

CPA Examination Regulations

Effective January 2023

The following reflect the most up-to-date version of the examination regulations:

Note that the term candidate is used throughout the document to represent any student/candidate/member/enrollee/ applicant taking CPA examinations.

1 PRIORITY EXAMINATION DAY

- 1.1 Candidates shall affirm, through completion of the Training Contract (signed or agreed to electronically by the candidate when registered), policies with respect to examination confidentiality and computer/software usage.
- 1.2 Candidates shall agree, through completion of the Policy Statement and Agreement Regarding Examination Confidentiality (agreed to electronically by the candidate when taking the examination) to the following text for all CPA examinations, except for the Common Final Examination (CFE):

I understand that all examination materials are the property of CPA Canada and are under the exclusive custody and control of CPA Canada. CPA Canada has the exclusive authority over examination materials to determine the content, use, retention, disposition and disclosure of this material. Candidates do not have direct access to any examinations once they are written and will not, at any time, have access to the examination questions, examination marking keys or any other marking materials for a non-disclosed examination.

I hereby agree that I will maintain the confidentiality of the CPA Canada Examination. In addition, I agree that I will not:

- divulge the specifics of any CPA Canada Examination question or answer under any circumstances;
- obtain or use answers or information from or give answers or information to another student or person during the sitting of the examination;
- refer to unauthorized material or use unauthorized equipment during the examination;
- remove or attempt to remove any CPA Canada Examination materials, notes, or any other items from the examination room.

I further agree to report to CPA Canada any situations where there is a material risk of compromising the integrity and confidentiality of the examination.

I affirm that I have had the opportunity to read the Exam Regulations and I agree to all of its terms and conditions.

In addition, I understand that failure to comply with this Policy Statement and Agreement will result in the invalidation of my results, and may result in my disqualification from future examinations, expulsion from the profession, and possible legal action.

1.3 Candidates shall agree, through completion of the Policy Statement and Agreement Regarding Examination Confidentiality (agreed to electronically by the candidate when taking the examination) to the following text for the Common Final Examination (CFE):

I understand that all examination materials are the property of CPA Canada and are under the exclusive custody and control of CPA Canada. CPA Canada has the exclusive authority over examination materials to determine the content, use, retention, disposition and disclosure of this material. Candidates will not have access to their examination response, the examination marking keys or any other marking materials. The examination questions and marking guides will only be publicly available when published by CPA Canada.

I hereby agree that I will not:

- Obtain or use answers or information from, or give answers or information to, another candidate or person during the sitting of the examination;*
- Refer to unauthorized material or use unauthorized equipment during the examination;*
- Remove or attempt to remove any CPA Canada Examination materials, notes or any other items from the writing centre.*

I further agree to report to CPA Canada any situations where there is a material risk of compromising the integrity of the examination.

I affirm that I have had the opportunity to read the CPA Examination Regulations and I agree to all of its terms and conditions.

In addition, I understand that failure to comply with this Policy Statement and Agreement will result in the invalidation of my results, and may result in my disqualification from future examinations, expulsion from the profession and possible legal action.

1.4 Candidates are required to agree to an acknowledgement of risk and waiver of liability, accepting all risks associated with writing an in-person CPA exam.

1.5 All candidates are expected to be in good health on their exam day. Each region has detailed information on their specific requirements to write the exam, including any confirmation of COVID-19 vaccination, PPE, or other requirements that will meet or exceed public health standards.

2 UPON ARRIVAL AT THE EXAMINATION CENTER

2.1 Candidates are required to present one form of identification before entering the examination room. The form of identification must be a government-issued photo identification, must contain the candidate's photograph* and signature and must not be expired. If the candidate's government-issued photo identification appears to be damaged or altered in any way or expired, the candidate might not be allowed to sit the examination and the examination fee will be forfeited. Candidates will not impersonate other candidates or have an impersonator take any part of the examination on their behalf.

* Note that hats and head coverings must not be worn in the photograph unless it is required to be worn on a daily basis for religious or medical reasons. At the time of arrival, a candidate may be asked to remove all or a portion of the head covering to establish the candidate's identity. If required, the candidate is encouraged to let the invigilator know of any manner which the head covering should be removed or treated according to their religious beliefs or medical needs to ensure the candidate's dignity is respected. The candidate can advise their provincial/regional CPA body upon registering for an exam that they will be wearing a head covering.

