Employers guide to the Ethics Learning Programme on Learning Pool

The guide covers:

1. A summary of the Ethics process
2. Access to the Ethics Learning Programme
3. Ethics Learning Programme summary
4. The Ethics Learning Programme sections
5. The Ethics Learning modules
6. The progress tests
7. The full assessment

1. A summary of the Ethics process

a. Student requirements

- Study the Ethics Learning Programme, normally within the first 12 months, and achieve at least 70% in the assessment.
- Study three ICAEW Ethics in Practice scenarios every 6 months working sequentially though the pack.
- Discuss at least one ICAEW Ethics in Practice scenario plus a real life ethical situation with you every 6 months.
- Record the above in an ethics review in the training file every 6 months.

b. Employer requirements

- Ensure students complete the Ethics Learning Programme and achieve at least 70% in the assessment.
- Discuss at least one ICAEW Ethics in Practice scenario plus a real life ethical situation with your student(s) every 6 months.
- Ensure that students record ethics reviews in the online training file.

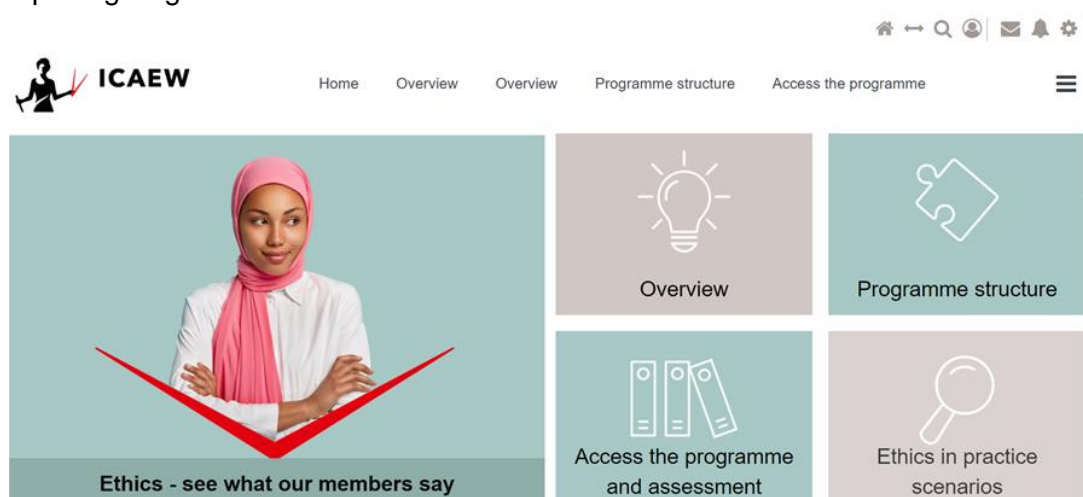## 2. Access to the Ethics Learning Programme

Students access the Ethics Learning Programme from their training file. The link section allows access to:

