



# ***Ethics and professional scepticism: an overview for employers***

Ethics is more than just knowing the rules around confidentiality, integrity and objectivity. It's about identifying ethical dilemmas, understanding the implications and behaving appropriately. Ethics is integrated throughout the BICA qualification to develop students' ethical capabilities – so they'll always know how to make the right decisions and justify them.

Your students will develop their ethical capabilities throughout their BICA training in a number of ways. They will need to complete an online Ethics Learning Programme, a devolved assessment (with a target score of 70%) and discuss their ethical progress, including real ethical scenarios and example scenarios included within Practising Ethics webinars, with you at each six-monthly review.

## ***Ethics Learning Programme***

We have developed an online learning programme based on the BICA Code of Ethics, to help your students get to grips with our ethical framework and practise how they would respond to an ethical situation. The programme includes the following six modules:

- Introduction to the Code of Ethics.
- The fundamental ethical principles.
- Threats and safeguards to the fundamental ethical principles.
- Conflicts of interest.
- Considerations for professional accountants in practice.
- Considerations for professional accountants in business.

Once your students have worked their way through each of the six modules (and the accompanying Practising Ethics webinars), they will need to complete a devolved assessment.

Your students are required to obtain approval from you before they attempt the devolved assessment.

## ***Practising Ethics webinars***

We have developed a series of webinars, Practising Ethics, for your students to watch on demand. Once they complete a module of the online Ethics Learning Programme, they can download and view the accompanying webinar to recap what

they have learned.

Each webinar contains three brief scenarios for them to consider and decide on a course of action. They do need to make notes during each webinar as they are required to present their findings on at least one scenario at their six-monthly review with you.

## Devolved assessment

The devolved assessment is a test to assess your students' knowledge of ethics and their progress through the online Ethics Learning Programme. Here are the key things you need to know about the assessment:

- it is completed online;
- it is 60 minutes long and includes 30 multiple choice questions;
- the target score is 70%;
- students have an unlimited number of attempts; and
- each attempt will be recorded within the ethics and professional scepticism tab within your students' online training file.

Your students should obtain approval from you before they attempt the devolved assessment.

At the end of your student's training agreement, you will be signing off their online training file. This means that you will be confirming that they have satisfied the ethical requirements and have a strong understanding of our Code of Ethics. The following is a guide to your students' ethical understanding of our Code of Ethics and devolved assessment scores:

70-100%	Strong understanding. You can sign off.
50-69%	Some understanding. Your student should sit the assessment again, unless you have evidence to show us how your student has demonstrated ethical knowledge by another appropriate method.
Below 50%	Little understanding. You should not sign off your student's online training file. Your student should revisit the ethics learning programme and ethical webinars. Once your student has done this, they could take the assessment again. If you do sign off your student's training file based on a mark below 50%, our employer monitoring team will contact you.

Your students can access the devolved assessment via the ethics and professional scepticism tab in their online training file.

## *Ethics within the exams*

Ethics is examined in context within all 15 exams of the BICA qualification. The ethical elements of each exam can be viewed within each module syllabus.

It is recommended that your students' aim to complete the online Ethics Learning Programme and the devolved assessment before they attempt the Case Study.

## ***Ethics within the workplace***

Having learnt the basic ethical requirements within each BICA module and the online Ethics Learning Programme, and practised them within the relevant Practising Ethics webinars, your students can then apply these skills and principles in practice. This can be done within their daily practical work experience and also within the ethical elements included in some of the professional development ladders.

## **Six-monthly reviews**

It is a requirement of the BICA training agreement that you meet your students at least every six months. These meetings are to discuss and monitor their progress on professional development, ethics and professional scepticism, practical work experience and exams. It is your student's responsibility to update their records within their online training file.

Before each six-monthly review, your students should complete at least one module from the online Ethics Learning Programme and view the accompanying Practising Ethics webinar. During the review, your students should present their findings on at least one scenario. This will then be discussed and debated with you.

In addition, you are also required to discuss a real ethical situation with your students. You can find examples in the press, the workplace or you may have experience of other real scenarios. Just bear in mind that the examples must be relevant, real and could impact the students at work, so the discussion is preparing them for their career, in case they face a similar situation in the future.

## ***Your student's ethics and professional scepticism log***

Your students need to log their progress within the 'Ethics and professional scepticism' tab of their online training file.

1. Students should complete one or more modules of the Ethics Learning Programme in advance of each six-monthly review.
2. After each module of the Ethics Learning Programme, students should then listen to the accompanying Practising Ethics webinar and consider responses to each scenario.
3. Using the 'Add ethics review' button within the online training file, students log their progress since their last review, and they enter details of the review itself.
4. When students have completed the Ethics Learning Programme, they are to obtain approval from you to attempt the devolved assessment. They are also required to discuss at least one ethical scenario with you.
5. Only at the end of your students training agreement can you sign off the ethical requirement of BICA, taking all of the above elements into consideration.

## ***Information for students registered before July 2013***

If your students started their BICA training agreement before July 2013, they may be following the Structured Training in Ethics (STE) requirements. There are three stages of this programme to complete. Your students should also provide evidence of their work stage by stage for you to sign off.

To complete the STE requirement, your students need to follow the sign off process by downloading the STE declaration form. If they have entered information in to the online sign off process up to 1 July 2015, this will be captured and saved. However, if they still have STE stages to complete after 1 July 2015, they are required to submit this information using the STE declaration form only.