on Work of Others

When relying on others' work, students must assess their reliability.

- Consider the competence, reputation, and expertise of the individual.
- Ensure the work complies with professional and ethical standards.
- Exercise judgment to determine whether additional review is required.

8. Responding to Non-Compliance with Laws and Regulations

8.1 Student Responsibilities

Students have a duty to act in public interest when encountering non-compliance or suspected illegal activities.

- Understand the nature and implications of the issue.
- Apply professional judgment and ethical principles.
- Act promptly and responsibly.

8.2 Escalation Path

Students must follow an appropriate escalation process:

- Report on the matter to an immediate supervisor.
- If the supervisor is involved, escalate to a higher authority.
- Communicate with those charged with governance when appropriate.
- Follow internal reporting or whistleblower procedures.

8.3 When Disclosure Is Appropriate

Disclosure to external authorities may be appropriate in certain circumstances:

- When required by law or regulation.
- When internal responses are insufficient.
- When there is significant public harm or regulatory risk.
- Disclosure must be made in good faith and with appropriate caution.

8.4 Protection of Public Interest

The ultimate objective is to protect public interest and maintain trust in the profession.

- Rectify or mitigate the effects of non-compliance.
- Deter further unethical or illegal behavior.
- Prevent harm to stakeholders such as investors, creditors, and the public.

9. Professional Conduct Toward Others

9.1 Professional Courtesy

Students are expected to treat all individuals with courtesy, fairness, and professionalism in academic, workplace, and professional settings.

Student Responsibilities

- Communicate respectfully with classmates, instructors, employers, clients, and staff.
- Listen to differing viewpoints with professionalism and openness.
- Avoid behavior that is disruptive, intimidating, or disrespectful.
- Maintain professionalism in written, verbal, and electronic communications.

Examples

- Participating in classroom discussions respectfully, even when disagreements arise.
- Communicating professionally in emails, online discussions, and workplace interactions.
- Providing constructive feedback without personal criticism.
- Demonstrating courtesy when working on teams or group projects.

9.2 Anti-Discrimination and Equal Treatment

Students must promote fairness, diversity, inclusiveness, and equal treatment in all learning and professional environments.

Student Responsibilities

- Treat all individuals fairly and respectfully.
- Refrain from discriminatory, harassing, or prejudicial conduct.
- Support inclusive learning and workplace environments.
- Report discriminatory conduct through appropriate institutional channels.

Examples

- Ensuring equal participation opportunities during group assignments.
- Respecting cultural differences and diverse perspectives.
- Refraining from discriminatory jokes, comments, or conduct.
- Supporting colleagues and classmates who experience unfair treatment.

9.3 Respectful Conduct in Learning and Work Environments

Students must contribute to safe, respectful, and professional academic and workplace environments.

Student Responsibilities

- Behave professionally during classes, examinations, internships, and workplace placements.
- Avoid bullying, harassment, retaliation, or threatening conduct.
- Respect institutional policies regarding workplace safety and conduct.
- Promote collaboration, teamwork, and mutual respect.

Examples

- Working cooperatively during team assignments and workplace projects.
- Addressing disagreements professionally and constructively.
- Following organizational codes of conduct during placements.
- Reporting harassment or misconduct through proper channels.

9.4 Professional Conduct in Digital Environments

Students must maintain professional conduct when using digital communication and social media platforms.

Student Responsibilities

- Communicate professionally through email, virtual meetings, educational platforms, and social media.

- Respect confidentiality obligations when using digital technologies.
- Refrain from publishing misleading, defamatory, discriminatory, or inappropriate content.
- Protect personal and professional reputations through responsible online conduct.

Examples

- Maintaining professional communication standards in electronic correspondence.
- Avoiding the disclosure of confidential information through social media.
- Refraining from online harassment, bullying, or discriminatory conduct.
- Representing qualifications and credentials accurately on digital platforms.
- Posting educational or professional content on social media only after checking that it is accurate, respectful, and does not disclose confidential information.

