

CORE MODULES BLUEPRINT SPECIAL COVID-19 EXAMINATIONS

OVERALL EXAM — CORE 1 AND CORE 2

The purpose of this special COVID-19 examination blueprint is to provide information to candidates on the expected format of the CPA Professional Education Program (CPA PEP) module-end examinations which are being delivered virtually to candidates in place of the normal physical examination writing centres.

Assessment format:

Objective-Format Portion	Case-Based Portion
0% of the two-hour exam — there will not be any objective-format (i.e. multiple choice) questions on the special COVID-19 examinations.	During the special COVID-19 examinations, 100% of the exam will be case-based. Candidates can expect two 60 minute cases for a total of 120 minutes.

CORE 1 CASES

Core 1 cases will assess competencies mainly in Financial Reporting, but will integrate at least one other competency area. Although the cases will focus on Core 1, all prior learnings are also testable, i.e. Entry-level competencies. Competencies on the special COVID-19 examinations will ensure they meet the following competency assessment ranges:

CPA Competency (covers Entry and Core 1 competencies)	Range
1. Financial Reporting	50-70%
4. Audit and Assurance	10-30%
5. Finance	5-15%
6. Taxation	5-15%

CORE 2 CASES

Core 2 cases will assess competencies mainly in Management Accounting, but will integrate at least one other competency area. Although the cases will focus on Core 2 competencies, all prior learnings are also testable, i.e. Entry column and Core 1. Competencies on the special COVID-19 examinations will ensure they meet the following competency assessment ranges:

CPA Competency (covers Entry, Core 1 and Core 2 competencies)	Range
1. Financial Reporting	0-20%
2. Strategy And Governance	10-30%
3. Management Accounting	50-70%
5. Finance	10-30%

ENABLING SKILLS

Enabling skills are assessed throughout the examination.

ACCESS TO REFERENCE MATERIAL:

The assessment is open book, so candidates can use any material available, but there should not be any collaboration with other candidates or persons, as indicated in the [CPA Examination Regulations effective for the COVID-19 special assessments](#). Do not copy any content or material directly from any source other than the *Income Tax Act* or the *CPA Canada Handbook*. The submission of any content copied from another source is considered plagiarism and is subject to a review for academic integrity. If content from the *Income Tax Act* or the *CPA Canada Handbook* is copied, candidates must ensure they indicate the source within the response.

The standards and regulations that are testable are those in effect as of December 31 of the prior year. Note that the cut off for inclusion in the examination software is November 30; therefore any new Handbook releases and tax legislation introduced between December 1 and December 31 are not testable.

Important: Refer to the [Technical Update for 2021 Examinations](#) to learn about the technical updates that affect the examinable material for CPA PEP examinations.