Examples of acceptable government-issued photo identification include:

- a) a passport
- b) a driver's license
- c) other valid, government-issued pieces of photo identification

2.2 Personal items:

- Candidates will store all their personal belongings, such as coats, bags, purses or cell phones, at a space identified upon arrival at their exam centre. Please refer to "ALLOWABLE AND PROHIBITED ITEMS" below for more information.
- Before entering the examination room and in the examination room a visual inspection of personal items will be conducted by invigilators.
- CPA Canada and the provincial/regional CPA bodies are not responsible for lost, stolen, broken or misplaced property and strongly recommend that candidates do not bring personal, valuable or non-examination items with them to the examination site.
- Candidates of any faith that are required to wear religious attire on a daily basis are permitted to wear their articles of faith, including a kirpan provided it remains in its sheath and is worn under their clothing.

3 UPON BEING ADMITTED INTO THE EXAMINATION ROOM:

3.1 Candidates will sit at their pre-assigned seat in the examination room.

3.2 Candidates will display their government- issued photo identification at the top right corner of the examination table.

3.3 Candidates will not obtain or use answers or information from, or give answers or information to, another candidate or person during the sitting of the examination.

3.4 Candidates will not touch or look at any answers to questions on the examination materials prior to the announcement of the commencement of the sitting of the examination until told to do so, or after the announcement of the conclusion of the sitting of the examination.

3.5 Candidates will not create a distraction by sound, movement or odour (e.g. no strong perfume) which disrupts the concentration of other candidates in the examination room.

3.6 Candidates will not be physically or verbally abusive towards an invigilator or a staff member at any time.

3.7 Candidates will comply with requests or instructions made by an invigilator, including, but not limited to, a request to leave the examination room.

3.8 Candidates will not create a disturbance at the examination centre before, during, or after the examination.

3.9 Candidates will not engage in any other conduct that could be considered by CPA Canada or the provincial/regional bodies, in their sole discretion, to compromise or attempt to compromise the reputation, integrity, validity, or security of CPA Canada examinations.

4 DURING THE EXAMINATION

- 4.1 Candidates shall record only their CPA Canada identification number on the examination booklets; no name or other distinguishing mark shall be used in the typed response.
- 4.2 Once the examinations booklets have started being distributed and until candidates are dismissed at the end of the examination, there should be no communication between candidates.
- 4.3 The examination will begin when the invigilator states that the examination has commenced. Candidates arriving late due to an emergency situation shall be permitted to enter the examination room up to the first hour of the examination only and must complete the exam within the remainder of the time allotted, i.e. no additional time is given if late.
- 4.4 For CPA preparatory course examinations, candidates are not allowed to permanently leave the examination room during the first hour or during the last half-hour of the examination.
For CPA PEP examinations and the CFE, as well as licensing examinations, including the CPA reciprocity examination (CPARE) and the CPA post-designation public accounting (PDPA) examination, candidates are not allowed to permanently leave the examination room until candidates have been dismissed.
- 4.5 Temporary absences from the examination room are only permitted under the supervision of a Writing Centre Supervisor or Invigilator.
- 4.6 Candidates are not permitted to ask questions of a Writing Centre Supervisor or Invigilator (and no explanation whatsoever shall be given by a Writing Centre Supervisor or Invigilator) as to the meaning or purpose of a case or an objective-format question. If candidates perceive any ambiguity in the examination, they should make an assumption and move on.
- 4.7 Candidates will not obtain or use answers or information from, or give answers or information to another candidate or person during the sitting of the examination.
- 4.8 Candidates are required to enter all answers in the examination software. Answers or part answers will not be evaluated if they are recorded on anything other than the examination software or, in the event of computer failure, the CPA Canada writing paper provided. Rough notes and any other notations made in the examination booklet will not be evaluated.
- 4.9 Candidates will not take part in any academic misconduct, which includes, but is not limited to, plagiarism and enabling plagiarism. Candidates will not copy and paste information from anything other than the Income Tax Act, the CPA Canada Handbook, or the Excise Tax Act.
- 4.10 Candidates will not have their responses marked or the marking results will be voided if they are guilty of any of the following (or similar) dishonest practices:
 - a) Possessing electronic device, books, papers or memoranda other than those reference materials provided by a Supervisor or Invigilator. In the event an Invigilator suspects a breach of the above rules, any offending material will be confiscated.

- b) Speaking or communicating with other candidates under any circumstances whatsoever.
- c) Exposing their response to the view of other candidates or looking at another candidate's response.

In these cases, the candidate may not be permitted to continue to write the remainder of the examination.

A plea of accident or forgetfulness shall not be accepted under any circumstances in the case of any breach of the rules.

By participating in the examination candidates should note the following:

- i. The examination material remains the exclusive property of CPA Canada.
- ii. The confidentiality of the examination content, including the objective format items, is to be maintained at all times.
- iii. The examination material is not to be reproduced through memorization or any other means, including but not limited to postings regarding the examination content or answers on the Internet.
- iv. Information related to the examination content may not be provided to any individual who may take the examination.

