Educating Professionals: Ethics and Judgment in a Changing Learning Environment

FORMATION ET PROFESSIONS LIBÉRALES : DÉONTOLOGIE ET JUGEMENT DANS UN MILIEU D'APPRENTISSAGE EN ÉVOLUTION

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UNIVERSITY OF TORONTO

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Introduction

Foreword

The accounting profession is experiencing a confluence of history with the work to unify the three dominant legacy accounting bodies in Canada. The profession continues to refine the framework for the new single, unified designation and business credential and define the criteria for the qualities required to be recognized as a Chartered Professional Accountant (CPA). With this fresh start, it is a good time to look closely at one of the challenges observed through this process. The challenge is to effectively embed in the fabric of every professional accountant's decision-making process the essential principles of ethics and foster their ability to apply professional judgment while balancing this with the task of acquiring the ever-increasing technical knowledge. Ethics and professional judgment are key attributes that distinguish professionals from others.

CPA Canada partnered with the University of Toronto to create a forum for exploring best practices with respect to teaching the principles of ethics and professional judgment. As the need for these skills is common to all professions, a one-day symposium was organized which included participation of five professions: education, health care, engineering, law and accounting.

The symposium was not based on any formal research process. Leading academics from the identified professions were asked to prepare thought papers prior to the symposium. These papers were distributed to industry leaders in related professions for their responses. Some of whom responded in part to the papers and others in part brought their experience in practice to the Symposium and included those ideas in their papers.

The objective of the Educating Professionals Symposium was to initiate discussion. That discussion would explore the transformation of the learning environment and shifting environment that professionals practice in and how education could and should change with it. The dialogue that ensued on the

day highlighted similarities, differences and opportunities. It was the beginning of new conversations across the professions. It is hoped that the ideas in the papers included in this publication capture the discussions from that day and illuminate the possibility of new approaches to the challenge.

Gordon Beal
Vice President, Research, Guidance & Support
CPA Canada

Acknowledgements

Symposium *Educating Professionals: Ethics and Judgment in a Changing Learning Environment*—Toronto, Ontario, March 5, 2014

Academic Symposium Development Team

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Préface

La profession comptable vit un tournant historique à l'heure où les trois grands organismes comptables d'origine du Canada s'unifient et convergent vers un titre professionnel unique. La profession continue à préciser le cadre régissant ce nouveau titre comptable qui constitue une référence en affaires et elle poursuit son travail de définition des qualités requises pour obtenir le titre de comptable professionnel agréé (CPA). Ce nouveau départ offre une excellente occasion de se pencher sur l'un des défis constatés au cours du processus d'unification, soit celui d'intégrer véritablement les principes essentiels de l'éthique au processus décisionnel de tous les comptables professionnels et d'aider ces derniers à développer leur aptitude à exercer leur jugement professionnel tout en maintenant un juste équilibre entre l'acquisition de ce jugement et celle de connaissances techniques de plus en plus vastes. La déontologie et le jugement professionnel sont des caractéristiques clés qui distinguent les membres des professions libérales.

CPA Canada s'est associée à l'Université de Toronto pour créer une tribune permettant d'explorer les meilleures pratiques en matière d'enseignement des principes d'éthique et du jugement professionnel. Comme les membres de toutes les professions doivent savoir appliquer ces principes et ce jugement, il a été décidé d'organiser un symposium d'une journée rassemblant des participants provenant de cinq secteurs professionnels, soit l'éducation, la santé, le génie, le droit et la comptabilité.

Ce symposium, qui avait pour titre *Educating Professionals: Ethics and Judgment in a Changing Learning Environment,* ne reposait pas sur un processus de recherche en bonne et due forme. Des universitaires de premier plan exerçant dans les secteurs professionnels en question ont été invités à préparer des documents de réflexion avant le symposium. Les organisateurs ont ensuite envoyé ces documents aux chefs de file de ces secteurs en vue d'obtenir leurs commentaires. Certains de ces chefs de file ont fait des commentaires sur les

documents de réflexion tandis que d'autres ont fait part de leurs expériences dans la pratique au cours du symposium même et, par la suite, inclus dans leurs propres commentaires les idées avancées au cours du symposium.

Le but du symposium sur la formation et les professions libérales était d'amorcer une discussion devant permettre d'une part d'analyser la transformation de l'environnement d'apprentissage et du milieu en constante évolution dans lequel les membres des professions libérales exercent leurs activités et, d'autre part, d'explorer la manière dont l'enseignement pourrait et devrait changer en conséquence. Au cours de la journée, les interventions des différents participants ont fait ressortir des similitudes, des différences et des possibilités. C'était le début d'un nouveau dialogue entre les diverses professions. Nous espérons que les idées exprimées dans les documents de réflexion que renferme la présente publication reflètent bien les débats de la journée et mettent en lumière la possibilité d'avoir recours à de nouvelles approches pour relever le défi.

Gordon Beal
Vice-président, Recherche, orientation et soutien
CPA Canada

À propos du projet

Le projet Formation et professions libérales : Déontologie et jugement dans un milieu d'apprentissage en évolution est une initiative commune des Comptables professionnels agréés et de l'Université de Toronto. Ce projet vise l'exploration des stratégies pouvant être adoptées pour améliorer efficacement les approches en enseignement de l'éthique et du jugement professionnel dans un milieu d'apprentissage en évolution.

Symposium *Educating Professionals : Ethics and Judgment in a Changing Learning Environment*—Toronto, le 5 mars 2014

Équipe chargée de l'organisation du symposium

Irene Wiecek

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Université de Toronto, campus de Mississauga

Suzanne Maunder

Recherche, orientation et soutien
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Overview

Welcome Address

Hugh Gunz, Professor and Director, Institute for Management & Innovation, University of Toronto, Mississauga

Gordon Beal, Vice President, Research, Guidance & Support, CPA Canada

Opening Remarks

Irene Wiecek, Senior Lecturer; Director, CPA/Rotman Centre for Innovation in Accounting Education; Associate Director, Master of Management & Professional Accounting Program, University of Toronto, Mississauga

Profession #1—Education

Elizabeth Campbell, Professor, OISE, University of Toronto

Michael Salvatori, CEO and Registrar, Ontario College of Teachers

Profession #2—Health Care

Gary Poole, Professor, University of British Columbia

Karen Trollope-Kumar, Co-Director of Professional Competencies Program, Michael DeGroote School of Medicine, McMaster University

Profession #3—Engineering

Graeme Norval, Associate Chair and Undergraduate Co-ordinator, Department of Chemical Engineering and Applied Chemistry, University of Toronto

Tony Pasteris, Chairman and President, Minerva Canada Safety Management Education Inc.

Marisa Sterling, Manager with Professional Engineers Ontario (PEO) and President, Ontario Professional Engineers Foundation for Education

Profession #4 — Law
Richard Devlin, Professor, Schulich School of Law, Dalhousie University

Carol Hansell, Partner, Hansell LLP

Profession #5 — Accounting
Efrim Boritz, Professor, School of Accounting and Finance, University of Waterloo

Krista Fiolleau, Assistant Professor, School of Accounting and Finance, University of Waterloo

Craig Lucas, Director, Global Audit Learning & Development, KPMG

CPA Canada — Framework for Uniting Canadian Accounting Profession
Sandy Hilton, Director Education Services, CPA Canada

Closing Panel
Gordon Beal, Vice President, Research, Guidance & Support

All Speakers

Summation — Closing Remarks
Karen McCardle, Principal, Research, Guidance & Support, CPA Canada

Survol

Allocution d'ouverture

Hugh Gunz, professeur et directeur, Institute for Management & Innovation, Université de Toronto, campus de Mississauga

Gordon Beal, vice-président, Recherche, orientation et soutien, CPA Canada

Remarques préliminaires

Irene Wiecek, chargée d'enseignement; directrice, CPA/Rotman Centre for Innovation in Accounting Education; codirectrice, programme de maîtrise en gestion et comptabilité professionnelle, Université de Toronto, campus de Mississauga

Secteur professionnel n° 1—Éducation

Elizabeth Campbell, professeure, IEPO, Université de Toronto

Michael Salvatori, chef de la direction et registraire, Ordre des enseignantes et des enseignants de l'Ontario

Secteur professionnel n° 2—Santé

Gary Poole, professeur, Université de la Colombie-Britannique

Karen Trollope-Kumar, codirectrice du programme des compétences professionnelles, École de médecine Michael DeGroote, Université McMaster

Secteur professionnel n° 3—Génie

Graeme Norval, directeur adjoint et coordonnateur des programmes de premier cycle, département de génie chimique et de chimie appliquée, Université de Toronto

Tony Pasteris, directeur et président du Conseil, Minerva Canada Safety Management Education Inc.

Marisa Sterling, gestionnaire, Ordre des ingénieurs de l'Ontario (OIO), et présidente, Ontario Professional Engineers Foundation for Education

Secteur professionnel n° 4—Droit
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Carol Hansell, associée, Hansell LLP

Secteur professionnel n° 5—Comptabilité
Efrim Boritz, professeur, École de comptabilité et de finance, Université de Waterloo

Krista Fiolleau, professeure adjointe, École de comptabilité et de finance, Université de Waterloo

Craig Lucas, directeur, Apprentissage et perfectionnement en audit à l'échelle mondiale, KPMG

CPA Canada—Cadre d'unification de la profession comptable canadienne
Sandy Hilton, directeur, Services de la formation, CPA Canada

Conférence de clôture
Gordon Beal, vice-président, Recherche, orientation et soutien, CPA Canada

Tous les participants

Récapitulatif et mot de la fin
Karen McCardle, CA, CPA, Directrice de projets, Recherche, orientation et soutien, CPA Canada

About the Authors and Speakers

GORDON BEAL

Gordon Beal, CPA, CA, M.Ed is the Vice President, Research, Guidance and Support with Chartered Professional Accountants (CPA) Canada. CPA Canada commenced operations in April 2013, with the unification of the Canadian Institute of Chartered Accountants (CICA) and Certified Management Accountants (CMA) Canada. Gord leads a team of professionals who conduct research, produce technical guidance, and develop thought leadership in a broad range of areas, including: strategic financial management; financial reporting; enhanced reporting and disclosure; audit and assurance; board governance and organizational oversight; risk; sustainability; information management and technology; and contemporary professional issues.

A Chartered Professional Accountant and a CA, he holds a Bachelor of Arts in Commerce and Economics from the University of Toronto, and a Master of Education from Brock University. His primary area of professional interest is the role of professional accountants in ethical corporate behaviour and sustainable business for a sustainable world.

J. EFRIM BORITZ

Dr. J. Efrim Boritz, FCPA, FCA, CISA is the Ontario CPAs' Chair in Accounting and Head of the Assurance and Information Systems areas in the School of Accounting and Finance at the University of Waterloo, Canada. He is also the founding Director of the University of Waterloo Centre for Information Integrity and Information Systems Assurance and is a member of the CPA Canada Information Management and Technology Advisory Committee (IMTAC) and the AICPA task force on Trust Services Information Integrity.

Dr. Boritz is the author or co-author of numerous books, monographs, book chapters and articles in academic and professional journals. He has served on numerous editorial boards, task forces and committees of the AAA, CAAA, AICPA, CPA Canada, CPA Ontario, IIA and ISACA, including as president of the CAAA, member of both the Accounting and Auditing Standards Boards of the CICA and the Council of the Institute of Chartered Accountants of Ontario, from which he received its highest award, the Award of Outstanding Merit, in 1999. Dr. Boritz is a former member of the Accounting Standards Oversight Council of Canada. In 2010 he received the CICA's Bill Swirsky Innovation Leadership Award and in 2012 he received the Queen Elizabeth II Diamond Jubilee Medal.

ELIZABETH CAMPBELL

Elizabeth Campbell, PhD is a Professor in the Department of Curriculum Teaching and Learning at the Ontario Institute for Studies in Education, University of Toronto. Dr. Campbell's scholarship and teaching focus on the areas of professional ethics and the moral/ethical dimensions of teaching. Her book, *The Ethical Teache*r, which was published by the Open University Press in 2003, was translated into Chinese in 2010. A former Editor of *Curriculum Inquiry*, she has published articles in such journals as *Journal of Teacher Education*; *Teachers and Teaching; Journal of Educational Policy*; *Journal of School Leadership*; *Cambridge Journal of Education*. Book chapters relevant to this symposium include essays in the cross-disciplinary book, *Towards Professional Wisdom*, and *The Moral Work of Teaching*. Her current research project, *The Ethical Curriculum*, is funded by the Social Sciences and Humanities Research Council of Canada. Dr. Campbell teaches in the Curriculum Studies and Teacher Development graduate program and the Master of Teaching teacher-education program.

RICHARD DEVLIN

Richard Devlin is a Professor of Law at the Schulich School of Law, Dalhousie University. In 2005, he was appointed a Dalhousie University Research Professor, and this position was renewed in 2010. His areas of teaching include Contracts, Jurisprudence, Legal Ethics and Graduate Studies. He has published widely in various journals, nationally and internationally. Recent books include editing *Critical Disability Theory* and *Lawyers' Ethics and Professional Regulation* (2nd ed. 2012). In 2003, and again in 2010, he received the Hanna and Harold Barnett Award for Excellence in Teaching First Year. In 2008 he was a recipient of the Canadian Association of Law Teachers Award for Academic Excellence. In 2013 he won Dalhousie University's Centre for Teaching and Learning "Change One Thing Challenge." He has been involved in the

design, development and delivery of Judicial Education programmes in Canada and abroad for more than 20 years. In 2012 he agreed to serve as the Founding President of the Canadian Association for Legal Ethics.

KRISTA FIOLLEAU

Krista Fiolleau, CPA, CA, is an Assistant Professor at the University of Waterloo, School of Accounting and Finance. She joined the school in 2012 after completing her PhD at the University of Alberta. Krista's research interests include the auditor's use of accounting information in decision making, the effect of organizational objectives on ethical reasoning, and accounting ethics. Her teaching interests include ethics and auditing.

CAROL HANSELL

Carol Hansell is the founding partner of Hansell LLP. Over her more than 25 years in practice, she has led major transactions for public and private corporations and governments. She now dedicates most of her practice to advising boards, management teams, institutional shareholders and regulators in connection with particular governance challenges. She is regularly engaged in connection with special committee mandates, board investigations, governance reviews, dissident engagements with boards and proxy fights. Carol has served on boards of organizations across a variety of sectors—public companies, Crown corporations, health care, not-for-profit and arts organizations. She currently serves on the boards of the Global Risk Institute in Financial Services, the Toronto Symphony Orchestra and the International Corporate Governance Network. Carol recently retired as a director of the Bank of Canada. She is a Fellow of the Institute of Corporate Directors.

SANDY HILTON

Sandy Hilton is the Director of Professional Education Programs at CPA Canada, where he is responsible for the new national program that develops students for certification as CPAs. His main responsibilities at CPA Canada are to ensure that the education programs use rigorous and effective curriculum and pedagogy, collaborate with the provincial and regional education bodies, and implement a program assessment process to ensure the programs are world class. Prior to joining CPA Canada in September 2013, Sandy was a Senior Instructor with tenure at UBC Okanagan for six years and an assistant professor at the University of Alberta for five years. He is a CPA, CA, has completed his PhD in Accounting at the University of Waterloo, and completed a Master's degree in Education at UBC last year.

Sandy is completing his second term as an Associate Editor at *Issues in Accounting Education* (2010-2016), his second term as a council member for the BC Institute of Chartered Accountants, and he is a board member for community non-profit associations including the BC Division of the Canadian Mental Health Association, the Kelowna branch of the Canadian Mental Health Association. In his spare time, which is primarily spent on planes between Toronto and Vancouver, he reads profusely and would gladly discuss fiction and non-fiction with anyone willing to listen to him.

CRAIG LUCAS

Craig Lucas is the Director of Global Audit Learning & Development for KPMG. He graduated in Biochemistry in the UK and then became a science teacher, teaching 11- to 16-year-olds. After teaching for four years, Craig made a career move and trained to become an accountant with KPMG. Eighteen years later, he is still with KPMG, having lived and worked in Australia, the United States and now Canada.

Craig moved to Canada in 2010 when KPMG located many of its head office functions in Toronto. He is responsible for the managing the development of learning solutions for auditors across the globe. His passion is creating world class training solutions which have a real impact on the performance of learners at KPMG.

KAREN MCCARDLE

Karen McCardle, CPA, CA, is a Principal in the Research, Guidance and Support area of the Chartered Professional Accountants (CPA) Canada. Karen heads up the Research, Support Services area. She facilitates coordinated collaboration between the various stakeholders developing guidance internally and externally. She works to engage professional leaders, the academic community and other leading thinkers in developing thought leadership of strategic importance to the profession.

In 2005, after a twenty-year career in professional practice as a Chartered Professional Accountant, Karen joined the staff of the Accounting Standards Board, where she was involved with the development and implementation of the AcSB's strategy to adopt International Financial Reporting Standards (IFRSs) for publicly accountable enterprises. She joined CPA Canada's Research, Guidance and Support group in 2012.

GRAEME NORVAL

Graeme Norval, PhD, PEng., is a Senior Lecturer in the Department of Chemical Engineering and Applied Chemistry, University of Toronto, where he also is the Associate Chair and Undergraduate Coordinator. His expertise is with Inorganic Process Chemistry and Engineering, and in particular, the commodity chemicals — chlorine, caustic soda, hydrochloric acid, sodium chlorate, sodium hypochlorite, sulfuric acid, and liquid sulfur dioxide. Graeme has worked on a variety of projects involving the manufacture, distribution and usage of these products of aqueous chemical solutions. Examples include the preparation of pure NaCl brines, and their electrolytic conversion into chlorine and caustic soda, and the process engineering required to convert these into market-grade products. Graeme has troubleshot liquid chlorine pipeline issue and product quality issues. He has also been involved in new process development initiatives, such as the treatment of the weak sulfuric acid effluent generated at base metals smelters, as well as developing technology for the solution phase treatment of industrial spent sulphuric acids, and the purification of gaseous hydrogen streams. In 2012, Graeme was appointed to the Prevention Council, which is an advisory body to the Minister of Labour. He is active in promoting Process Safety Management, both at the University of Toronto, and in all engineering schools across the country.

A.E. PASTERIS

A.E. (Tony) Pasteris is Chairman and President — Minerva Canada Safety Management Education Inc. Tony holds a Chemical Engineering degree and an MBA from McGill University, and is a member of the Professional Engineers of Ontario. He has had an extensive 37 years of combined managerial, operational and project management experience in the petrochemical industry and retired from Imperial Oil Limited in December 2005. Since 2002, Tony has been the Chairman of Minerva Canada, a not-for-profit volunteer organization that promotes the integration of occupational health and safety into the curriculum of Canadian university engineering and business schools. He also took on the position of President of Minerva Canada in 2006 and oversees all of its educational activities. He continues to represent Imperial Oil on Minerva's Board of Directors.

GARY POOLE

Gary Poole is a Professor and Associate Director of the School of Population and Public Health in the Faculty of Medicine and Senior Scholar in the Centre for Health Education Scholarship at the University of British Columbia. He is a past-president of both the Society for Teaching and Learning in Higher Education and the International Society for the Scholarship of Teaching and Learning,

and he has been given Lifetime Achievement Awards from both societies. He is also a 3M National Teaching Fellow. His current scholarly work focuses on self-directed learning, with a focus on medical education.

MICHAEL SALVATORI

Dr. Michael Salvatori, OCT, PhD, M.Ed, B.Ed, BA, is a career educator, author and linguist. He is the Chief Executive Officer and Registrar of the Ontario College of Teachers, Canada's only self-regulatory body for teachers. He holds a PhD in Curriculum, Teaching and Learning and has served as a core French and French-immersion teacher, vice-principal, principal, assistant professor, and director of the College's membership services department during his 25-year education career.

Fluent in four languages, he has authored numerous textbooks and teacher resources. Dr. Salvatori is chair of the Administration, Legislation & Policy committee for the Council on Licensure, Enforcement and Regulation (CLEAR), co-chair of the Ontario Education Research Panel, and a member of the board of directors of the Canadian Network of National Associations of Regulators (CNNAR).

MARISA STERLING

Marisa Sterling is an accomplished engineer and an active community volunteer. She is currently a Manager with Professional Engineers Ontario (PEO), the regulator of engineering in Ontario. In her role with the PEO Marisa promotes awareness, conducts investigations to serve and improve public safety on engineering projects such as infrastructure, environment and energy. She is also President and Chair at the Ontario Professional Engineers Foundation for Education, where she oversees over $1million dollars in assets to fund annual scholarships for engineering students across all Ontario universities. After graduating with a bachelor's degree in chemical engineering and applied chemistry from the University of Toronto, Marisa worked in the consumer products industry moving from research and development to manufacturing, followed by supply chain management and procurement, and finally to customer marketing management.

Marisa is a dedicated community supporter, helping highly skilled newcomers, refugees and youth, and working to improve access to education and affordable housing. She has served in many positions, including as an Ambassador for Habitat for Humanity, a board member on the Canadian National Exhibition Association, the University of Toronto Governing Council and the Anglican-United Refugee Alliance, and a private refugee-sponsorship facilitator. She is an inspiring public speaker, an advocate for women and youth.

KAREN TROLLOPE-KUMAR

Dr. Karen Trollope-Kumar works as a community family physician within the Department of Family Practice at McMaster University. Her clinical interests include geriatrics and office-based psychiatry, and she is involved with teaching of clinical clerks within her practice setting.

She also holds the position of Co-Chair of the Professional Competency curriculum within the COMPASS Undergraduate MD Curriculum of McMaster University. Her particular interests within the program include physician wellness, patients' experience of illness, cultural competence, professionalism and the application of the social sciences in medical education.

In addition to her medical qualifications, Dr. Trollope-Kumar holds a PhD in medical anthropology from McMaster University. Her PhD research was done in India and focused on bodily idioms of distress and the cultural shaping of symptoms among women in the Himalayan foothills. She maintains an interest and involvement in global health.

Current research interests include physician resilience, illness experience, and professional identity formation.

IRENE M. WIECEK

Irene M. Wiecek, FCPA, FCA, is a faculty member at the University of Toronto (Institute for Management & Innovation and cross-appointed to the Joseph L. Rotman School of Management). She teaches financial reporting in various programs, including the Commerce Program (Accounting Specialist) and the Master of Management & Professional Accounting Program (MMPA). The Associate Director of the MMPA Program for many years, Irene also co-founded and is Co-Director of the CPA/Rotman Centre for Innovation in Accounting Education, which supports and facilitates innovation in accounting education. Irene has been involved in professional accounting education for over twenty-five years, sitting on various provincial and national professional accounting organization committees as well as developing and directing the CPA Canada IFRS Immersion Programs for practising accountants. She was appointed a member of the E&Y Academic Resource Center where she helped to author a new IFRS curriculum for the Americas. In the area of standard-setting, she has chaired the CAAA CICA Financial Reporting Exposure Draft Response Committee. Irene has co-authored numerous books including:

- *IFRS Primer: International GAAP Basics* (Canadian and U.S. editions)
- *2013 CICA Financial Reporting in Canada under IFRSs*
- *Leveraging Change — The New Pillars of Accounting Education*
- Five editions of the text *Intermediate Accounting,* by Kieso et al, including the 10th Canadian edition
- *CPA Canada's Guide to IFRS in Canada* series

Au sujet des auteurs et des conférenciers

GORDON BEAL

Gordon Beal, CPA, CA, M. Éd., est vice-président, Recherche, orientation et soutien, de CPA Canada. L'organisation a ouvert ses portes en avril 2013, lors de l'unification de l'Institut Canadien des Comptables Agréés (ICCA) et de la Société des comptables en management du Canada (CMA Canada). M. Beal est à la tête d'un groupe de professionnels chargés de mener des recherches, de fournir des indications techniques et de préparer des documents phares sur un vaste éventail de domaines, dont la gestion financière stratégique, l'information financière, l'amélioration de l'information et de la communication de celle-ci, l'audit et la certification, la gouvernance des conseils et la surveillance des organisations, les risques, le développement durable, la gestion de l'information et les technologies de l'information, et les enjeux professionnels actuels.

Comptable professionnel agréé et CA, il est titulaire d'un baccalauréat en commerce et en économie de l'Université de Toronto ainsi que d'une maîtrise en enseignement de l'Université Brock. Son principal champ d'intérêt professionnel est le rôle du comptable professionnel dans la promotion d'un comportement éthique en entreprise et de pratiques de développement durable.

J. EFRIM BORITZ

J. Efrim Boritz, Ph. D., FCPA, FCA, CISA, est titulaire de la chaire de comptabilité des CPA de l'Ontario et responsable des secteurs de la certification et des systèmes d'information à l'École de comptabilité et de finance de l'Université de Waterloo. Il est également directeur fondateur du Centre pour l'intégrité de l'information et l'assurance des systèmes d'information de l'Université de Waterloo et membre du Comité consultatif sur la gestion de l'information et les technologies de l'information (CCGITI) de CPA Canada ainsi que du groupe de travail de l'AICPA sur les services de fiducie et l'intégrité de l'information.

M. Boritz a rédigé et corédigé de nombreux livres, monographies, chapitres d'ouvrages et articles de revues universitaires et professionnelles. Il a siégé au sein de nombreux comités de rédaction, groupes de travail et autres comités de l'AAA, de l'ACPC, de l'AICPA, de CPA Canada, de CPA Ontario, de l'IIA et de l'ISACA, notamment à titre de président de l'ACPC et de membre des conseils de normalisation en comptabilité et en audit de l'ICCA et du conseil de l'Institut des comptables agréés de l'Ontario, lequel lui a décerné sa plus haute distinction, l'Award of Outstanding Merit, en 1999. M. Boritz est un ancien membre du Conseil de surveillance de la normalisation comptable du Canada. Il a reçu le Prix de leadership en innovation Bill Swirsky de l'ICCA en 2010 et la Médaille du jubilé de diamant de la Reine Elizabeth II en 2012.

ELIZABETH CAMPBELL

Elizabeth Campbell, Ph. D., est professeure au département d'études sur l'enseignement et l'apprentissage de l'Institut d'études pédagogiques de l'Ontario de l'Université de Toronto. Elle se spécialise dans les domaines de l'éthique professionnelle et des dimensions éthique et déontologique de l'enseignement. Son livre, *The Ethical Teacher*, publié en 2003 par Open University Press, a été traduit en chinois en 2010. Elle a été rédactrice en chef de *Curriculum Inquiry* et a rédigé des articles dans des revues spécialisées telles que *Journal of Teacher Education, Teachers and Teaching, Journal of Educational Policy*, *Journal of School Leadership* et *Cambridge Journal of Education.* Le livre multidisciplinaire *Towards Professional Wisdom* ainsi que l'ouvrage *The Moral Work of Teaching* contiennent des essais signés de sa plume qui présentent un intérêt particulier dans le cadre du symposium. Son projet de recherche actuel, *The Ethical Curriculum,* est financé par le Conseil de recherches en sciences humaines du Canada. Mme Campbell enseigne aux cycles supérieurs en études didactiques et formation des enseignants ainsi qu'au programme de maîtrise en enseignement.

RICHARD DEVLIN

Richard Devlin est professeur de droit à l'École de droit Schulich de l'Université Dalhousie. Il a été nommé professeur de recherche à l'Université Dalhousie en 2005, et son mandat a été renouvelé en 2010. Son enseignement porte notamment sur les contrats, la jurisprudence, l'éthique juridique ainsi que les études de cycles supérieurs. Il a publié de nombreux écrits dans diverses revues spécialisées à l'échelle nationale et internationale. Récemment, il a notamment publié les ouvrages *Critical Disability Theory* et *Lawyers' Ethics and Professional Regulation* (deuxième édition, 2012). Il a reçu le prix Hanna and Harold Barnett (prix d'excellence en enseignement du droit en première année) à deux reprises, en 2003 et en 2010, ainsi que le prix de l'Association canadienne

des professeurs de droit pour l'excellence universitaire en 2008. En 2013, il a remporté le « Change One Thing Challenge », une compétition organisée par le Centre for Teaching and Learning de l'Université Dalhousie. Il participe à la conception, à l'élaboration et à la diffusion de programmes pour la formation des juges au Canada et à l'étranger depuis plus de 20 ans. Il a accepté, en 2012, d'assumer les fonctions de président fondateur de la Canadian Association for Legal Ethics.

KRISTA FIOLLEAU

Krista Fiolleau, CPA, CA, est professeure adjointe à l'École de comptabilité et de finance de l'Université de Waterloo. Elle est devenue membre du personnel enseignant de l'école en 2012 après avoir terminé son doctorat à l'Université de l'Alberta. Les travaux de recherche de Mme Fiolleau portent notamment sur l'utilisation de l'information comptable par l'auditeur aux fins de la prise de décision, l'incidence des objectifs organisationnels sur le raisonnement éthique, et l'éthique en comptabilité. En matière d'enseignement, elle s'intéresse notamment à l'éthique et à l'audit.

CAROL HANSELL

Carol Hansell est l'associée fondatrice de Hansell LLP. Elle compte plus de 25 années d'exercice, au cours desquelles elle a mené des opérations importantes pour des sociétés ouvertes et fermées ainsi que pour des gouvernements. À l'heure actuelle, Mme Hansell offre principalement des services de consultation à des conseils d'administration, des équipes de direction, des actionnaires institutionnels et des autorités de réglementation qui doivent surmonter des difficultés particulières en matière de gouvernance. Elle est régulièrement appelée à travailler à l'élaboration de mandats de comités spéciaux, à des enquêtes menées par des conseils, à des examens de la gouvernance ainsi qu'à des questions liées à la dissidence au sein des conseils et aux courses aux procurations. Mme Hansell a siégé au sein de conseils d'organisations évoluant dans divers secteurs d'activité, notamment des sociétés ouvertes, des sociétés d'État, des organismes sans but lucratif et des organismes du milieu de la santé et des arts. Elle siège actuellement aux conseils de l'Institut mondial de gestion des risques du secteur financier, de l'Orchestre symphonique de Toronto et de l'International Corporate Governance Network, et siégeait jusqu'à récemment au conseil de la Banque du Canada. Elle a reçu le titre de fellow de l'Institut des administrateurs de sociétés.

SANDY HILTON

Sandy Hilton est le directeur des Programmes de formation professionnelle à CPA Canada, où il est responsable du nouveau programme national qui prépare les étudiants à l'obtention de l'agrément CPA. Il a principalement pour

rôle de veiller à ce que les programmes et l'approche pédagogique soient rigoureux et efficaces, de collaborer avec les instances provinciales et régionales, et de mettre en œuvre un processus d'évaluation des programmes permettant d'assurer la haute qualité de ces derniers. Avant de se joindre à CPA Canada en septembre 2013, M. Hilton a été chargé de cours supérieur titularisé pendant six ans au campus de l'Okanagan de l'Université de la Colombie-Britannique et professeur adjoint pendant cinq ans à l'Université de l'Alberta. Il est CPA, CA, a un doctorat en comptabilité de l'Université de Waterloo et a terminé sa maîtrise en enseignement à l'Université de la Colombie-Britannique l'an dernier.

M. Hilton exerce actuellement son deuxième mandat (de 2010 à 2016) au poste de rédacteur en chef adjoint de la publication *Issues in Accounting Education* ainsi que son deuxième mandat à titre de membre du Conseil de l'Institute of Chartered Accountants of British Columbia. Il siège également au sein de conseils d'organismes communautaires sans but lucratif, dont ceux de la division de la Colombie-Britannique et de la filiale de Kelowna de l'Association canadienne pour la santé mentale. Dans ses temps libres — qu'il passe majoritairement dans l'avion entre Toronto et Vancouver — il lit beaucoup et se fait toujours un plaisir de discuter de romans ou d'ouvrages généraux avec qui veut l'entendre.

CRAIG LUCAS
Craig Lucas est le directeur du groupe Apprentissage et perfectionnement en audit à l'échelle mondiale de KPMG. Après avoir obtenu son diplôme en biochimie au Royaume-Uni et enseigné les sciences au secondaire pendant quatre années, M. Lucas s'est réorienté vers une formation en comptabilité pour devenir comptable à KPMG. Dix-huit ans plus tard, il est toujours au service de ce cabinet, qui lui a donné l'occasion de travailler en Australie, aux États-Unis et enfin au Canada, où il vit à l'heure actuelle.

M. Lucas s'est établi au Canada en 2010 lorsque KPMG a regroupé à Toronto un grand nombre des fonctions de son siège social. Il est responsable de la gestion de l'élaboration de solutions d'apprentissage pour des auditeurs du monde entier et se passionne pour la création de solutions de formation de renommée mondiale qui ont une véritable incidence sur la performance des apprenants à KPMG.

KAREN MCCARDLE
Karen McCardle, CPA, CA, est directrice de projets au sein de la division Recherche, orientation et soutien de CPA Canada. Mme McCardle dirige la division et facilite la collaboration entre les diverses parties prenantes qui

élaborent des recommandations à l'interne et à l'externe. En outre, elle mobilise les leaders de la profession et du milieu universitaire, ainsi que d'autres éminents chercheurs, en vue d'établir un leadership intellectuel d'importance stratégique pour la profession.

En 2005, après une carrière de 20 années en cabinet à titre de comptable professionnelle agréée, Karen est entrée au Conseil des normes comptables (CNC), où elle a participé à l'élaboration ainsi qu'à la mise en œuvre de la stratégie du CNC visant l'adoption des Normes internationales d'information financière (IFRS) pour les entreprises ayant une obligation d'information du public. Elle fait partie de la division Recherche, orientation et soutien de CPA Canada depuis 2012.

GRAEME NORVAL

Graeme Norval, Ph. D., P. Eng., est chargé d'enseignement au département de génie chimique et de chimie appliquée de l'Université de Toronto. Il est également directeur associé du département et coordonnateur des programmes de premier cycle. Son expertise porte sur la chimie et l'ingénierie des procédés inorganiques et, plus particulièrement, sur les produits chimiques de base comme le chlore, l'hydroxyde de sodium, l'acide chlorhydrique, le chlorate de sodium, l'hypochlorite de sodium, l'acide sulfurique et le dioxyde de soufre liquide. M. Norval a pris part à divers projets liés à la fabrication, à la distribution et à l'utilisation de ces produits issus de solutions chimiques aqueuses. Il a par exemple travaillé à la préparation de saumures de chlorure de sodium pur et à l'utilisation de ces dernières dans la production par électrolyse de chlore et de soude caustique ainsi qu'à l'ingénierie des procédés de transformation de ces derniers en produits commerciaux. M. Norval a résolu des problèmes de transport de chlore liquide par pipeline et de qualité des produits. Il a également participé à des projets d'élaboration de nouveaux procédés, notamment pour le traitement des effluents à faible teneur en acide sulfurique produits par les fonderies de métaux communs, ainsi que de nouvelles technologies pour le traitement en solution des acides sulfuriques industriels usés et la purification de courants d'hydrogène gazeux. En 2012, il a été nommé au Conseil de la prévention, un organisme de consultation qui présente des recommandations au ministre du Travail. M. Norval encourage activement la gestion de la sécurité des procédés dans le cadre de son enseignement à l'Université de Toronto et dans les écoles d'ingénieurs partout au pays.