- The Ethics Learning Programme
- The Ethics in Practice Scenarios
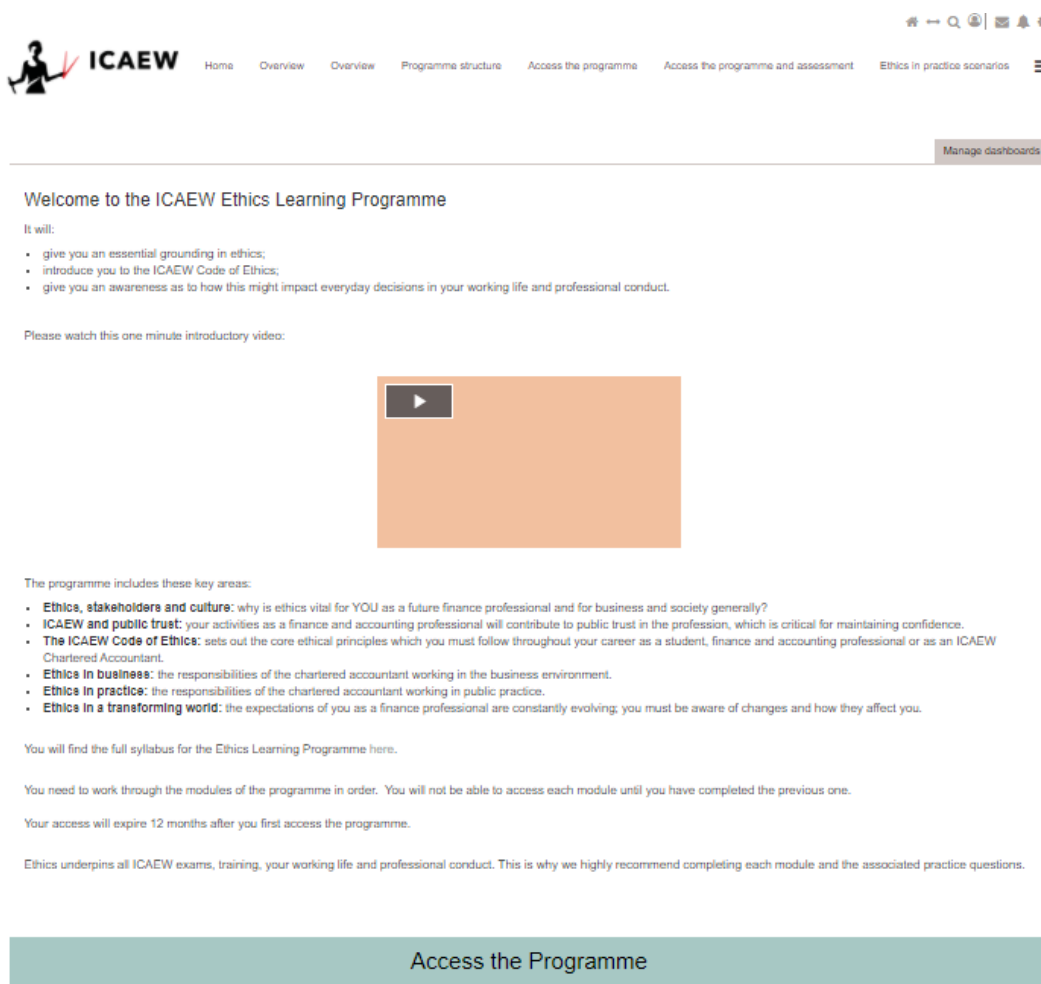- Record an Ethics review

Ethics and Professional Scepticism Process

In the First 12 months:
1. Complete all 6 modules of the Ethics Learning Programme
2. Study the first 6 Ethics in Practice scenarios
3. Record 2 Ethics reviews where you confirm that discussions were held with your QPRT, on both a scenario and a real workplace situation
4. Only when you have completed all the modules are you able to take the full assessment in the Ethics Learning Programme. You need to achieve at least 70%.

Within your remaining Training Agreement:
5. Study the remaining 12 Ethics in Practice scenarios
6. Record a further 4 Ethics reviews

Links:
> Ethics Learning Programme
> Ethics in Practice scenarios
> Record Ethics review

> Ethics Learning Programme Full assessment

Additional information:
- By clicking on the Ethics Learning Programme link you are authorising us to pass your personal details to Learning Pool who maintain the Ethics Learning Programme. For more information please see our data protection policy
- Information on how long access to the Ethics Learning Programme will be available can be found here

Ethics Assessment Record - at least 70% is required

The assessment is accessible in the Ethics Learning Programme.

Attempt	Date	Overall result
1	07 September 2020	70%

View progress test attempts for this programme

Ethics Review Record - a review every 6 months is required

Review date	Summary	Reviewer	
Add ethics review			
02 Sep 2020	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	View
			View
			View

3. Ethics Learning Programme summary

The Ethics Learning Programme will:
- give students an essential grounding in ethics.
- introduce students to the ICAEW Code of Ethics.
- give students an awareness as to how ethics might impact everyday decisions in their working life and professional conduct.

The Ethics Learning Programme is a sequential programme made up of modules and progress tests leading to the final full assessment. To complete the programme students must complete six interactive modules and a full assessment.