10. Responsibilities to the RPA Profession and Association

10.1 Maintaining the Reputation of the Profession

Students must conduct themselves in a manner that preserves public trust and confidence in the accounting profession.

Student Responsibilities

- Uphold the values and ethical principles of the RPA profession.
- Avoid conduct that may discredit the profession or educational institution.
- Represent qualifications, experience, and achievements accurately.
- Act honestly and professionally in both academic and non-academic settings.
- Use only the titles, certifications, and designations that have been granted, in line with section 1.5.

Examples

- Providing truthful information on resumes and applications.
- Avoiding academic misconduct could damage confidence in the profession.
- Conducting oneself professionally on social media when representing the profession.
- Demonstrating ethical leadership among peers.
- Referring to oneself as an “RAA student” or “RPA student,” rather than as a certified analyst or Registered Professional Accountant, until the certification or designation is granted.

10.2 Duty to Cooperate

Students must cooperate with legitimate investigations, reviews, disciplinary procedures, and ethical inquiries conducted by educational institutions, employers, or the RPA Canada.

Student Responsibilities

- Provide accurate and complete information during investigations.
- Respond honestly to requests for clarification or documentation.
- Cooperate with instructors, supervisors, regulators, and disciplinary bodies.
- Respect the confidentiality of disciplinary and investigative processes.

Examples

- Providing requested records during an academic integrity review.
- Participating honestly in ethics investigations.
- Responding promptly to requests from professional oversight bodies.
- Cooperating with internship or workplace compliance reviews.

10.3 Avoiding Hindrance, Obstruction, or Intimidation

Students must not interfere with investigations, reporting processes, or the ethical responsibilities of others.

Student Responsibilities

- Do not discourage others from reporting misconduct.
- Do not intimidate, retaliate against, or pressure individuals involved in investigations.
- Do not conceal, alter, or destroy relevant information.
- Support ethical reporting and accountability mechanisms.

Examples

- Refraining from pressuring classmates to remain silent about misconduct.
- Avoiding retaliation against individuals who report concerns.
- Preserving records relevant to investigations.
- Encouraging ethical resolution of concerns through proper channels.

Professional self-regulation: The profession relies on public trust. Conduct occurring outside a classroom or workplace may still affect the reputation of the accounting profession.

11. Compliance and Disciplinary Measures

11.1 Duty to Report Ethical Concerns

Students who become aware of significant ethical violations, misconduct, academic dishonesty, fraud, breaches of confidentiality, or other violations of this Code should report such matters through appropriate institutional channels.

Students who are uncertain about whether or how to report a concern should use available confidential advisory channels. Reports should be limited to relevant facts and made honestly, in good faith, and without retaliation or intimidation.

Student Responsibilities

- Report concerns honestly and in good faith.
- Provide accurate information during reporting processes.
- Cooperate with investigations and reviews.
- Maintain appropriate confidentiality throughout the process.

Examples

- Reporting suspected examination misconduct.
- Reporting falsification of records or documentation.
- Reporting unethical conduct encountered during workplace placements.
- Reporting breaches of confidentiality or professional standards.

11.2 Protection Against Retaliation

Students who report concerns in good faith or participate in investigations should not be subjected to retaliation.

Student Responsibilities

- Respect the rights of individuals reporting concerns.
- Avoid retaliatory behavior.

- Maintain professionalism during investigations.
- Support fair and objective review processes.

Examples

- Refraining from negative treatment of students who report misconduct.
- Respecting confidentiality throughout investigations.
- Cooperating with fact-finding processes.
- Allowing concerns to be evaluated fairly and objectively.

11.3 Student Rights and Due Process

Students who raise concerns, are the subject of a concern, or participate in an investigation are entitled to fair, respectful, and impartial treatment in accordance with applicable institutional policies and procedures.