A. E. PASTERIS

A. E. (Tony) Pasteris est directeur et président du Conseil de Minerva Canada Safety Management Education Inc. Titulaire d'un diplôme en génie chimique et d'un MBA de l'Université McGill, M. Pasteris est membre de l'Ordre des

ingénieurs de l'Ontario (OIO). Il possède une vaste expérience de 37 années en gestion administrative et opérationnelle ainsi qu'en gestion de projets dans l'industrie pétrochimique. Il a travaillé à la Compagnie Pétrolière Impériale ltée jusqu'en décembre 2005. Depuis 2002, M. Pasteris est le président du Conseil de Minerva Canada, un organisme bénévole sans but lucratif qui a pour mission de faire inscrire la santé et la sécurité au travail aux programmes d'études des écoles d'ingénierie et de commerce des universités canadiennes. Il est également directeur de Minerva Canada depuis 2006 et supervise l'ensemble des activités éducatives de l'organisme. Il continue de représenter la Pétrolière Impériale au Conseil d'administration de Minerva.

GARY POOLE

Gary Poole est professeur et codirecteur à l'École de la santé publique et des populations de la Faculté de médecine de l'Université de la Colombie-Britannique, et chercheur principal au Centre pour l'éducation à la santé de cette université. Il a été président de La société pour l'avancement de la pédagogie dans l'enseignement supérieur et de l'International Society for the Scholarship of Teaching and Learning, qui lui ont toutes deux décerné un prix d'excellence pour l'ensemble de ses réalisations. Il a également reçu le Prix national 3M d'excellence en enseignement. Ses travaux de recherche actuels portent sur l'apprentissage autodirigé, plus particulièrement dans le contexte de l'enseignement de la médecine.

MICHAEL SALVATORI

Michael Salvatori, EAO, Ph. D., M. Éd., B. Éd., B.A., est pédagogue, auteur et linguiste de carrière. Il est chef de la direction et registraire de l'Ordre des enseignantes et des enseignants de l'Ontario, le seul organisme d'autoréglementation de la profession enseignante au Canada. M. Salvatori est titulaire d'un doctorat en développement de programmes, en enseignement et en apprentissage. Au cours de sa carrière en éducation s'échelonnant sur 25 ans, il a été enseignant de français langue seconde et d'immersion française, directeur adjoint, directeur d'école, professeur adjoint et directeur de la Division des services aux membres de l'Ordre.

M. Salvatori parle couramment quatre langues. Il est l'auteur de nombreux manuels scolaires et ressources pédagogiques. Il est actuellement président du comité sur l'administration, la législation et les politiques du Council on Licensure, Enforcement and Regulation (CLEAR) et coprésident du Comité ontarien de la recherche en éducation (CORE). Il siège également au Conseil d'administration du Réseau canadien des associations nationales d'organismes de réglementation.

MARISA STERLING

Marisa Sterling est une ingénieure chevronnée et une bénévole active auprès de la communauté. Elle est actuellement gestionnaire à l'Ordre des ingénieurs de l'Ontario (OIO), l'organisme de réglementation des ingénieurs en Ontario. Son rôle au sein de l'OIO consiste à effectuer un travail de sensibilisation ainsi qu'à mener des enquêtes visant à assurer et à améliorer la sécurité publique dans le cadre de projets d'ingénierie portant notamment sur l'infrastructure, l'environnement ou l'énergie. Elle est également directrice et présidente du Conseil de l'Ontario Professional Engineers Foundation for Education. Elle est à ce titre responsable de la gestion d'actifs de plus d'un million de dollars visant à financer des bourses annuelles pour les étudiants en génie de toutes les universités ontariennes. Après avoir terminé son baccalauréat en génie chimique et en chimie appliquée à l'Université de Toronto, Mme Sterling a travaillé dans l'industrie des produits de consommation, d'abord en recherche et développement puis en production, en gestion de la chaîne logistique, en approvisionnement, et enfin, en gestion du marketing d'aval.

Mme Sterling est vivement engagée dans la communauté. Elle offre du soutien aux nouveaux arrivants hautement qualifiés, aux réfugiés et aux jeunes, et travaille à l'amélioration de l'accès à l'éducation ainsi qu'aux logements abordables. Elle a occupé de nombreux postes, dont celui d'ambassadrice d'Habitat pour l'humanité. Elle a également siégé aux Conseils de l'Association de l'Exposition nationale canadienne, de l'Université de Toronto et de l'Anglican-United Refugee Alliance. Elle est en outre répondante privée pour le parrainage de réfugiés. Mme Sterling est une oratrice motivante et engagée qui défend les droits des femmes et des jeunes.

KAREN TROLLOPE-KUMAR

Karen Trollope-Kumar est médecin de famille communautaire au sein du département de médecine familiale de l'Université McMaster. Elle s'intéresse particulièrement à la gériatrie ainsi qu'à la psychiatrie en bureau privé et participe à la formation des externes en médecine.

Elle est également codirectrice du cursus de compétence professionnelle dans le cadre du programme d'études médicales de premier cycle COMPASS de l'Université McMaster. Elle s'intéresse particulièrement au bien-être des médecins, à l'expérience des patients face à la maladie, à la compétence culturelle, au professionnalisme et à l'application des sciences sociales dans l'enseignement de la médecine.

En plus d'être médecin, Mme Trollope-Kumar détient un doctorat en anthropologie de la santé de l'Université McMaster. Ses recherches doctorales, qu'elle a effectuées en Inde, ont porté sur le langage corporel de la douleur et l'expression culturelle des symptômes chez les femmes des contreforts de l'Himalaya. Elle continue de s'intéresser vivement à la santé mondiale.

Ses recherches actuelles portent sur la résilience des médecins, l'expérience de la maladie et la construction d'une identité professionnelle.

IRENE M. WIECEK

Irene M. Wiecek, FCPA, FCA, est membre du corps enseignant de l'Université de Toronto (nommée conjointement à l'Institute for Management & Innovation et à la Joseph L. Rotman School of Management). Elle enseigne la communication de l'information financière au sein de divers programmes, dont le programme en sciences commerciales (spécialisation en comptabilité) et la maîtrise en gestion et comptabilité professionnelle (MMPA). Codirectrice du programme MMPA depuis de nombreuses années, Mme Wiecek est également cofondatrice et codirectrice du CPA/Rotman Centre for Innovation in Accounting Education, qui soutient et encourage l'innovation en matière d'enseignement de la comptabilité. Mme Wiecek se consacre à la formation des comptables professionnels depuis plus de 25 ans. Elle a siégé au sein de divers comités d'organismes professionnels comptables à l'échelle provinciale et nationale, et a participé à la création et à la direction du programme d'immersion sur les IFRS de CPA Canada pour les comptables en exercice. Elle a été nommée membre de l'Academic Resource Center d'Ernst & Young, au sein duquel elle a participé à l'élaboration de matériel de formation sur les IFRS pour les Amériques. Elle a en outre été présidente du comité de réponse aux exposés-sondages en comptabilité générale de l'ICCA et de l'ACPC. Mme Wiecek a corédigé de nombreux ouvrages. En voici une liste non exhaustive :

- *IFRS Primer: International GAAP Basics* (éditions canadienne et américaine)
- *2013 CICA Financial Reporting in Canada under IFRSs*
- *Leveraging Change—The New Pillars of Accounting Education*
- Cinq éditions de l'ouvrage *Intermediate Accounting* (Kieso et al), dont la 10ᵉ édition canadienne
- Le *Guide sur la mise en œuvre des Normes internationales d'information financière au Canada* de CPA Canada

An Introduction to Educating Professionals: Ethics and Judgment in a Changing Learning Environment

IRENE M. WIECEK

In *Leveraging Change—The New Pillars of Accounting Education* (Wiecek, 2011), five pillars of accounting education were introduced: principles and concepts, ethical decision-making, professional judgment, professional and personal attributes, and integration. This paper zeroes in on two of those pillars—ethical decision-making and professional judgment. Ethics and judgment are central to most, if not all, professions. While each profession may have its own views on what these very important concepts mean, there is a considerable amount of commonality when looking across the various professions.

This paper focuses on five professions: education, health care, engineering, law and accounting. It begins with a brief overview of how the educational and professional landscape is changing and then looks at the potential impact on professional education through the lens of the ethics and judgment pillars. Different professions (and indeed different institutions) often approach education relating to ethics and judgment in differing manners and therefore it is useful to share this information. Since members of professions must continue to keep up to date with changes in their respective fields and since articling is often a significant component of professional certification, it is useful to understand the educational issues from a practitioners' perspective and not just from an academic one. Helping develop professionals with sound judgment is a long-term process.

Much of the information used in this paper was drawn from the Symposium *Educating Professionals: Ethics and Judgment in a Changing Learning Environment*, held at the Institute for Management & Innovation, University of Toronto, Mississauga, in March 2014. The thought papers and commentary are presented in this publication. This paper is not an all-inclusive survey of professional education in universities and colleges across Canada. Rather, it is meant to highlight some of the excellent reflections and observations made by representatives from academia and practice from five professions across Canada before, during and after the Symposium. It is a collection of thoughts that struck me as I read through the draft papers and listened to the discourse throughout the day-long event. I encourage you to read the individual thought papers and commentaries in this publication. You will find some wonderful perspectives presented, and there is added richness due to the framing of the issues within the different professions, by both academics and practitioners.

What can accounting educators/professionals learn from the other professions? What can we share with the other professions? Certainly, each profession can learn something from the others that will strengthen its respective educational models.

Changing Environment (Educational and Professional)

The accounting profession and the related educational environment have been undergoing significant changes in the past decade (Wiecek, 2011). Some of the factors contributing to this change are noted below.

Unification

The most pervasive change for accounting professionals in Canada in the last couple of years has been the fact that Canadian accounting professionals have unified, resulting in Chartered Accountants (CA), Certified General Accountants (CGA) and Certified Management Accountants (CMA) joining together under a new professional designation—the Chartered Professional Accountant (CPA). This significant change has resulted in a new CPA Competency Map and a new two-year CPA Professional Education Program (PEP). The new CPA PEP represents a blended learning model which is completed on a part-time basis over two years. In certain provinces the PEP has added an additional year to the process.[1] Alternatively, students may choose to attend a newly accredited university undergraduate-plus-graduate program.

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[1]   It is interesting to note that the teaching profession in Ontario has similarly extended the process for becoming a teacher. In the past, a one-year Bachelor of Education was required. Effective September 2015, a two-year Bachelor of Education Degree is required.

This unification and corresponding newly minted professional education model provide some unique opportunities for us to rethink our respective learning environments in our universities and colleges.

Accreditation

The accreditation process is rigorous, requiring schools to map their courses to the CPA Competency Map and to prove that they can deliver a comparable (or better) learning experience for aspiring accounting students. Many universities have taken up the challenge and have already gone through the process and had their programs accredited right across Canada (with the majority being in Ontario and Quebec)[2]. In addition to the opportunity to rethink accounting education, the process also affords a great opportunity to create partnerships between academia and the profession.[3]

Explosion of and access to information

As noted by Summerlee and Chistensen Hughes (2010), there is tremendous change in the more general educational environment and one such significant change has been what they refer to as an "explosion of information" and full access (including by students) to that information. There are two things that need noting here: the fact that there is just plain more material to teach/learn (perhaps too much?); and the fact that the more material we try to fit into the learning space that is technical, the less time we have for things such as helping students understand more abstract yet foundational things, including ethical decision-making and professional judgment (a balance issue). This issue was mentioned in *Leveraging Change—The New Pillars of Accounting Education* (CICA, 2011) but is worth noting again here since this point came up repeatedly during the Symposium.

How do we achieve a balance? How do we fit it all in? It has to go further than treating professionalism as yet another piece of the technical body of knowledge.

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2   At the time of this writing, 40 programs had been accredited by the CPA profession across 17 universities. Out of the 17 universities, eight are in Ontario, seven are in Quebec, one is in Western Canada and one is in Atlantic Canada. Multiple-campus universities (e.g., the University of Quebec and the University of Toronto) have been counted as one university for the purposes of this count. Out of the 40 programs, 16 are masters' level programs and 24 are graduate diplomas or certificates. See CPA Canada's website, at unification.cpacanada.ca.

3   During the accreditation process which involves providing detailed evidence about content and coverage as well as a site visit by an accreditation team, there is significant discussion and interaction between the university and the profession.

Access to articling positions

One of the great things about professional education is that it includes a formal education component and also a practicum or articling component. This articling component may be completed as an integral part of the formal full-time education process, as a co-op work term, summer placement or internship. Alternatively, the articling component may be completed after-wards, through full-time employment once the full-time formal education is done. Under the new CPA model, greater access to the accounting profession has been created through blended learning opportunities whereby potential professional accountants study part-time while working full-time.[4] The two-year CPA PEP is the main pathway for this route. Does a mixed model provide an optimal learning environment (i.e. where the work and study are under-taken concurrently)?

Devlin and Downie, in their paper entitled *Teaching "Public Interest Vocation-alism": Law as a Case Study,* note that there has been a significant decline in articling opportunities in the law profession and this has resulted in the Law Society of Upper Canada creating what are known as Legal Practice Programs, which simulate work experience in a classroom environment. The difference is that students must pay for these positions instead of being paid themselves as they would be in traditional employment/articling situations. This raises a whole host of issues. Is this type of learning environment comparable to the more traditional form of articling and being paid? What about unpaid internships or voluntary positions? Do these provide comparable environments for learning?

In the accounting profession, the range of positions that qualify as part of the articling period has been dramatically expanded over the past decade. We have moved from a system where public accounting firms training the students had to be preapproved by the profession and provide experience in assurance and tax to a system whereby students may article with firms that have not been pre-approved to train but where the experience is assessed by the profession as the articling period progresses.[5] In addition, students no longer have to obtain experience in tax and assurance. They may article in positions relating to finance or performance measurement, for instance.[6] This model is more similar to other professions. For instance in Ontario, engineers must obtain four years' work experience which is verifiable and acceptable,

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4   This was a model often used by the legacy CMA and CGA bodies.

5   Additional detail may be found in a document published by CPA Canada entitled *CPA Canada Practical Experience Requirements*, at **https://cpacanada.ca/en/become-a-cpa/cpa-designation-practical-experience-requirements-overview**.

6   Of course if they would like to practice public accounting, then they must obtain a specific number of tax and assurance hours in a public accounting environment that has been pre-approved as in past.

but this is fairly broadly defined.[7] What is the impact of this change in the longer term? Certainly, students will go down many different paths and will have increasingly divergent experiences. How do we or should we prepare them for this?

Cost of education

What about the increasing cost of education? In Canada, the government sets a cap on university and college tuitions in most, if not all, provinces. In other words, the tuition is regulated by the government. Having said this, many business and accounting programs across Canada are deemed to be deregulated from the perspective of setting tuition. This means that the universities can charge more than a government-mandated cap (if one exists). Many MBA and MBA-type programs including master of management and/or other graduate professional accounting programs carry significant price tags. How high is too high?

Devlin and Downie note that the cost of law school ranges from $15,000 to $30,000 per year (national average). They worry that the increasing cost of education causes law school students to treat their education as a commodity that they are purchasing rather than as an entry into a profession. Those of us who have taught in MBA programs understand this sentiment. Many business programs in Ontario carry significant price tags ($16,000 or more for one year of undergrad and $30,000 or more for one year of graduate). How do we deal with the issue of education being perceived as a commodity that may be purchased by students?

Frauds and crises

Over the past decade, many countries have suffered through financial crises. The exercise of sound professional judgment and ethical-decision-making might have helped avert these crises. While various governments have responded to these crises with greater regulation, we as educators must refresh our thinking on how we help our students to be ethical decision-makers and exercise professional judgment. Many of us probably think we were already doing that, but the evidence may suggest otherwise. In addition to the financial crises, the number of frauds continues to increase.[8]

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7 The Professional Engineers of Ontario (PEO) verify that after the work experience the engineers are able to exercise sound judgment, work in multidisciplinary teams and are able to communicate effectively (www.peo.on.ca). The standards go into much more detail, but the point being made here is that the process accommodates a wide variety of work environments.

8 According to a study performed by Beasley, Carcello, Hermanson and Neal as commissioned by the Committee of Sponsoring Organizations of the Treadway Commission (2010) the authors found the number of fraud cases in the United States increased over the period 1998-2007 to 347 cases (over 294 cases in the prior 10-year period).

Commercialization versus professionalism

Devlin and Downie in their paper argue that an increasing number of global law firms are expanding into Canada, thus increasing competition, driving down prices for services and commoditizing legal services even further than in past. This takes us away from the view that law firms are professional firms acting in the public interest as opposed to commercial firms selling a product.

Boritz and Fiolleau, in their paper entitled *Educating Accounting Professionals About Ethics and Judgment,* also talk about an increase in commercialization versus professional focus in the accounting profession. This is exacerbated by the increasing cost of education, as noted above. How is this affecting the development of professionalism?

Why Ethics and Professional Judgment?

Professions defined

Much work has been done on defining the features of a profession, including the work of Bayles (1981) and Behrman (1988). Brooks and Dunn (2015) note that professions are established to serve society and to act in the public's best interest. They note that professions are given an elevated position in society, including certain rights (including the right to self-govern and often to operate in a monopolistic or quasi-monopolistic environment). Therefore, they must act accordingly (including being accountable for their actions) if they would like to keep those rights.

Therefore, professionals:
1. master a body of knowledge that is largely intellectual in character, and
2. behave appropriately, given the mandate to serve society and act in society's best interest and their elevated position in society

Let's look at each of these in turn.

Mastery of the body of knowledge

Professionals must prove that they are competent (through intensive pre-certification course of study and some sort of common threshold/examination hurdle) and must continue to keep up with the body of knowledge (post-certification). This is becoming more of an issue as the body of knowledge continues to expand. For instance—note that in Canada, we now have a significant number of generally accepted accounting principles for differing types of entities (including International Financial Reporting Standards, Accounting Standards for Private Entities, Public Sector Accounting Standards, accounting standards for not-for profit organizations, U.S. GAAP, and others). The quantum

of technical knowledge has expanded dramatically. Sterling, in her paper entitled *Can the Principles of Right and Wrong be Taught?,* echoed this in the engineering field, noting that technical knowledge and the demand for technical knowledge is always increasing.

Mastery of a body of knowledge requires not only knowing and understanding the knowledge itself but being able to apply it (i.e. to be competent). Many professions (including accounting) have long since moved to a competency-based approach to professional education.[9] Knowing how and when to apply the body of knowledge requires significant judgment, especially where the body of knowledge is principles-based (rather than rules-based). Thus, the development of professional judgment is critical for all professionals.

Appropriate behaviour

Appropriate behaviour has ethical decision-making at its core. Professionals do not practice in a vacuum. Their decisions often affect many people, and in many cases there are trade-offs (i.e. what is good for one person may hurt another). Therefore, helping students understand what we mean by ethical-decision making is very important. They must also start to develop the ability to make ethical decisions.

Poole, in his paper entitled *Teaching and Learning Professionalism in Medical School,* notes that he has found that defining and promoting certain behaviours is easier than trying to teach professionalism *per se*. He asked the question: What does professionalism look like in the health care field? Trollope-Kumar, in her paper entitled *Teaching and Learning Professionalism: Response to Gary Poole's Paper,* echoed this, noting that she (and a team of faculty) had developed a document entitled *Professionalism in Practice,* which looked at appropriate behaviours across several dimensions. The document is shared with faculty and students. Both Poole and Trollope-Kumar felt that focusing on behaviours which are professional facilitates assessment.

Devin and Downie talk about the importance of mandatory pro bono work requirements in the university education since, among other things, it emphasizes the lawyer's primary obligation to the public. Should we institute this in our accounting programs?

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9   The competencies for professional CPAs in Canada are laid out in the document *The Chartered Professional Accountant Competency Map: Understanding the competencies a candidate must demonstrate to become a CPA*. It may be found at https://cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/the-cpa-competency-map

Do students have to experience things themselves first, i.e. through work-terms or internships? Campbell, in her paper *Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education,* asked how we can teach about the ethics of practice when students have little or no practical experience.

Inevitably, students find themselves in complex, messy situations when they are at work. It might be useful to debrief them in a supported classroom environment (thus making the case for concurrent education and practicums). Poole and Trollope-Kumar talk about the importance of individual and small-group supported reflection (regarding amongst other things — students' experiences during the practicums), so that the can learn from the situations they encounter. Time and space must be given in order to encourage real and deep reflection.

Consideration must be given to making space for this very important component, so that students can truly reflect. Norval, in his paper entitled *Thoughts on teaching Ethics and Judgment to Engineering Students,* experimented with reflective thinking by asking students to create an engineering portfolio. He notes that it was not a positive experience, as students "dashed off" the reflections the night before they were due and resented the time spent doing so.

In loco parentis

Campbell and Salvatori (in the latter's paper *A Discussion of Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education by Elizabeth Campbell*) discuss the notion of *in loco parentis* — meaning in the place of the parent — in teacher education. This notion talks about the duty of the teacher to take on the responsibility of shepherding the student along life's path when the parent is not there. Salvatori raises the point that teachers are legally required to take on this mantle. Does this also apply to university and college teachers? What does this mean given the (older) age of our students as compared to pre-university/college students?

Salvatori also talked about the significant role that teachers play in students' development and how they must be seen to uphold the value system of the learning institution, the profession and society. What does this mean in accounting education? How do we do this?

Modelling is important. It is less about what we are telling students to do, but more about students watching how we, ourselves, make decisions about cheating, tardiness, plagiarism and other unprofessional behaviour. We have a tremendous opportunity in our classroom to model what being a professional means. Do we take full advantage of this?

Foundations or invisible components

Campbell refers to ethics as a missing foundation or, worse, an invisible component when it comes to teacher education. Do we assume that all teachers know how to make ethical decisions or that they all exercise good professional judgment? Do universities and colleges help their instructors understand what these concepts mean and how to help foster them in students? If pre-university/college teachers are struggling with this, does the job fall to those teaching in higher education?

Boritz and Fiolleau present an outline for a separate course on professional judgment, which includes a significant and comprehensive resource list.

Bright lines and well-defined hurdles

Norval notes that learning outcomes for ethics and judgment are difficult to define. He notes that the expectation is that the student does the right job, correctly, the first time, every time—a very high bar indeed. The title of Sterling's paper is very telling and she discusses the fact that laws and regulations governing engineers include lists of unacceptable behaviours.

What is the right job? What is correct? These words bring to mind a system of bright lines and well-defined hurdles. We all recognize these. It is easier for us as educators to draw these bright-lines and well-defined hurdles, but does this help the students understand that decision-making is often not so neat and well-defined. It is messy and subjective. Is it our duty to help our students become accustomed to this reality and to help them deal with it in a supported environment (i.e. before they are out in the profession making these decisions, perhaps on their own, with little support?).

Lucas, in his paper *Teaching Professional Judgment at KPMG,* presents a professional judgment framework used at KPMG and also talks about courses (both e-learning and workshops) relating to helping professional accountants develop good judgment. He emphasized the fact that in most situations there is no one right answer.

Cognitive processes

Boritz and Fiolleau discuss the fact that professionals making judgments face the same traps that other disciplines define. They note that the concepts of bounded rationality, framing, heuristics and biases may affect judgment and decision-making. These concepts are worthy of a closer look.

In Closing

Having been exposed to these and other thoughts and perspectives from the differing professions and from academics and practitioners, I now have a new perspective on what I had perceived as the issues relating to teaching professionalism (and specifically ethics and judgment).

As a matter of fact, as usual, with these types of things, I have had a paradigm shift in my thinking. I have been running so fast to keep up with IFRS and ASPE and all the changes coming down the pipe that I have given the technical content primacy over concepts such as judgment and ethical decision making. Oh, they are still there in my classroom and my writings, but I think they have been diminished slightly or marginalized. The technical content can be a bit of a bully sometimes. It is always there, demanding our attention. Students are very quick to pick up on these subtleties, so I need to fix this.

My biggest takeaway has been the notion of making space for student reflection in a supported environment. My second biggest takeaway is the concept of bounded rationality in the context of decision-making (a concept that has weathered the test of time, but is certainly worth "dusting off" in the context of professional education).

I encourage you to reflect upon the ideas in this publication. What is your big takeaway? As always, I am happy to continue the discussion.

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Formation et professions libérales : Une introduction à la déontologie et jugement dans un milieu d'apprentissage en évolution

IRENE M. WIECEK

La publication intitulée *Leveraging Change—The New Pillars of Accounting Education* (Wiecek, 2011) présentait cinq piliers de la formation en comptabilité : les principes comptables (principes généraux), la prise de décisions fondée sur l'éthique, le jugement professionnel, les qualités professionnelles et personnelles, et l'intégration. Le présent texte traite uniquement de deux de ces piliers : la prise de décisions fondée sur l'éthique et l'exercice du jugement professionnel. L'éthique et le jugement sont des éléments fondamentaux de la plupart, voire de l'ensemble, des professions. Si chaque profession a sa propre conception de ces notions importantes, une comparaison de différentes professions révèle beaucoup de points communs.

Le présent document porte sur cinq secteurs professionnels : l'éducation, la santé, le génie, le droit et la comptabilité. Il commence par un bref aperçu des changements survenus au sein du paysage pédagogique et professionnel et présente ensuite l'incidence potentielle de ces changements sur la formation professionnelle envisagée sous l'angle des piliers que sont l'éthique et le jugement. Différentes professions (et, de fait, différentes institutions) abordent la formation en matière d'éthique et de jugement à leur manière; il est donc utile d'échanger des informations à ce sujet. Comme les professionnels doivent

demeurer au fait des changements dans leur domaine et comme le stage constitue souvent une composante importante de l'agrément professionnel, il est avantageux de comprendre les questions liées à la formation du point de vue des praticiens, et non seulement du point de vue des universitaires. La formation de professionnels faisant preuve d'un jugement éclairé est un processus de longue haleine.

Les renseignements qui étayent le présent document proviennent en grande partie du symposium *Educating Professionals: Ethics and Judgment in a Changing Learning Environment,* qui a eu lieu en mars 2014 à l'Institute for Management & Innovation au campus de Mississauga de l'Université de Toronto. La publication dans laquelle s'inscrit ce document regroupe également les documents de réflexion et les commentaires formulés à l'occasion du symposium. Le présent texte n'est pas le compte-rendu d'une enquête exhaustive sur la formation professionnelle offerte dans les établissements d'enseignement postsecondaire du Canada. Il vise plutôt à faire ressortir quelques-unes des réflexions et observations judicieuses qui ont été formulées au sujet de cinq professions canadiennes avant, pendant et après le symposium, par des représentants du milieu universitaire et par des praticiens. Il regroupe les réflexions que m'ont inspirées la lecture des projets de documents et les présentations au cours de la journée du symposium. Je vous invite à lire les différents documents de réflexion et commentaires. Vous y trouverez des éclairages fascinants, enrichis par la présentation des enjeux pour différentes professions, du point de vue des universitaires de même que des praticiens.

Que peuvent apprendre des autres professions les professeurs de comptabilité et les comptables professionnels? Quels enseignements pouvons-nous donner en retour? Dans chaque domaine, on peut sans aucun doute tirer des apprentissages des autres professions pour renforcer son propre modèle de formation.

Un environnement éducatif et professionnel en évolution

La profession comptable et l'environnement éducatif qui s'y rattache connaissent des changements importants depuis une dizaine d'années (Wiecek, 2011). Certains facteurs qui contribuent au changement sont énoncés ci-après.

Unification

Le changement le plus fondamental qu'ont connu les comptables du Canada ces dernières années est l'unification de la profession. Les comptables agréés (CA), les comptables généraux accrédités (CGA) et les comptables en management accrédités (CMA) se sont regroupés sous un nouveau titre professionnel, celui de comptable professionnel agréé (CPA). Ce changement important a

donné lieu à l'élaboration de la nouvelle Grille de compétences des CPA et du nouveau Programme de formation professionnelle (PFP) des CPA. Le PFP des CPA est dispensé selon un mode d'enseignement intégré, et les étudiants le suivent à temps partiel sur une période de deux ans. Dans certaines provinces, la création du PFP a ajouté une année au processus d'agrément[10]. Les étudiants ont toutefois une autre option : ils peuvent choisir de suivre un programme universitaire nouvellement accrédité de premier cycle et de deuxième cycle.

L'unification et la création toute récente du modèle de formation professionnelle nous donnent des occasions uniques de repenser nos milieux d'apprentissage créés dans les établissements d'enseignement post-secondaire.

Accréditation

Le processus d'accréditation est rigoureux : les établissements d'enseignement doivent établir une correspondance entre les cours qu'ils donnent et la Grille des compétences des CPA, et démontrer qu'ils peuvent offrir aux candidats à la profession comptable une expérience d'apprentissage comparable (ou supérieure). D'un océan à l'autre, de nombreuses universités canadiennes ont relevé le défi et fait accréditer leur programme (la majorité de ces universités se trouvant en Ontario et au Québec)[11]. En plus de nous donner la possibilité de repenser la formation en comptabilité, ce processus constitue également une excellente occasion d'établir des partenariats entre le milieu universitaire et la profession[12].

Explosion et accessibilité de l'information

Comme le soulignent Summerlee et Christensen Hughes (2010), le contexte global de la formation connaît des changements majeurs. Un des changements importants que relèvent ces auteurs est ce qu'ils appellent « l'explosion de l'information » et l'accès illimité à cette information (notamment pour les étudiants). Deux éléments sont à noter : l'accroissement pur et simple de la matière à enseigner et à apprendre (y en a-t-il trop?), et le fait que plus nous essayons d'enseigner de matière technique, moins il nous reste de temps pour, notamment, aider les étudiants à comprendre des éléments plus abstraits mais

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10   Il est intéressant de noter qu'en Ontario, le processus de formation des enseignants a également été étendu. Auparavant, les candidats devaient posséder un baccalauréat en éducation d'un an. À compter de septembre 2015, un baccalauréat en éducation de deux ans sera exigé.

11   Au moment de la rédaction du présent document, la profession de CPA a accrédité 40 programmes dans 17 universités : huit en Ontario, sept au Québec, un dans l'Ouest canadien et un dans la région de l'Atlantique. Les universités ayant plusieurs campus (comme l'Université du Québec et l'Université de Toronto) n'ont été comptées qu'une seule fois. De ces 40 programmes, 16 sont des programmes de maîtrise et 24, des diplômes d'études supérieures ou des certificats. Voir le site de CPA Canada à l'adresse **unification.cpacanada.ca/fr**.

12   Le processus d'accréditation, qui exige des documents prouvant la matière enseignée ainsi qu'une visite sur place de l'équipe responsable de l'accréditation, donne lieu à de nombreuses discussions et interactions entre l'université et les représentants de la profession.

plus fondamentaux, comme la prise de décisions fondée sur l'éthique et l'exercice du jugement professionnel (c'est là un problème d'équilibre). La question était mentionnée dans *Leveraging Change — The New Pillars of Accounting Education* (ICCA, 2011), mais il convient de la souligner de nouveau ici puisqu'elle a été soulevée à plusieurs reprises au cours du symposium.

Comment trouver le bon équilibre? Comment tout transmettre? Il ne suffit pas de traiter le professionnalisme comme un élément parmi tant d'autres de l'ensemble des connaissances techniques.

Accès aux stages

L'un des grands avantages de la formation professionnelle réside dans la présence d'un volet de formation structurée ainsi que d'une composante stage. Le stage peut s'insérer dans le processus de formation structurée à temps plein, par exemple, s'il s'agit d'un stage coopératif ou d'un stage d'été, voire d'un emploi d'été. Il peut également être effectué après la formation structurée à temps plein, dans le cadre d'un emploi à temps plein. Dans le contexte du nouveau modèle CPA, l'accès à la profession comptable a été élargi grâce à des possibilités d'apprentissage intégré permettant aux candidats à la profession comptable d'étudier à temps partiel tout en travaillant à temps plein[13]. Le PFP des CPA, qui dure deux ans, constitue la voie principale d'un tel cheminement. Un modèle intégré (où le travail et les études sont entrepris simultanément) constitue-t-il un environnement d'apprentissage optimal?

M. Devlin et Mme Downie, dans leur document intitulé *Teaching "Public Interest Vocationalism": Law as a Case Study,* signalent qu'un déclin marqué des possibilités de stage au sein de la profession juridique a amené le Barreau du Haut-Canada à établir ce qu'on appelle des programmes de pratique du droit, qui reproduisent en classe l'expérience de travail. Cependant, les étudiants doivent payer pour ces programmes au lieu d'être eux-mêmes rémunérés comme ils le seraient dans le contexte d'un emploi ou d'un stage traditionnel. Cela soulève toute une série de questions. Un tel milieu d'apprentissage est-il comparable aux stages traditionnels rémunérés? Qu'en est-il des stages non rémunérés ou des postes bénévoles? Offrent-ils des environnements comparables pour ce qui est de l'apprentissage?

Au sein de la profession comptable, l'éventail des postes pouvant être reconnus pour la période de stage s'est considérablement diversifié au cours des dix dernières années. Auparavant, les cabinets comptables qui formaient les étudiants devaient être préapprouvés par la profession et offrir l'occasion d'acquérir de l'expérience en certification et en fiscalité. Le nouveau système

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13   Ce modèle était souvent utilisé par les organisations d'origine des CMA et des CGA.

permet aux étudiants d'effectuer leur stage dans des cabinets qui n'ont pas été préapprouvés pour de telles formations, et de faire évaluer par la profession, au fur et à mesure que le stage progresse, l'expérience ainsi acquise[14]. Par ailleurs, l'expérience en fiscalité et en certification n'est plus obligatoire. Les candidats peuvent effectuer leur stage en occupant, par exemple, un poste en finance ou dans le domaine de la mesure de la performance[15]. Ce modèle se rapproche davantage de celui retenu pour les autres professions. En Ontario, par exemple, les ingénieurs doivent obtenir quatre ans d'expérience de travail vérifiable et acceptable, mais ces critères sont définis en termes plutôt larges[16]. Quelle sera l'incidence à long terme de ce changement? Assurément, les étudiants suivront différents cheminements, et le champ des expériences professionnelles s'élargira de plus en plus. Comment devrions-nous, le cas échéant, les préparer à cette situation?