- Each module must be completed before students can move onto the next one.
- After each module students will be given the option to take a progress test. These tests are advisable but not compulsory.
- Once all the modules are completed students will have access to the full assessment.
- Students must achieve a minimum of 70% in the full assessment to complete the Ethics Learning Programme.
- Standard student access allows multiple attempts at the full assessment.

The results of the progress tests and full assessment are shown immediately but will be recorded in the students' training files on the following day.

4. Ethics Learning Programme sections

a. Opening Page

b. Overview tile

c. Programme structure tile

Access the programme

The Ethics Learning Programme is a sequential programme made up of learning modules.

To complete the programme:

- Access the modules using the bar at the bottom of this page.
- Each module must be completed before you can move onto the next one.
- Each module is made up of six sections and all the sections must be completed before you can move onto the next module.
- You can see your progress in each section from the grey bar at the top of your screen and by hovering over the relevant tile in the module home page.
- The sections have interactive arrows, tiles, videos and practice questions which must be accessed and answered before the section can be recorded as completed.

Ethics Learning Programme modules

1 Ethics, stakeholders and culture	2 ICAEW and public trust	3 The ICAEW Code of Ethics	4 Ethics in business	5 Ethics in public practice	6 Ethics in a transforming world
What is ethics?	Public interest and public trust	Overview of the Code	Working in business	Working in practice, including audit and assurance	Sustainability and climate change
Integrity	Professional scepticism	Compliance	Threats and safeguards	Threats and safeguards	New technologies
Different perspectives	Professional judgement	Fundamental principles	Preparation and presentation of information	Appointments, second opinions, fees	Artificial intelligence and machine learning
Stakeholders	Conflicts of interest	Conceptual Framework	Acting with sufficient expertise	Independence	Data and cyber security
Culture	Accountability, transparency and governance	Threats and safeguards	Financial interests and inducements	Non-compliance with laws and regulations (NOCLAR)	Social media
Speaking out	Advice and support	Pressure to breach the fundamental principles	Taxation	Sanctions	Business and employment models

Access the modules

d. Ethics in Practice scenarios tile

Ethics in practice scenarios

This section only applies to ACA students* in a Training Agreement or apprenticeship.

The Ethics in practice scenarios are accessed from the ethics tab in your training file.

The Ethics in practice scenarios must be used as discussion topics at each of your six-monthly meetings with your Qualified Person Responsible for Training (QPRT) or counsellor.

You must cover ethics as part of each six-monthly review meeting throughout your training agreement. Every six months you need to:

- discuss your progress in the Ethics Learning Programme including progress through the modules, practices tests and full assessment;
- discuss an ethical scenario from the Ethics in practice scenarios;
- discuss a real-life ethical situation; and
- update your training file by adding an 'ethics review' to record your progress through the Ethics Learning Programme and confirm that ethical discussions have included a scenario and a real-life situation.

You can access the Ethics in practice scenarios here.

* Does not apply to Memorandum of Understanding (MoU), reciprocal students or BFP students.

e. Access the programme and assessment tile

Manage dashboards

Access the programme and assessment

The Ethics Learning Programme is a sequential programme made up of modules and progress tests leading to the final full assessment.

To complete the programme:

- Access the modules and full assessment using the bar at the bottom of this page.
- Each module must be completed before you can move onto the next one.
- After each module you will be given the option to take a progress test.
- Once all the modules are completed you will have access to the full assessment.
- You must achieve a minimum of 70% in the full assessment to complete the Ethics Learning Programme.

Modules:

- Each module is made up of six sections and all the sections must be completed before you can move onto the next module.
- You can see your progress in each section from the grey bar at the top of your screen and by hovering over the relevant tile in the module home page.
- The sections have interactive arrows, tiles, videos and practice questions which must be accessed and answered before the section can be recorded as completed.