- To be informed of the nature of allegations or concerns, subject to lawful confidentiality restrictions.
- To have a reasonable opportunity to respond and provide relevant information or evidence.
- To have personal information and investigation materials handled confidentially to the extent that is reasonably possible and permitted by law and policy.
- To seek available support, guidance, accessibility accommodations, or other educational resources during the process.
- To be protected from retaliation for reporting or participating honestly and in good faith.
- To receive an outcome determined on the available evidence and applicable policies, with access to any review or appeal process provided by the institution.

11.4 Investigation Process

Reported concerns may be reviewed and investigated in accordance with institutional policies and applicable procedures.

- Students are expected to cooperate fully.
- Investigations should be conducted fairly and impartially.
- Relevant evidence may be reviewed.
- Students may be provided with an opportunity to respond to allegations.
- Decisions should be based upon available evidence and applicable policies.

11.5 Consequences of Violations

Failure to comply with this Code may result in disciplinary action consistent with institutional policies and program requirements.

- Educational or remedial measures.
- Formal warnings.
- Academic penalties.
- Suspension from academic or program activities.
- Removal from internship or placement opportunities.
- Termination of program participation.
- Ineligibility for the RAA certification, the RPA designation, or admission to professional membership.
- Referral to legal, regulatory, or professional authorities where appropriate.

11.6 Factors Considered in Disciplinary Outcomes

The severity of disciplinary measures should reflect the circumstances of each case.

- The seriousness of the conduct.

- Whether the conduct was intentional.
- The impact on parties affected.
- The student's level of cooperation.
- Any previous history of misconduct.

Graduated approach to disciplinary outcomes

The appropriate response depends on the facts of each case. The following examples are illustrative and do not predetermine the outcome:

- **Minor or first-time concerns:** educational guidance, required training, corrective action, or a formal warning may be appropriate where the impact is limited and the student accepts responsibility.
- **Moderate or repeated concerns:** academic penalties, probation, restricted participation, or temporary suspension may be appropriate where conduct is repeated, careless, or has a more significant impact.
- **Severe concerns:** removal from a placement, suspension or termination from a program, ineligibility for professional admission, or referral to legal, regulatory, or professional authorities may be appropriate for intentional dishonesty, serious harm, obstruction, retaliation, or repeated misconduct.

Appendix A: Definitions

Term	Definition
Student	An individual enrolled in a program leading to the RAA certification or the RPA designation.
Registered Accounting Analyst (RAA)	The certification awarded by RPA Canada to individuals who meet its certification requirements.
Registered Professional Accountant (RPA)	The professional designation awarded by RPA Canada to individuals who meet its admission requirements.
Integrity	Being honest, truthful, straightforward, and transparent in all professional and academic activities.
Objectivity	Exercising professional judgment without bias, conflict of interest, or undue influence.
Professional Competence and Due Care	Maintaining appropriate knowledge, skills, diligence, and professional judgment.
Confidentiality	Protecting information obtained through academic, workplace, or professional activities from unauthorized disclosure or use.
Conflict of Interest	A situation where personal interests, relationships, or competing obligations may impair objective judgment.

Term	Definition
Professional Skepticism	Maintaining a questioning mind and critically assessing information before accepting it as accurate.
Independence	Maintaining both actual objectivity and the appearance of objectivity when performing professional activities.
NOCLAR	Non-Compliance With Laws and Regulations, including actual or suspected illegal or unethical conduct that may require reporting or escalation.
Public Interest	The collective interests of clients, employers, regulators, stakeholders, and society that the accounting profession is obligated to protect.

Reference Documents

The following documents informed the development and professional context of this Code:

- RPA Professional Code of Ethics (2023).
- Applicable international ethical standards and professional accounting guidance where it is relevant.

Approved at the Board of Directors meeting held on October 14, 2026, and signed by the President & CEO of The Society of Professional Accountants of Canada.