Coût des études

Quelle est l'incidence de la hausse du coût des études? Au Canada, le gouvernement plafonne les frais de scolarité des établissements d'enseignement postsecondaire dans la plupart, sinon dans la totalité, des provinces. En d'autres termes, les frais de scolarité sont réglementés par le gouvernement. Cependant, de nombreux programmes d'administration et de comptabilité sont considérés comme étant déréglementés sur le plan des frais de scolarité. Autrement dit, les universités peuvent exiger davantage que le plafond imposé par le gouvernement (s'il en existe un). De nombreux programmes de MBA ou des programmes de même nature, dont la maîtrise en gestion et d'autres programmes professionnels de cycle supérieur en comptabilité, coûtent très cher. À partir de quel montant estime-t-on qu'un programme de formation coûte trop cher?

M. Devlin et Mme Downie indiquent que les études en droit coûtent généralement de 15 000 $ à 30 000 $ par année (moyenne nationale). Ils s'inquiètent du fait que la hausse du coût des études amène les étudiants en droit à voir leur formation comme un bien qu'ils achètent plutôt que comme la voie d'accès à la profession. Ceux d'entre nous qui ont enseigné dans le cadre de programmes de MBA comprennent bien ce phénomène. De nombreux

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14   Des renseignements supplémentaires figurent dans un document publié par CPA Canada, intitulé *Exigences en matière d'expérience pratique des CPA*, à l'adresse : https://cpacanada.ca/fr/devenir-cpa/titre-de-cpa-apercu-des-exigences-en-matiere-dexperience-pratique.

15   Évidemment, s'ils souhaitent exercer la comptabilité publique, ils doivent effectuer un nombre déterminé d'heures de travail dans les domaines de la fiscalité et de la certification auprès d'un employeur préapprouvé, comme auparavant.

16   L'Ordre des ingénieurs de l'Ontario (OIO) vérifie si l'expérience de travail acquise permet aux ingénieurs d'exercer un jugement éclairé, de travailler dans des équipes multidisciplinaires et de communiquer de façon efficace (www.peo.on.ca). En fait, les critères sont beaucoup plus détaillés que cette description sommaire; ce qu'il faut retenir, c'est que le processus convient à un large éventail de milieux de travail.

programmes d'études en administration coûtent cher en Ontario (16 000 $ ou plus pour une année d'études de premier cycle et 30 000 $ ou plus pour une année d'études de cycle supérieur). Comment devons-nous réagir au fait que l'éducation soit perçue comme un bien que les étudiants peuvent acheter?

Fraudes et crises

Au cours des dix dernières années, de nombreux pays ont subi des crises financières. L'exercice d'un jugement professionnel éclairé et la prise de décisions fondée sur l'éthique auraient peut-être permis d'éviter ces crises. Divers gouvernements ont réagi en resserrant la réglementation, mais, en tant qu'éducateurs, nous devons revoir la façon dont nous pouvons aider nos étudiants à prendre des décisions fondées sur l'éthique et à exercer leur jugement professionnel. Nombre d'entre nous pensent probablement que nous le faisons déjà, mais les faits semblent suggérer le contraire. Outre les crises financières, le nombre de fraudes continue d'augmenter[17].

Opposition entre la commercialisation et le professionnalisme

Dans leur document, M. Devlin et Mme Downie avancent que de plus en plus de cabinets d'avocats internationaux s'établissent au Canada, ce qui accroît la concurrence, fait baisser les prix des services et banalise davantage les services juridiques. On se trouve loin d'une conception selon laquelle les cabinets d'avocats sont des cabinets professionnels agissant dans l'intérêt public, et non des entités commerciales vendant un produit.

M. Boritz et Mme Fiolleau, dans leur document intitulé *Educating Accounting Professionals About Ethics and Judgment,* traitent également du fait que la profession comptable s'oriente plutôt vers une commercialisation accrue que vers un objectif de professionnalisation. Ce phénomène est exacerbé par la hausse du coût des études, abordée précédemment. Quelle est l'incidence de cette situation sur le renforcement du professionnalisme?

Pourquoi l'éthique et le jugement professionnel sont-ils importants?

Définition des professions

La définition des caractéristiques d'une profession a fait l'objet de travaux considérables, notamment ceux de Bayles (1981) et de Behrman (1988). Brooks et Dunn (2015) soulignent que les professions sont établies pour servir la société et pour veiller à protéger l'intérêt public. Ils signalent que les

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17   Selon l'étude réalisée par Beasley, Carcello, Hermanson et Neal à la demande du Committee of Sponsoring Organizations de la Treadway Commission (2010), le nombre de cas de fraude aux États-Unis a connu une augmentation entre 1998 et 2007, pour passer à 347 cas (par rapport à 294 cas au cours de la période de 10 ans précédente).

professions occupent une place de choix dans la société et qu'elles disposent notamment de certains droits (dont celui de s'autoréglementer et, souvent, d'exercer leurs activités dans un contexte de monopole ou de quasi-monopole). Elles doivent donc se montrer à la hauteur de ces droits (et notamment être responsables de leurs actes) si elles souhaitent les garder.

Ainsi, les professionnels :
1.   maîtrisent un ensemble de connaissances, principalement de nature intellectuelle;
2.   agissent de façon appropriée, étant donné leur devoir de servir la société et d'agir dans son intérêt et leur position sociale élevée.

Examinons chacun de ces deux aspects.

Maîtrise de l'ensemble de connaissances

Les membres des professions doivent prouver leur compétence (en suivant un programme d'études intensif préagrément et en franchissant un seuil établi pour la profession ou en réussissant un examen commun), puis maintenir leur maîtrise de l'ensemble des connaissances liées à la profession (postagrément). Cette dernière obligation commence à poser problème étant donné la croissance de l'ensemble de connaissances. Par exemple, au Canada, il existe un nombre important de principes comptables généralement reconnus (PCGR) qui visent différents types d'entités (Normes internationales d'information financière, Normes comptables pour les entreprises à capital fermé, Normes comptables pour le secteur public, Normes comptables pour les organismes sans but lucratif et PCGR américains). La quantité de connaissances techniques s'est accrue de façon spectaculaire. Sterling, dans son document intitulé *Can the Principles of Right and Wrong be Taught?,* abonde dans ce sens, constatant que les connaissances techniques et la demande dont elles font l'objet ne cessent de croître dans le domaine du génie.

La maîtrise d'un ensemble de connaissances suppose non seulement que l'on possède et que l'on comprend les connaissances, mais aussi que l'on peut les appliquer (c.-à-d. que l'on est compétent). De nombreuses professions (dont la comptabilité) ont depuis longtemps adopté une approche fondée sur les compétences pour leur formation professionnelle[18]. Pour savoir comment et quand appliquer l'ensemble des connaissances, il faut beaucoup de jugement, surtout

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18   Les compétences des CPA du Canada sont énoncées dans le document intitulé *La Grille de compétences des comptables professionnels agréés : comprendre les compétences nécessaires à l'obtention du titre de CPA*, affiché à l'adresse **https://cpacanada.ca/fr/devenir-cpa/Voies-dacces-au-titre-de-CPA/ ressources-nationales-en-formation/La-Grille-de-competences-des-CPA**.

lorsque cet ensemble de connaissances est fondé sur des principes (plutôt que sur des règles). Par conséquent, le développement du jugement professionnel est crucial pour les membres de toutes les professions.

Comportement approprié

Les comportements appropriés reposent sur la prise de décisions fondée sur l'éthique. Les membres des professions n'exercent pas leur métier en vase clos. Leurs décisions touchent souvent de nombreuses personnes et, dans bien des cas, constituent des compromis (puisque ce qui est bon pour une personne donnée peut nuire à une autre). Par conséquent, il est très important d'aider les étudiants à comprendre ce que nous entendons par une telle prise de décisions. Les étudiants doivent aussi commencer à développer la capacité à prendre des décisions fondées sur l'éthique.

Gary Poole, dans son document intitulé *Teaching and Learning Professionalism in Medical School,* rapporte avoir constaté qu'il est plus facile de définir et d'encourager certains comportements que d'enseigner le professionnalisme en tant que tel. Il pose la question suivante : qu'est-ce que le professionnalisme dans le domaine de la santé? Karen Trollope-Kumar, dans son document intitulé *Teaching and Learning Professionalism: Response to Gary Poole's Paper,* va dans le même sens, précisant qu'elle a élaboré (avec une équipe de professeurs) un document intitulé *Professionalism in Practice,* où les comportements appropriés sont examinés sous plusieurs angles. Ce document est distribué aux professeurs et aux étudiants. Tant Poole que Trollope-Kumar constatent que le fait de mettre l'accent sur des comportements professionnels facilite l'évaluation.

M. Devlin et Mme Downie abordent l'importance des exigences de bénévolat dans le cadre de la formation universitaire : elles font ressortir, entre autres, le fait que la principale obligation de l'avocat est celle qu'il a envers le public. Devrions-nous instituer de telles exigences dans les programmes de comptabilité?

Les étudiants doivent-ils d'abord faire l'expérience de certaines choses eux-mêmes, c'est-à-dire dans le cadre de stages? Elizabeth Campbell, dans son document intitulé *Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education,* demande comment nous pouvons enseigner la déontologie professionnelle si les étudiants n'ont que peu, voire pas, d'expérience pratique.

Inévitablement, les étudiants se retrouvent, au travail, dans des situations complexes et délicates. Il pourrait être utile de discuter ensuite de ces situations en classe, dans un contexte encadré (ce qui constitue un argument en faveur de la concomitance de la formation et des stages). Poole et Trollope-Kumar traitent de l'importance d'une réflexion encadrée, individuelle et en petits groupes (portant notamment sur les expériences des étudiants au cours des stages), pour permettre à ces derniers de tirer des leçons des situations qu'ils ont vécues. Il faut leur donner le temps et la liberté nécessaires pour favoriser une réflexion approfondie et authentique.

Il faut envisager d'intégrer aux programmes cette composante très importante, pour que les étudiants puissent se livrer à une véritable réflexion. M. Norval, dans son document intitulé *Thoughts on Teaching Ethics and Judgment to Engineering Students,* rapporte l'expérience qu'il a menée sur l'analyse réflexive en demandant aux étudiants de préparer un portfolio de travaux d'ingénierie. L'expérience ne s'est pas révélée concluante : les étudiants ont pondu les réflexions en vitesse la veille de la remise et étaient irrités d'avoir eu à consacrer du temps à cet exercice.

In loco parentis

Mme Campbell et M. Salvatori (ce dernier dans son document intitulé *A Discussion of Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education by Elizabeth Campbell)* abordent la notion de *in loco parentis*—« à la place du parent »—dans la formation des enseignants. Il s'agit de l'obligation qui incombe à l'enseignant de guider l'élève dans la vie en l'absence du parent. Salvatori souligne qu'il s'agit d'une responsabilité d'ordre juridique. Cette obligation s'applique-t-elle également aux enseignants des établissements postsecondaires? Comment se concrétise-t-elle, du fait que nos étudiants sont plus âgés que les élèves du primaire et du secondaire?

Salvatori traite également du rôle important que jouent les enseignants dans le développement des étudiants et du fait qu'ils doivent adhérer au système de valeurs de l'établissement d'enseignement, de la profession et de la société. Qu'est-ce que cela signifie pour la formation en comptabilité? Comment y arriver?

Il est important de donner l'exemple. Nous avons beau dire aux étudiants ce qu'ils doivent faire, cela compte moins que ce qu'ils constatent lorsqu'ils nous voient prendre des décisions au sujet de la tricherie, des retards, du plagiat et

d'autres comportements non professionnels. Nous avons, dans nos salles de cours, de remarquables possibilités de démontrer le professionnalisme. En tirons-nous pleinement profit?

Fondements ou éléments invisibles

En matière de formation des enseignants, Campbell qualifie l'éthique de fondement manquant ou, pire, d'élément invisible. Suppose-t-on que tous les enseignants savent prendre des décisions fondées sur l'éthique ou qu'ils font tous preuve d'un jugement professionnel éclairé? Les établissements post-secondaires aident-ils ceux qui y enseignent à comprendre le sens de ces concepts et la façon d'amener les étudiants à les mettre en application? Cette responsabilité revient-elle à l'enseignement supérieur si les enseignants des établissements ont de la difficulté à s'en acquitter?

M. Boritz et Mme Fiolleau présentent le plan d'un cours distinct portant sur le jugement professionnel, auquel ils ajoutent une liste exhaustive de ressources.

Lignes de démarcation claires et obstacles bien définis

M. Norval note qu'il est difficile de définir les résultats d'apprentissage en matière d'éthique et de jugement. Il souligne que l'on s'attend à ce que l'étudiant fasse le travail correctement, dès le premier essai, sans exception; c'est mettre la barre très haut. Le titre du document rédigé par Mme Sterling est très éloquent. L'auteure souligne que les lois et les règlements régissant les ingénieurs comprennent une liste de comportements inadmissibles.

Qu'est-ce qu'un travail correct? Qu'est-ce qui est bien fait? Ces termes évoquent un système de lignes de démarcation claires et d'obstacles bien définis. Nous les reconnaissons tous. Il est facile pour nous, éducateurs, d'établir ces lignes de démarcation et ces obstacles bien définis, mais est-ce utile pour aider les étudiants à comprendre que la prise de décisions n'est, dans bien des cas, pas si nette et précise? Elle est délicate et subjective. Nous avons le devoir d'aider les étudiants à se familiariser avec cette réalité et de les aider à s'y adapter, dans un contexte encadré (c.-à-d. avant qu'ils ne commencent à exercer la profession et qu'ils n'aient à prendre ces décisions, peut-être laissés à eux-mêmes, en ayant peu de soutien).

Craig Lucas, dans son document intitulé *Teaching Professional Judgment at KPMG,* présente un cadre de jugement professionnel utilisé à KPMG, et s'intéresse également aux cours (apprentissage en ligne et ateliers) visant à aider les comptables professionnels à développer un bon jugement. Il souligne le fait que dans la plupart des cas, il n'y a pas qu'une seule bonne réponse.

Processus cognitifs

M. Boritz et Mme Fiolleau examinent le fait que les pièges qui guettent les membres des professions dans l'exercice de leur jugement sont des pièges communs à la prise de toute décision; ces pièges ont été définis par des cher-cheurs d'autres disciplines. Les auteurs observent que les notions de rationalité limitée, de formulation, d'heuristique et de biais pourraient avoir une incidence sur l'exercice du jugement et la prise de décisions. Ces concepts méritent un examen plus approfondi.

Pour conclure

Après avoir pris connaissance de ces réflexions et d'autres travaux, et de l'éclairage des différentes professions ainsi que de celui qu'apportent les universitaires et les praticiens, j'ai maintenant une nouvelle perception des questions qui entrent dans l'enseignement du professionnalisme (et en parti-culier de l'éthique et du jugement).

De fait, comme cela arrive souvent dans des circonstances de cette nature, mon paradigme a changé. Je m'efforçais tellement de rester à jour en matière d'IFRS et de NCECF et de me tenir au courant de tous les changements à l'horizon que j'ai donné la primauté au contenu technique par rapport à des concepts comme le jugement et la prise de décisions fondée sur l'éthique. Ces éléments sont toujours présents dans mon enseignement et mes publications, mais je pense qu'ils ont été légèrement amoindris, ou marginalisés. Le contenu technique peut parfois avoir l'effet d'un petit tyran : il est toujours présent, et il sollicite notre attention. Les étudiants saisissent très rapidement de telles subtilités; je dois corriger la situation.

Je retiens d'abord et avant tout l'idée d'accorder aux étudiants la possibilité de réfléchir eux-mêmes dans un contexte encadré. En deuxième lieu, je prends note de l'importance du concept de rationalité limitée dans la prise de décisions (une notion qui a résisté à l'épreuve du temps, mais que nous gagnerions certai-nement à « épousseter » dans le contexte de la formation professionnelle).

Je vous invite à réfléchir sur les idées présentées dans la présente publication. Que retenez-vous de plus marquant? Comme toujours, je serais ravie de pour-suivre la discussion.

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Reflections on the Symposium—Summary of the Closing Panel Discussion

KAREN MCCARDLE

"One of the recurring challenges of teaching and learning within professional schools is that many of the desired educational outcomes are both important and elusive at the same time. By "elusive," I mean they can be difficult to define and, thus, assess. As such, they can also be difficult to teach. One such concept within medical education is "professionalism." (Poole, 2014)

The symposium *Educating Professionals: Ethics and Judgment in a Changing Learning Environment* brought together five professions: education, health care, engineering, law and accounting. At the end of the Symposium, the speakers from the five professions represented assembled for a closing panel to pass the "talking stick" (microphone). This closing panel enabled the speakers to share their thoughts and feelings about all they heard over the course of the day with the audience and each other. All began the day-long event with expectations, and the following observations should offer some insight into the overall impressions the speakers were left with at the end of the day.

One of the first challenges to develop professionals with a strong sense of ethical decision making and the ability to make reasoned professional judgments is to begin when they are students and help them understand the value of an education in these areas. Students and accredited professionals believe they will make correct choice(s) when presented with ethical dilemmas

and issues requiring professional judgment. History, however, reminds us that help is needed: Enron, Worldcom, the Spaceship Challenger disaster and repeated stories of misappropriated legal trust funds, to name a few. At the end of the Symposium, the speakers agreed that one of the first challenges to address is generating students' engagement with the ethical and professional judgment dimensions of their courses.

Aspiring professionals naturally feel an urgency to learn the skills of their chosen field: how to perform a tracheotomy, how to build a bridge, or how to prepare for trial. These skills, and not the ethical dilemmas they will encounter in their future careers, are what draw the aspirants to their chosen professions. Even though the speakers gathered in the closing panel believed that facing and making ethical choices and exercising professional judgment are what separate professionals from technicians, students do not always prioritize this area of learning. Striking a balance between what draws individuals to a profession and what differentiates professionals from other occupations may be the best avenue for reminding students and professionals why they need to prioritize their training in ethics and professional judgment.

To achieve a better focus, one speaker noted that the commitment to strengthening ethics and professional judgment in the curriculum for their institution started with the tone at the top. Indeed, strong support is needed to eliminate some technical skills training from the curriculum, to ensure the allotment of sufficient time for the reflection required to gain the appropriate level of professionalism that fully encompasses ethics and professional judgment.

The world is delivering information at an increasingly faster pace and expecting responses to come even more quickly, but, the world still expects professionals to provide a thoughtful response to a question or dilemma. In order to provide a thoughtful response, as was suggested during the panel discussions, professionals need to *buy themselves time to think*. This time that we buy ourselves safeguards against an answer being given as a reaction, allows us to obtain the facts, investigate rules that might apply, and reflect on the underlying spirit of the issue, before providing a response. The members of the closing panel members were interested to see similar frameworks adopted across the professions, to assist individuals with identifying a problem and assessing the issue(s) identified. Many of those frameworks are featured in the speakers' papers included in this publication. We note, though, that while frameworks are helpful, the challenges of teaching the complexity and nuances of ethics, with its link to professional judgment, remain; these challenges were acknowledged by all of the panelists.

Speakers from most, if not all, of the professions represented, emphasized a duty to protect the public or act in the public interest. Graeme Norval notes in his paper that, in the engineering profession, "the duty to protect the public is paramount." This is straightforward. The challenge for professions that refer to acting in the public interest, said one Symposium speaker, is the need to provide clarity in terms of what is meant by "public interest"—especially when this is a guiding mission of a profession. Interestingly, the Institute of Chartered Accountants of England and Wales has been exploring this question on their webpage "The Public Interest" (**www.icaew.com/en/technical/ethics/the-public-interest**).

As identified by Symposium participants, a true profession operates with significant autonomy. The ability to operate autonomously requires the public's confidence in the profession's ability and integrity in managing itself. Absent confidence in the ability of a profession to regulate itself, governments or other regulators would intervene on behalf of the public. Professions must constantly earn the public's trust. Demonstrating professional judgment and an adherence to ethical principles are integral elements of earning trust.

Many of the speakers identified the importance of self-policing. Self-policing, if done effectively, maintains the public's confidence in a profession's ability and integrity to manage itself. The practice, though, raises significant challenges with respect to ethical and professional judgment. Self-policing can entail whistle-blowing: one professional reporting on another. The dilemma that whistle-blowing presents for the reporting professional is whether to risk incurring the serious personal consequences that may result—a threat to the individual's current job security and future career prospects, with the related negative effects on a person's and/or family's financial stability. These would indeed be grave problems to struggle with. Ensuring professionals have a solid training in ethics is an important step toward preventing these problems from occurring in the first place. The theory being that, when a professional finds themselves in an ethical dilemma, the training and understanding developed earlier will inform their decision-making process, prompting them to take the appropriate steps forward, which demonstrates that the profession is capable of self-policing—thereby maintaining the autonomy of the profession. As a member of the panel reminded us, however, autonomy can be lost, and was lost by the American Institute of Certified Public Accountants (AICPA).

Professionalism, as discussed at the Symposium, includes ethics and professional judgment. The value of a professional issues from the combination of technical capabilities plus professionalism, but it is the professionalism that differentiates the true professional from other occupations. Ideally, professions

should operate autonomously, and their ability to operate autonomously is affected by how well their members understand and manage ethical dilemmas and make professional judgments. In other words, the way in which professionals earn their living and how they manage the business of their profession is at risk when practitioners are not skilled in ethical decision-making and applying professional judgment.

The Symposium raised some challenging questions for us. How can we ensure that our educational intuitions place sufficient emphasis on ethics and professional judgment? Can we make the case for rebalancing our curriculums? If rebalancing curriculums can only be accomplished through a reduction of the technical training, how will any resulting gap in technical training be filled? Is it reasonable to assume the students, or the organizations hiring the graduating students, will meet the responsibility for any gap? Can the risk inherent to a profession from a lack of attention to the ethical dimension be used to motivate students to embrace the ethics and judgment dimensions of their courses? The Symposium started an important conversation; we need to sustain it.

The future inevitably brings new challenges, but ethics and professional judgment will remain at the core of what it means to be a professional. The closing panel raised a number of trends the panelists believe professions will need to navigate, which will require a strong command of ethics and professional judgment: working among increasingly diverse cultures; the increasing necessity to operate globally; and the influence of social media.

Increasing diversity is already being reflected in Canada through the number of professionals trained in other countries who subsequently qualify to practice here. These professionals frequently have a different understanding of the spirit of the standards and frameworks than those educated domestically. For example, something as simple as tipping after a restaurant meal is normal practice in some countries, but not in others. Similar variations may occur within a profession even when individuals have obtained their skills within the same country, but from different institutions. Operating on a global basis is becoming a greater part of every business. Although a global approach provides many opportunities, the risks include a lack of control over the quality of the products and services received. Regulation varies across countries, and professionals cannot assume a practice in one country will reflect the same ethical standards as in another. Lastly, the immediacy of social media definitely will test the upcoming professionals' ability to buy time, obtain the facts, investigate rules that might apply, and reflect on the underlying spirit of the issue, before providing a response.

The Symposium presented many stories that changed how some of us think about and approach the future. The reflections compiled in this article give only a flavour; but the message is clear that training in ethics and professional judgment must start early and continue throughout one's professional life. A professional has a twenty-four-hour-a-day job with a leadership obligation to the community. All those who hold a professional designation must earn it each day, but those who do should wear it with pride.

Réflexions sur le symposium—Résumé de la conférence de clôture

KAREN MCCARDLE

> « L'une des difficultés récurrentes de l'enseignement et de l'apprentissage dans les écoles professionnelles vient du fait que de nombreux résultats d'apprentissage souhaités sont à la fois importants et insaisissables. Par "insaisissables", j'entends qu'ils s'avèrent parfois difficiles à définir et, par conséquent, à évaluer. Ils peuvent donc aussi être difficiles à enseigner. Pour la formation en médecine, le "professionnalisme" appartient à cette catégorie. »
> (Poole, 2014)

Le symposium *Educating Professionals: Ethics and Judgment in a Changing Learning Environment* réunissait des représentants de cinq secteurs professionnels, soit l'éducation, la santé, le génie, le droit et la comptabilité. À la fin du symposium, les personnes qui avaient donné des présentations sur leur secteur ont pris la parole à tour de rôle dans le cadre d'une conférence de clôture. Elles ont ainsi pu s'adresser de nouveau à l'auditoire et aux autres conférenciers pour exprimer leurs idées et leurs impressions sur les interventions de la journée. Les conférenciers avaient tous des attentes pour la journée du symposium; les observations suivantes donnent un aperçu de leurs impressions générales au moment de la clôture.

Pour former des professionnels qui maîtrisent la prise de décisions fondée sur l'éthique et qui sont en mesure de formuler des jugements professionnels éclairés, il faut d'abord entamer le processus lorsqu'ils sont encore aux études et les aider à comprendre l'importance d'une formation dans ces domaines.

Les candidats aux professions libérales, tout comme les membres agréés de ces professions, estiment qu'ils feront les bons choix lorsqu'ils seront confrontés à des dilemmes éthiques et à des questions qui requièrent l'exercice du jugement professionnel. Pourtant, l'histoire nous rappelle qu'il y a encore du chemin à faire : songeons à Enron, à WorldCom, à la catastrophe de la navette spatiale Challenger et à tous les détournements de fonds détenus dans des comptes en fidéicommis, pour ne citer que quelques exemples. À la conclusion du symposium, les conférenciers ont convenu qu'une des premières étapes à franchir consiste à susciter chez les étudiants un intérêt pour les aspects de leurs cours qui ont trait à l'éthique et au jugement professionnel.

Les candidats aux professions se pressent naturellement d'acquérir les habiletés propres à leur domaine : ils veulent apprendre à faire une trachéotomie, à construire un pont ou à se préparer à un procès. Ce sont ces compétences, et non les dilemmes éthiques qui les attendent au cours de leur vie professionnelle, qui les ont incités à choisir leur profession. De l'avis des participants à la conférence de clôture, les membres des professions libérales se distinguent des techniciens précisément parce qu'ils doivent trancher des dilemmes éthiques et exercer leur jugement professionnel; or, les étudiants n'accordent pas toujours la priorité à ces facettes de leur apprentissage. La création d'un juste équilibre entre les éléments qui incitent les étudiants à choisir une profession en particulier et ceux qui distinguent les professions libérales des autres métiers constitue peut-être la meilleure façon de rappeler aux étudiants et aux membres des professions libérales pourquoi ils doivent accorder une importance primordiale à leur formation en matière d'éthique et de jugement professionnel.

L'un des conférenciers a précisé que, dans son établissement d'enseignement, c'est la direction qui donnait le ton pour renforcer la place accordée à l'éthique et au jugement professionnel et créer ainsi un meilleur équilibre. Il faut effectivement disposer d'un point d'ancrage fort si l'on veut éliminer l'enseignement de certaines compétences techniques et accorder à la réflexion assez de temps pour que les candidats puissent acquérir un niveau approprié de professionnalisme, qui intègre pleinement l'éthique et le jugement professionnel.

De nos jours, l'information est communiquée à un rythme de plus en plus soutenu, et on s'attend à ce que, devant les questions et les dilemmes qui leur sont présentés, les membres des professions libérales fournissent toujours plus vite des réponses qui ne doivent pas pour autant être moins judicieuses. Or, comme l'ont fait remarquer les participants à la conférence de clôture, pour fournir une réponse judicieuse, ces derniers doivent *se donner le temps de réfléchir*. Nous nous donnons ainsi la possibilité de ne pas fournir une réponse machinale, d'obtenir tous les faits, d'examiner les règles qui pourraient

s'appliquer et de réfléchir à l'essence même du problème qui se pose, avant de répondre. Les participants voulaient connaître des cadres similaires adoptés par les différentes professions pour aider les professionnels à cerner les problèmes et à évaluer les enjeux relevés. De nombreux cadres sont présentés dans les documents de la présente publication. Nous constatons, cependant, que malgré l'utilité des cadres, les difficultés liées à l'enseignement des complexités et des nuances de l'éthique, et des liens entre cette dernière et le jugement profession-nel, demeurent; tous les conférenciers en étaient conscients.

Les conférenciers représentant la plupart, sinon la totalité, des professions réu-nies ont souligné le devoir de protéger le public ou d'agir dans l'intérêt public. Dans son document, M. Norval signale que, pour la profession d'ingénieur, « le devoir de protéger le public est primordial ». Voilà qui est simple. Comme l'a souligné un conférencier, le défi pour les professions dont le code de déonto-logie fait référence à la nécessité d'agir dans l'intérêt public consiste à préciser clairement le sens de cette expression, particulièrement lorsqu'il s'agit de la mission directrice de la profession. À cet égard, il est intéressant de noter que l'*Institute of Chartered Accountants of England and Wales* examine cette question sur sa page Web consacrée à l'intérêt public (**www.icaew.com/en/ technical/ethics/the-public-interest**).

Les participants du symposium ont précisé qu'une véritable profession dispose d'une autonomie considérable. Pour que la profession puisse exercer ses activi-tés en autonomie, le public doit avoir confiance en la capacité de la profession de s'autogérer, et de le faire avec intégrité. Si cette confiance faisait défaut, les gouvernements ou d'autres autorités de réglementation interviendraient au nom du public. Les professions doivent s'employer sans relâche à mériter la confiance du public; l'exercice du jugement professionnel et le respect des principes d'éthique font partie intégrante de cette démarche.

De nombreux conférenciers ont souligné l'importance de la discipline interne. Si elle est efficace, elle permet de maintenir la confiance du public en la capa-cité de la profession de s'autogérer avec intégrité. Dans la pratique, toutefois, cela présente des défis considérables pour ce qui est du jugement éthique et professionnel. En effet, la discipline interne peut signifier qu'un membre d'une profession pourrait être amené à dénoncer un autre membre. Il vit alors un dilemme : doit-il prendre le risque de s'exposer à de lourdes conséquences personnelles qui pourraient nuire à sa sécurité d'emploi et à ses perspectives professionnelles et, de ce fait, mettre en danger sa stabilité financière et celle de sa famille? Ces conséquences seraient effectivement graves. Pour prévenir de telles situations, il est aussi important de veiller à ce que les membres des professions libérales reçoivent une solide formation en éthique. Ainsi, lorsqu'ils

doivent faire face à des dilemmes éthiques, la formation et la compréhension qu'ils auront acquises devraient en principe éclairer leurs décisions et leur permettre de prendre les mesures les plus appropriées. La profession établit de cette manière qu'elle est en mesure de s'autodiscipliner et, par conséquent, de maintenir son autonomie. Comme l'a rappelé un participant à la conférence de clôture, l'autonomie peut toutefois être révoquée; c'est ce qui est arrivé à l'*American Institute of Certified Public Accountants (AICPA)*.

Le professionnalisme comprend l'éthique et le jugement professionnel. La valeur d'un membre d'une profession libérale repose sur la combinaison de ses compétences techniques et de son professionnalisme, mais c'est ce dernier qui le distingue véritablement des personnes exerçant d'autres métiers. Idéalement, les professions doivent fonctionner de façon autonome. Leur capacité à fonctionner de façon autonome dépend de la mesure dans laquelle leurs membres comprennent les dilemmes éthiques et savent y répondre et de l'aptitude des membres à exercer leur jugement professionnel. Autrement dit, si les membres des professions ne maîtrisent pas la prise de décisions fondée sur l'éthique et l'exercice du jugement professionnel, c'est leur gagne-pain et l'administration de leur profession qu'ils mettent en jeu.

Le symposium nous a permis de soulever des questions difficiles. Comment veiller à ce que les établissements d'enseignement accordent suffisamment d'importance à l'éthique et au jugement professionnel? Pouvons-nous présenter des arguments à l'appui d'un rééquilibrage de nos programmes? Si un tel rééquilibrage devait nécessairement passer par une réduction de la formation technique, comment comblera-t-on d'éventuelles lacunes dans les connaissances techniques? Peut-on raisonnablement présumer que les étudiants, ou les organisations qui embauchent les nouveaux diplômés, assumeront la responsabilité de combler toute insuffisance? Le risque que représente pour une profession la négligence des questions de déontologie peut-il servir à motiver les étudiants à s'ouvrir à la dimension de leurs cours se rapportant à l'éthique et au jugement professionnel? Le symposium a lancé un échange important; nous devons le soutenir.

L'avenir apporte inévitablement de nouveaux défis, mais l'éthique et le jugement professionnel demeureront des valeurs fondamentales pour les membres des professions libérales. Les participants à la conférence de clôture ont relevé certaines tendances auxquelles les professions devront à leur avis s'adapter, en s'appuyant sur une grande maîtrise de l'éthique et du jugement professionnel : le travail dans un contexte culturel de plus en plus diversifié, la mondialisation des activités professionnelles et l'influence des médias sociaux.

Au Canada, l'accroissement de la diversité se mesure déjà au nombre de membres de professions libérales qui ont été formés à l'étranger et qui exercent maintenant leur profession au pays. Leur manière d'interpréter l'esprit des normes et des référentiels diffère souvent de l'interprétation retenue par leurs confrères formés au pays. Prenons l'exemple très simple des pourboires au restaurant : c'est une pratique normale dans certains pays, mais pas dans d'autres. Il peut y avoir des variations semblables au sein d'une profession même entre des personnes formées dans un seul pays, mais dans différents établissements d'enseignement. La mondialisation occupe une place de plus en plus importante dans les activités de toutes les entreprises. Même si une approche mondiale s'accompagne de nombreuses possibilités, elle peut faire perdre le contrôle de la qualité des produits et des services en jeu. La réglementation varie d'un pays à l'autre, et les membres des professions ne peuvent présumer que la pratique dans un pays obéit aux mêmes principes d'éthique que dans un autre pays. Enfin, l'instantanéité des médias sociaux mettra sans doute à l'épreuve la capacité des candidats à la profession de prendre le temps qu'il faut pour répondre aux questions, d'obtenir tous les faits, d'examiner les règles qui pourraient s'appliquer et de réfléchir à l'essence même du problème qui se pose.