Progress Tests:

- You will find a progress test after each module. There are 10 questions drawn randomly from a bank. These test your knowledge and will prepare you for the full assessment.
- The progress tests are only available once you have completed each module
- You do not need to complete the progress tests to move onto the next module, but it is in your interests to make good use of the progress tests before you take the full assessment.
- You can take these tests as many times as you like. You will see your result immediately and your score will appear in your training file the morning after you attempt the test.

Full assessment:

- This is a requirement of your qualification. You have two hours to take the assessment. The pass mark is 70%.
- You will not be able to take the assessment until you have completed all the modules.
- You can take the assessment as many times as you need, unless your organisation imposes a limit. Your organisation will tell you if this is the case.
- You will see your result immediately and your score will appear in your training file the morning after you attempt the assessment.
- There are 30 multiple choice questions to answer, which are drawn randomly from a bank in the proportions of the syllabus.

Format of the full assessment

Number	Module name	Syllabus weighting %	Number of questions
1	Ethics, stakeholders and culture	15	4
2	ICAEW and public trust	15	5
3	The ICAEW Code of Ethics	20	6
4	Ethics in business	20	6
5	Ethics in public practice	20	6
6	Ethics in a transforming world	10	3
Total		100	30

Please take the assessment in a quiet place where you will not be disturbed for the two hour period. Good luck.

Access the modules and full assessment

Ethics in practice scenarios

5. The Ethics Learning modules

a. Access the modules

The student accesses the modules and assessment from this bar on the Access the Programme and Assessment tile.
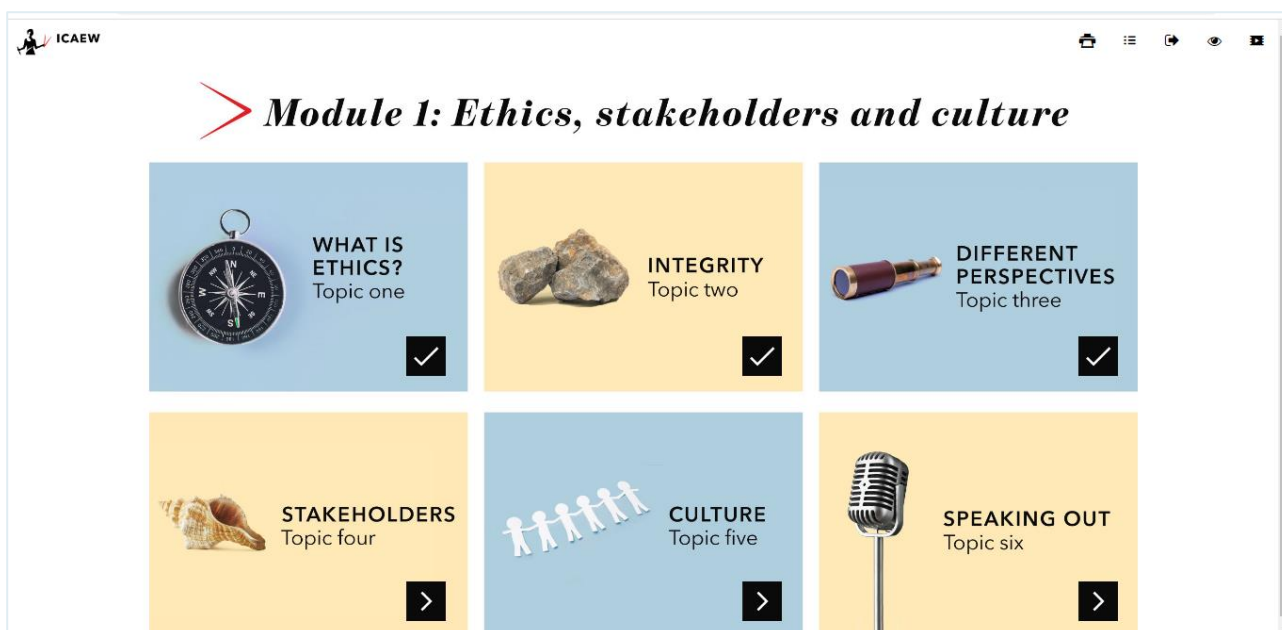
b. Module opening page

c. Module summary page

Each module has 6 sections. A student must complete each section before the module is completed.

