

ASSURANCE BLUEPRINT SPECIAL COVID-19 EXAMINATIONS

OVERALL EXAM

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
Allowed: 0-25% of the exam Testing only competencies within the Assurance Elective. Up to 30 questions	Allowed: 75% to 100% of the exam Maximum time for any one case is 120 minutes. Cases will have a strong Assurance focus, but will integrate one or two other competency areas.
In Effect: During the special COVID-19 examinations, candidates will not have any objective-format questions (i.e. multiple choice questions).	In Effect: During the special COVID-19 examinations, 100% of the exam will be case-based. Candidates can expect two cases for a total of 200 minutes, where the maximum time for any one case will not exceed 120 minutes and the minimum will not go below 80 minutes.

ASSURANCE CASES

Cases will assess competencies mainly in the Assurance role (i.e., a minimum of 50% of competency assessments will be on the Assurance Elective competencies). Although the cases will focus on the Assurance Elective, all prior learnings are also testable, i.e. Entry Column, Cores 1 and 2. Competencies on the special COVID-19 examinations will ensure they meet the following competency assessment ranges:

CPA Competency	Range
1. Financial Reporting	20-60%
2. Strategy and Governance	0-20%
3. Management Accounting	0-10%
4. Audit and Assurance	40-70%
5. Finance	0-20%
6. Taxation	0-10%

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.

Enabling Skills

Enabling skills are assessed throughout the examination.

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