Le symposium a fait ressortir de nombreuses situations qui ont amené certains d'entre nous à changer leur façon d'envisager l'avenir. Les réflexions regroupées dans le présent article ne sont qu'un aperçu, mais le message est clair : la formation dans le domaine de l'éthique et du jugement professionnel doit commencer tôt et se poursuivre pendant toute la vie professionnelle. Un membre d'une profession libérale doit s'acquitter de ses obligations, notamment celle d'être un leader au sein de sa collectivité, 24 heures sur 24. Ceux qui possèdent un titre professionnel doivent le mériter chaque jour et être fiers de se montrer à la hauteur.

Précis

Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education

ELIZABETH CAMPBELL

This paper explores both the tensions and the possibilities within teacher education. It addresses these issues using empirical data from Elizabeth Campbell's research on the ethical education of student teachers, as well as an extended theoretical analysis, in two recent publications (Campbell, 2011 & 2013). The purpose of this paper, in line with the *Educating Professionals* symposium, is to condense the substance of these two publications into a summary framed around a series of questions and points for consideration and discussion, and supported with snippets of interview data from student teachers and other participants.

The general neglect of professional ethics in teacher education across international contexts is introduced in one of the first sections and this weakness in the system is discussed, using common misconceptions to assess why this might be the case. The next section borrows from other professional disciplines and provides important principles that might be observed in the conceptualization of an ethics curriculum in teacher education. The subsequent section lists practical suggestions for teaching ethics, using examples from Ms. Campbell's own teaching in this field. In conclusion, the brief "final note" asks what happens after students complete their professional education programs and emerge into the practitioner field. Will the lessons learned about ethics, if indeed they are learned, endure into their future careers?

Le perfectionnement du jugement professionnel dans le cadre du développement des connaissances éthiques : un défi pour la formation des enseignants

ELIZABETH CAMPBELL

Dans ce document, Elizabeth Campbell s'intéresse tant aux tensions qu'aux possibilités qui existent dans le domaine de la formation des enseignants. Elle s'appuie pour ce faire sur des données empiriques tirées de ses recherches sur la formation éthique des étudiants en enseignement ainsi que sur une analyse théorique approfondie, lesquelles ont fait l'objet de deux publications récentes (Campbell, 2011 et 2013). Dans l'optique du symposium Formation et professions libérales, le document condense la substance de ces deux publications dans un résumé qui s'articule autour d'une série de questions et de facteurs

à prendre en considération et à débattre. Le contenu du document est étayé par de courts extraits d'entretiens avec des étudiants en enseignement et avec d'autres intervenants.

Dans l'une des premières sections, l'auteure souligne que la déontologie professionnelle est une facette de la formation des enseignants qui est souvent négligée dans divers pays et elle analyse cette lacune en faisant ressortir les idées fausses qui pourraient en être à l'origine. Dans la section suivante, elle s'inspire d'autres disciplines professionnelles pour énoncer des principes importants qui pourraient servir à la conceptualisation d'un cursus d'éthique pour la formation des enseignants. Elle formule ensuite, à partir d'exemples tirés de sa propre expérience, des suggestions pratiques pour l'enseignement de l'éthique. Dans sa brève conclusion, l'auteure se demande si les étudiants mettront en pratique les enseignements éthiques qu'ils auront tirés de leur formation professionnelle, le cas échéant, lorsqu'ils commenceront à exercer leur profession et tout au long de leur carrière.

A Discussion of *Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education*, by Elizabeth Campbell, PhD, Professor, Ontario Institute for Studies in Education, University of Toronto

MICHAEL SALVATORI

The paper begins with a brief overview of the Ontario College of Teachers and its responsibility for the establishment and enforcement of professional and ethical standards. Following the introduction, consideration is given to the following themes raised in the preceding thought paper: the ethical work of teachers, the ethics curriculum within initial teacher education programs, an interdisciplinary perspective on the development of professional ethics, connecting the development of ethical knowledge to prior learning and experience and beyond initial teacher preparation.

Analyse du document intitulé *Le perfectionnement du jugement professionnel dans le cadre du développement des connaissances éthiques : un défi pour la formation des enseignants,* rédigé par Elizabeth Campbell, professeure à l'Ontario Institute for Studies in Education de l'Université de Toronto

MICHAEL SALVATORI

Le document commence par un bref aperçu de l'Ordre des enseignantes et des enseignants de l'Ontario et de la responsabilité qui lui incombe d'établir des normes professionnelles et des normes de déontologie, et de les faire respecter. Cette introduction est suivie d'une analyse des thèmes suivants, qui ont été soulevés dans le document de réflexion de Mme Campbell : la dimension éthique du travail des enseignants, le cursus d'éthique dans les programmes de formation initiaux des enseignants, la perspective interdisciplinaire dans le développement d'une éthique professionnelle, l'établissement d'un lien entre l'acquisition de connaissances éthiques et les expériences et apprentissages antérieurs, et l'expérience postérieure à la formation initiale à l'enseignement.

Teaching and Learning Professionalism in Medical School

GARY POOLE

When teaching abstract concepts in health professions education, some fundamental, defining characteristics can be taught via lecture. Other elements are better learned via more engaging processes, such as critical incident analysis, small group discussion, and reflective writing. While knowledge of defining characteristics is necessary, the more vital elements of such concepts as professionalism—enduring behaviours and values—require these more engaging pedagogies.

L'enseignement et l'apprentissage du professionnalisme à la faculté de médecine

GARY POOLE

Lorsque l'on aborde des notions abstraites dans la formation des professionnels de la santé, il est possible d'avoir recours à des cours magistraux pour l'enseignement de certaines caractéristiques déterminantes fondamentales. D'autres éléments, par contre, s'apprennent mieux au moyen de processus qui exigent une plus grande participation, comme l'analyse des incidents critiques,

les discussions en sous-groupes et l'écriture réflexive. Bien qu'il soit essentiel que les étudiants apprennent les caractéristiques déterminantes, l'enseignement des éléments les plus cruciaux de notions telles que le professionnalisme, c'est-à-dire les valeurs et les comportements durables, exigent le recours à des méthodes pédagogiques plus participatives.

Teaching and Learning Professionalism: Response to Gary Poole's Paper

KAREN TROLLOPE-KUMAR

At the symposium, representatives from a variety of professions spoke compellingly about the importance of teaching students about ethical and professional behaviour. Teaching about ethics across the professions will have many commonalities as well as discipline-specific differences. Similarly, professionalism forms the foundation of the education of students from all professions; although, once again, there will be discipline-specific differences in the way professionalism is taught and demonstrated.

In his thought paper, Gary Poole points out that professionalism is often discussed, but is rarely clearly defined (Poole 2014). Without clear definitions, educators may find it difficult to develop ways to teach and to evaluate professionalism. Poole notes that professionalism manifests as a set of behaviours that are rooted in ethical values. Behaviours are easier to measure than values, and therefore a behavioural assessment of students can be useful in tracking professional development.

At the Michael DeGroote School of Medicine at McMaster University, a committee was formed several years ago to study the issue of professionalism, with the specific goal of coming up with a document that would clearly outline the behaviours that we wish to see in medical students.

L'enseignement et l'apprentissage du professionnalisme : commentaires sur le document de Gary Poole

KAREN TROLLOPE-KUMAR

Au cours du symposium, des représentants de diverses professions ont fait valoir avec conviction qu'il était important d'enseigner aux étudiants des comportements éthiques et professionnels. L'enseignement de la déontologie présente des points communs d'une profession à l'autre, mais chaque discipline

a aussi ses propres particularités en cette matière. De même, le profession-nalisme constitue la base de la formation des étudiants dans toutes les professions; cependant, là encore, il existe des différences dans la manière dont le professionnalisme s'enseigne, et s'exerce, d'une discipline à l'autre.

Dans son document de réflexion, Gary Poole souligne que le professionnalisme est une notion dont on parle beaucoup, mais que l'on définit rarement de façon précise (Poole 2014). En l'absence de définitions claires, les formateurs peuvent avoir de la difficulté à élaborer des méthodes d'enseignement et d'évaluation du professionnalisme. M. Poole fait observer que le professionnalisme se manifeste par une série de comportements ancrés dans des valeurs éthiques. Comme les comportements se mesurent plus aisément que les valeurs, il peut être utile d'effectuer une évaluation du comportement des étudiants pour faire le suivi de leur évolution professionnelle.

Il y a quelques années, l'École de médecine Michael DeGroote de l'Université McMaster a formé un comité chargé d'étudier la question du professionnalisme, expressément dans le but de produire un document dans lequel les comporte-ments attendus des étudiants en médecine seraient clairement définis.

Thoughts on Teaching Ethics and Judgment to Engineering Students

GRAEME NORVAL
The paper discusses the engineering profession's duty to protect the public and the accreditation requirements for engineers, including several learning strategies specifically designed and utilized at University of Toronto. The paper effectively illustrates the consequence of poor judgment by professionals in the practice of engineering with the mere mention of the names Bhopal, Lac-Mégantic and the Space Shuttle Challenger. University of Toronto's Faculty of Applied Science and Engineering, recognized students' greater engagement in design projects and undertook a process to intertwine within the curriculum design projects requiring multidimensional engineering skills. This was an effort to compel students to integrate separate design elements. The next feature of these design projects, as described in the paper, was to add an ethical and judgment aspect, including risk-assessment elements. Such a format allows for formative feedback. Risk-based decision flowcharts are also included in the paper. A discussion of the challenges the engineering students' experienced with reflective learning (introduced through the engineering portfolio, which was subsequently found to not be effective) is included in the paper.

Réflexions sur l'enseignement de l'éthique et du jugement professionnel aux étudiants en génie

GRAEME NORVAL

Ce document traite de l'obligation de protection du public qui incombe aux ingénieurs ainsi que des critères d'agrément de ces derniers, et décrit plusieurs stratégies d'apprentissage conçues expressément par l'Université de Toronto. Il suffit à l'auteur de mentionner Bhopal, Lac-Mégantic et la navette spatiale Challenger pour illustrer efficacement les conséquences d'erreurs de jugement de professionnels exerçant l'ingénierie. Ayant constaté que les étudiants s'investissaient davantage lorsqu'ils devaient entreprendre des travaux de conception, la Faculté des sciences appliquées et de génie de l'Université de Toronto a adopté une démarche qui lui permettait d'intégrer au programme des projets de conception exigeant des compétences multidimensionnelles en génie. On cherchait ainsi à amener les étudiants à intégrer à un même projet des éléments de conception distincts. Une composante portant sur le jugement et la déontologie a ensuite été ajoutée au projet de conception, sous la forme d'une évaluation des risques. Cette approche se prêtait bien à une rétroaction formative. Le document comprend un modèle d'organigramme décisionnel fondé sur les risques. Il renferme aussi une analyse des difficultés que l'apprentissage réflexif a posées aux étudiants en ingénierie (cette dimension avait été introduite au moyen de la création de portfolios, mais elle s'est révélée inefficace).

Can the Principles of Right and Wrong Be Taught?

MARISA STERLING

The practice of professional engineering in Ontario is defined as one that safeguards life, health, property, economic interests, the public welfare or the environment. And the potential dangers to the public and society from poor judgment of engineering work can be serious and irreversible. As a result, the Ontario government enacted a law in 1922 called the *Professional Engineers Act* to set the standard for competent practice and to establish consequences for falling below the bar. Professional Engineers Ontario (PEO) was created to administer said law.

The law goes further to define a Code of Ethics in section 77 of *Ontario Regulation 941/90* and establish an expected behaviour by practitioners. The characteristics of fairness, loyalty, honour, integrity, co-operation and respect were woven into the expectations the public is to have of engineers.

And the paramount duty of an engineer to protect the public welfare was expanded to include duties to an engineer's employer, clients, colleagues, profession and herself.

To measure an engineer's judgment, section 72(2) of *Ontario Regulation 941/90* was written to list unacceptable actions that represent professional misconduct and that could result in disciplinary action against an engineer. With this strong legal structure in place for 92 years, has the engineering profession done all it can to ensure ethical conduct by its practitioners so that the interests of the public are of paramount importance?

Peut-on enseigner les principes du bien et du mal?

MARISA STERLING

En Ontario, la profession d'ingénieur se définit comme une profession qui veille à la protection de la vie, de la santé, des biens, des intérêts économiques, du bien-être public et de l'environnement. Les erreurs de jugement dans les travaux d'ingénierie peuvent entraîner, pour le public et la société, des conséquences graves et irréversibles. Le gouvernement de l'Ontario a donc adopté la *Loi sur les ingénieurs,* en 1922, pour mettre en place des normes de compétence et établir les conséquences auxquelles s'exposent les ingénieurs qui ne respectent pas ces normes. L'Ordre des ingénieurs de l'Ontario (OIO) a été créé pour veiller à l'administration de cette loi.

La loi établit en outre le code de déontologie des ingénieurs, à l'article 77 du Règlement 941/90 de l'Ontario, et elle définit le comportement attendu des membres de la profession. L'équité, la loyauté, l'honneur, l'intégrité, la coopération et le respect ont tous été intégrés à la définition des attentes du public à l'égard des ingénieurs. De plus, la protection de l'employeur, des clients, des collègues, de la profession et de l'ingénieur même a été intégrée à l'obligation primordiale de protéger le bien-être public.

Afin que l'on puisse évaluer le jugement d'un ingénieur, l'article 72(2) du Règlement 941/90 de l'Ontario contient une liste des actes inadmissibles qui constituent des manquements professionnels et qui pourraient entraîner la prise de mesures disciplinaires envers un ingénieur. Cette solide structure établie depuis 92 ans est-elle suffisante? La profession a-t-elle fait tout en son pouvoir pour veiller à ce que les ingénieurs se comportent conformément aux principes de l'éthique de manière que l'intérêt du public ait une importance primordiale?

Teaching "Public Interest Vocationalism": Law as a Case Study

RICHARD DEVLIN AND JOCELYN DOWNIE

In this short essay, law is presented as a case study for teaching professionalism in the public interest. The authors hope is that the accountancy profession, as well as other professions (including law), will be prompted to reflect on the potential for the concept of public interest vocationalism to at least inform, if not transform, education in their domains. The argument proceeds in three stages. In Part I, the context is set by identifying a number of profound challenges now facing Canadian legal education. In Part II, the concept of, and justification for, public interest vocationalism is introduced. In Part III, the authors provide a model of how legal education could be reformed in order to reflect, accommodate, and engender public interest vocationalism.

L'enseignement de « l'approche vocationnelle fondée sur l'intérêt public » : une étude de cas portant sur le droit

RICHARD DEVLIN et JOCELYN DOWNIE

Dans ce court essai, les auteurs s'intéressent à l'enseignement du professionnalisme dans l'intérêt du public et proposent une étude de cas portant sur l'enseignement du droit. Ils espèrent ainsi amener la profession comptable, tout comme d'autres professions (y compris le droit), à réfléchir aux possibilités qu'offre l'« approche vocationnelle fondée sur l'intérêt public » (*public interest vocationalism*) tout au moins pour influencer, sinon transformer, la formation professionnelle. Les auteurs présentent leur argument en trois parties. Dans un premier temps, ils définissent les formidables enjeux qui touchent le domaine de la formation juridique au Canada. Ils expliquent ensuite en quoi consiste l'approche vocationnelle fondée sur l'intérêt public et pourquoi il convient d'y avoir recours. Enfin, les auteurs proposent un modèle illustrant la manière dont on pourrait refondre la formation juridique pour refléter, intégrer et adopter l'approche vocationnelle fondée sur l'intérêt public.

Educating Accounting Professionals about Ethics and Judgment

EFRIM BORITZ and KRISTA FIOLLEAU

When educating professionals about the attributes of [good] professional judgment and ethics, it is often difficult to convince them that these can be taught in the classroom. However, it can be argued that only in the classroom can budding professionals be exposed to the full scope of issues related to professional judgment and ethics without the compromises that may result from the incentives for firms and time-and-budget pressures of an audit environment (Correll, Jamal and Robinson 2007). This paper addresses some key issues involved in educating accounting professionals about ethics and judgment, including: what professional judgment means to the authors; how the environment of accounting and auditing challenges professional judgment; the roles of standards and rules of professional conduct; building ethics into the accounting and auditing problem-solving process and the characteristics of accounting and auditing professionals that limit or enhance the quality of professional judgment. The authors believe the issues addressed in this paper must be understood by all prospective accounting professionals if they are to exercise ethical professional judgment in our changing environment.

La formation des comptables professionnels en matière d'éthique et de jugement

EFRIM BORITZ et KRISTA FIOLLEAU

Il est souvent difficile de convaincre les membres des professions libérales que les attributs d'un jugement professionnel et d'un sens éthique éclairés sont des notions qui peuvent s'enseigner en classe. Et pourtant, on peut faire valoir que la salle de classe est le seul endroit où il est possible d'exposer les futurs comptables à toute la gamme des questions de jugement professionnel et de déontologie sans avoir à se soucier des compromis que les cabinets peuvent être incités à faire ni des contraintes liées aux échéances et au budget dans le contexte d'un audit (Correll, Jamal et Robinson, 2007). Les auteurs abordent des aspects clés de la formation des comptables professionnels en matière de déontologie et de jugement, notamment la signification du jugement professionnel pour les auteurs, les obstacles à l'exercice du jugement professionnel dans le milieu de la comptabilité et de l'audit, le rôle des normes et des codes de déontologie, l'intégration de l'éthique au processus de résolution des problèmes de comptabilité et d'audit, et les caractéristiques des professionnels de la comptabilité et de l'audit qui nuisent à la qualité du jugement professionnel

ou qui l'améliorent. Les auteurs estiment que tous les candidats à la profession comptable doivent bien comprendre les questions soulevées dans ce document s'ils veulent être en mesure d'exercer leur jugement professionnel conformément aux règles de la déontologie dans notre environnement en constante évolution.

Teaching Professional Judgment at KPMG

CRAIG LUCAS

It is vital that audit professionals are able to apply professional judgment. Effective judgment and decision-making skills are essential for audit teams.

KPMG collaborated with two professors at Brigham Young University and created a *Professional Judgment Framework*. Global Audit Learning and Development (Global Audit L&D) committed to integrate this framework into global audit training and monitor the impact this training has on our professionals.

In the professional accounting world, those who can consistently and confidently make good judgments are those who distinguish themselves in the professional services marketplace.

L'enseignement du jugement professionnel à KPMG

CRAIG LUCAS

Il est essentiel que les auditeurs sachent exercer leur jugement professionnel. Les équipes d'audit doivent absolument être en mesure de faire preuve de jugement et de prendre des décisions de manière efficace.

KPMG a collaboré avec deux professeurs de l'Université Brigham Young pour créer un cadre de jugement professionnel. Le groupe Apprentissage et perfectionnement en audit à l'échelle mondiale de KPMG s'est engagé à intégrer ce cadre à la formation en audit à l'échelle internationale et à observer l'incidence de cette formation sur ces professionnels.

Dans le monde de la comptabilité, les professionnels qui peuvent formuler régulièrement de bons jugements avec confiance sont ceux qui se distinguent sur le marché des services professionnels.

Professions

Profession #1—Education

Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education

ELIZABETH CAMPBELL, Ontario Institute for Studies in Education

I didn't feel we were specifically taught ethics (in my pre-service teacher education program); I didn't feel that we were taught how to handle ethical situations. One of the instructors did talk about being fair, about being equitable, but did she really talk to us about what that looks like, sounds like, and feels like? I don't think she did, and that's what we need to see. What does it look like when you treat someone with respect? She never said the words, "Would you feel okay if someone went and did this to you?" I think that's really important, to say, "Now I'm going to do this to you, I'm going to call you up here to the front of the class and I'm going to do this to you—how does that make you feel? How do you think it would make a child feel if you were to do this?" I don't think this was really ever done, but I wished it had been. (Student teacher, in Campbell, 2013, p. 29)[19]

The Ethical Work of Teachers

In 1993, well-known educational researcher, Philip Jackson, published his ethnographic study of the moral work of schools that specifically focused on the implicit and embedded nature of the moral nuances of the teacher's daily and routine practices (Jackson, Boostrom, and Hansen, 1993). This study stands as one of the pivotal qualitative investigations in a body of education literature that first started to recognize the moral and ethical dimensions of teaching

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several years previously (Goodlad, Soder, and Sirotnik, 1990; Tom, 1984). Since then, scholarship in this fairly small field has continued to probe, both philosophically and empirically, the work of teachers and how it reflects their beliefs, characters, dispositions, intentions, and attitudes, specifically as viewed through a lens of virtues commonly associated with good teaching, such as: fairness, diligence, honesty, consistency, integrity, open-mindedness, empathy, patience, courage, conscientiousness, trustworthiness, kindness, care, and sensitivity to the needs of others, notably their students.

While those theorists and researchers writing in this field (e.g. Buzzelli & Johnston, 2002; Campbell, 2003; Carr, 2000; Colnerud, 2006; Hansen, 2001; Richardson & Fenstermacher, 2001; Sanger & Osguthorpe, 2013; Sockett, 2012; Strike & Ternasky, 1993) understandably differ occasionally in their focus, conceptual orientation, and methodological approach, they do seem united in their argument that teaching is inevitably a moral professional; consequently, the teacher's role as an ethical professional relies heavily on an understanding of the complexities, responsibilities, and challenges that can both embrace and threaten the practical expression of moral and ethical principles, such as those listed above. As Bullough, J. (2011) commented in his review of articles in this area, "ethics are at the heart of the teacher's disciplinary knowledge...(and) to teach is to be embedded in a world of uncertainty and of hard choices, where what a teacher does and how he or she thinks is morally laden" (p. 27).[20]

It would be impossible to separate consideration of the professional ethics of teachers from the embedded moral aspects of teaching. The choices teachers make and the judgments they exercise over matters of curriculum taught, pedagogical styles used, methods of assessment and evaluation implemented, disciplinary approaches adopted, and the relational dynamics of working with children as well as parents, colleagues, school administrators and others, all are matters of ethical significance. They are not simply the technical aspects of practice that one may apply ethics to; they are at their core ethical aspects of practice. They are infused by moral imperatives associated with the teacher's legal role as being *in loco parentis* — in the place of the parent — as well as the inherent fiduciary duty that underlies the trust-based relationship between teachers and students (Scarfo and Zuker, 2011). And, teachers' judgments and choices are not only exercised in planned and predictable contexts; they are more often compelled in continuous and spontaneous classroom moments, often in reaction to something their students say or do.

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20 The frequently interchangeable use of "moral" and "ethical" to define the teacher's practice is reflective of the variation in the literature and has been seen, at least in an applied philosophical sense, as being defensible (Colnerud, 2006).

Additionally, the uniqueness of teaching as a profession greatly complicates, or at least adds another dimension to, the teacher's exercise of ethical judgment. Firstly, teachers usually meet their primary "stakeholders" (Freeman, 1998), the students, in groups rather than individually. Within the class group, needs and interests vary and often conflict, and for the teacher the balancing of competing demands becomes an ongoing and sometimes futile quest to be simultaneously fair to both the individual and the larger group. Issues of comparative justice are always on display in the classroom, as are other principles such as respect, care, and honesty. This reality flags a second distinctive aspect of the education profession. Traditionally, there has endured the implicit expectation that teachers are responsible not only for their own moral and ethical conduct as teachers, but also for the moral education of their pupils. Consequently, part of their ethical role is an educative one, and as moral educators and models, their practice has a dual requirement—what Sanger and Osguthorpe (2013) distinguish as "teaching morally" and "teaching morality" (p. 3).

A teacher's capacity to develop an astute awareness of how their intentions and actions uphold as well as model ethical principles is at the core of what I have previously defined as "ethical knowledge" (Campbell, 2003). As the personal and professional foundation of teaching practice, ethical knowledge "may be recognized in the tone of voice a teacher uses to address students, the care a teacher takes with students' work, the substance of a lesson taught, the casual remarks a teacher makes, the way a teacher arranges groups or adjudicates among the sometimes conflicting needs and interests of students" (Campbell, 2008, p.4). For me, ethical knowledge in teaching is a kind of practical wisdom, a bit like the ancient concept of *phronesis*, defined by Carr (2011) as the "guiding intellectual virtue of human moral life" (p. 107). As Dunne (2011) further explains, "practical wisdom is more than the possession of general knowledge just because it is the ability to actuate this knowledge with relevance, appropriateness, or sensitivity to context" (p. 18).

For teachers, the context is the nuanced and complex worlds of the classroom, the staffroom, the school as a whole, and beyond to include the homes of their students and the policy arenas that define the formal parameters of their work. Their ethical navigation of this context is guided by the practical wisdom that enables them to exercise morally defensible professional judgment, engage in ethical decision-making, and cope with ethical dilemmas that confront them. For Sockett (2012), who characterizes practical wisdom as an intellectual virtue, it is quite simply "the ethical framework of the classroom" (p. 175).

Ethical knowledge in teaching, as practical wisdom, requires much more than a superficial familiarity with ethical codes and standards, although such codes should contribute to enhanced appreciation of teaching as a moral profession. It must also go beyond the mere avoidance of unethical conduct, often formalized in policy statements as professional misconduct, although, of course, such avoidance is absolutely mandatory. As Johnson and Ridley (2008) note, "Much like laws, ethics codes often are concerned with minimum standards of practice… Ethical excellence requires more than adherence to minimum standards. It demands a deeper commitment to live according to bedrock virtues and aspire to timeless principles" (p. xvi).

So, how then can ethical knowledge in teaching be cultivated? The most obvious place to initiate the ethical development of professional teachers would seem to be within programs of initial teacher preparation. Therefore, the remainder of this thought paper explores both the tensions and the possibilities within teacher education. I have addressed these issues, using empirical data from my research on the ethical education of student teachers as well as an extended theoretical analysis, in two recent publications (Campbell, 2011 & 2013). The purpose of this paper, in line with the *Educating Professionals* symposium, is to condense the substance of these two chapters in to a summary framed around a series of questions and points for consideration and discussion, and supported with snippets of interview data from student teachers and other participants. The following section introduces the fact that there has been a general neglect in teacher education across international contexts of the teacher's professional ethics, and it examines, using common misconceptions, why this might be the case. The next section after that borrows from other professional disciplines to suggest important principles to observe in the conceptualization of an ethics curriculum in teacher education. The subsequent section lists practical suggestions for teaching ethics using examples from my own teaching in this field. And, in conclusion, the brief "final note" asks what happens after students complete their professional education programs and emerge into the practitioner field. Will the lessons learned about ethics, if indeed they are learned, endure into their future careers?

Ethics Curriculum: A Missing Foundation or an Invisible Component of Teacher Education?

I would have liked to know more about ethics on the basic day-to-day level. Little things like decision making that really affect most teachers more so than the big huge dilemma problems (like suspecting child abuse) that are sometimes encountered. While that's important, I would have liked it if they'd have covered some of the smaller seemingly less important things to do with ethics

as well—like just being aware of how you speak to students. It was addressed but it wasn't talked about in terms of ethics and how that makes you an ethical teacher or not. So, unless you're introspective, you wouldn't really catch on. (Student teacher, in Campbell, 2011, p. 85)

My study of whether and how schools of education in Canada teach applied professional ethics and contribute to student teachers' ability to hone their ethical judgment and cultivate their ethical knowledge yielded results sadly consistent with the literature in the field that for some time has criticized the lack of ethics instruction in most teacher education programs (Colnerud, 2006; Nash, 1996; Strike & Ternasky, 1993; Sanger & Osguthorpe, 2013; Sockett, 2012; Watras, 1986; Willemse *et al*, 2008). They provoke for me the following inter-related questions:

- Why is professional ethics consistently reported to be a neglected area of formal study in many faculties of education?
- Is a curriculum dedicated to addressing how ethical decision-making is infused throughout one's teaching practice a missing foundation in programs of teacher education? Or, is it more an invisible component?

A Missing Foundation

Ethics is a frill that we don't have the time or space to include.
While this is not a direct quotation, it is a familiar refrain and a misconception. Teacher education programs are traditionally short in duration and content-heavy. They always tread the line between balancing the development of students' practical skills of implementing curriculum and instruction and the theoretical knowledge often referred to as foundational in that it surveys concepts drawn from, among other fields, sociology, history and philosophy of education, child psychology, and school law. However, it is conceivable to embed attention to the ethical work of teachers in every one of these components. Ethics is not, indeed should not, be an "add-on," but rather a lens through which student teachers are encouraged to examine teaching practices and the values that they reflect.

It is not necessary to teach ethics anyway, as those drawn to the vocation of teaching, as a moral profession, are inherently good people.
Not only is such a claim empirically suspect, it also misses the point about ethics education. As Strike (1993) notes, the goal of instruction in the ethics of teaching is not to "make students saints or sages, but it can help them to conduct their professional lives in a more responsible way" (p. 107). Cultivating professional judgment and practical wisdom as ethical knowledge is concerned with enabling student teachers to reflect on their conduct and practice

in terms of whether it supports or violates moral principles such as fairness, care, honesty, and respect; it acquaints them with the kinds of interpersonal realities—an angry parent, a negligent colleague, a challenging student—that create tensions and pose ethical dilemmas so that they can anticipate complex situations and resolve them in the least harmful and most ethically defensible way. As I have argued elsewhere, "Ethics education and enhancing the appreciation of the moral nature of teachers' work are not about making bad people good. They are about making good people aware that their choices and actions have the potential either to uplift and advance or hinder and thwart the emotional and intellectual wellbeing of the students in their care" (Campbell, 2013, pp. 41-42).

Ethics cannot be taught. It is a matter of one's character.
This claim, although similar to the previous one, may be at least in part true. It harks back to the ancient Platonic question regarding whether in fact virtue can be taught. As one of the student teachers I interviewed commented,

> I see a lot of lack here in this area (professional ethics), but I also feel it needs to come from within first, and then we need to be exposed and maybe trained to hone it better, I guess. But unless I am ethical and believe that integrity is something that I need to stick to, I don't think that any amount of faculty training is going to help me get there. (Campbell, 2011. p. 89)

However, while we may never fully be able to resolve this philosophical question, it should not provide the rationale for ignoring ethics instruction in professional faculties. As mentioned previously, the central goal of ethics education is not redemptive as much as it is intended to enhance awareness among student teachers of how the daily demands of what they will do as professional practitioners affect the wellbeing of others (notably students, but other stakeholders as well). Its intention is to expand and extend their moral sensibilities so that they can ask themselves hard questions about their actions and decisions and assess their answers from an astute perspective on core ethical principles such as those mentioned throughout this paper as well as the foundational principles of professional ethics: beneficence, non-maleficence, justice, and autonomy.

How can we teach about the ethics of practice to students who lack practical experience?

It is a fair question. As one of my participants, a second-year teacher reflecting back on her teacher-education program, remarked:

> I think maybe it's probably only over the last couple of years that I have really started thinking about, am I being really fair with the kids?...I don't know if at that point (teacher education), ethics are something teachers are thinking about. Do they think about what it means to be ethical? I think not, because at that point they haven't been put into situations where their ethics were tested. It's only when you teach a couple of years and you're put into situations where you really need to think about whether you are treating a student in the most fair manner, whether or not you are completely professional in speaking to a colleague, whether or not you are professional speaking to a parent. So, it's hard to teach ethics that no one has really applied yet.
>
> (Campbell, 2011, p. 90)

Following from this line of thought, then, one would be forced to admit that it may be premature to include ethics education in professional preparation programs. How can we expect student teachers to develop a keen sense of the ethical aspects of teaching until they experience them first-hand? However, this question makes me nervous. It seems to be an excuse, if not a rationale, for skirting the teaching of professional ethics altogether in pre-service preparation programs. It rests on a speculative and overly optimistic belief that, once a bit more experienced, teachers will intuitively start to awaken to the ethical complexities of their work and thereby be able both to recognize ethical situations and to respond correctly to them. Yet there is ample evidence in the research literature to confirm that mere experience does not necessarily lead to enhanced ethical knowledge and by extension more morally responsible conduct (Campbell, 2003; Colnerud, 1997; Tirri, 1999). Why wait until students are socialized into existing teacher cultures that may or may not prioritize ethical practice? And, at any rate, it is not a matter of their lacking all experience. Student teachers engage in practice teaching (or clinical) sessions throughout their programs and are not unfamiliar with schools and classrooms. Teacher education programs have a professional responsibility to introduce new practitioners to the ethical aspects of their chosen profession so that they can embrace new teaching experiences with a trained sensitivity to their ethical expectations as well as the dilemmas that arise from them.

An Invisible Component

Another way to conceptualize the well-documented neglect of professional ethics education is to assume that, rather than actually missing, it is somehow embedded implicitly within other components of the teacher education curriculum.

We teach ethics as it is folded into other foundational units such as educational law or in courses on social justice.

Student teachers in my study recognized that they did not experience much in the way of professional ethics education; however, they did identify areas of their programs that were "kind of like ethics." One is subsumed under a focus on issues of professionalism broadly and address formalized and codified policies and laws. Portrayed by some as "scare tactics" employed to deter them from engaging in acts of professional misconduct (e.g. sexually abusing students, neglecting to report suspected child abuse, misrepresenting one's qualifications, failing to maintain proper records, violating the *Teaching Profession Act* in terms of reporting colleagues' negative actions to superiors), references to legal requirements and restrictions, while important, were not normally represented as *ethically* relevant and significant. And, their application to the daily work of teachers as moral professionals was decidedly absent.