The ticks indicate when a topic has been completed and an arrow indicates that it has not been completed. Once a student is within a topic, a grey line runs along the top of the screen to show students' progress.

d. Activities in the modules

Each section is interactive with a series of videos, interactive tiles and questions. Some examples below:
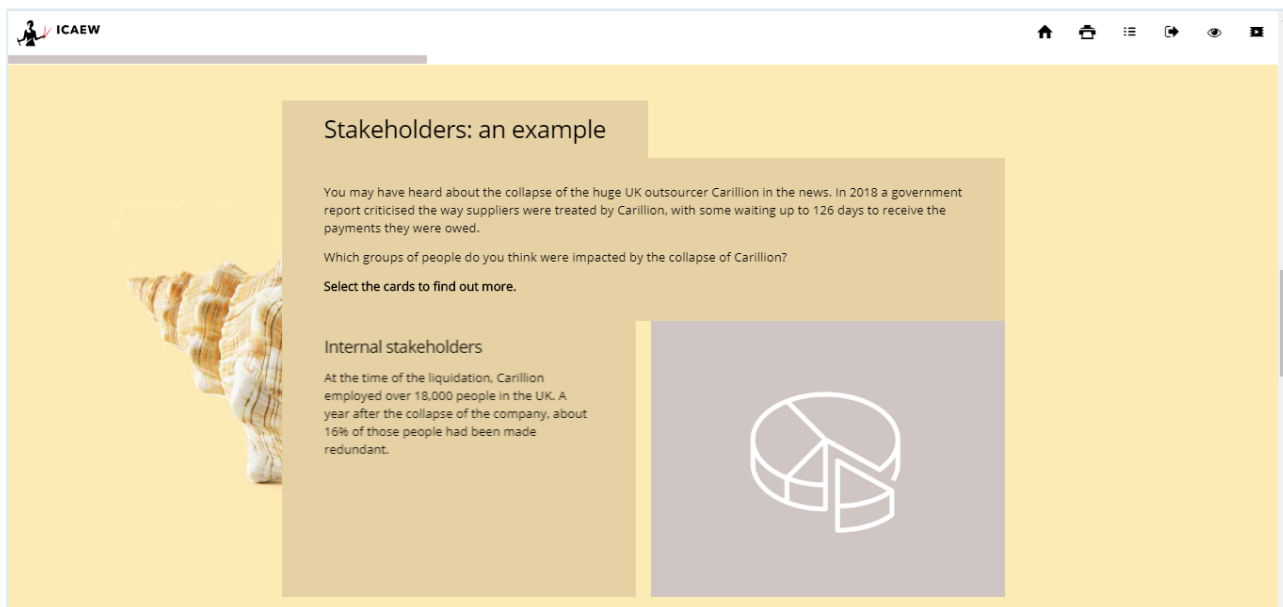