5 END OF THE EXAMINATION

- 5.1 Candidates must submit their examination booklet(s) at the end of the examination.
- 5.2 Candidates will remove from the examination room their allowable items contained in a clear, plastic storage bag. Tissues, paper, wrapping, etc. will be collected.

6 ALLOWABLE AND PROHIBITED ITEMS AT THE EXAMINATION CENTER

(Please refer to COVID EXAMINATION REGULATIONS AND PROTOCOLS for COVID PPE)

ALLOWABLE ITEMS:	PROHIBITED ITEMS:
<p>Allowable items brought in by the candidate must be placed in a clear plastic bag, no larger than 26.8 cm x 27.3 cm in size, on their desk in clear view of the Writing Centre Supervisor or Invigilator to see. Keys and wallet must be put under the desk.</p>	<p>The exams are intended to be a scent-free environment. Please refrain from wearing scented perfume, cologne, lotion, or other similar products in the exam center.</p>
<p>Candidates have the option of bringing any or all of the following to their assigned seat:</p> <ul style="list-style-type: none"> a) A plug and play wired mouse. (<i>Note: An external keyboard, an external monitor, a mouse pad and/or a wireless mouse are expressly forbidden.</i>) b) For CPA preparatory course examinations, candidates may bring a BA II Plus Texas Instruments calculator into the examination. Calculators will not be provided by CPA Canada and no other calculator will be allowed in the examination room (except in Ontario where calculators will be provided). For all other CPA examinations, candidates will be provided a BA II Plus Texas Instrument calculator at the examination. c) Keys and wallet. d) Pencils, highlighter and erasers (<i>Note: no mechanical pencils, pencil sharpeners and no pens</i>). e) Food in its original wrapping/container or re-covered in a clear wrapping (i.e. Saran Wrap). Food brought into the examination room should not be noisy, distracting or have a strong scent. f) Drinks in their original container or in a clear container, with no label. Cans/juice boxes should be unopened before entering the examination room. Cardboard sleeves from coffee cups should be removed. Any liquid container should have a lid to avoid spills. g) Feminine hygiene products. h) Medication(s) in clear containers or packaging or, alternatively, loose or in a clear wrapping. Pillboxes, organizers and cases are not allowed. Candidates who need to carry special medical equipment into the examination room (e.g. EpiPen, insulin, needles, diabetes-testing kits, puffers) are requested to advise their provincial/regional CPA body upon registering for an examination. i) Tissues (loose or in a clear wrapping). j) Prescription glasses. k) Religious attire required to be worn on a daily basis for religious reasons. (See Section 2 for detailed information.) Candidates who wish to wear religious attire may choose to advise their provincial/regional CPA body upon registering for an exam. 	<p>Prohibited items at the candidate's assigned seat in the examination room include, but are not limited to:</p> <ul style="list-style-type: none"> a) An external keyboard (wired or wireless), an external monitor, a mouse pad and/or a wireless mouse. b) Calculators (except any BA II Plus Texas Instruments calculator that is expressly allowed or provided). c) Weapons of any kind. d) Illegal drugs. e) Ear plugs and headphones (soft ear plugs will be provided). f) Books, notebooks, reference material, paper, pens or post-it notes. g) Newspapers and magazines. h) Computers. i) Computer bags, purses, briefcases, backpack, hip pack, pencil case. j) Metal or non-transparent containers. k) Pens and mechanical pencils, pencil sharpeners, rulers. l) Large jewelry - e.g. no pendant necklace or large earrings. m) Sunglasses and eyeglass cases. n) Watches of any kind, including fitness trackers and smart watches (wearables). o) Cigarettes//tobacco products/cannabis/electronic cigarettes/lighter/matches/drugs/alcohol. p) Coats, gloves, ties and scarves. q) Hats, visors, headbands, and hoodies (except head coverings worn for religious or medical reasons). r) Electronic data storage devices, communications devices including but not limited to: USB keys, cell phones, electronic diaries, recording or filming devices, cameras, fitness trackers. s) Any device to communicate within or outside of the writing centre.

7 COVID-19 EXAMINATION REGULATIONS AND PROTOCOLS

7.1 Before each examination date, updated COVID protocols will be communicated to candidates by their region/province on the following:

- Any COVID-19 documentation requirements including proof of final vaccination, confirmation of a vaccination exemption, and/or a negative COVID-19 test.
- Public health and examination center guidelines in effect at the time of the exam will at minimum be followed, and many times exceeded, for social distancing, health screening, and PPE requirements.