Similarly, a narrow and decontextualized reference to the formal *Ethical Standards* (Ontario College of Teachers) seemed to be the best one could hope for in terms of any reference to the ethics of teaching. As in the case of the legal aspects of teaching, the *Ethical Standards* seem to be presented more as policy regulation than a foundation for thinking about the moral complexities of teaching. It seemed to have a fleeting, if any, impact, as the quotations from three recently graduated teachers explain:

The *Ethical Standards* document? I guess I could say it means nothing to me because I don't really remember anything specific from them…We got a big pamphlet thing about the ethics of teaching, and I remember a lot of my course teachers were surprised to see them and read them. They talked with us but it was just kind of an informal meeting that was held once for an hour during the school year . . . The *Ethical Standards*? Do I know what they are? I couldn't name them. No, nope, I only had to do them for the one time; I know one of them was honesty, integrity, I remember words like that but, no, I can't tell you what they were. It was at the first part of the year, and ethics were never, ever, ever, ever touched on again. (Campbell, 2013, pp. 31-32)

Another area that student teachers saw as possibly ethical, but not as professional ethics *per se*, was evident in the increasing emphasis that many teacher preparation programs are putting on education for social justice. They were conversant with the sociopolitical language of social justice theory (e.g. equity, diversity, power, culturally relevant pedagogy, antidiscrimination education), but not the language of moral and ethical principles (e.g. fairness, empathy, care, honesty). Social justice is a political orientation to societal issues that takes a stand that increasingly positions itself as being moral or ethical; however, it is not the same as professional ethics. Regardless of one's ideological perspective on social justice, it should not be seen as an adequate substitute for professional ethics education, as the aims of each are quite different.[21] This is reflected in the words of one teacher educator, who summed up what many others advocate: "I teach social and political ethics rather than individual ethics in classrooms" (Campbell, 2011, pp. 86-87). Yet, it is precisely the individual ethics of the teacher that define professional judgment, ethical knowledge, practical wisdom, and the need to educate professionals to be proficient in practicing ethically.

Student teachers learn about the ethics of teaching in their practicum (clinical) experiences.
This may be true. By engaging in classroom life and observing experienced teachers, students may well glean examples of exemplary ethical practice if they are intuitive enough to recognize it, as it is not likely something that their associate teachers would explicitly reference. Regrettably, however, student teachers also return from their field experiences with disturbing accounts of negative role modeling they witness—teachers who act in careless, unfair, dishonest, sarcastic, gossipy, spiteful, and even cruel ways. The student teachers feel powerless to address such situations and report that, when they try to talk about them upon their return to their programs, they feel shut down. "Storytelling" of that sort seems discouraged in faculties of education out of what I believe is a misguided and "blind commitment to collegial loyalty in the guise of professional relations" (Campbell, 2013, p. 37). Teacher education programs need to find professionally defensible ways to debrief student teachers openly about their practicum experiences—both the good and the bad—in order to cultivate a deeper understanding of the ethical dimensions underlying often normative behaviour in schools.

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21   For a further discussion of this, see Campbell, E. (2013). "Ethical Teaching and the Social Justice Distraction." In, H. Sockett and R. Boostrom (Eds.). *A Moral Critique of Contemporary Education*. National Society for the Study of Education, v. 112, n. 1, pp. 216-237. New York: Teachers College Press.

Even if student teachers do "pick up" ethical lessons haphazardly from experiences in other areas of their program not explicitly concerned with professional ethics or from their practicum situations, it is, in my opinion, little comfort; the idea of an invisible component that somehow insinuates itself into the program does not inspire confidence in the way we prepare student teachers to become ethical practitioners. It might as well be a "missing foundation."

Interdisciplinary Lessons

• *What can we learn from other professional disciplines about ethics education that would be relevant to the conceptualization of an ethics curriculum?*

An extension of my research on ethics instruction in teacher education programs involved the interviewing of university faculty teaching ethics courses in a range of professional disciplines (e.g. medicine, nursing, physical therapy, law, social work, business and engineering). The purpose of this complementary data collection was not to develop a comparative study, but rather to gather suggestions and recommendations from others that might add to our collective understanding about best practices in teaching ethics to students in the professions.

I should note that I did not interview any of the students in these programs and, therefore, am not in a position to argue that the ethics instruction they received had any more of a profound influence on them than what the teacher-education students reported. Nonetheless, what did seem clear was that the "descriptions of other professional programs revealed at least a serious curricular *intention* to familiarize students with the professional ethical standards and complexities of their respective fields" (Campbell, 2013, p. 33) to an extent that seems regrettably lacking in many teacher education programs. From the data, I identified the following four themes that represent guiding principles and strategies for action that cut across the disciplines, and that I believe offer much to the conceptualization of a curriculum in professional ethics:

• a faculty-wide belief that ethics must be a *focused* and *mandatory* component of professional preparation that transcends personal opinion or intuition and reflects foundational knowledge in the discipline

• the affirmation of explicit goals for teaching ethics that move philosophical theory and formalized codes or ethical standards (which are strongly emphasized) towards their concrete application

- instructional approaches that involve the extensive use of *case study pedagogy* in which scenarios describing dilemmas and complexities of real practice are analyzed using ethical resources (e.g. contrasting philosophical orientations, codes of ethics, policies), not only personal beliefs and reflection
- careful attention to the thorough debriefing of students' clinical practice that highlights the ethical aspects (positive and negative) of their collective experiences in the practitioner field

While the structure of the various programs described by the participants varied considerably, the one constant was that clear attention to the professional ethics of each discipline was "consciously built into the programs, not left up to chance to be 'touched on' in embedded ways…Ultimately, professional ethics was not simply something students had to divine from the curriculum for themselves, but rather was an intentional aspect of their pre-service preparation" (Campbell, 2013, pp. 35-37).

Of course, this leads to a predictable question:

- *Should instruction in ethics be embedded in a cross-curricular way throughout multiple components of professional preparation programs or highlighted in a focused and discrete unit or course that is entirely dedicated to the teaching of ethics and the honing of professional ethical judgment?*

The participants in my study outside of teacher education referred favourably to both models, and one described what I believe to be the ideal approach: address ethics directly and forcefully at the beginning of the program in a special course or unit, and then maintain attention to ethical decision-making throughout subsequent courses and components—like a thread that unites the program around a common theme. However, such a model does not seem prevalent. When asked whether lessons on ethics were part of a core foundations course on professionalism, one teacher educator responded, "No, I don't think it (ethics) is consciously part of a thread; it's there because it's naturally there" (Campbell, 2011, p. 85). Regrettably, however, the students did not seem to be aware of this natural presence.

It is for this reason that I have changed my perspective on this question about integration or separation of an ethics curriculum. I once believed that integrating it across the program to show vividly how ethics permeates all aspects of curricular, pedagogical, evaluative, and interpersonal decision-making in classrooms and schools is the best approach. I still do, really; however, I no longer

trust the integrative model to communicate important ethical lessons. It leaves too much up to chance if we assume that ethics embedded across a program will be made obvious. As I have argued:

> While infusion may still seem to be a preferred approach to integrating ethics into the teacher education curriculum, it also threatens to render the topic invisible. It is too easy to overlook or lose the focus on the moral and ethical nature of teaching if it is made implicit within the context of other curricular content…[Instead,] explicit and non-elective courses or units of study that consciously identify their objective as being the cultivation of ethical practice in teaching may be more successful in making the moral dimensions of teachers' work visible, authentic, and significant (Campbell, 2013, p. 31).

Making the Familiar More Ethically Obvious

In his own teaching of professional ethics, Strike (1993) observed that "students find moral ideas familiar even though they are not the kinds of considerations that come to their minds first and they often need help in finding the words to express them" (p. 104). In a similar vein, Schachter (2011) claims, in relation to teaching business ethics, "It's not that people face a situation and decide between an ethical course and a non-ethical course…It's that they never consider the ethical aspects in the situation" (p. B16). It is for this reason that professional faculties need to stimulate a profound awareness of the ethical dimensions of practice, so that students, regardless of their discipline, are enabled to make conceptual and practical connections between likely recognizable ethical principles and virtues and the details of their future daily work with clarity, insight, informed judgment, and a rigorous knowledge of their chosen field.

Despite the general neglect of professional ethics widely reported in the teacher education literature, as discussed previously, I know I am not alone among those teacher educators, many of whom are also researchers in the field of ethics in education, who are individually attentive to raising such awareness among their own students, even if it occurs by means of elective courses within what is otherwise a programmatic ethical vacuum. They may use similar strategies and resources to those that I use with my pre-service teacher education students. The following is an abbreviated listing of the general themes and instructional strategies I have found useful in framing my seminar courses on professional ethics in teaching:

• I adopt two broad and intersecting approaches: the use of case study pedagogy and the examination of policy and research literature on a series of relevant themes.

- First, I start with a thorough introduction to the formalized policies and regulations governing professional conduct. For example,
  — The *Ethical Standards and the Standards of Practice for the Teaching Profession* (Ontario College of Teachers, 2009)
  — Sample codes of ethics from other jurisdictions (e.g. The Ethical Standards for Teachers, Board of Teachers Registration, Queensland, Australia is particularly relevant and helpful)
  — *Regulation 437* (professional misconduct) (Ontario College of Teachers, 1997)
  — The three *Professional Advisories* generated by the Ontario College of Teachers (*Professional Misconduct Related to Sexual Abuse and Sexual Misconduct* [2003]; *Use of Electronic Communication and Social Media* [2011]; *Safety in Learning Environments* [2013])

- To introduce philosophical ethics as it applies to professional decision-making (to be practiced through case study examination and analysis), we discuss readings and frameworks based on distinctions among versions of consequentialist and non-consequentialist theories (e.g. teleology, utilitarianism, deontology, virtue ethics, ethics of justice and care). Prioritize engagement with the language of ethical principles and virtues (e.g. fairness, honesty, care, respect, integrity, trust).

- The ethical decision-making frameworks used in case study analysis differ in structure and detail but generally follow similar conceptual patterns (e.g. identify the ethical dilemma in the case; clarify relevant facts and consider first reactions; identify various stakeholders; consider alternative actions to take in the resolution of the dilemma; apply ethical resources [ethical principles; consequential considerations; ethical policies and standards; general maxims; exemplars of others' judgments] to the alternative actions to determine ultimately the best course of action). I use frameworks from both within and outside of education (e.g. Freeman, 1998; Markkula, 2006; McDonald, 2000; Ontario College of Teachers, 2003).

- *Case study pedagogy*: with reference to both the ethical decision-making frameworks and the relevant course literature (research, policy, and theoretical/philosophical), students read and analyze in small groups and as a class on an ongoing basis throughout the course a series of short ethical case studies (drawn from casebooks in the education literature). Each case study is written as a fictional, but nonetheless very real, account in which a teacher is faced with a difficult decision. Students take turns facilitating the small group discussions of approximately 45 minutes per case that focus on possible ethical implications of the situation, ways to resolve the dilemma, consequences of actions and inactions, while highlighting the

underlying ethical principles. Discussions must be grounded by connections between personal intuition, opinion, or judgment and the academic and professional resources of the course.

• As the course progresses, the discussions analyzing the case studies also draw on students' deliberations of actual practice experienced during their own clinical teaching sessions in schools. This is further complemented by whole-group "debriefing" of the practice teaching component of the program.

• One of the course assignments requires students to write their own case study and analyze it using course resources (frameworks, codes, policies) and the research literature that addresses a range of thematic issues.

• Broad themes introduced in both the academic literature (course readings) and the dilemmas posed in the case studies include:
   — teachers' higher standards of expected conduct
   — position of trust and the fiduciary duty
   — the teacher as a moral agent and implications for daily practice
   — the teacher as a moral educator and implications for daily practice
   — dilemmas and tensions as a result of administrative regulations, school policies (e.g. discipline, dress, lateness), assessment standards, curricular expectations, balancing of disparate student needs and demands on teachers' time, resources, attention
   — the ethically complicated interpersonal life of teachers (e.g. professional relationships with students, adjudicating among students, dealing with parents, coping with colleagues and their possible negligence or misbehaviour)
   — the ethics of teaching controversial curricular issues
   — the lines between teaching and indoctrinating; the limits on freedom of expression; and the associated question of whether teachers should disclose their own perspectives on issues of a political, ideological, social, cultural, or religious nature

Final Note: After Pre-Service Teacher Education

From an empirical perspective, I cannot assess whether the ethics instruction I implement ensures that our students will become more ethically responsible professionals. However, one may speculate that in at least exposing students to the practical dimensions of their professional work in ways that connect clearly and coherently to larger, and essentially familiar, ethical principles and responsibilities, they will start to cultivate the ethical knowledge, the practical wisdom that will guide their professional judgment.

And, while I know of no research to either confirm or deny this speculation, anecdotal evidence seems to support the idea that by having students grapple with daily ethical choices and keeping the spotlight on the ethical aspect of their work, not just the technical aspect, they do become professionally astute. Graduate students, to whom I also teach ethics, who are mostly experienced teachers, report that the issues we discuss in class are real to them—they resonate with their own professional experiences. Yet, this is the first opportunity for them to view their practice through a lens of ethical sensitivity.

They seem to value this greatly—it is as if a new way of looking at normative and everyday work opens up a whole new appreciation of the significance of what they do and what they cope with on a regular basis. They express a belief that if teachers in schools could develop a level of collegial comfort in order to share rather than conceal their ethical dilemmas and concerns, they might collectively be able to re-frame the culture of teaching, at least within locally relevant contexts. With support structures in place, enabled by an administrative presence that models ethical conduct and prioritizes ethical responsibility, they would welcome the chance to collaborate with colleagues about each other's work, without feeling defensive, and explore the ways their decisions about curriculum, assessment, and discipline, among other things, both reflect and compromise good ethical principles.

Given that this does not seem to be currently the norm within the teaching culture, the challenge to pre-service teacher education seems even more intense. By way of conclusion, then, I restate for our consideration two previous questions:

- Even if we become more proficient in ethics education in pre-service programs, what happens after students complete their professional preparation and emerge into the practitioner field?
- Will the lessons learned about ethics, if indeed they are learned, endure into the graduates' future careers, or will they be obscured, forgotten, or corrupted as the new professionals become absorbed by and socialized into existing school cultures?

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A Discussion of "Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education" by Elizabeth Campbell, PhD, Professor, Ontario Institute for Studies in Education, University of Toronto

MICHAEL SALVATORI, Ontario College of Teachers

The purpose of this discussant paper is to respond and react to the thought paper by Elizabeth Campbell, PhD, titled *Honing Professional Judgment in the Development of Ethical Knowledge in Training: A Challenge for Teacher Education*.

As discussant, I bring a perspective to the issue of the development of ethical knowledge in teaching from my position and experiences as Chief Executive Officer and Registrar of the self-regulatory body for teachers in Ontario.

It is important to make clear the role and responsibilities of the Ontario College of Teachers as they relate to professional and ethical standards before providing this perspective on the development of ethical knowledge within the context of the Ontario College of Teachers.

This paper begins with a brief overview of the College and its responsibility for the establishment and enforcement of professional and ethical standards. Following this brief introduction consideration is given to the following themes raised in the thought paper:
- the ethical work of teachers
- the ethics curriculum within initial teacher education programs
- an interdisciplinary perspective on the development of professional ethics
- connecting the development of ethical knowledge to prior learning and experience
- beyond initial teacher preparation

Regulating the Profession in the Public Interest

The Ontario College of Teachers has a statutory mandate to licence qualified teachers, accredit programs of initial and ongoing teacher education, develop standards of practice and ethical standards for the profession, to receive and investigate complaints against members of the profession and deal with discipline and fitness-to-practise issues.

The development of ethical knowledge falls squarely into the College's mandated areas of accreditation and standards of practice for the profession.

In order to receive accreditation, programs of professional education must satisfy a series of conditions, including evidence that various core elements—such as the ethical standards of the profession—are embedded in the program. The College's Standards of Practice and ethical standards are a foundational element in both initial programs of teacher education and additional qualification courses.

The College has also developed a wide variety of resources that are available to members to assist them in the ongoing development of their ethical knowledge and its application in their practice.

The Foundations of Professional Practice for members of the profession encompass the ethical standards for the teaching profession, the standards of practice and the professional learning framework. Developed and revised through extensive consultation and dialogue with education stakeholders, these standards were approved by the College's governing Council.

The ethical standards for the teaching profession include:
- Care
- Respect
- Trust
- Integrity

The interdependent domains of the standards of practice for the teaching profession include:
- Commitment to students and student learning
- Professional knowledge
- Professional practice
- Leadership in learning communities
- Ongoing professional learning

These standards serve as articulations of what it means to be a teacher in Ontario and underpin the work of the College. The College, as a professional regulator, supports professionalism among its members. In a presentation to staff and Council members of the College, Harry Cayton, Chief Executive of the Professional Standards Authority for Health and Social Care in the United Kingdom suggested that regulation is not a substitute for professionalism, but rather a support for it (oral presentation, October 23, 2013).

The establishment of standards and the dissemination of material to support the understanding and integration of these standards in practice is one of the primary responsibilities of the Ontario College of Teachers. This responsibility is directly related to the development of ethical knowledge among members.

Discussion of "Honing Professional Judgment in the Development of Ethical Knowledge in Teaching: A Challenge for Teacher Education"—The Road Ahead

In her thought paper, Elizabeth Campbell asserts that the development of ethical knowledge in the teaching profession must begin during the initial teacher-education program, and should be honed through the experiential learning of professional practice.

During the current program of professional education, the teaching of ethics as a tool to develop professional judgment is often felt, by both students and professors alike, to be insufficient in content and intensity. The author examines the view that teacher candidates would be better served if the teaching of ethical knowledge was infused throughout the curriculum instead of offered in topic-specific courses.

The paper concludes by endorsing a combination of "explicit and non-elective courses or units of study" of ethical practice in teaching (Campbell, 2014), with ongoing reflection of ethical knowledge earned through professional practice.

While this discussion paper focuses largely on the ongoing development of ethical knowledge beyond the initial teacher education program, reactions to various elements of the thought paper are also included.

The Ethical Work of Teachers

The thought paper confirms the role of the teacher is complex and multi-dimensional. A teacher requires foundational knowledge to engage in the decision-making required for managing a classroom, students and the curriculum taught, while upholding the legal principle of *in loco parentis,* in which the teacher acts in the best interests of the students, as would a caring parent.

A teacher is required to not only instill in his or her students ethical knowledge, but to personify that same knowledge in day-to-day dealings with students, parents, colleagues and the overall education community. A teacher is always on display before their students which means their ethical behaviour is as well. The inherent fiduciary duty of a teacher to a student means that as a professional, a teacher must be prepared to live their own ethical standards through unscripted reactions to their students in addition to those interactions that are planned and curriculum-based.

The multi-dimensional role of the teacher described in the paper is an accurate depiction of the role that is ever-evolving and reflective of the individual's development within their chosen profession. The thought paper indicates that

students are always watching. This observation and the inferences and lessons drawn from it extends beyond the student and beyond the walls of the classroom.

The College's ethical standards describe the broad role that teachers play in the classroom and beyond. "The standards acknowledge the contributions the profession makes to Ontario society. They convey to the public the commitment that College members make to students, the teaching profession and society." (Foundations of Professional Practice)

As a professional, a teacher must maintain a special balance. Their role in society means that they have both a professional persona and one that exists in the public forum, which others—including students, their parents and other members of the school community—can observe.

Teachers are called to act in accordance to a higher standard than other members of the community in which they work and live. This heightened expectation has an impact on how teachers behave outside of the classroom, even in their private dealings with others.

The Supreme Court of Canada is quite clear on this point. In a trilogy of decisions, each involving a teacher, the court agreed that teachers occupy a significant role in society that, in turn, places them in a direct position of trust and authority with respect to their students. They are linked inextricably to the school system's integrity, and parents delegate their parental role to teachers, entrusting them with their children's education.

J. La Forest, writing for the Court in one case, emphasized the sensitive environment of a school and the need to hold teachers to high standards of professional conduct inside and outside the school, and said:

> By their conduct, teachers as "medium" must be perceived to uphold the values, beliefs and knowledge sought to be transmitted by the school system. The conduct of a teacher is evaluated on the basis of his or her position, rather than whether the conduct occurs within the classroom or beyond. Teachers are seen by the community to be the medium for the educational message and because of the community position they occupy, they are not able to "choose which hat they will wear on what occasion" …; teachers do not necessarily check their teaching hats at the school yard gate and may be perceived to be wearing their teaching hats even off duty.
> *R. v. Audet*, [1996] 2 S.C.R. 171; *Ross v. New Brunswick School District No. 15,* [1996] 1 S.C.R. 825; and *Toronto (City) Board of Education v. O.S.S.T.F., District 15,* [1997] 1 S.C.R.

The College has recognized this dual role and the balance which individual teachers must maintain. By way of example, the 2011 release of the College's professional advisory entitled *Use of Electronic Communication and Social Media* emphasized the relationship between a teacher's professional and personal identities. The advisory supports teachers in their use of electronic communication vehicles in both their professional and private lives. It recognizes the casual nature of social media can sometimes blur professional boundaries. The advisory offers tips for teachers on maintaining the public trust and ethical behaviour expected of teachers in today's society.

Accountability and transparency are foundational principles that underpin the work of professional regulators such as the Ontario College of Teachers. In its regulatory role, the College uses its website and official publication to communicate with members and with the public and to reflect these principles. The College makes available the decisions emanating from disciplinary hearings on its website and also publishes summaries in the College magazine. In fulfilling its commitment to transparency, the College is also helping members to develop their professional judgment. The publication of these decisions, including the reasons for decisions made by panels of a College member's peers, not only serve as a deterrent and demonstrate how the College is accountable to the public, but offers a concrete tool to members to continue to expand their ethical knowledge and insight.

Ethics Curriculum: A Missing Foundation or an Invisible Component of Teacher Education?

The thought paper includes several illustrative comments from teacher candidates related to the development of ethical knowledge in the initial teacher preparation program. The data gathered indicates that ethics is felt to be missing from initial teacher education programs—missing or simply not evident.

Some research participants felt that the teaching of ethics was a missing foundation in that they were not able to clearly identify ethics as a component of the program. Some teacher candidates indicated they were unable to identify the ethical standards and that the standards did not have meaning for them.

It is possible, as the thought paper suggests, that the teaching of ethics is infused throughout the curriculum and, as such, is not evident as a standalone theme, course or topic. As a foundation for ethical practice, the teaching of ethics is necessarily related to all elements in initial teacher preparation.

It may well be that we are not asking the right questions when exploring the development of ethical knowledge with teacher candidates. Is the capacity to name the ethical standards an indication of ethics within a program? Is the inability to do so evidence that ethics are missing from the curriculum?

Instead of seeking an identification of the ethical standards, should we be posing questions that ask teacher candidates to speak about the personal values they bring to their practice, to guide their behaviour in interactions with students? Such questions might generate a dialogue in which the ethical standards like care, trust, respect and integrity are identified, but in language that reflects the individual's articulation of their own values.

The enhancement of initial teacher preparation programs in Ontario, beginning September 1, 2015, may provide the time and space within which more attention may be paid to the development of ethical knowledge among beginning teachers. The enhanced program, which will include two additional semesters and a total of 80 days of practicum, also identifies the core elements, including the standards of practice and the ethical standards for the profession developed by the College. As of that date, accredited programs must include an enhanced focus on the ethical standards as they relate to the professional, ethical and legal responsibilities of teachers.

This increased focus on the standards, combined with a longer practicum, will offer additional opportunities for students to develop ethical knowledge based on practical experience. In most cases, the practicum component of the enhanced teacher education program will be divided into two sessions. This will allow courses focused on the ethical standards that take place following the initial practicum placement to focus on the professional experiences and lessons learned. Teacher candidates will be able to implement their enhanced professional judgment during their final placement.

Interdisciplinary Lessons

The thought paper points to research undertaken to compare the ways other professional education programs—for example, law, medicine, social work and engineering—embed the teaching of ethical knowledge and judgment into their curricula. Those findings indicate that compared to teacher education programs, such programs have a much clearer intention to focus their curriculum on the ethical standards of the relevant profession.

In Ontario, the regulatory bodies for many professions work with practitioners to develop standards of practice for the profession. Two such examples are the College of Early Childhood Educators and the College of Social Workers and Social Service Workers. Members of these professions often work in school settings alongside teachers.

When compared to the ethical standards for the teaching profession, there are common and consistent themes among the ethical standards for each profession. Key words such as caring, professional knowledge, integrity, responsibility, competence can be found woven through each code of ethics. These similarities reveal a core set of values held by professionals in the education field—care, integrity, respect and trust.

The ethical standards developed by professionals for a specific profession offer its members a way to define themselves. In her research in this area, Jean McNiff comments that "we create our identity in the company of others" (Goldblatt, Smith, 2005, p. 186). Teachers agree to use their knowledge and judgment in decision-making according to a commonly held set of professional ethical standards. To create the foundation for developing such an identity, the development of ethical knowledge must begin in an initial teacher preparation program and continue throughout a teacher's professional practice in the company of other professionals.

Connecting the Development of Ethical Knowledge to Prior Learning and Experience

This section of the thought paper highlights some instructional strategies for the development of ethical knowledge in teaching. The author demonstrates a gradual and supported increase in the reflective work undertaken by teacher candidates. From the initial stages of readings on ethical philosophy to theoretical frameworks for decision-making, students move from group analysis of case studies to developing their own case studies and individual reflections. This lead role in developing their own ethical judgment increases as the student learns and moves towards professional expertise.

The paper highlights that individuals entering the profession bring an ethical background to their studies. The teaching of ethics during initial teacher education must focus on increasing teacher-candidate awareness of the nuanced dimensions of ethical behaviour and judgment as required for professional practice. Such teachings allow students to build their ethical identity based on their own values with formational input from others.

The College has as one of its mandated objects the ongoing education of members. There are a number of tools the College uses to achieve this goal and many opportunities to contribute to the ongoing development of ethical knowledge among members.

Since its inception, the College has published four professional advisories. The topics of these advisories, as in the use of electronic communications and social media for example, are selected based on ethical issues and situations teachers face in their professional practice. They are reactive and proactive by offering teachers tools they need to build their knowledge and judgment.

The College's official publication, *Professionally Speaking/Pour parler profession,* offers another tool for teacher education and reflection on professional practice. In the Governing Ourselves section, the magazine offers summaries of recent disciplinary decisions. This section now also offers case studies to allow individual teachers to reflect on the situation presented and their own decision-making in addressing such a scenario.

The College also has a myriad of standards-based resources, available in the Margaret Wilson Library or through the public website. Two such resources, extensively used, include *Cases for Teacher Development* and *Exploring Leadership and Ethical Practice Through Professional Inquiry*. These books and the casebook guides developed as accompaniments are highly respected and well-used resources among experienced and first-time teachers.

The College also offers opportunities for educators to come together in a collaborative setting to discuss ethical knowledge and the development of professional judgment. Such institutes offer support for the development of a common ethical identity for the teaching profession.

Beyond Initial Teacher Preparation

This final part of the thought paper builds on feedback from teacher candidates returning from their practicum placements and discussing their experiences in the classroom. In some cases, the research found that placements did not enhance the development of ethical knowledge but may have served to undermine the collaborative discussions necessary for beginning teachers to build that knowledge.

The paper ends with the question of how to ensure that teacher candidates can continue to move forward in developing ethical judgment and knowledge as they move into their professional practice.

In some instances, beginning teachers may find themselves in contexts in which their values and the ethical knowledge they have developed is at odds with the prevailing culture of the school or community. These beginning teachers need supports which will allow their growing ethical knowledge to be nurtured.

Many beginning teachers seek out opportunities to further enhance and develop their skills as they enter the profession. They do so in a variety of ways, including enrolling in additional qualification courses, professional development institutes and attending conferences.

The Additional Qualification and Additional Basic Qualification programs, accredited by the College are consistent with and reflect the ethical standards of the teaching profession. Through these courses in which teachers may gain further depth in a subject area or teaching division, teachers' ongoing ethical knowledge is further developed.

The College also works with education leaders to offer presentations on ethical leadership and examples of how standards are embedded in practice. Sessions were recently offered on exploring the key dimensions of ethical leadership and ethical decision-making.

Added to the ongoing professional learning tools, such as decision summaries and case studies in *Professionally Speaking/Pour parler profession* and professional advisories, new teachers have access to tools to help guide their induction into the teaching professional and continue their development as ethical decision-makers.

As the enhanced teacher education program is introduced at faculties of education in 2015, the expanded practicum and increased focus on standards and ethical knowledge will offer teacher candidates the ability to reflect on the intersection of ethical knowledge and professional practice as part of their coursework. In and of itself, this additional opportunity to hone professional knowledge will support ethically formed new teachers as they merge into the profession.

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Profession #2—Health Care

Teaching and Learning Professionalism in Medical School

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When teaching abstract concepts in health-professions education, some fundamental, defining characteristics can be taught via lecture. Some elements are better learned via more engaging processes, such as critical-incident analysis, small group discussion, and reflective writing. While some knowledge of defining characteristics is necessary, the more vital elements of such concepts as professionalism—enduring behaviours and values—require these more engaging pedagogies.

One of the recurring challenges of teaching and learning within professional schools is that many of the desired educational outcomes are both important and elusive at the same time. By "elusive," I mean they can be difficult to define, and, thus assess. As such, they can also be difficult to teach. One such concept within medical education is "professionalism." While there is no shortage of attempts to define professionalism in medicine, the concept remains elusive as an educational outcome. There are a number of reasons for this, not the least of which being that the word "professional," and its antonym "unprofessional," are used frequently as blanket terms when we are either particularly happy or unhappy with a student's performance. Punctuality, appearance, and social skills are all grouped under the umbrella term "professionalism," as are the inappropriate use of smart phones during classes and a lack of respect for patients and colleagues.

Indeed, there is no shortage of language available to describe attributes associated with professionalism. Swick (2000) provides an extensive list, including altruism, advocacy, accountability, ethics (beneficence and non-maleficence),

humanism, honesty, compassion, meaningful collegiality, scholarship, respect, trustworthiness, and commitment to the greater good. A list like this is helpful in our attempt to understand the concept, but it is not without a few pitfalls.

For one, a number of these attributes are, in themselves, difficult to define. Witness the numerous definitions for "advocacy" (Gilkey and Earp, 2009), and the many levels at which a practitioner can be an advocate, from the individual-patient level to populations and social determinants of health. Secondly, taken collectively, the list seems unachievable by mere mortals. This might explain why some definitions of professionalism refer to that which one *aspires to* rather than necessarily attains. Thirdly, as Ginsburg et al. (2000) point out, such lists invite us to think of professionalism in terms of traits rather than behaviours—construing a professional as a kind of person, rather than a collection of behaviours or a particular code of conduct. As we will see later, thinking of professionalism in terms of personality is problematic for educators. For one thing, invoking the construct of personality fails to acknowledge that manifestations of professionalism will vary across contexts (Ginsburg et al., 2000).

It is hardly surprising that professionalism would be thought of in terms of character rather than behaviour, given the deep-seated values that underpin a profession's sense of identity and its role in society. Definitions of professionalism often make reference to a larger social contract in which the application of advanced skill and knowledge for the betterment of others is offered in return for autonomy. It is this autonomy that is considered a defining characteristic of a profession. Professions govern and regulate themselves. They earn this privilege by virtue of both their advanced skills and their willingness to serve others. All of these characterizations sound like references to good character and not just a set of learned behaviours.

As is often the case with concepts that are difficult to define, some writers include elements in their definition of professionalism that other authors argue are distinct concepts. For example, Swick (2000) includes humanism in his definition of professionalism; whereas, Cohen (2007) makes a clear distinction between the two. Humanism refers to values about one's obligations to others, and professionalism is about behaving in accordance with a set of prescribed norms established by one's profession. These norms may well be consistent with humanistic values, but they may be dictated by other values and considerations.

Another distinction has been drawn between "healer" and "professional" (Cruess and Cruess, 1997). Each role entails "different sets of obligations" (p. 942), the former linked historically to the Hippocratic Oath. Though potentially related, the role of the professional has evolved more from the modern notion of "profession."

What can be learned from these definitions and distinctions about the teaching of professionalism? For a definition of professionalism to help educators, there needs to be some focus on behaviour. What does professionalism *look* like? This question does not negate the significant place of more abstract considerations like values in the learning and teaching of professionalism, but it invites a careful consideration of how values are manifest in the thoughts and actions of health professionals. Consistent with this consideration of a values-behaviour link, Arnold, Blank, Race and Cipparone (1998) have developed an assessment tool that presents a number of abstract concepts, related to professionalism, such as "respect for others," and then included a list of related behaviours for each.

Teaching Professionalism

A range of methods have been employed to teach professionalism. While there may be debate regarding the relative effectiveness of these methods, there is little debate regarding the assertion that professionalism doesn't just "happen"—it must be taught, as Cruess and Cruess state in the title of their 1997 *British Medical Journal* paper.

Cruess and Cruess (1997) present a syllabus of sorts for a course on professionalism. While they do not specify particular pedagogical approaches, one might infer from their description of some of the content that there are things students need to be *told* about professionalism. Lectures could address the traditions of professionalism and healing, asserting that being a professional is a privilege rather than a right. The distinction between physician and healer could be another lecture topic, along with a definition of professionalism and a description of its manifestations.

While lectures and readings could do a good job of introducing key concepts, one wonders if such pedagogy would be effective as a mechanism for having students practice the behaviours associated with professionalism or *internalize* its fundamental values. For these goals to be achieved, more engaging approaches would be in order.

For example, we might consider Kittmer et al.'s (2013) use of small groups and reflective writing to have students analyze critical incidents. For these written Critical Incident Reports:

> Early in the rotation, medical students are given a mandatory 500-word reflective writing assignment. Students are to "identify a 'critical incident' involving an ethical, communication, or professionalism issue when (1) you personally had difficulty dealing with a difficult issue; or (2) you observed another physician dealing with a difficult issue in an exemplary way" (p. 427).

Toward the end of the rotation, students are put in groups of six to eight with two facilitators. While ensuring confidentiality, and not being graded on this small-group component, students present their reports to the rest of the group for discussion. Through this writing and small group process, students do their own thinking about what constitutes professionalism and what does not, as applied to a real situation they encountered. They then have a chance to compare this thinking to that of fellow students.

Qualitative analysis of the Critical Incident Reports revealed how students developed their sense of professional selves in relation to the team, the patients, and the systems in which they were working. I doubt that we could expect this degree of development from attending lectures on professionalism, as valuable as those lectures might be for the provision of definitions and historical perspective. Not surprisingly, Kittmer et al. report on a number of studies concluding that reflective writing is an effective vehicle for the development of professionalism. For example, Santen and Hemphill (2011) assigned two narrative reflections to fourth-year students in an emergency department rotation. Though the students were not instructed specifically to write about professionalism, 61 of the 150 reflections addressed the topic. The students did so in ways that demonstrated a developing understanding of fundamental elements of professional thinking and behaviour—descriptions of compassion as well as the difficulties of dealing with situations in which values conflict, such as between students' and patients' cultural backgrounds.

What is to stop students from simply providing "socially desirable" reflections that espouse what they see as accepted and approved views, independent of whether they actually hold those views? In the end, perhaps we can't stop students from fabricating their interpretation of critical incidents. However, a skilled preceptor or facilitator can probe these reflections with feedback and questions that encourage students to at least consider that there might be

times when professional behaviour might not be the easiest option, but the right one, nonetheless. And knowing that there will be small group discussions might motivate students to write sincere narratives.