Each module contains additional resources. Click the ⊟ icon at the top of the screen to see the list. The resources include ICAEW documents and flowcharts, a guide to the Without Question film used throughout the ELP, a summary of the ICAEW Code of Ethics and links to videos and podcasts to support the learning.
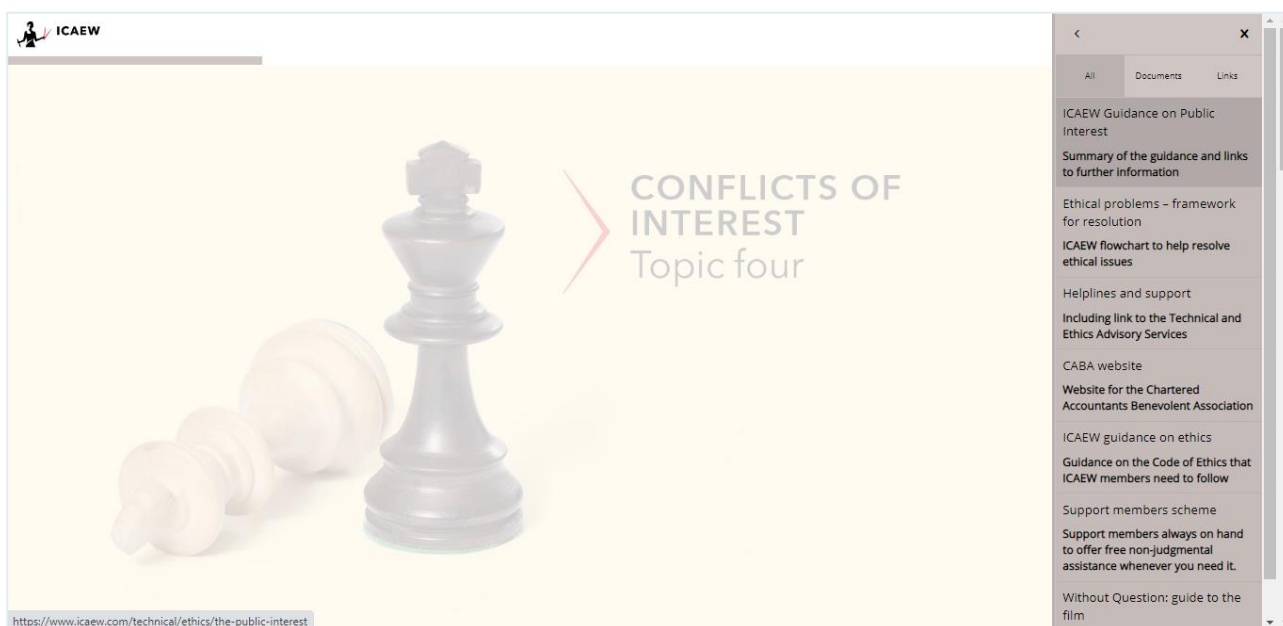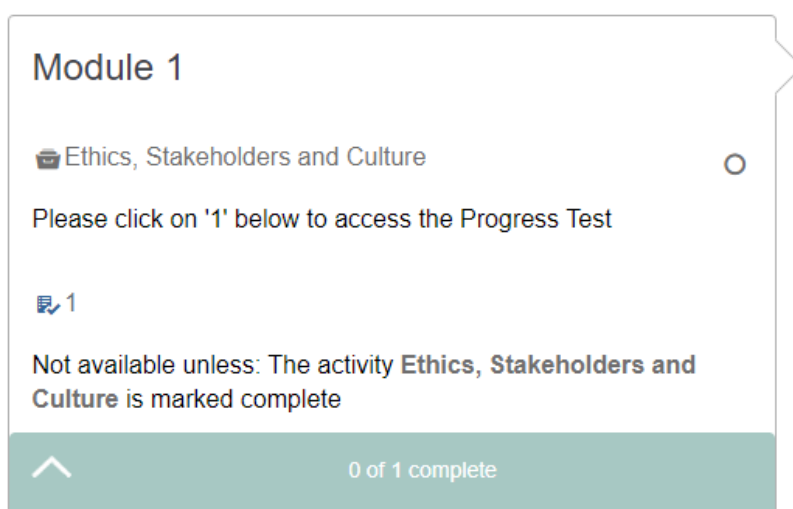
6. The progress tests

