

Professional Ethics (PETH)

2019 Course Outline – New Zealand

A distinguishing mark of the accountancy profession is its acceptance of the responsibility to act in the public interest. Chartered Accountants Australia and New Zealand (CA ANZ) advances and upholds this responsibility by requiring its members to maintain and observe a high level of professional and ethical conduct at all times.

This course will provide an understanding of the accounting profession in New Zealand. It will explain the role of CA ANZ members in upholding their responsibilities both as advocates of public interest and as members of the accounting profession in New Zealand.

The course introduces the conceptual framework approach to ethical conduct prescribed in the *NZICA Code of Ethics*. It presents analyses, illustrative examples and case studies, which helps provisional members to develop appreciation of, and capability for, the application of professional and ethical practice in accordance with the standard of quality expected of CA ANZ members.

The course also considers current developments in ethical practice.

This course is to be completed by all provisional Accounting Technicians and provisional Associate Chartered Accountants as a requirement for admission to CA ANZ as members.

Course aim

This course aims to develop an understanding of the ethical and professional requirements for admission and continued membership of CA ANZ.

Learning outcomes

Upon completing this course, provisional Accounting Technicians and Associate Chartered Accountants will be able to:

- 1 Outline the governance of the accounting profession in New Zealand.
- 2 Explain the rules and regulations applicable to a CA ANZ member.
- 3 Apply the Code of Ethics.

Course structure

The course is delivered over 6 weeks of part-time study.

A total of 25 hours of learning content is delivered across 11 concise units of 1–3 hours duration each. The units are intended to be completed in order and may be attempted at any time during the period of enrolment.

Each unit is supported by a short review activity which will be completed online and have real-time feedback.

There are no attendance requirements other than the final examination. An online workshop is available to attend or review as part of preparations for the final assessment.

The course covers the following topics:

- The accounting profession.
- The Requirements of a CA ANZ member.
- The *NZICA Code of Ethics* conceptual framework.
- Fundamental ethical principles.
- Threats to fundamental principles.
- Application of the *NZICA Code of Ethics*.
- Current developments concerning professional ethics.

The online course materials include readings, articles, and review activities.

Assessment

To successfully complete this course, a minimum examination result of 70% must be achieved.

The assessment is comprised of a single, 90-minute paper-based examination and is conducted under closed-book conditions. An unmarked copy of the *NZICA Code of Ethics* will be provided during the exam.

The examination comprises multiple choice questions requiring single and multiple answers and will assess knowledge and application across all learning outcomes, weighted as follows:

Learning outcome 1	10%
Learning outcome 2	10%
Learning outcome 3	80%
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	100%

Entry requirements

To enrol in this course, enrollee must be a provisional Associate Chartered Accountant member or Accounting Technician member.

Course resources

This course uses Blackboard as its online environment. All learning material, readings, sample assessments and announcements are provided on Blackboard.

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For further information

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