Assessing Professionalism

Assessing professional behaviour is challenging, but it can be made more valid and reliable if the focus shifts from abstract attributes to observable behaviours and reports. Ginsburg et al. (2000) point out that the context of these behaviours, the existence of conflict, and the means of its resolution are important elements to consider when assessing professionalism. To explore this further, we return to the problem of construing professionalism as a trait. In so doing, we would be assuming cross-situational consistently, even though such consistency is unlikely. As an alternative, assessment of behaviours must take place across a range of contexts with varying time urgency and consequences.

Ginsburg et al. also point out that some of the best "critical incidents," to use Kittmer et al.'s phrase, feature conflict. In other words, there is likely more than one possible course of action or interpretation, each having some merit. When students are confronted with these situations, their behaviour is particularly diagnostic. Moreover, Ginsburg et al. argue that the rationale for the behaviour is equally as "assessable." Thus, students could be presented with simulated scenarios, OSCEs, or standardized patients, and asked to do a retrospective "think aloud," not unlike Kittmer et al.'s reflective narratives.

Becoming a medical professional, with all its attendant behaviours and attri-butes, might well be less about being taught and more about learning via the process of self-regulation (Zimmerman, 1989). By self-regulation, I mean that the development of professionalism requires an impressive degree of awareness of one's strengths and weaknesses, and the ability to mobilize this awareness in the face of what generically might be called an "experiential learning opportunity," which in this case is another name for clerkship.

While I agree with Ginsburg et al.'s assertion that it is a mistake to think of professionalism in personality terms, I maintain that students are socialized into a profession, and this process requires more than the overt learning of behavioural skills. Behavioural skills, when identified, help us translate elusive educational outcomes, such as professionalism, into teachable and assessable elements. At the same time, not everything can be reduced to behavioural terms. When it comes to professionalism, thinking drives action, so we must give students opportunities to develop that thinking in supportive learning environments.

Self-examination and reflection, especially at times of conflict, must be at the heart of learning to become a health-care professional.

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Teaching and Learning Professionalism: Response to Gary Poole's Paper

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At the *Educating Professionals: Ethics and Judgment in a Changing Learning Environment* Symposium, representatives from a variety of professions spoke compellingly about the importance of teaching students about ethical and professional behaviour. Teaching about ethics across the professions will have many commonalities as well as discipline-specific differences. Similarly, professionalism forms the foundation of the education of students from all professions; although, once again, there will be discipline-specific differences in the way professionalism is taught and demonstrated.

In his thought paper *Teaching and Learning Professionalism in Medical School*, Gary Poole points out that professionalism is often discussed, but is rarely clearly defined (Poole 2014). Without clear definitions, educators may find it difficult to develop ways to teach and to evaluate professionalism. Poole notes that professionalism manifests as a set of behaviours that are rooted in ethical values. Behaviours are easier to measure than values, and therefore a behavioural assessment of students can be useful in tracking professional development.

At the Michael DeGroote School of Medicine at McMaster University, a committee was formed several years ago to study the issue of professionalism, with the specific goal of coming up with a document that would clearly outline the behaviours that we wish to see in medical students. The *Professionalism in Practice* document was the result of several years' work by this committee. In this document, professional behaviour is assessed across the following six domains:

- Task completion
- Honesty
- Responsibility
- Confidentiality
- Respect of learning environment
- Balance of interest (self and other)

Under each domain, students are given specific examples of what professional behaviour looks like, using three categories: inconsistent with professional practice, consistent with professional practice, and exemplary professional practice. The advantage of a document like this is that it provides some consistency about what is expected of students at various stages of training. For

educators who are concerned about the professional behaviour of a particular student, the *Professionalism in Practice* document can provide a way of showing the student what is expected.

Specific behavioural expectations are important for students in all professions. However, professionalism is a concept that is far too complex to be confined within the boundaries of a single document. Fundamentally, professionalism is about values, and teaching about values is a much more complex task than teaching about behaviours. Core principles of ethics and professionalism can be taught in many ways. However, as Poole points out, innovative pedagogical approaches are needed for students to internalize the fundamental values of professionalism. Within these open pedagogical spaces, students can explore and test their emerging notions of professionalism (Clandinin et al., 2008).

At McMaster University, medical students do much of their learning in small groups, in keeping with the pedagogical approach that was pioneered at McMaster over 30 years ago. In the Professional Competencies program, students explore the domains of ethics, professionalism, social and cultural dimensions of health, evidence-based medicine, self-care and self-awareness, and population health. Groups are composed of 10 students facilitated by a physician and an allied health professional, usually a social worker. The groups become "learning labs" where students can explore complex issues in a safe environment.

In a recent study, early exposure to patients combined with discussion in small groups was shown to help students develop a multi-faceted understanding of professional identity (Monrouxe et al, 2011). Professional identity formation can be conceptualized as the process by which an individual self-defines as a member of that profession based on the acquisition of the requisite knowledge, skills, attitudes, values and behaviours (Stern and Papadakis, 2006). In this dynamic process, the focus should be on becoming a professional, rather than on being a professional. At McMaster, medical students are matched with a family physician during the first few weeks of medical school in order to provide initial clinical exposure. In the Professional Competencies program, students have the opportunity to discuss these early clinical experiences in small groups, weighing them against their pre-conceived notions of what it is to be a medical professional.

Poole's thought paper also describes "critical incident reporting," another innovative pedagogical approach for promoting the development of professionalism. During their surgery clerkship rotation, McMaster medical students share their reflections about significant clinical incidents that they have

experienced, both by discussion in small groups and a written reflection (Kittmer, 2013). These facilitated discussions provide the students with a unique opportunity to explore the more complex and nuanced dimensions of professionalism. Students often identify influences from the "hidden curriculum," which has been defined as the "set of influences that function at the level of organizational structures and culture" (Hafferty, 1994). When students have the opportunity to discuss the hidden curriculum in a facilitated environment, they may be better able to resist the negative influences of this type of learning. The "critical incident reporting" innovative program grew out of the Professional Competencies curriculum and is now being extended into other clerkship rotations.

As Poole highlights in his paper, the process of reflection is key to the development of professional identity. In writing about their experiences, medical students develop skills in reflective practice and ethical decision-making (Driesen et al, 2003). At McMaster University, medical students create a portfolio of narrative reflections about their learning experiences, both in the classroom and in the clinic. Recently, we conducted an analysis of these narratives which revealed rich insights about the process of professional-identity formation (Wong and Trollope-Kumar, 2014). One striking finding in this study was the significant influence of role models on professional-identity formation. As educators and practitioners, we must model professionalism in our own work in order to support the process of professional-identity formation in our students.

The journey towards a mature professional identity is never over. As Branch and colleagues describe, good clinicians continue to develop and refine their humanistic qualities throughout their careers (Branch et al., 2009). At the Symposium, educators and practitioners from a variety of disciplines were able to share insights from their own journeys. Through this process, we were all enriched.

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Profession #3—Engineering

Thoughts on Teaching Ethics and Judgment to Engineering Students

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The practice of engineering is a regulated profession. In Canada, the provinces are responsible for regulating the profession, and professionals need to be licensed in the jurisdiction in which they work.

Engineering in Ontario is defined as follows: the "practice of professional engineering" means any act of planning, designing, composing, evaluating, advising, reporting, directing or supervising that requires the application of engineering principles and concerns the safeguarding of life, health, property, economic interests, the public welfare or the environment, or the managing of any such act;"[22].

What is key with the engineering profession is that the duty to protect the public is paramount. An engineer's primary duty is to the public and not the employer and not to the client. In this manner, engineering is different from the other regulated professions.

A different way to say this is that when an engineer makes a mistake, the consequences can be enormous. The famous examples include the space shuttles Challenger and Columbia, and Columbia is more troubling because it demonstrated that not all of the lessons to be learned from Challenger had been learned. There are Bhopal, Seveso and, more recently, West, Texas and Lac-Mégantic. Montréal is dealing with le Pont Champlain, and Toronto has

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22 *Professional Engineers Act*, Province of Ontario, amended 2010.

the Gardiner Expressway and aging infrastructure, and there is also the mall collapse in Elliot Lake. At the heart of all of these high-profile disasters is the balance of business and engineering decisions — or ethics and judgment.

Accreditation Requirements Engineering

The accreditation requirements for engineering are discussed below, along with examples of teaching and learning strategies that have worked, as well as a discussion of several that have failed.

Canadian Engineering Accreditation Board (CEAB)

The *Washington Accord*, first signed in 1989, is an agreement between the engineering associations of the major economic countries, and it allows for the international acceptance of educational qualifications[23] amongst the member countries. At present, Europe (save for Great Britain) is not a signatory to the *Washington Accord*, but they are working towards it through the Bologna Process, and it is expected that the EU countries will align to the *Washington Accord* in a matter of a few years.

The *Washington Accord* defines the mechanism by which engineering education is to be managed. The principle is that an engineering program which meets the Standard for Engineering Education can be accredited. A student who graduates from an accredited program then works to gain training and experience, at which point they meet the Standard for Professional Competency. Thereafter, they practice as an engineer and maintain competency.

In Canada, the review of academic programs is performed by the Canadian Engineering Accreditation Board (CEAB)[24]. Effective 2014, all programs must use a Graduates Attributes process, which is outcomes-based. The 12 attributes are:

1. Knowledge base for engineering
2. Problem analysis
3. Investigation
4. Design
5. Use of engineering tools
6. Individual and team work
7. Communication skills
8. Professionalism
9. Impact of engineering on society and the environment
10. Ethics and equity

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23 *The Washington Accord*, **www.washingtonaccord.org/Washington-Accord/**

24 **www.engineerscanada.ca/accreditation-resources**

11. Economics and project management
12. Life-long learning

Each program must develop a definition of the attributes a graduate must possess, and determine where and how those attributes will be measured. The results of the measured data are collected and analyzed, leading to a curriculum-development process that is evidence-based. In short — the curriculum management process needs to move towards a business-process model.

University of Toronto's Chemical Engineering and Applied Chemistry

Our department began working towards this new system in 2009, as part of the Graduates Attributes Committee of the Faculty of Applied Science and Engineering (FASE). Our program was accredited in 2012, and our progress towards the new system was noted. Not surprisingly, we were able to build a large set of learning outcomes, with indicators for most of the attributes; the core courses have easily defined learning outcomes. For example, a knowledge base for engineering includes readily measured items (on final exams), such as "the ability to solve of Bernouli/fluid flow problem," or "ability to solve a heat transfer problem,"or "ability to perform a staged separation calculation."

The Faculty of Applied Science and Engineering uses a four-level rubric for all outcomes: fails; below expectations; meets expectations; and exceeds expectations. We have been collecting data, for three years, and we are making the system of data measurement and collection work smoother.

Ethics, Judgment, Professionalism

Our learning outcomes for ethics and professionalism are less well defined. The expectation is that the student does the right job, correctly, the first time, every time. The issue becomes one of where in the curriculum we provide instruction, and how we measure it. By its very nature, this material needs a formative approach.

A Design Spine

It is well known that engineering students enjoy design projects, and further that they spend far more time on the projects than they should, to the detriment of other activities. The design projects do allow for formative feedback, and even allow for the students to become engaged with the professionalism aspects of the curriculum. Given that the students are learning through working on the projects, we made the decision to have a significant design project in each of the four curricular years.

This was easier than it may sound. Wherever chemical engineering is taught, there is a final-year chemical-plant design course; ours has run for more than 30 years. Students work in teams of five or six and design and cost a chemical facility.

In 2007, the FASE introduced "Engineering Strategies and Practices," a course for all first-year students. The course introduces them to the engineering profession and to engineering problem-solving. And, there is a team-based project in the winter term of first year.

We introduced a design project into the winter term of our second year. It is an environmental project, and a typical project would investigate a contaminated site, and develop a sampling and testing protocol to establish when the site is suitable for reclamation. This project requires that the student use their engineering project skills, plus their chemistry knowledge, plus their knowledge of environmental engineering.

Our most recent project is in term 3S. The students take courses in reactor design, separation design (distillation columns), as well as process dynamics and control. Each of the courses had a take-home calculation problem, assigned at the end of term. The solution was obvious—we combined the three assignments into one "mini design study," which forced the students to integrate the separate design elements.

Ethics and Judgment
Our next realization was that if we reframed the ethical/judgment aspects into design framework, the students would become engaged, and then we could provide formative feedback to help develop their thought processes. The solution was deceptively simple—we added risk assessment into the combined project.

Hazards and Risk Assessment[25]
A hazard is a physical or chemical condition that has the potential for causing damage to people, property, business or the environment. Risk is a measure of a hazard in terms of both the magnitude of the consequence and the likelihood of it occurring. Risk is measured in units of fatalities/annum or $/annum:

$$Risk_{event}\ (\$/annum) = Magnitude\ (\$/event) * Likelihood\ (event/annum)$$

25   "Guidelines for Quantitative Risk Analysis," Center for Chemical Process Safety, AIChE, New York, 2000

There are multiple mechanisms through which the hazard can be converted into an incident, and each incident has its own consequence and likelihood. A gasoline storage tank can leak, with the leak being contained, or entering the environment; and the gasoline tank can explode. Each consequence has a different cost, and likelihood. And the risk of an entire facility is given by:

$$Risk_{facility} = \sum_{i=1}^{N} Risk_{event,i}$$

In a chemical plant, one can define several leak scenarios, each of different quantities, and determine the cost (hazard consequence) of each—and the more substantive scenarios have lower frequencies. In essence, this is no different than the approach used by a bank to determine the risk of a bond portfolio.

While the students don't have industrial experience, they can use the standard tools for hazard identification. They can look at a process (a series of steps) and use the deviation guidewords (no, none, less than, more then, reverse of, part of, other than, as well as) to generate a set of scenarios. They can generate a set of things that can go wrong, and they can estimate the magnitude of the consequence of the problem. They can then rank the relative risks. This leads to their beginning to think of making a risk-based decision.

This approach allows the students to use the engineering knowledge that they have, and to execute a problem that is integrated into their course work, and to practice using industrial tools to make engineering judgments. There is strong student buy-in, and particularly from the students who have worked in the chemical/petroleum/energy sectors, where the use of these tools is part of everyday life.
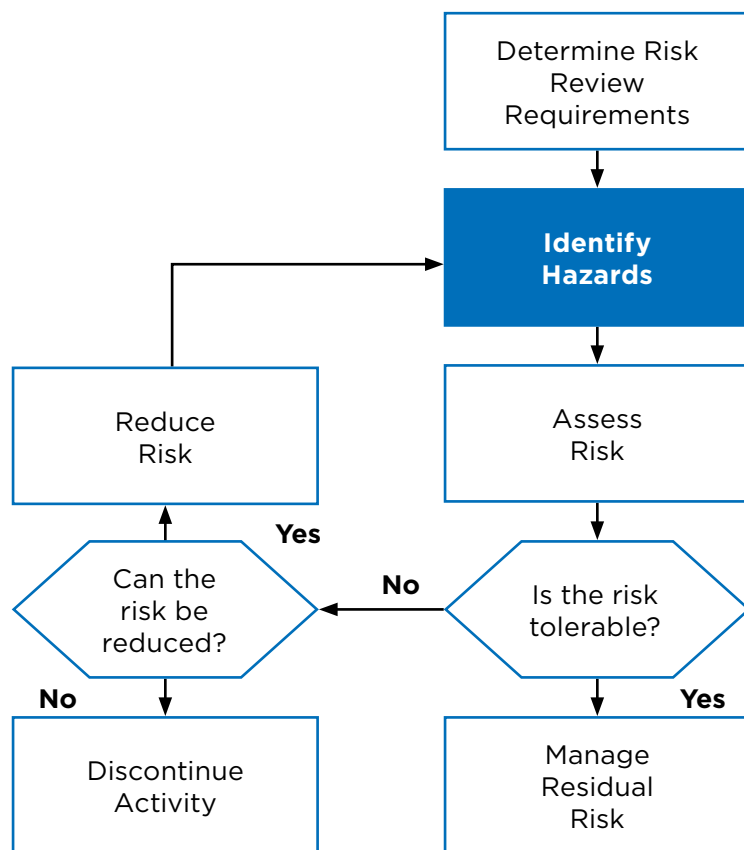
Engineering Portfolios

As in the other professions, there is much discussion in engineering about the value of engineering portfolios as a means of enhancing students' ability to communicate, as well as to evaluate their perceptions of ethics and professionalism. In 2006, our department introduced portfolios. It is difficult to say anything other than the implementation of portfolios was an unmitigated disaster.

After several years of operation, we ran a course evaluation (a standard FASE evaluation). At that time, the faculty used a 7-point Likert scale, with the average course obtaining a score of 4.7. The portfolio course scored a one point on the seven-point scale. This was two points below the next lowest course in the faculty. The student comment sheets were full of detail—indeed, it is likely that the students spent more time on their writing course feedback than on the reflections themselves.

In retrospect, it is clear to see why the reflection process was destined for failure. Our second-year class has 32 hours per week of timetabled courses, and the third-years have 29 hours per week. Each term has five core courses, and one could assume a need for four hours per week for each course (for a total of 20 home hours). In addition, our second-year students have weekly laboratories (an additional course), and the third-year students have biweekly (full-day) labs, all of which require substantial preparation and reporting. Consequently, we are giving the students a 60-hour work week, plus a commute.

Reflective learning only works if students have time to reflect. The student response is now entirely predictable — they dashed off a 500-word reflection, the night before it was due. In our student feedback sessions (after the course evaluations), the most common feedback was that the students "vomited words onto paper." The grading budget for reviewing the reflection, and providing formative feedback to the students was four hours per student. The evaluators spent more time on the process than did the students.

Summary

The engineering curriculum is now evaluated on a graduate attributes approach. Our faculty and department have made strong progress towards having a functioning system with defined and measurable learning outcomes, and a system for collecting and analyzing the data.

When it comes to engineering judgment and ethics, we have found that reflective assignments, outside of the core courses, are not effective. However, requiring students to identify, compare and contrast risks and mitigation strategies within design projects is much more effective. It provides tools that will guide them through whatever career they choose.

The business case for Montréal, Maine and Atlantic, Inc. (the now-defunct railway company responsible for the derailment at Lac-Mégantic) can be looked at in this respect. The company was a short-line railroad that handled bulk freight. They accepted the opportunity to carry railcars of crude oil in New Brunswick (a new business venture). Indeed, the volume of crude oil increased, to the point where they were moving substantial numbers of cars (72 on the fateful night). There was a substantial increase in their risk profile — the magnitude of the consequence of any derailment is greater with crude oil than with non-hazardous freight. Yet, their insurance remained at $25 million.

The 2013 explosion at the fertilizer facility in West, Texas was also tragic. It is widely known that ammonium nitrate (a common fertilizer) can explode; indeed, there are many instances where this has occurred in industrial

facilities. The town grew, and expanded residential housing closer and closer to the facility. Neither the facility nor the town considered the risk factors in these decisions. A substantial buffer zone should have been maintained, and the facility should have done more to ensure that ammonium nitrate storage volumes were minimized.

Can the Principles of Right and Wrong Be Taught?

MARISA STERLING, Professional Engineers Ontario

This paper is based on a presentation to the academic symposium *Educating Professionals: Ethics and Judgment in a Changing Learning Environment* on March 5, 2014. The symposium was sponsored by the Chartered Professional Accountants of Canada (CPA Canada) and the University of Toronto (Institute for Management & Innovation and CPA/Rotman Centre for Innovation in Accounting Education). The invited professions included education, health care, law, accounting and engineering.

Introduction

The practice of professional engineering in Ontario is defined as one that safeguards life, health, property, economic interests, the public welfare or the environment. And the potential dangers to the public and society from poor judgment of engineering work can be serious and irreversible. As a result, the Ontario government enacted a law in 1922 called the *Professional Engineers Act* to set the standard for competent practice and to establish consequences for falling below the bar. Professional Engineers Ontario (PEO) was created to administer said law.

The law goes further to define a Code of Ethics in section 77 of *Ontario Regulation 941/90* and establish an expected behaviour by practitioners. The characteristics of fairness, loyalty, honour, integrity, co-operation and respect were woven into the expectations of engineers. And the paramount duty of an engineer to protect the public welfare was expanded to include duties to an engineer's employer, clients, colleagues, profession and herself.

To measure an engineer's judgment, section 72(2) of *Ontario Regulation 941/90* was written to list unacceptable actions that represent professional misconduct and that could result in disciplinary action against an engineer. With this strong legal structure in place for 92 years, has the engineering profession done all it can to ensure ethical conduct by its practitioners so that the interests of the public are of paramount importance?

Equipping Professionals

From university education through to licensing, the engineering profession has been equipping students, licence applicants and engineers to handle ethical dilemmas.

Through the Canadian Engineering Accreditation Board, national standards are set for a four-year engineering undergraduate education. Effective in 2014, each student graduating from a Canadian accredited program is expected to demonstrate 12 Graduate Attributes, one of which is an ability to apply professional ethics, accountability and equity. Individuals who study engineering outside of Canada and who want to work as engineers in Canada have their overseas curriculum reviewed to the same Canadian accreditation-board standard.

Newly graduated Canadian engineering students since 1922 have predominantly chosen to participate in a voluntary ceremony that directs them towards a consciousness of their profession and its social significance. Administered by the Corporation of the Seven Wardens Inc., *The Ritual of the Calling of an Engineer* is an obligation or statement of ethics taken by engineering graduates and with an iron ring that is worn on the little finger of the working hand, a reminder of their obligation to live by a high standard of professional conduct. Internationally educated engineering graduates are also invited to take this obligation once they receive a Canadian professional engineering licence.

To build on these foundations established through the engineering education period, all licence applicants must write a Professional Practice Exam on professional practice, ethics, engineering law and liability. The exam measures an applicant's ability to judge which facts and legal principles are relevant to the stated situation and provide reasons for why their conclusion is the most reasonable one, particularly when there is not one, but multiple possible outcomes.

The profession also requires all licence applicants to be of good character and if it is believed that the applicant will not practice with honesty and integrity, then a licence may not be issued. Past conduct that is of concern to the profession includes an applicant failing to disclose prior offences or convictions in Canada or abroad, being found to have cheated on the Professional Practice Exam, or practising professional engineering without supervision or a certificate of authorization.

Lastly, section 72(2)(c) of *Ontario Regulation 941/90* considers the non-reporting of unsafe situations an act of professional misconduct that could result in disciplinary action against the engineer. Such regulated reporting could require self-sacrifice on the part of the engineer to either correct or report a situation that may endanger the safety or the welfare of the public.

Is Today's System Good Enough?

In Ontario, there are currently over 75,000 licensed engineers. In 2012, Professional Engineers Ontario received 95 complaints against engineers for alleged professional misconduct of which six complaints were considered substantive enough to be referred for disciplinary action. These statistics, in addition to the high pass rate by licence applicants to the Professional Practice Exam, indicate that the education and regulatory environment in Ontario is fostering high standards of care, duty, conduct and integrity.

In fact, Professional Engineers Ontario can take disciplinary action against an engineer who is found negligent whether or not any damages resulted from such negligent action. So, for example, an engineer who fails to produce competent design drawings can be disciplined for negligence and professional misconduct even if the drawings were never used. This range of action differs from civil or criminal proceedings which require damages to have been caused and suffered.

However, the environment that engineers work within is changing, and therefore to assess if today's system is good enough perhaps requires consideration beyond prior statistics. Specifically, how does the standard of care and duty of care expected by an engineer change as their legal, business, and practice environments become more global and diverse?

The Changing Work Environment

With increased globalization of engineering projects and engineering companies, it becomes less obvious under which regional jurisdiction and by which legal framework the engineering work and engineer's behaviour is governed. For example, countries who are signatories to the 1958 United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards (The New York Convention) can operate under international jurisdiction, but not all countries participate. In addition, tendering laws in Canada are unique within North America as once a response to a tender is submitted, it becomes a contract (Contract A) the terms of which are expected to be upheld even without confirmation of being awarded the final contract. To help prepare an engineer for the international economy, the preparatory resources for the Professional Practice Exam have been updated through the fourth edition of the *Law for Professional Engineers* textbook that now includes more global insights.

The changing business environment also introduces more contractual complexities, for example, for engineers involved in public-private partnerships and build-operate-transfer (BOT) arrangements. And increased global competition can raise the temptations towards unethical behaviour in order to win

contracts. Bid-rigging and conspiracy can be at play when two engineers bid on a project and then one engineer drops out at the end, thus lessening the competition. Fraudulent misrepresentation can occur when an engineer knowingly under-quotes a job and causes financial loss to their client as a result.

The technical knowledge and demand for technical solutions also continues to change as the world searches for cleaner energy sources, water treatment and transportation to protect its natural environment. But with new technologies constantly emerging, changing science within relevant engineering disciplines and competing interests within business and society, the standards of good engineering are less clear. For example, today we do not have a single and correct answer agreed upon by all Ontarians on how to best develop land for wind farms that is in the best interest of the public welfare, the environment and human health.

The Changing Learning Environment

Dr. Graeme Norval, P.Eng., Associate Chair and Undergraduate Coordinator at the Department of Chemical Engineering and Applied Chemistry at the University of Toronto shares in his paper, *"Thoughts on Teaching Ethics and Judgment to Engineering Students"* that design projects are becoming a more significant part of the undergraduate curriculum. He explains that students appear to enjoy and be more engaged in design projects, often dedicating more of their time to them to the detriment of other learning activities. As a result, his department made the decision to have a significant design project in each of the four curricular years.

In order to engage students in and test their understanding of ethics and judgment, Dr. Norval states that risk assessment was added into design projects. Students are taught that risk is a measure of both the magnitude and the likelihood of a hazard occurring, and are asked to practice using industrial tools from their engineering knowledge to make engineering judgments. Dr. Norval describes that the focus to date for the department is on hazards from a physical or chemical condition that has the potential for causing damage to people, property, business or the environment. The example used is: How likely within a process would it be for a gasoline storage tank to leak or explode and how can this potential leak or explosion be contained to minimize the consequences? The expected outcome of this analysis is for the student to generate a set of scenarios, to further assess and rank each by relative risk, and ultimately to present their risk-based decision or judgment.

While this teaching of risk through assessing a physical or chemical hazard provides great opportunities for students to practice making judgments based on technical engineering knowledge, there are other types of problems or hazards that engineers can face within their work where judgment is needed. As described previously, engineers can face legal problems for which the best judgment is perhaps to refer the problem to a legal expert for advice. But engineers can also face ethical problems for which they will have to make their own judgment on how best to manage the risk.

Perhaps the next step in teaching judgment to engineering students, therefore, is to expose them to a combination of technical, legal and ethical problems within their design projects, teach them how to assess which type of problem needs to be solved and then explore the possible solutions.

For example, let's work through the following case study. An engineer has completed an engineering report for a client who expects the engineer to keep the report confidential. At the same time, a building official requests from the engineer a copy of the same report as per a requirement of the *Ontario Building Code*. The engineer is now faced with a problem of whether to comply with the building official's request compromising the confidentiality of their client's report, or to face repercussions from refusing the building official's request in order to protect their client's confidentiality. At initial glance it appears like the engineer is facing an ethical problem whether or not to compromise client confidentiality, but is it?

Teaching students how to recognize what type of problem they have is the first step towards building judgment skills. Further exploration of the case study reveals that it is neither a technical engineering problem, since the contents of the report are not in question nor an ethical problem facing the engineer, but instead it is a legal problem as to whether the report is privileged. Now that the engineer knows they have a legal problem to solve, they can make a risk assessment of the magnitude and likelihood of any consequences, generate a list of ways to solve the problem and then arrive at a judgment as to what action they choose to take. In this case study, the engineer, not being an expert on the law, made a judgment to seek legal advice to help assess the risk and provide possible solutions. The advice received was that an engineering report is not litigation privilege and cannot be withheld from the municipality, so the engineer decided to release the report to the building official.

Can Engineering Students be Taught to Solve Ethical Problems?

Engineers are held to both a **standard of care**—a reasonable standard of expected skill and competence, based on the body of knowledge at that time, and a **duty of care**—expected behaviour, based on the principles of trust, honesty and good faith. The expected duty of care tests the ethical behaviour of the engineer.

Building on the above approach to use design projects to expose students to problem solving, faculty could, perhaps, ask the design teams to conduct an analysis of their project work with respect to ethics, and this could be an additional attribute on which the students are evaluated. For example, the students could review their project experience against the specific actions defined as misconduct under section 72(2) of *Ontario Regulation 941/90.* As well, the students could review each other's behaviour on the project team against the expectations outlined in the Code of Ethics from section 77 of *Ontario Regulation 941/90.*

Weaving situational examples of ethical problems throughout the entire four-year engineering curriculum could also help students practice judgment skills in this area. For example, should an engineer warn their employer or external bodies of consequences they expect from a deviation in their engineering work decided by a non-technical manager who overruled them? What if the engineer risks losing their job by whistleblowing that a water contamination remedy they designed has been shelved and as a result they believe the water is unsafe for public consumption? Or is it ethical behaviour for an engineering student to review the work of another engineering student working on the same design project without disclosing this and then providing an opposing opinion to the project team leader in confidence? What about if an engineering student sees the opportunity to profit personally from an idea generated within the design team and decides to patent or trademark the idea as their own or sell it to a business for personal gain?

What might be a challenge that engineering students will likely face is becoming comfortable with the skill of making an ethical judgment which, unlike a technical judgment that relies on the laws of science, can have more than one reasonable answer. Therefore, it might be helpful to provide students with opportunities to discuss the value system and social norms they use to make an ethical judgment with students who come to different conclusions. It was noted by Dr. Norval that a test of reflective learning through engineering portfolios was not successful, due to the substantial course-related study-hours per week that an engineering student has. At the same time, as presented at

the *Educating Professionals: Ethics and Judgment in a Changing Learning Environment* symposium on March 5, 2014, the faculty of medicine curriculum uses reflective learning in all years of a medical student's study.

Summary

Overall, the very low incidence of disciplinary matters in Ontario's engineering profession shows that a vast majority of engineers understand ethics and have the ability to make reasonable judgments whether they are facing technical, legal or ethical problems. However, there is always room for improvement.

The law governing engineering practice in Ontario is also robust when it comes to defining expected ethical behaviour through both a code of ethics and a definition of professional misconduct. However, laws to fully enforce the Code of Ethics do not currently exist.

It is still unclear if the principles of right and wrong can be taught; however, effective 2014, ethics and equity have been introduced by the Canadian Engineering Accreditation Board into the curriculum as an expected attribute of an engineering graduate. The University of Toronto's Department of Chemical Engineering and Applied Chemistry has gone a step further to incorporate ethics and judgment into all four academic years, through design projects.

There may exist the opportunity to further expand the student learning towards how to decide whether the problem presented is technical, legal or ethical in nature, as well as to weave the practice of ethical behaviour and judgment throughout all aspects of the curriculum in all four years. In particular, engineering students may need more experience to develop a comfort with making judgments in circumstances when there may be more than one reasonable solution.

Considering the global economy that engineers will practice in and the myriad of cultural norms they will face both in Canada and abroad, incorporating diversity into the learning environment may help prepare engineering students for the changing environment. An increased awareness of the range of personal value systems and social norms that exist globally may assist engineers when faced with making judgments that challenge their personal principles of right and wrong. Also, it is not just the learning environment that is changing, but also the regulatory, legal, technical and business environments and, as such, it is critical that engineers stay current in the relevant body of knowledge.

The engineering profession is well poised to respond to changes in the years ahead with an infrastructure that includes: the national accreditation standards oversight of the university curriculum; the obligation of an engineer to live by a high standard of professional conduct through the iron ring ceremony of the Corporation of the Seven Wardens Inc.; the national licensing standards of engineering graduates that assess ethical behaviour and judgment through a professional practice exam; and the legal framework that allows disciplinary action to be taken against an engineer who is found guilty of negligence or misconduct.

Profession #4 — Law

Teaching "Public Interest Vocationalism": Law as a Case Study[*]

RICHARD DEVLIN and JOCELYN DOWNIE, Schulich School of Law, Dalhousie University

Introduction

In this short essay, we present law as a case study of teaching professionalism in the public interest. Our hope is that the accountancy profession, as well as other professions (including law), will be prompted to reflect on the potential for the concept of public-interest vocationalism to at least inform, if not transform, education in their domains. The argument proceeds in three stages.

- In **Part I**, we set the context by identifying a number of profound challenges now facing Canadian legal education.
- In **Part II**, we introduce the concept of, and provide a justification for, public-interest vocationalism.
- In **Part III**, we provide a model of how legal education could be reformed in order to reflect, accommodate, and engender public-interest vocationalism.

I   Setting the Context Legal Education in Transition

It is 2014 and there is a widespread sentiment that legal education in Canada is experiencing a transition — perhaps even turmoil — the likes of which has not been seen since the 1950s. The drivers for this transition are all fundamentally connected to the economics of legal education and law practice. These drivers

are having (or have the potential to have) a significant impact on legal educa-tion, directly and also indirectly, through their impact on the practice of law (which in turn has an impact on legal education).

i)   *Increased Number of Seats in Canadian Law Schools*
In the last five years, there has been a significant increase in the number of seats available in Canadian law schools. This has come about for two reasons. First, several law schools have expanded their class enrolments significantly—most notably the University of Ottawa and Queen's Uni-versity. Secondly, two new law schools have been accredited (Lakehead University and Thompson Rivers University), and several more may be on the horizon (Trinity Western University, Memorial University, and the University of Waterloo). More potential lawyers might help resolve the access-to-justice problem, by increasing competition and driving down prices. However, more potential lawyers might result in an oversaturation of the legal-services marketplace, with the consequence that the practice of law becomes increasingly focused on commercial efficiency rather than the public good.

ii) *Increase in the Number of Foreign-Trained Lawyers*
In addition to the increase in the number of Canadian law school gradu-ates, there has been a dramatic increase in the number of foreign-trained lawyers. There are two streams in this regard. First, there are a large number of Canadians who choose to go abroad to seek their legal edu-cation—usually to Australia or the U.K. (either because they did not get admitted to a Canadian law school or for other reasons). Second, there are increasing numbers of trained lawyers from other countries who, after immigrating to Canada and passing through the National Commit-tee on Accreditation (NCA) process, get admitted to the practice of law in Canada. This increase in the number of lawyers could enhance access to justice. However, once again, these increasing numbers of entrants into the legal profession might instead increase the commercialization of the practice of law.

iii) *Increased Law School Fees*
In the last 10 years, there has been a dramatic inflation of law school fees. Broadly speaking, the national average is approximately $15,000 per year with some schools approaching $30,000. Law students increasingly per-ceive legal education as a commodity which they are purchasing, rather than as preparation for entry into a profession. In addition, many students

graduate with a very large debt load, which causes them to seek forms of legal employment that are highly personally remunerative, but not necessarily tailored to service of the public interest.

iv)   The Diminution of Articling Opportunities and Emergence of the Legal Practice Programmes

At the same time that there has been an increase in the number of law school graduates seeking to join the profession, because of the economic downturn, there has been a significant decline in the number of articling opportunities available. Solo practitioners and small firms cannot afford to take on any articling students and the big firms (who have historically hired the most articling students) have also been cutting back significantly. Until this year, the rule across Canada has been that articling is a prerequisite for admission to the practice of law.