a. Outline

- Students will find a progress test after each module. There are 10 questions drawn randomly from a bank. These test knowledge and prepare students for the full assessment.
- The progress tests are only available once students have competed each module.
- Students do not need to complete the progress test to move onto the next module.
- Students can take the tests as many times as they like. The result is shown immediately on submission; the result for each attempt will be recorded in the ethics tab of the training file on the following day.
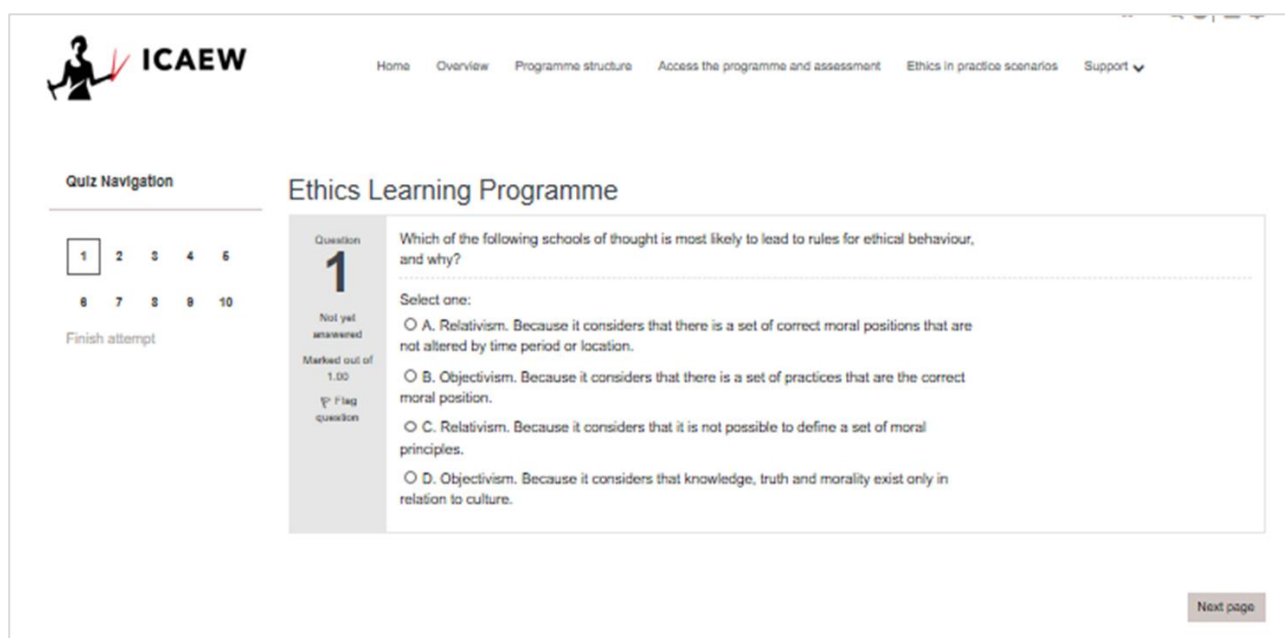
b. Access the progress test

Progress tests are accessed from the modules page.

c. Progress test format
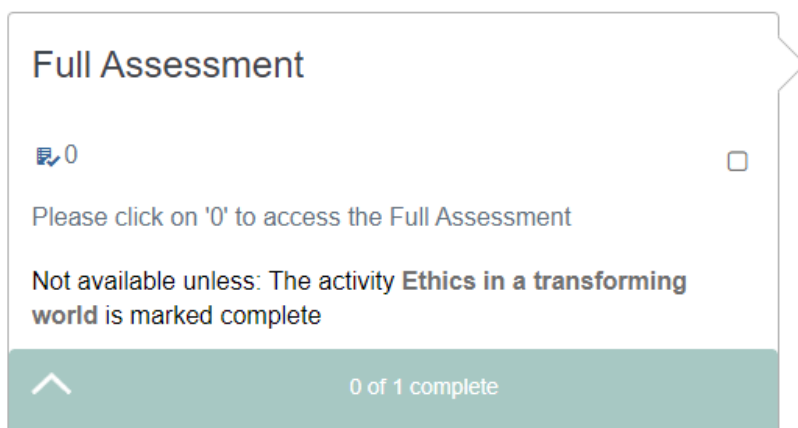
The test has 10 questions in the following format:

7. The full assessment

a. Outline

- This is a requirement of the ACA qualification. 2 hours are allowed to take the assessment and the pass mark is 70%.
- Students cannot access the assessment until they have completed all the modules.
- Students can take the assessment as many times as they like unless an organisation allows fewer attempts.
- The result is shown immediately on submission; the result for each attempt will be recorded in the ethics tab of the training file on the following day.
- There are 30 multiple choice question which are drawn randomly from a bank in proportion to the syllabus.

b. Access the assessment

The assessment is accessed at the bottom of the module page.

c. Full assessment format

The full assessment has 30 questions in the following format.