In response to the articling crisis, the Law Society of Upper Canada approved three Legal Practice Programmes (LPPs)—one at the University of Ottawa (French), one at Ryerson University and one at Lakehead University. These programmes will function as alternatives to articling for those seeking admission to the legal profession. On the one hand, this recent development may help to alleviate the articling crisis by providing an alternative path. However, it generates a whole new set of problems. First, it creates a hierarchy of entrants—the perceived "good ones" who get articles, and the perceived "not so good ones," who have to take the LPP route. Second, articling students are paid by their firms (albeit very unevenly), but LPP students will have to pay for their course, thereby increasing their debt load even further (with the consequential impact on their areas of practice, as noted previously). Third, some law firms have historically offered articles out of a sense of professional obligation. With the emergence of LPPs, they may feel that they are off the hook and decide to no longer absorb the expense of having articling students. This, then, could exacerbate the articling crisis, drive more students to the LPP programs and greater debt and consequentially a greater focus on highly personally remunerative areas of practice.

v)   Increasing Number of Sole Practitioners

There are now more than 100,000 lawyers in Canada (the largest number in our history) and it is becoming increasingly difficult for newly minted lawyers to get hired by law firms that will provide them with the opportunity to develop their skills within a context of (relative) financial security. This may result in an increasing number of junior lawyers setting themselves up as sole practitioners right out of law school. This creates

economic pressures to focus one's efforts on making one's business commercially viable (and, upstream, pressures to focus legal education on preparing students to be shovel-ready, particularly for this kind of legal practice).

vi)   Increased Licencing Fees

A radical spike in licensing fees in Ontario is exacerbating the preceding economic challenges facing those entering the practice of law. It was recently announced that for the 2014-2015 year the fees will jump from $2,600 to almost $5,000. Again, this could have a negative impact on the practice of law in the public interest and the upstream curriculum aimed at such an orientation to legal practice.

vii)   Globalization of the Legal Services Marketplace

Many of the foregoing factors are essentially local in nature—they are made-in-Canada challenges. However, the legal profession in Canada is also influenced by larger global forces. Here we will mention just two. First, in the last 20 years there have emerged a number of global law firms. In the last five years, several of these firms have begun to penetrate the Canadian legal services marketplace, thereby intensifying the competition for indigenous Canadian law firms.

Second, alternative business structures (ABS) may arrive on our shores. In the last decade, both Australia and the U.K. have begun to permit non-lawyer-owned economic enterprises to deliver legal services. There are two principal justifications offered for these ABSs: they are more economically efficient and responsive than traditional lawyer-owned law firms; and they will drive down the cost of legal services, thereby increasing access to justice. Whether or not these justifications hold true, ABS's will be potential competition for current lawyers, with the consequential impact on the public interest of increased competition already discussed.

viii)   Imploding Law Firms

Finally, in addition to all the foregoing economic drivers, the collapse of two significant Canadian firms is generating great concern. The first, the collapse of Goodman and Carr in 2009, was seen by some as a canary in a coalmine, but by others as an unproblematic aberration. However, the second, the collapse of Heenan Blaikie in the first few months of 2014, has been variously described as a "catastrophe," a "tragedy," and a harbinger of things to come for other large and highly respected firms. If a giant like Heenan Blaikie is so vulnerable, what does this say about the

viability of business models of other Canadian firms? And what will this mean for the construction of the purpose and orientation of legal practice in Canada (and the curricula designed to train students for that practice)?

Summary

The foregoing drivers make it clear that all is not well, and there is a strong sense of dis-ease, even despair, about the future of the practice of law in Canada. In response, many in the profession and the academy may be tempted to focus their attention on how to fix the economics of the practice of law. This would be understandable. But succumbing to this temptation could even further reduce any legitimacy for the claim that the legal profession is a profession that serves the public interest. In the following sections, we will argue for an alternative (or at least additional) response. While we cannot ignore the economic challenges, we should not allow them to blind us to the imperative that Canadian law students and practicing lawyers serve the public interest.

II   Public Interest Vocationalism: Its Meaning and Justification[26]

If the (admittedly gloomy) first part of this essay is a relatively accurate account of the current environment, then it has potential ramifications for how current and future lawyers understand the practice of law. When the focus is on the economics of practice—indeed economic survival in practice—then the practice of law understandably becomes narrowly instrumental…it becomes a job…it becomes the pursuit of individual wealth maximization. This, in turn, tends to suggest that the function of legal education should follow the same track—we should be providing law students with the substantive knowledge and practical skills so that they are shovel ready for the job.

We argue that this is both an emaciated and dangerous conception of legal education. It is emaciated in that, while substantive knowledge and practical skills are necessary prerequisites for the ethical and competent practice of law, they are not sufficient. It is dangerous, because it fails to prepare future lawyers for their responsibilities to exercise their power and authority in the public interest. Indeed our core claim is that it is precisely because the current practice of law in Canada is so focused on its material concerns, that now more than ever it is crucial to articulate, justify, and substantiate an alternative

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26 This section is a condensed version of a larger argument that we have developed in "Public Interest Vocationalism: A Path Forward for Legal Education in Canada", in Fiona Westwood ed., *The Calling of Law* (Ashgate, 2014).

normative vision for the practice of law. Such a vision emphasizes understanding the practice of law as requiring the development of an ethical identity. Hence our embrace of "public interest vocationalism."

Now we acknowledge that this concept, at first blush, may appear a little clunky, but it is no more clunky than many other legal concepts—promissory estoppel, the corporate veil, the rule against perpetuities. Like a good tea, it needs to steep for a while. We invite the reader to review the following text and then let it steep in your mind a while.

Public interest vocationalism is based upon two constitutive components: "vocationalism" and the "public interest." Consider each in turn.

i)   **Vocationalism**
      The concept of vocationalism has had a significant influence on a number of professions, especially the health professions. The extensive modern interdisciplinary literature on vocationalism has identified two variations that are relevant to legal education—the aspirational and the technical. The aspirational conception of "vocation" is often used in contradistinction to a "job" or a "career." Thus deployed, it is aligned with *goals, values and norms*. The technical conception of vocation takes a different tack. It is used in contradistinction to "the academic," which is often characterized as abstract, conceptual, and theoretical. Thus deployed, it is often aligned with *skills, competencies and proficiencies*.

      In the context of the legal profession, and legal education in particular, we argue that these two conceptions of vocationalism can be understood as complementary rather than contradictory, they can exist in a symbiotic tension. One can be seen to be the means (the technical—the substantive knowledge and skills necessary for the practice of law) and the other as the end (the aspirational—the pursuit of the public interest).

ii)   **The Public Interest**
      The ability to practice law in Canada operates within a regime of delegated self-regulation. Each of the thirteen provinces and territories in Canada has passed legislation making it clear that the practice of law is a privilege not a right. Each province and territory has delegated to its respective law societies the authority to regulate the practice of law. Of crucial importance, this delegating legislation outlines the core function of each law society. For example, section 4(1) of Nova Scotia's *Legal Profession Act* is explicit that the primary function of the Nova Scotia Barristers' Society is "to promote the public interest in the practice

of law." Given this statutory mandate of law societies, those who are regulated by the law societies must practice law in the public interest. In other words, there is a social contract: in exchange for the individual privilege to practice and the collective privilege to self-regulate, lawyers are obliged to act in the public interest. In short, lawyers are stewards of the public interest.

iii) Public Interest Vocationalism

It is sometimes said that the concept of "the public interest" is indeterminate, that it is analytically anaemic and normatively vacuous. We would counter that, in the Canadian context, the public interest in the practice of law can be given substantive content by reference to Canada's constitutional principles and values. In the course of the last three decades, the Supreme Court of Canada has outlined a number of Canada's written and unwritten constitutional values and principles including:

- Federalism
- Democracy
- Constitutionalism and the Rule of Law
- Respect for Minorities
- The Honour of the Crown and the Duty of Reconciliation with Aboriginal Peoples
- Respect for the Inherent Dignity of the Human Person
- Commitment to Social Justice and Equality
- Accommodation of a Wide Variety of Beliefs
- Respect for Cultural and Group Identity
- Faith in Social and Political Institutions which Enhance the Participation of Individuals and Groups in Our Society

The Supreme Court of Canada has also made it clear that these principles and values should inform all areas of law — private and public. These constitutional principles and values give content to the aspirational dimension of public interest vocationalism. They provide the jurisgenerative foundation for legal education tailored to the unique history and current context of Canadian society.

The technical aspects of vocationalism can be grounded in the foregoing aspirational constitutional principles. The goal of legal education should be to develop the knowledge, skills and attitudes of law students so that they can competently and effectively pursue the public interest, so that they can develop their ethical identity as stewards of the public interest.

III   Embedding Public Interest Vocationalism in the Law School Curriculum

Having set the scene in Part I and outlined our normative vision in Part II, we will, in this section, identify a programme for the instantiation of public interest vocationalism in Canadian legal education.

Possible Programme Framework

The following is a brief overview of what an integrated, and pedagogically progressive, three-year law degree programme, grounded in public interest vocationalism, might look like. While the totality of this programme does not yet exist anywhere, for ease of reading, we use the unconditional present tense to describe it.

All years

The ethics programme throughout all three years of law school seeks to:

- enhance cognitive knowledge
- develop practical analytical skills
- encourage critical thinking
- facilitate reflective practice
- engage with experiential learning
- engender emotional intelligence
- deploy both free-standing and pervasive pedagogical methodologies
- maximize small group learning opportunities

Each year is structured around both standalone courses and pervasive instruction.

Year One

The central theme for the first year is "**Raising the Antennae: Foundations of Legal Ethics and Regulation of the Legal Profession**." In order to enable students to understand public interest vocationalism, it is important to have them come to terms with a number of key insights:

- The practice of law is a privilege not a right.
- Lawyers exercise significant personal, professional, social, cultural and political power.
- Ethical dilemmas are pervasive in the practice of law.
- Role-modelling and learning by osmosis are vital mechanisms by which ethics are transmitted and learned.
- Lawyers have a great deal of ethical discretion.
- Ethical judgment is a skill set that needs to be developed and nurtured.

In terms of standalone courses, the first-year programme is designed around two modules—one offered in the fall term, the other in the winter term.

Module One — Two to Three Days (Fall Term)
- Introduction to Ethics and Professionalism — The foundation includes some preliminary readings on ethics, the regulation of professionalism, and access to justice
- Small group meetings with lawyers and judges to discuss matters of ethics and professionalism (groups of five students)
- Small group feedback sessions facilitated by faculty members (groups of 20–25 students)
- Viewing of legal ethics videos followed by a facilitated critical analysis/discussion
- A Reflection Paper on Module 1

Module Two — Three Days (Winter Term)
- Introduction to Models of Lawyering (selected essays from *Why Good Lawyers Matter* or *Canadian Legal Ethics Stories*)
- Small group meetings with lawyers and judges revisited
- Viewing of cautionary tales (videos with lawyers who have found themselves in trouble)
- Small group exercises (e.g. on negotiation and lying)
- An analytical essay on the challenges of modern lawyering

Public interest vocationalism also needs to be woven into the fabric of all of the other first-year courses. The following are issues that can be raised in such courses:
- **Contracts:** conflicts of interest, the duty of loyalty in negotiation
- **Criminal:** the adversarial system, the limits of resolute advocacy, conflicts of interest representing joint defendants, prosecutor's/defence lawyer's ethics
- **Torts:** solicitation, settlements and lying, confidentiality, sharp practices, candour with court in facta, civility, and competence
- **Property:** Aboriginal conceptions of property and cultural competency, choice of client in intellectual property
- **Public Law:** the different ethical obligations of government lawyers, self-represented litigants and judicial accountability/bias

A heuristic that we have developed for teaching public interest vocationalism (and that can underpin both the freestanding modules and the pervasive introduction of legal ethics) is the following Venn diagram. This shows that, broadly speaking, there are three core responsibilities for lawyers: a duty of loyalty to one's client; a duty to uphold the administration of justice; and a duty of integrity. At times, all three will overlap, generating an ethical sweet spot:

FIGURE 1—THE ETHICAL SWEET SPOT
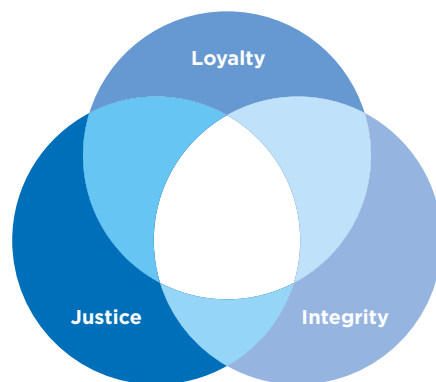
But, at other times, these obligations will be independent of each other and pull in opposite directions, thereby generating potential ethical dilemmas or trilemmas. Learning about and applying this diagram to specific cases requires students to reflect upon the significance of ethical discretion and to begin to develop the skills of ethical judgment.

**FIGURE 2—ETHICAL DILEMMAS AND TRILEMMAS**
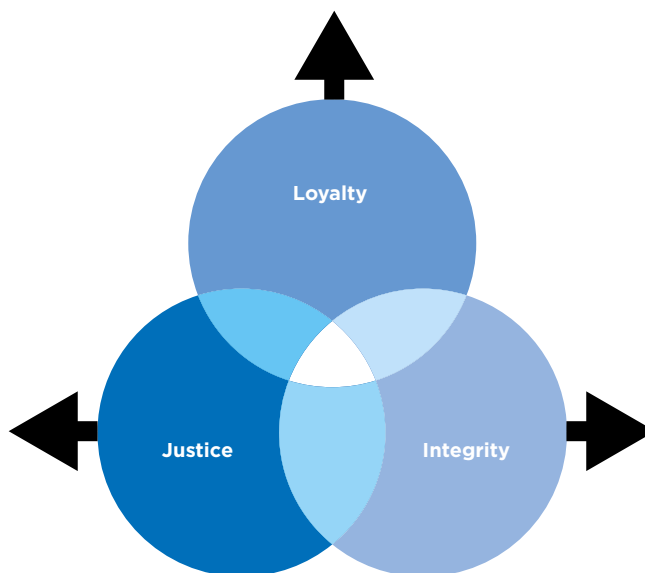
Year Two

The central theme for the second year is "**Developing Basic Capabilities: Legal Ethics and the Professional Responsibilities of Lawyers and the Legal Profession**." Again there is a mandatory standalone course and pervasive education.

- Mandatory course: first term, small groups of 20 students

- Core text: *Lawyers' Ethics and Professional Regulation* (2nd ed.)

- Delivery method: blended learning — online and face-to-face
  — 10 x 50 min. pre-recorded lectures (by assigned faculty and guests), available online
  — 13 x 1.5 hour small group seminars, focused on problem-based, experiential learning

- Evaluation
  — Mini tests online (20%)
  — Three journals/reflection papers (45%)
  — In-class presentations (groups of two or four) (20%)
  — Final exam (one hour) (15%)

For this mandatory course, we have developed two heuristics that assist students to develop their capacity for ethical reasoning. One heuristic is a pair of drawings that make manifest the fact that lawyers inevitably exist in a complex web of relationships and that these relationships generate a complex set of obligations. We begin with a simple graphic that will seem familiar to the students inasmuch as they have thought about their obligations as lawyers already.

FIGURE 3 — A LAWYER'S WEB OF RELATIONSHIPS — SIMPLE VIEW
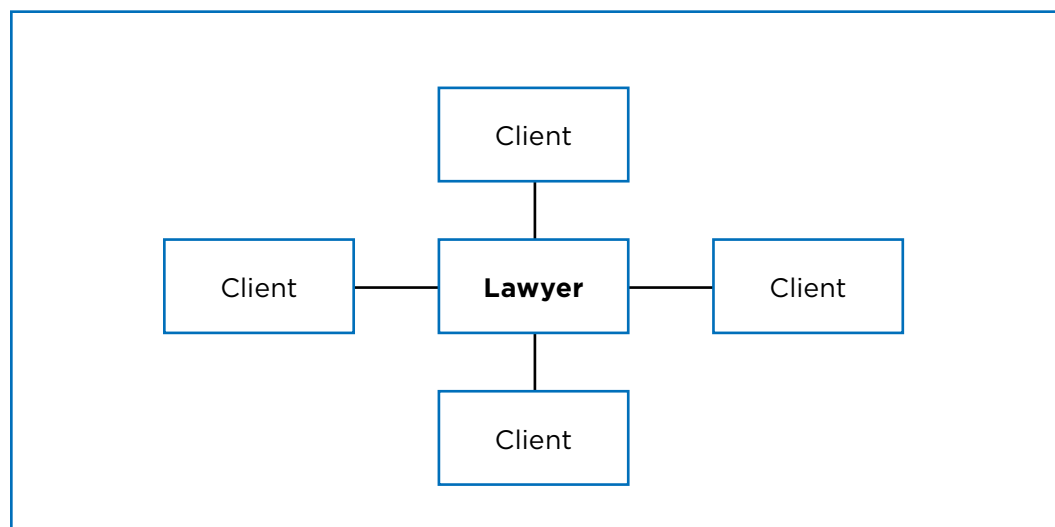
We then move to a more complicated graphic that, we argue, is more representative of the complex reality within which lawyers exist and which should form the backdrop for their analysis of ethical issues.

FIGURE 4—A LAWYER'S WEB OF RELATIONSHIPS—COMPLEX VIEW
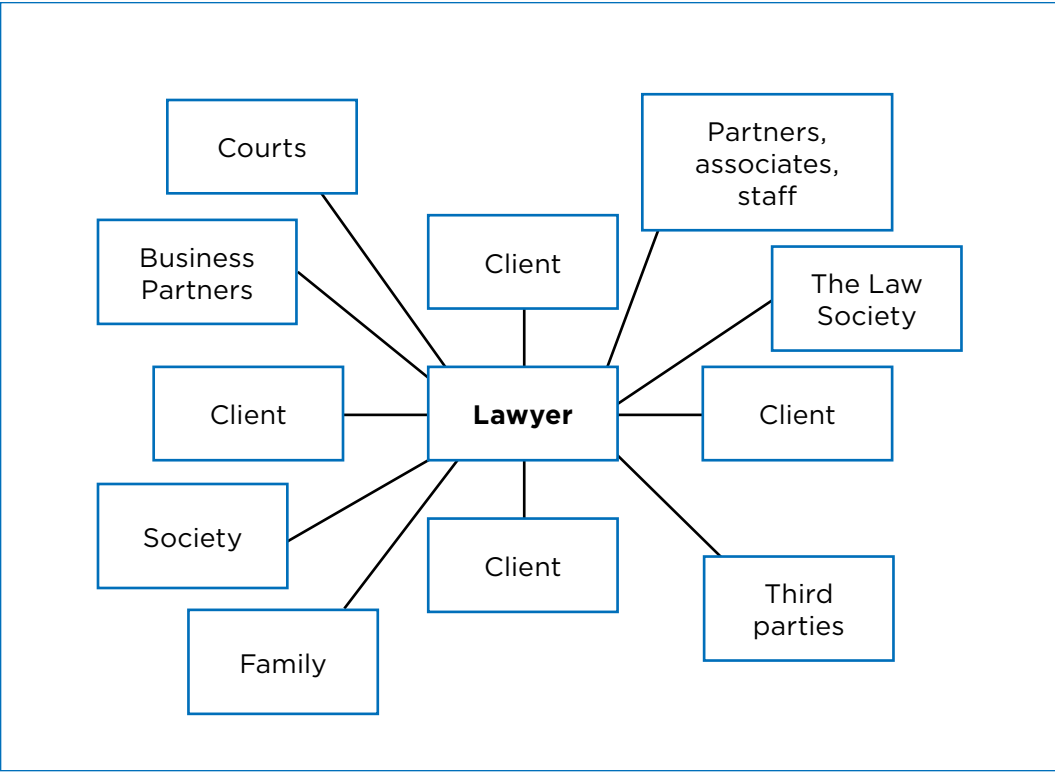
The key messages are that lawyers' ethical obligations are complex and variegated, that discretion is pervasive, and that it is essential to develop the skill set of ethical judgment.

The second key heuristic is a Framework for Ethical Analysis that can serve as a template for working through ethical challenges, to assist students to learn how to engage in ethical judgment.

FRAMEWORK FOR ETHICAL ANALYSIS

1. Get the facts

2. Investigate the governing "rules"
   — Act
   — Regulations
   — case law
   — codes of ethics
   — disciplinary decisions of Bar societies

3. Reflect on the underlying spirit and philosophy of "the rules"
   — theories, principles, norms, values, virtues

4. Ascertain the client's interests, wishes, rights, and obligations (where there is a client involved)

5. Reflect on the interests of other affected parties

6. Reflect on one's duties (to the public, the court, the profession, colleagues, one's family)

7. Identify one's own personal theories, principles, norms, values, and virtues that are implicated in the situation
   — family, culture, community, religion
   — philosophy

8. Identify the choices available

9. Assess the possible consequences of each of the choices
   — probability and nature (severity) or possible harms and benefits

10. Identify the constraints on particular choices
    — e.g. illegal, contrary to Code of Ethics, contrary to personal ethics

11. Discuss with others
    — more senior colleagues
    — Bar Society
    — external ethics experts

12. Engage in self-reflection

13. Identify priorities

14. Choose and implement a course of action/inaction

15. Review choice
    — the result
    — the processes
    — the need for change (personal, professional, institutional)

In this compulsory second-year course there are also opportunities for some more experiential learning. We use the following:

- role-playing
- interviewing lawyers about real-life ethical challenges
- an "ethics fair," where lawyers from different areas of practice visit the law school to discuss ethical dilemmas specific to their area of practice (e.g. family, tax, criminal)
- video simulations: a set of videos that present scenarios raising the issues of cultural competency, confidentiality, conflicts of interest, civility, and access to justice

Again, however, it is important to emphasize that a standalone course, while necessary, is not sufficient. It is equally important to include modules on ethical issues in the other mandatory and quasi-mandatory courses that are offered in the second (or sometimes third) year. The following are some possible examples:

- **Civil Procedure:** negotiation, access to justice, disclosure obligations, and self-represented litigants
- **Constitutional:** identifying who the client is for government lawyers, access to justice
- **Compulsory Moot:** decorum and professionalism in court
- **Business Associations:** identifying who the client is for in-house counsel, whistleblowing, gatekeeping, and fiduciary obligations
- **Evidence:** limits of cross-examination in sexual assault cases
- **Family:** self-represented litigants, negotiation/mediation, independence of lawyer from client, withdrawal, litigation abuse, duty to report and confidentiality
- **Administrative Law:** government lawyers and the rule of law, disciplinary procedures for lawyers
- **Tax:** hyper-aggressive planning
- **Civil Trial Practice:** preparation of witnesses and perjury

Year Three

The central theme for the third year is "**Transitioning: Where and What Next**." Yet again, there is a compulsory aspect and an optional aspect to the third-year engagement with public interest vocationalism.

On the compulsory side, every third-year law student is required to engage in 50 hours of mandatory public interest pro bono work. This serves several goals:

- an important example of experiential learning.
- reinforces the message that a lawyer's primary obligation is to promote the public interest.
- provides students with an opportunity to deploy some of the substantive, practical and ethical skills that they have developed in university in a "real world" setting.

Optional—Current Issues in Ethics and Professionalism

On the optional side, third-year students have the opportunity to take a seminar course entitled "Current Issues in Ethics and Professionalism." This course provides students with an opportunity to build upon what they have encountered in their first two years, by producing essays that are of potentially publishable quality. The course emphasizes the importance of both individual responsibility and the benefits of group collaboration. The course outline is as follows:

Week 1:	Introduction to the Course
Week 2:	Brainstorming the Issues Each student identifies three possible paper topics • Must include popular media sources and academic sources
Week 3:	Meetings with individual students
Week 4:	1. Proposed topic and preliminary bibliography due 2. "What is good scholarship?" (A particular topic is selected and three published academic commentaries on that topic are analyzed for their substantive and methodological strengths and weaknesses)
Week 5:	Meetings with individual students
Weeks 6 and 7:	Outline: Students present thesis, arguments and counterarguments and receive feedback from classmates
Week 8:	Meetings with individual students
Week 9:	1. Draft paper due 2. W.I.P. Session: an academic shares a work-in-progress and students provide feedback
Week 10:	Peer-Review Class (each student receives feedback from two classmates)
Weeks 11/12:	One-day Mini Conference: Presentations
End of Classes:	Paper Due

Conclusion

We live in an era in which there is an increasing valourization of instrumental rationality, technical proficiency, specialization, and personal wealth maximization. In the legal profession, this is frequently reflected in the increasingly widespread embrace of the business model of legal practice arising from the current context of economic pressures.

We are not so naïve as to believe that public interest vocationalism is some sort of time machine that can take us back to some golden age of professionalism. Indeed, given the sexist, racist and classist history of our profession, we doubt that any such golden era ever existed. Rather we believe that there is a yearning in our students — indeed a yearning in many members of the legal profession — to practice law as a public service, and to be stewards of the larger public interest. The problem is that this yearning has remained inchoate, it has been difficult to articulate, and it is being eclipsed by economically driven anxiety. The introduction of the concept of public interest vocationalism is our attempt to give voice to that yearning and our (admittedly resource-intensive) recommendations for curriculum reform are our attempt to convert that yearning into a professional priority, an institutional form and an organizational practice. We hope that our suggestions might give the accountancy profession (and others) some food for thought.

Profession #5—Accounting

Educating Accounting Professionals About Ethics and Judgment

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Introduction

When educating professionals about the attributes of [good] professional judgment and ethics it is often difficult to convince them that these can be taught in the classroom. However, it can be argued that only in the classroom can budding professionals be exposed to the full scope of issues related to professional judgment and ethics without the compromises that may result from the incentives in firms and time-and-budget pressures (Correll, Jamal and Robinson, 2007). In this paper we address some key issues involved in educating accounting professionals about ethics and judgment, including what professional judgment means to us; how the environment of accounting and auditing challenges professional judgment; the roles of standards and rules of professional conduct; building ethics into the accounting and auditing problem-solving process and the characteristics of accounting and auditing professionals that limit or enhance the quality of professional judgment. We believe that the issues addressed in this paper must be understood by all prospective accounting professionals if they are to exercise ethical professional judgment in our changing environment.

Professional Judgment: What's it all about?

At the start of any discussion about educating professionals in the area of judgment, and ethics it is important to first define our terms. There is an important distinction between human judgment[27] and professional judgment. Professional judgment is the focus of this paper and is defined by Gibbins and Mason (1988) as (p. 5), "judgment exercised with due care, objectivity and integrity within the framework provided by applicable professional standards, by experienced and knowledgeable people." This definition was expanded by the CICA Study Group on Professional Judgment and the Auditor (1995) to "the application of relevant knowledge and experience, within the context provided by auditing and accounting standards and Rules of Professional Conduct (RPCs), in reaching decisions where a choice must be made between alternative possible courses of action." Note the addition of RPCs which is an attempt to link professional judgment with ethics, at least as codified in the RPCs.

Although the adjective "good" is implicit in the term professional judgment, we need to recognize that what is *good* is not seen the same way by all. Emby and Gibbins (1987) surveyed professional accountants from various countries and various levels within the organization to find that professional accountants associate evidence, analysis, producing good consequences, maximizing the likelihood of those good consequences and minimizing the likelihood of negative consequences with good professional judgments, but ignore factors such as the fairness and the ethics of decision making. The focus on positive outcomes and the minimization of negative outcomes is also a bit problematic since positive outcomes cannot be guaranteed even when decision-making process is of a high quality. To make matters worse, research has found that jurors are often swayed more by negative outcomes than good decision-making processes when judging professional accountants after an audit failure (Kadous, 2000).

The Institute of Chartered Accountants of Scotland (ICAS) professional judgment framework for financial reporting (2012) was prepared to provide "a structured process by which preparers and auditors, with an appropriate level of knowledge, experience, and objectivity, can form an opinion on an accounting matter based on the relevant facts and circumstances within the context provided by applicable accounting standards." (ICAS, 2012, p. 3). Figure 2 (ICAS, 2012, p. 7) details the framework.

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27   Human judgment encompasses all decision making, in contrast to professional judgment which is a subset or category of human judgment. Judgment is "the process of making a choice, a decision, leading to action." (Gibbins and Mason, 1988, pg. 5)

FIGURE 1—ICAS PROFESSIONAL JUDGMENT FRAMEWORK (ICAS 2012)

FOR PREPARERS

PRINCIPLE 1 - KNOWLEDGE GATHERING AND ANALYSIS
A professional accounting judgement can only be made once all relevant information has been collected and analysed.

PRINCIPLE 2 – ASSESSMENT OF ACCOUNTING GUIDANCE
A professional accounting judgement can only be made in the context of the applicable accounting framework, accounting standards and other literature where relevant.

PRINCIPLE 3 - PROCESS FOR MAKING A JUDGEMENT
A professional accounting judgement can only be made after undertaking appropriate due process.

PRINCIPLE 4 – DOCUMENTATION OF JUDGEMENT
A professional accounting judgement must be suitably documented.

FOR AUDITORS

PRINCIPLE 1 - KNOWLEDGE GATHERING AND ANALYSIS
A professional auditing judgement can only be made once all relevant information has been collected and analysed.

PRINCIPLE 2 – ASSESSMENT OF ACCOUNTING AND AUDITING GUIDANCE
A professional auditing judgement can only be made in the context of the applicable accounting framework, accounting standards and other literature where relevant, as well as the appropriate auditing standards and guidance.

PRINCIPLE 3 - PROCESS FOR ASSESSING AND CHALLENGING THE CLIENT'S JUDGEMENT
A professional auditing judgement can only be made after undertaking appropriate due process to assess and challenge the client's judgement.

PRINCIPLE 4 – DOCUMENTATION OF JUDGEMENT
A professional auditing judgement and the assessment and challenge of the preparers' judgement must be suitably documented.

FOR REGULATORS

PRINCIPLE 1 - REVIEW OF FINANCIAL STATEMENTS
The regulator should assess whether the professional accounting judgement has been appropriately disclosed in the financial statements or other document.

PRINCIPLE 2 - REVIEW OF PREPARER AND AUDITOR DOCUMENTATION
The regulator should assess whether the professional accounting judgement has been suitably documented.

PRINCIPLE 3 – DECISION
The regulator should assess the judgement based on the facts and circumstances available at the time the judgement was made.

Reprinted from the Institute of Chartered Accountants of Scotland's *A Professional Judgement for Financial Reporting* (Copyright © 2012 ICAS), **www.icas.com/technical-resources/a-professional-judgement-framework-for-financial-reporting**.

KPMG (2011) offers an alternative framework for professional judgment. It focuses on using logic, being flexible and unbiased, being consistent and reliable, appropriately balancing experience, knowledge and emotion and using an appropriate amount of relevant evidence as ways to achieve good judgment. It articulates the need to use alternative framing of the decision to ensure that we don't rush to solve.

FIGURE 2—THE KPMG PROFESSIONAL JUDGMENT FRAMEWORK (KPMG 2011)

The judgment processes documented by ICAS (2014) and KPMG (2011) are similar. However, the KPMG model recognizes the need to properly define the issue prior to gathering and analyzing relevant information. The ICAS model has some problematic phrases that need further attention. Principle 1—Knowledge Gathering and Analysis—requires "all relevant information" to be collected and analyzed. This is rarely possible. Properly defining the problem will assist the professional in determining what the relevant information is, but, due to time pressures and availability, "all relevant information" may not be available or collected. The ICAS model fails to discuss what constitutes "due process." Finally, the model mentions that "other literature" should be used as guidance where relevant, but fails to recognize the need to consider the rules of professional conduct or ethical principles. Similarly, the KPMG model recognizes the importance of basing judgment on professional standards, which are seen as the base of their process, but both the rules of professional conduct and professional ethics are absent. How can ethics be ignored when judging the quality of professional judgment, if due care, objectivity and integrity are integral values to the profession?

In the following sections we address some of the key elements of these professional-judgment frameworks by highlighting how the role of ethics can be incorporated within and educational program based on the frameworks.

The Environment of Accounting/Auditing

Professionals must balance the demands placed on them by the public's expectations, and their employer's expectations while conforming to the professional standards and RPCs. The KPMG monograph on professional judgment (KPMG, 2011) highlights five external factors affecting professional judgment in auditing: time pressure, limited resources, client, regulatory and industry environment. While these external factors are important and put pressure on the professional judgment process, the auditor must also consider the "public's" expectations with regard to the audit and the firms' expectations of profit. Other factors include ever-changing accounting and auditing standards, globalization of economic activity and regulation.

Public's Expectations

It is critical for professionals in accounting to look beyond the obvious stakeholders—often the client or organization's current shareholders—and assess accounting choices from the standpoint of the other stakeholders, e.g. bondholders, future shareholders, regulators. If a professional looks at a reporting issue with one mindset, then they may fail to see issues or decision objectives that are not applicable to this frame. For example, when looking at the problem in relation to the objectives of the majority shareholders they may fail to recognize the interests of the minority shareholders. Or when looking at the problem in relation to the objectives of current shareholders, a practitioner may fail to recognize important decision objectives that are central to bondholders and other stakeholders.

The Supreme Court of Canada decision regarding BCE's leveraged buyout by a consortium led by the Ontario Teachers' Pension Fund established that Canadian law requires that the interests of all corporate stakeholders be considered in board decision making. The Court ruled that when a board is deliberating over purchase offers, it must take into consideration the interests of debt holders (such as the effect on bond ratings) and other stakeholders and not focus solely on the interests of the shareholders (such as the effect on price) (Galway and Gans, 2008). This ruling highlights the need for professional accountants to incorporate the objectives of all corporate stakeholders into their professional judgments.

Firm Profits

Audit firms face continued pressure to lower audit fees (Maher et al, 1992). In the face of this competition, firms have increased their consulting practices to the point where they once again represent a significant proportion of firms' revenues. It has been suggested that this has caused an increase in a focus on commercialization in firms, as opposed to the prior focus on professionalism.

Accounting professional service firms are a business, and the language or discourse within the firms is increasingly moving to that of commercialization and away from professional discourse (Cooper and Robson, 2006), with an emphasis on style, dynamism, efficiency, task flexibility and business acumen. Zeff (1987) points to the dangers of increased competition within the audit market on professional judgment. Zeff argues that increased service offering by audit firms causes a dilution of focus which in turn results in a reduction in the quality of professional judgment. Wyatt (2004) argues that the move to hire individuals who are no longer entrenched in the profession has moved firms from a professional focus and discourse to a commercial focus and discourse, eroding professional judgment. Post Sarbanes-Oxley (SOX), firms were forced to limit, and in most cases eliminate, the provision of non-audit services to their audit clients, but this may not solve the problems identified by Zeff and Wyatt, since they are still in the consulting business and are subject to its pressures, dialogue and focus.

The PCAOB's Investor Advisory Group's (2013) analysis of inspection reports point to concerns over the metrics used to evaluate audit-firm partners. They found instances where audit firm partners' evaluations were significantly affected by client satisfaction surveys, audit profitability and their ability to generate revenues, and failed to relate them to audit-quality measures, such as audit deficiencies found in their own internal file-review process. These evaluations appear to reward partners for a commercial focus and fail to reward partners for a professional focus and the quality of their professional judgment. The group calls for audit firms to focus their partner evaluations on elements of audit quality to build a culture of quality over profit. When profit is the main focus of the firm, then professional judgment may be compromised, due to the pressure this puts on the professional.

Professional Judgment, Professional Standards and Rules of Professional Conduct

> A[n] accountant is paid for his judgment, not for his technical ability.
> Harry Zung, 1951 (as cited in Correll, Jamal and Robinson, 2007)

Principles-Based vs. Rules-Based Standards
In our discussion of what constitutes judgment, it is critical that we look at the relationship between accounting standards and professional judgment, as they are intertwined. Professional judgment in accounting and auditing is required: when the rules (or standards) are absent for a given transaction or event; when there are choices regarding which rules to apply; when interpreting whether and how the rules fit the circumstances; and when choosing the process to

follow in selecting and documenting the choice.[28] Judgment is also required when the accounting standards require estimation or forecasting, as is required for fair-value accounting.

Professional judgment is the hallmark of the principles-based system of professional standards. It has been argued that principle-based standards are preferable to rule-based standards for multiple reasons. One of these reasons is that principles allow professionals the freedom to choose the method of accounting that properly reflects the economic substance of the transaction and use their knowledge of the company and transaction to best present the item in the financial statements. The Institute of Chartered Accountants of Scotland (ICAS) has been a staunch proponent of principle-based financial reporting standards (ICAS, 2006). They support the argument that principles-based standards provide a framework where the economic substance of transactions can be faithfully presented (ICAS, 2014). Professional accountants have been trained to use their professional judgment and have gained experience and knowledge that they can apply to complex and unusual transactions. The imposition of rule-based accounting standards takes away accountants' ability to use their professional judgment and may result in poorer-quality financial statements, since it has been argued that there is no one-size-fits-all (rule-based) accounting treatment.

The ability for organizations to structure their economic transactions in such a way as to circumvent the rules is a second argument in favour of principle-based accounting standards. Sunder (2005) explains that written rule-based standards do little to curb executives' manipulation of the financial statements. Sunder (p. 381, 2005) comments that "with such standards in place it is child's play for the Wall Street bankers, accountants, and lawyers to design transactions to frustrate the intent of the standards, no matter how carefully they have been drafted." In their experimental study, Jamal and Tan (2010) find the greatest amount of off-balance-sheet lease treatment, which they characterize as less conservative, when accounting standards are rules-based as opposed to principles-based. In their paper, *Principles not Rules* (ICAS, 2006), ICAS argues that rule-based standards add "unnecessarily complexity, encourage

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28   Gibbins and Mason (1988, Pg. 42) document examples of judgment required by accounting standards as follows:
   "A. Wording refers to judgment"—the determination or evaluation requires judgment
   "B. Judgment needed in selecting from alternatives"—the choice of treatment when alternatives are given without explicit direction in choosing which is more appropriate
   "C. Judgment needed as to whether sentence is applicable"—determining if the standards applies to a given situation when standard includes a clause such as "when applicable" or "where practicable"
   "D. Judgment needed as to the meaning of phrase"—interpreting a phrase or adverb such as "material," "predominantly," "fair," etc.
   "E. Nature of Recommendation such that judgment needed"—wording is clear but judgment is required to apply it.

financial engineering, and do not necessarily lead to a 'true and fair view' or 'fair presentation'" (ICAS, 2006, p. 3). Financial engineering allows the organization to circumvent the rules and present transactions in the form that they prefer, which may not reflect the economic substance of the transaction.

Principle-based accounting does have its detractors. Rosen and Rosen (2010) argue that the Canadian accounting preparers and auditors cannot be trusted with principle based accounting standards. Principle-based standards have allowed investors to be misled by financial reporting and rules are needed to protect their interests. Rosen and Rosen (2010) contend that moving to principle-based rules of accounting (IFRS) delegate financial reporting discretion and judgment to company management, who have incentives to report transactions in their favour. This increased judgment comes by way of increased financial reporting estimation and a lack of rules to dictate specific accounting treatment. The problem, as Rosen and Rosen (2010) state it, is that we ensure financial reporting integrity through reliance on the honesty and integrity of our professionals. We "ensure honest financial reporting within a wide-open accounting framework based on a few simple ideas, but without many specific prohibitions, and with loopholes big enough for a Zamboni" (Rosen and Rosen, 2010, pg. 94). They point to Canadian financial failures as evidence that the integrity and honesty of the profession is not enough to safeguard financial reporting and that rules may be required.

ICAS (2006) argued that principle-based accounting reduces firms' ability to reframe transactions in order for them to circumvent the rules, resulting in financial reporting that better reflects the economic substance of economic transactions. Rosen and Rosen (2010) assert that a similar argument can be made against principle-based accounting. They highlight six basic ways in which companies can manipulate accounting rules under principle-based accounting standards (Rosen and Rosen, pg. 01-102, 2010); capitalization of expenses, hidden asset impairment, off-balance sheet financing, inflated revenue, cookie jar reserves and executive compensation. They contend that the "open and vague assumptions" (pg. 109) allowed under principle-based rules (such as IFRS), allow management to "create financial statements that put a favourable spin on bad decisions, such as troubling acquisitions or a poor choice of product mix."

ICAS (2006) calls for increased training of professionals to allow them the courage to take a stand and make the professional judgments required of principle-based standards. Can training overcome the pressures faced by accountants? Auditors and accountants face increased government scrutiny of their decisions post SOX. They are under time pressure imposed by clients and regulators. Firms themselves are imposing time pressure on professionals

in their drive for increased profitability. In addition, professionals face increased litigation risk increasing their need to justify their decisions. Professionals may wish to fall back on hardline accounting rules, where there is a lower need to justify their judgment. ICAS's (2006) interviews with professionals found that professionals believe that judgments based on principle-based standards are less defensible in court than those based on rule-based standards. Nelson et al. (2002) finds that rule-based standards help auditors to negotiate more effectively with clients over misstatements that are demonstrably wrong.

In the wake of a significant scandal, Dominic Barton has turned to a strict set of rules. Mr. Barton is the global managing director of McKinsey & Company, a corporate consulting firm that built its reputation on its strong corporate values and honour. [Editor's Note: The initial incident involved a former managing director and partner Anil Kumar being charged in 2010, pleading guilty and being convicted of providing corporate secrets obtained while on the job.] Mr. Barton has become revolutionary in his industry, where rules prohibiting the trading of client stocks are unheard of (New York Times, 2014). Barton recognizes the importance of values because "sometimes logic fails and values help guide your decisions" (New York Times, 2014), but what do we do when values fail? The reporter argues that Mr. Barton would say that "when values fail… at least there are rules." The profession of accounting has had continued debate regarding the level of rules that are needed. What the McKinsey story tells us is that the level of rules required is contingent on the strength of the profession's values. Among honourable individuals we may prefer principles, but when there is a slip in that honour, then we may want to ensure there are rules in place.

Professionalism: Codes of Conduct, Values and Ethics

ICAS (2006) recognizes that with principle-based standards and increased professional judgment, professionals need to be trained to make ethical decisions. As was argued in the case of McKinsey, where rules are absent, you need to ensure there are strong values to fall back on. With the paucity of attention paid to ethics in the standard models of professional judgment being used by accountants, it is questionable whether we are at a point where we can place great reliance on the ethical values and reasoning of our professionals. These values make up the backbone of the professional judgment model and if they fail, as in McKinsey's case, we are left without an ability to stand. Absent rules to prop up the judgments, professionals may find themselves in grave trouble. It is the responsibility of accounting educators and standard-setters to increase the focus on professional values and its importance to models of professional judgment.

Accounting bodies control admissions, set standards and discipline members in an attempt to maintain professionalism. Professionals are required to abide by the codes of professional conduct, which stipulate the professionals' duty to the public interest above their own self-interest. The accounting bodies have entrance requirements regarding education, practical experience, examination, certification and continued professional development. They further regulate and enforce the standards through practice inspection and disciplinary bodies. Professionals must act with integrity, due care, be independent/objective, loyal and maintain confidentiality.

However, professionalism is broader than an adherence to rules or codes of conduct. Professionals must approach judgments with an ethical frame and attitude, otherwise they may be blind to the ethical issues they encounter (Tenbrensel and Messick, 1999, 2004). Accountants must ensure that they do not focus on their own self-interest or the interest of their employer or client and fail to recognize the ethical implications of their judgments. How do we get them to take this step back? Professionals' ethical frame of mind must not be taken for granted as being present, but must be managed and cultivated. It must encompass the foundation in each of the steps of the problem-solving process. Professionalism must be part of professionals' training program, but cannot simply be a list of rules that they can memorize in the hope that they will apply them. Professionalism must be rewarded and promoted and enforced. If the organizations that professionals work for block, shun or minimalize professionalism, then professionalism will degrade.

As mentioned, the profession has adopted codes of professional conduct to codify the profession's ethical rules. No code of ethics can safeguard and direct professionals around all possible conflicts, just as no accounting rules can safeguard against transaction restructuring. Professionals' virtues are critical to professional judgment, especially where rules, both accounting and conduct, are vague or absent (Libby and Thorne, 2003), or unintentionally promote unethical behaviour. For example, disclosure of conflicts of interest is an example of a well-intentioned rule that may have unexpected negative consequences. The International Ethics Standards Board for Accounting released a revision to the code of professional conduct regarding how professional accountants deal with conflicts of interests (International Federation of Accountants—IFAC, March, 2013). Far from prohibiting client arrangements that result in a conflict of interest, the standards detail the circumstances that may result in conflicts and stipulate that professionals must safeguard against possible disclosure of confidential information and possible non-compliance

with fundamental principles. Section 220.11 goes on to require the professional accountant to disclose the nature of the conflict of interest to the parties or clients that are involved in this conflict.

Informing the affected clients may appear to be a remedy for any potential problems caused by the conflict, in that, the contracting parties are now able to assess any possible bias or alteration in judgment caused by the conflict, and they can take their own measures to safeguard against these, thereby reducing bias caused by the conflict (Dye, 2001; Verrecchia, 2001). However, research by Jamal, Marshall and Tan (2013) finds evidence that professional accountants may increase their bias when they disclose their conflict of interest in a valuation engagement. They find evidence of a psychological process called strategic exaggeration (Miller, 2005), whereby individuals strategically inflate their judgments when they have disclosed a conflict of interest due to the increased salience of the conflict and to safeguard against anticipated discounting by the related parties caused by the conflict disclosure. In essence, the safeguarding of professional judgment anticipated through the required disclosure may exacerbate the bias in this judgment.

Accounting and Auditing Processes and Tasks: Where Does Ethics Belong?
As we have already noted, problem-solving models, such as KPMG's professional-judgment model often omit ethical considerations. This appears to be taken for granted or assumed to be an underlying characteristic of a professional. However, we contend that the ethical frame is the foundation of professional judgment and cannot be taken for granted or assumed. Including ethics into the model enforces the need for ethics to be articulated, taught and enforced within the profession. All professional judgment must be examined with a view to the profession's underlying values to ensure that incentives are not unduly influencing professional's judgment. Knowledge of common decision traps and shortcuts that may bias judgment are important, but you need professional ethics to act as the backbone of the judgment process. Without the ethical frame you have a body without a skeleton, and therefore the professional judgment cannot stand on its own. In answer to the question posed in the heading of this section, our answer is "everywhere".

The following process model adds to the KPMG model by explicitly recognizing the need for the professional to approach all key tasks requiring professional judgment with an ethical frame of mind.[29]

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29 It also adds a follow up/feedback-gathering phase to the generic problem-solving process.

FIGURE 3—A PROBLEM-SOLVING PROCESS THAT INCLUDES ETHICS

	Problem Solving Process					
	Ethical Frame of Mind					
Audit Tasks	1 Define Problem; Clarify Objectives	2 Consider Alternatives	3 Gather and Evaluate Information	4 Reach a Conclusion	5 Articulate & Document Rationale	6 Follow up; Gather Feedback
1 Client Acceptance/ Continuation						
2 Risk Assessment and Planning						
3 Assessment of Internal Control						
4 Analytical Procedures						
5 Detailed Testing						
6 Opinion Formulation						
7 Communication with Stakeholders						

Accountant/Auditor Characteristics

It is important to consider the characteristics accounting professionals must possess in order to ensure that they can be trusted to exercise good professional judgment in a principles- or rules-based environment. Knowledge of the way that bounded rationality, framing, heuristics and biases can affect judgment and decision-making can help professionals recognize common behavioural traps to avoid. To exercise good professional judgment, auditors may need expertise supplementary to that currently provided through their education and professional training. Specialized knowledge and experience can expand professionals' understanding of issues and contribute to higher-quality accounting and auditing decisions. High quality professional judgments require professional integrity and a high level of professionalism. Finally, it is important that individuals entering the profession possess other key traits in order to increase their professional skepticism and increase the quality of their professional judgment.

Basic Cognitive Processes

Professionals making judgments are faced with the same basic cognitive decision-making traps that cognitive psychology identifies as common in all types of decision making. The KPMG monograph (KPMG 2011) provides a useful and

concise self-study course that can help professional learn about some of the common "judgment traps" and "judgment shortcuts" that can result in poorer quality professional judgment. Due to time pressure imposed on the professional by the client or by the firm, professionals may fall into the "rush to solve" judgment trap. The time pressure forces the professional to want to come to a judgment as quickly as possible and this "rush to solve" may result in their under-investigation of the problem and circumstance of the issue prior to making a judgment, resulting in a poorer-quality judgments.

A second "judgment trap" is when a problem is defined and solved based on a "judgment trigger." This occurs when the introduction of the problem or a detail of the issue triggers the professional to frame the problem in one way. This framing of the problem may limit the professional from being able to see all of the different aspects of the problem and may limit the scope of the problem too narrowly. In essence, by looking at the problem trigger, the professional attempts to answer a question without considering the implications of this question on the accounting problem and the financial statements as a whole.

The KPMG monograph (KPMG 2011) identifies additional "judgment short-cuts" that may impair professional judgment: the availability tendency; the confirmation tendency; the overconfidence tendency; and the anchoring tendency. Professionals will be better able to recognize and reduce judgment bias caused by these tendencies once they are aware of their use. Although judgment shortcuts have developed to ease our decision making and can be used to make quicker and often accurate decisions, it is important that we understand the biases that they may cause in our judgment process.

It is important that we also consider the way in which professionals frame their decisions. A frame can be thought of as the way in which we look at a problem, our point of view. The KPMG monograph (KPMG 2011) discusses framing and challenges professionals to look at problems from many different points of view prior to making a judgment. As noted previously, if we were to look at a problem solely from the majority shareholders' perspective, then we may not recognize issues that would be important to other stakeholders, such as minority shareholders or debt holders. This is particularly important where the interests of these two parties are not aligned, as we saw in the BCE case. A limitation of the model presented in the KPMG monograph is the omission of ethical framing. For the profession to maintain high-quality professional judgment, professionals must not only reframe their decisions from the perspective of all stakeholders, but they must also maintain an ethical frame. Professional values of integrity and honesty should be carried

into all professional judgments. By framing professional decisions in this way, professionals will be better able to identify ethical issues (Jordan, 2009) and incorporate them into their professional judgment.

Expertise and Knowledge

Professional judgment requires both knowledge and experience (Robinson from Correll, Jamal and Robinson, 2007). Professionals need to understand the economic nature of transactions in order to present them fairly. Mentoring and professional feedback is required to improve professional judgment in practice (KPMG, 2011; Correll, Jamal and Robinson, 2007; Nelson, 2009).

There is evidence that specialized industry knowledge reduces earnings management behaviour (Krishnan, 2003), increases audit quality (Lin and Hwang, 2010 meta-analysis), decreases restatement (Chin and Chi, 2009) and decreases clients' fraudulent financial reporting (Carcello and Nagy, 2004). When there is a high need for professional judgment, such as under principle-based accounting standards, then it may take a larger amount of industry knowledge to exercise high-quality professional judgment. Professionals may be diligent and exercise an ethical frame, but if they are blind to the issues due to their lack of industry knowledge, then they cannot exercise high-quality professional judgment. Looking beyond industry knowledge, the accounting profession increasingly recognizes the need for subject matter knowledge and specialization in areas such as taxation, information technology, valuation, and forensics.

Ensuring There is a Fit Between the Person and the Task

It has long been recognized that an important ingredient for the successful application of judgment is the fit between the person and the task. Achieving the fit requires an investment in effective recruiting and task-specific education and training, as well as subsequent monitoring and feedback. Can firms hire and screen individuals to ensure that they have the traits required for high professional judgment? If so, then what traits would they need to look for? Researchers examining professional skepticism, a dimension of professional judgment, have explored trait characteristics that contribute to increased professional skepticism (ex. Hurtt, 2010). The Hurtt score has been found to be positively correlated with expanded fraud detection by internal auditors (Fullerton and Durtschi, 2004) and increased skepticism-consistent behaviours in audit working-paper review (Hurtt et al., 2008).

The characteristics that make up the Hurtt (2010) score comprise the following; suspension of judgment; questioning mind; search for knowledge; interpersonal understanding; self-confidence; and self-determination. One important judgment trait of professionals is their ethical development, as Nelson (2009) discusses in the context of professional skepticism. This trait can be thought of as the extent to which the professional's judgment is influenced by their incentives (Nelson, 2009). Without a proper ethical foundation, professional judgment can be undermined by incentives and self-interest. Accounting bodies and organizations establish codes of conduct to assist professionals in strengthening and maintaining their professional values and ethics, but it is also important that individuals entering the profession are at higher stages of moral development. Accounting researchers have used Kohlberg's (1969) "theory of cognitive development" and Rest's (1986) Defined Issues Test to identify the stage of ethical development that accountants have reached. Kohlberg identifies three levels of ethical reasoning "pre-conventional," "conventional" and "post-conventional." Accounting professionals at higher levels of ethical development appear to be less likely to under-report time (Ponemon 1992), and are less likely to engage in inappropriate behaviour (Ponemon and Gabhart, 1993).

Accounting firms already screen candidates based on their level of education, educational performance, educational institution and experience. It is important that they also look for individuals who are inquisitive, self-confident, have good communication and interpersonal skills and, especially, display a high level of integrity.

Concluding Remarks

As noted at the outset, accounting students and many professionals question whether professional judgment and ethics can be taught. We believe that this skepticism about this aspect of professional education represents a dangerous blind spot that needs to be addressed throughout the professional education and training curriculum. In addition to doubts about the practicality of teaching professional judgment and ethics, there is a lack of awareness by students and practitioners about the resources available to support such education and

training. At the University of Waterloo, we offer a course on Professional Judgment that covers the following topics (a detailed outline is available from the authors upon request):

TABLE 1—OUTLINE OF A COURSE ON PROFESSIONAL JUDGMENT

	Topic
1	Introduction to Professionalism and Professional Judgment
2	Methods of Studying Professional Judgment
3	Bounded Rationality
4	Heuristics, Framing and Biases
5	Knowledge, Expertise, Specialization
6	Ethics, Skepticism and Rules of Professional Conduct
7	Guest Speaker from Practice
8	Multi-Person Tasks and Professional Judgment
9	Role of Decision Aids in Professional Judgment
10	Conflicts and Negotiations
11	Being a Trusted Adviser
12	Project Presentations (Projects are selected by students from a list provided by the instructor, to ensure that they address key issues covered in this course)

We use readings, including both practitioner-written articles and research papers, and cases to raise the issues involved in the application of professional judgment. We find several key sources to be particularly valuable (see Appendix for details). Daniel Kahneman's book (or extracts) is a must-read for practitioners and students alike. In addition to professional publications such as the ICAS reports and the KPMG monograph, we find that videos that students must search for and evaluate contribute to their understanding of the issues raised here.

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Appendix

Resources for Teaching Professional Judgment

KPMG Monograph and Videos

- www.kpmguniversityconnection.com/IFRS/CurriculumSupport/
  Monographs/ProfJudgment.aspx?ReturnUrl=http://www.
  kpmguniversityconnection.com/IFRS/CurriculumSupport/
  Monographs/ProfJudgment.aspx
- The monograph details the KPMG professional Judgment Framework
  and model.
- Additional resources are available for instructors to facilitate teaching
  professional judgment.

Prentice Videos

- http://ethicsunwrapped.utexas.edu
  — Ethics Unwrapped provides a series of videos to assist students in
    understanding behavioural ethics, business ethics and basic ideas in
    ethics education
  — The series of videos are presented as short animated videos that
    include student interviews on common ethical topics, such as bounded
    ethicality, conflict of interest, framing, etc.
  — Included in this series is a link to the Giving Voice to Values work
    of Mary Gentile
  — In addition, there is a series of videos interviewing Jack Abramoff
    linking the case of his lobbying behaviour to the psychological biases
    presented in the main series of videos.

Kahneman's book: *Thinking Fast and Slow*

Maps of Bounded Rationality Prize Lecture—Daniel Kahneman

- Daniel Kahneman. 2002. Nobel Web AB.
  http://nobelprize.org/mediaplayer/index.php?id=531.
  Summary: Daniel Kahneman delivers a lecture at Stockholm University on
  the subject connected with the work he did to win a Nobel Prize in 2002.
  The lecture focuses on representations of categories and sets by proto-
  types (averages) in perception and memory.

Videos on the Internet on bounded rationality; heuristics, framing and biases;
knowledge, skills and specialization; and professionalism.

Bounded Rationality

- Gerd Gigerenzer. 2011. Go Cognitive. Steffen Werner.
  www.youtube.com/watch?v=CA3W6bTqrQ0.
  Summary: Gerd Gigerenzer (a German psychologist) speaks about
  bounded rationality and how he perceives it in a manner different
  than Kahneman.

Heuristics, Framing and Biases

- Yale University. "Human Foibles Fraud Manipulation and Regulation."
  ScienceStage.com. http://oyc.yale.edu/economics/econ-252-08/
  lecture-8#ch1.
  Summary: This is a video of a lecture on Financial Markets at Yale Uni-
  versity in Spring 2008. In it, the professor discusses several psychological
  phenomena that may lead to deviations from rational behaviour in financial
  decision-making.

- Google. "Authors@Google: Dan Gardner."
  www.youtube.com/watch?v=6buOrNLXIgg.
  Summary: Dan Gardner, a columnist and senior writer for the Ottawa Citi-
  zen newspaper, speaks about his book, "The Science and Politics of Fear."
  During his presentation, he provides examples of how media reports have
  shaped public perception.

- "Availability Heuristic." American Broadcasting Company.
  www.youtube.com/watch?v=KOzAxhu6w2s.
  Summary: ABC's John Stossel discusses the public's perception of road
  rage due to increased media coverage.

- "How Framing Changes Your Decisions"
  Tribal Insight. (2009, January 29). [Video file].
  www.youtube.com/watch?v=Ng9V2JneJ68
  Summary: In this video, a London magician attracts volunteers by giving
  away 20 quid each. The volunteer is presented with a choice: 1) walk away
  with 20 quid or 2) bet on a game of Russian roulette where there are equal
  odds of winning 30 more quid or losing everything.

- Pete Lunn: Decisions, Decisions...and How to Frame Them
  Ixdadublin. (November 23, 2010).
  www.youtube.com/watch?v=pJ_L-Gq7J6A
  Summary: Pete Lunn is a speaker for The Economic and Social Research Institute. In this 5-minute presentation, he tries to convince the audience that the context or "frame" of the problem forces our decision into one direction.

- What is Propaganda?
  Igreer23. (2009, April 7). [Video file].
  www.youtube.com/watch?v=9ejTf0iu6yY
  Summary: This podcast, created by a student from Mansfield University, looks at three of the most common propaganda techniques used in media and advertising, framing being one.

- Framing: "Your Mind and Your Money"
  PBS. (2010, May 11). NBR Report; PBS [Video file].
  www.youtube.com/watch?v=sdmXabdylAU
  Summary: This short informative segment in PBS' Nightly Business Report describes how frames are used, whether intentionally or not, to create the illusion of a good deal.

Knowledge, Skills, Specialization

- Video: Knowledge Management using Mind Maps
  Gideon King from Novamind.
  www.youtube.com/watch?v=TYnDxCaJ-ys&feature=related
  Summary: In this video, Gideon King discusses what knowledge is, the psychological process of how knowledge is created, and how humans use it.

- Video: 2011 IA Capabilities and Needs survey
  by: Bob Hirth, Executive Vice President of Protiviti
  www.youtube.com/watch?v=tsvft0VCXH0
  Summary: The video documents the results of the Annual Internal Auditor Capabilities and Needs survey conducted by Protiviti Inc., a risk and business consulting firm that mainly targets internal auditors.

- Video: Discover What You Know
  Lotus Development Corporation
  www.youtube.com/watch?v=f_x78XLBBVM&feature=related
  Summary: This video mainly focuses on teamwork and knowledge sharing. Similar to the video by King, it starts with a discussion on data and information.

Professionalism

- Michael S. Kridel Speaks On What It Means to Be A Professional!
  (3 minutes)
  Daszkalbolton (2010, Dec 2)
  Michael S. Kridel Speaks On What It Means to Be A Professional!
  [Video file].
  www.youtube.com/watch?v=j_KMs0-ESDI
  Summary: In this video, Michael Kridel, a Certified Public Accountant,
  probes a classroom full of future accountants with regard to what it means
  to be a professional.

- CII Professionalism (filmed at Broker Expo 2010) (4 minutes)
  (usnavalwarcollege, 2012) ciimedia (2011, May 20). CII Professionalism
  (filmed at Broker Expo 2010) [Video file].
  www.youtube.com/watch?v=4LE8ANEypnM
  Summary: In this video, insurance brokers and others in the sector are
  being asked what professionalism means to them.

- Video: Ethics
  Don Snider & Martin Cook on Professionalism (94 minutes)
  usnavalwarcollege (2012, Jan 11). Ethics | Don Snider & Martin Cook
  on Professionalism [Video file].
  www.youtube.com/watch?v=aMPPWuQYDUs
  Summary: Dr. Don Snider, a retired U.S. military veteran and Professor
  Emeritus of Political Science, presents his research around professionalism
  in the context of the military to military men and women in the United
  States Navy, Marines, Air Force, etc.

- Garnett, Robert P. "Professional Judgment gets used in the interpretation
  of standards" Interview. 4 May. 2009.
  www.youtube.com/watch?v=Z3cDmVBcwCo
  Summary: Garnett talks about how different people interpret the account-
  ing and auditing standards differently using their judgment.

- Ministry of Justice, UK. "Professional Judgment Project" Interview. 30 May.
  2011.
  www.youtube.com/watch?v=jnxCeFQdFPk
  Summary: This video talks about the results of the pilot study—Surrey and
  Sussex Probation Trust Professional Judgment Pilot.

- Logan, Perry. "Perry Logan—interview"
Interview. 19 Nov. 2010.
www.youtube.com/watch?v=r03Z3VLoQ-o
Summary: This video focuses on the cognitive process of professional judgment.

- BBC News. "Officers told to scrap procedure in favour of common sense"
Interview. 9 June. 2011.
www.bbc.co.uk/news/uk-england-manchester-13721789
Summary: Greater Manchester's chief constable encourages his officers to use their own judgment in making decisions, instead of following "policy for its own sake".

- Constables Committee "Putting the Heart Back into Policing" Video.
8 March. 2011.
www.youtube.com/watch?v=HjspkKaEWsg
Summary: The issue addressed in this video is: public interest vs. self-interest.

Teaching Professional Judgment at KPMG

CRAIG LUCAS, Global Audit Learning and Development, KPMG
It is vital that audit professionals are able to apply professional judgment. Effective judgment and decision-making skills are essential for audit teams.

KPMG collaborated with two professors at Brigham Young University and created a Professional Judgment Framework. Global Audit Learning and Development (Global Audit L&D) committed to integrate this framework into global audit training and monitor the impact this training has on our professionals.

In our world, those who can consistently and confidently make good judgments are those who distinguish themselves in the professional-services marketplace.

Firstly, Global Audit L&D developed an e-learning course to explain the Professional Judgment Framework and, at its core, the Critical Thinking Process, so participants could use the tools to exercise good professional judgment more effectively and efficiently. This included coaching their teams in exercising good professional judgment, and demonstrating via audit documentation the exercise of professional skepticism regarding significant judgments made in arriving at conclusions on significant matters. This e-learning course also emphasized how the framework provides a common language for all KPMG audit professionals, so that when Partners and Managers mentor and supervise the engagement team, everyone uses that common language and points of reference in terms of facilitating understanding, execution and good judgment in all client circumstances.

This e-learning course was intended for all audit professionals responsible for making significant judgments on audits — recognizing that this audience comprised a mix of experienced professionals, skilled in the art of professional skepticism and in making judgments, along with those new or less experienced in this area.

This e-learning was only the first step for Global Audit L&D — intended to familiarize audit professionals with the new framework. We then developed three separate instructor-led workshops for
- Experienced in-charges
- Managers
- Partners

These highly interactive workshops integrated audit, accounting, risk management and professional skills via the use of realistic scenarios and exercises that reflect the challenging situations auditors face on the job.

Workshop Design

The experienced in-charge workshop is three days in length and participants are challenged to complete a wide variety of exercises throughout the three days. The exercises require KPMG member-firm professionals to use the audit engagement software they use when auditing clients, consult colleagues, and access online internal and external technical reference materials and job aids to perform specific audit tasks. Table group discussions and in-depth debrief discussions reinforce and deepen the learning. In the Capstone on the third day, participants apply the knowledge and skills learned in the first two days to two complex cases.

The three-day course focused on the auditing of estimates, which requires the application of critical thinking and professional judgment. Projections of future values are, by their very nature, are speculative and lacking in certainty and, therefore, there is often no one "right" or "wrong" answer (when trying to assign a "value" to an estimate). For example, there is no "exactly right" answer this year for the dollar amount for an allowance for doubtful accounts for next year for a business. Auditors must apply professional judgment and use critical thinking to determine if they believe that the client's estimate is "reasonable."

This presents interesting instructional design constraints, as there is often no one right "answer" to case scenarios. The learning value must be derived through carefully crafted, realistic scenarios where auditors can practice using, and building, their professional judgment and critical thinking skills to derive a "reasonable answer" to a case scenario. The upside of this "constraint" was that we were able to develop rich, realistic cases that challenged auditors to apply, document and then articulate their judgments and their critical thinking approach—just as they are expected to on-the-job.

This course is designed to be highly interactive and to simulate, as closely as possible, the challenging situations that auditors face on the job. There is no formal 'participant guide'. The participants complete a series of exercises integrated into realistic audit cases which mimic the work they perform on the job. These exercises require them to utilize the audit engagement software they use when auditing clients, consult colleagues, use job aids, and access online internal and external technical reference materials to perform specific audit tasks.

The interactive debriefs serve to reinforce and deepen learning. Key learnings and ideas for applying them on the job are captured throughout the course in the Learning Journal.

Learning Measurement

We measured the impact of the workshop in a number of ways:
- Course evaluation forms, to measure participants' reaction to the workshop
- Pre- and post-workshop tests, to show the increase in knowledge
- Surveys with participants and their managers conducted before the course, one month after the workshop and three months after the workshop. This was to measure the extent to which participants applied the learning and changed their behaviour on the job.

This workshop was exceptionally well-received by KPMG employees. They liked the realistic scenarios, the high level of interactivity, and the applicability to their job.

The survey results contain numerous anecdotes which demonstrate value to the organization, through participants':
- completing their work more effectively
- completing their work more efficiently
- coaching others in their workgroups, based on their new knowledge of efficient and effective practices
- documenting their work more effectively
- communicating with clients more effectively

The vast majority of participants—95 per cent—have implemented their action plans. These plans are individually tailored development plans they created at the end of the course.

Eighty per cent of participants received coaching on their target development areas.

A very powerful finding is that 55 per cent of **participants are coaching others** using materials from the course. This provides a powerful multiplier-effect for the investment in training this group received, when over half of them are coaching others on what they learned.

After three months, 92 per cent of participants felt they were now more effective in auditing estimates and 92 per cent agreed that "I can apply the KPMG Professional Judgment process."

Partners and Managers

Separate workshops taking the same approach were designed for partners and for managers. These workshops focused on significant audit risks, identifying management biases and how to respond effectively to them as well as determining appropriate documentation that presents a clear record of the team's work, including considering and responding to conflicting audit evidence.

There is increasing pressure for auditors to not only apply their professional judgment but also to ensure that the audit documentation provides a clear record of their work, including how the auditor discussed, challenged and obtained evidence for their conclusions.

KPMG is committed to audit quality on engagements. The application of professional judgment and skepticism will continue to be a key focus of both the regulators and KPMG in the coming years.