

CPA Harmonized Education Policies Vol. 1

*A collection of policy directives for
CPA Professional Education Program*

Effective September 1, 2016

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Introduction

The CPA *Harmonized Education Policies Vol. 1* outline the national guidelines regarding the implementation of policies for admission, administration, modules, module examinations, the common final examination (CFE), and other policies for the CPA Professional Education Program (CPA PEP).

Certification requirements

Candidates must meet experience, education and examination requirements to be eligible for CPA certification. Eligibility for public practice requires specific experience, education, and examination requirements.¹

Candidates are encouraged to complete the CPA Professional Education Program (CPA PEP) and experience requirements concurrently.

The specific regulations and bylaws of the provincial/regional bodies take precedence over these general guidelines and requirements. CPA candidates are subject to the specific regulations and bylaws of the provincial/regional body with which they have registered.

¹ Contact your provincial body for specific requirements.

1 Admission Policies

1.1 Admission requirements

To be admitted to the CPA Professional Education Program (CPA PEP), applicants require:

- an undergraduate degree or Masters' degree
- completion of prerequisite learning
- 120 credit-hours or equivalent of education (30 credit-hours²/academic year)
- good character

An additional admission category is in section *1.4 Additional admission category*.

1.1.1 International degree holders

Only degrees obtained from post-secondary institutions, which are recognized in the *International Handbook of Universities* published by the International Association of Universities or a similar recognition service, will be accepted. Canadian study permits are required for all international students studying in Canada.

International degrees should be assessed for 120 credit-hours for CPA PEP admission by a recognized qualification assessment service. The qualification assessment service may include non-degree academic credit from an international professional designation to count toward the credit-hour requirement.

The process for determining content equivalency is up to the regional/provincial body in accordance with the CPA national recognition and accreditation standards for post-secondary institutions. International credentials are compared to the competency requirements of the CPA Competency Map.

² Credit-hour is an input measure meant to reflect student time required to earn credit for the course. Generally a three credit course requires 33 hours of contact time (lectures etc.) or 132 hours of student engagement time (lectures, tutorials, practice activities, testing or assessment, or preparation).

1.1.2 Examples of degree requirements

CPA PEP applicants can meet the degree requirement, 120 credit-hours, and prerequisite subject area coverage requirements in several different ways. For example, each of the following would be considered to meet the requirements:

- a four-year undergraduate degree program that includes all the specific prerequisite subject area coverage
- a four-year undergraduate degree plus CPA preparatory courses or other recognized courses or programs that provide the required prerequisite subject area coverage or
- a three-year undergraduate degree that includes all prerequisite subject area coverage and is preceded by a year of post-secondary education, such as a Quebec three-year university degree preceded by CEGEP, and equivalent international baccalaureates

Achievement in the prerequisite learning must meet one of the following two standards. Effective January 1, 2017 prerequisite learning must meet Standard 1.

Standard 1:

- a) A passing grade or 60%, whichever is higher in each applicable core course, and
- b) A passing grade or 50%, whichever is higher, in each applicable non-core course, and
- c) A minimum GPA requirement of 65% or equivalent as calculated by averaging grades across all of a student's core courses.
- d) Non-core courses include Introductory Financial Accounting, Introductory Management Accounting, Economics, Statistics, Business Law, and Information Technology.
- e) Core courses are all other prerequisite courses except those identified as a non-core course. If a course is not clearly included as a non-core course it defaults to a core course.

Standard 2 (until December 31, 2016):

- a) A passing grade or 60%, whichever is higher in each applicable course, and
- b) A minimum GPA of 65% or equivalent as calculated by averaging grades across all of a student's passed courses covering the required subject matter for entry into the CPA Professional Education Program.

1.1.3 Currency of education

For admission to the CPA PEP, candidates should have completed at least one applicable course in each of the CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation within the last 10 years of application for admission to the CPA PEP.

Candidates with significant relevant work experience may apply for an exemption from the currency requirement for a prerequisite course if they successfully completed a relevant course more than 10 years prior to admission to CPA PEP. Assessments of work experience may result in no exemption, a full exemption from a prerequisite course, or a partial exemption from a prerequisite course, requiring candidates to complete the module examination.

1.2 Undergraduate degree definition

The undergraduate degree required for entry to CPA PEP must be granted by an academic institution that either must be:

- a post-secondary academic institution that is authorized by the appropriate regulatory authorities in Canada to grant degrees
- a university that provides post-secondary academic education and is recognized in the *International Handbook of Universities* published by the International Association of Universities or a similar recognition service
- a post-secondary academic institution that is a member of the equivalent national association in another country and is accredited by the appropriate regulatory authorities in the other country to grant degrees

The academic institution must:

- be established or accredited by a statute or other governmental approval
- offer a program(s) of academic study beyond the general and compulsory primary and secondary levels of schooling required by the government of the country, state, or province as the case may be

For the purposes of the recognition of prerequisites, the academic institution can accept instruction provided by either:

- a non-degree-granting institution, on behalf of a degree-granting institution
- an educational institution outside of Canada that is recognized for credit by an authorized, degree-granting Canadian institution

To be acceptable, an international degree must require the equivalent of academic achievement at the level of an undergraduate degree or equivalent, and be granted by a degree-granting institution.

1.3 Conditional admission

CPA PEP applicants must satisfy all admission requirements before starting the program. Applicants who represent that they have satisfied all of the requirements, but their degree has not yet been formally conferred and/or their official transcript for some prerequisite courses is not yet available, will be granted conditional admission to start the first module of their program. CPA PEP candidates are permitted to register for Core 1 and Core 2 while they are conditionally admitted. Examination results for Core 1 will be released, however, examination results for Core 2 will not be released until official documents verifying admissibility to the CPA PEP have been received and processed.

1.4 Additional admission category

Mature entrants

A mature entrant into CPA PEP is defined as an individual who meets the eligibility criteria described below:

1. completion of at least eight years of relevant experience in any of the CPA technical competency areas — Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation — with any two competency sub-areas developed to at least a Level 1 proficiency as identified in the [CPA Practical Experience Requirements standards document \(CPA PER\)](#)
2. submission of a comprehensive resume presenting all current and past work experience, community service and volunteer activities
3. submission of all official transcripts from any prior university or college courses taken
4. submission of three letters of reference from a:
 - i. current employer
 - ii. colleague who is a CPA or a member of an international accounting body that has a reciprocity agreement with CPA Canada
 - iii. personal character reference
5. submission of a written personal statement on the individual's desire, capacity and commitment to pursuing the CPA designation
6. successful completion of prerequisite learning

1.5 Admission process

To complete admission to CPA PEP, applicants must submit the following:

1. a correctly completed application form
2. the appropriate fee remittance
3. all required supporting documentation, which may include official transcripts, international credit equivalency reviews (e.g. International Qualifications Assessment Service (IQAS)/World Education Services Canada), transcripts from other recognized accredited bodies, proof of legal name, and completed student or candidate code of conduct form
4. a study permit, for international, non-resident students studying in Canada, if required

2 Administrative Policies

2.1 Time limitations

CPA PEP candidates must finish the program within six years of their initial start.

In special circumstances, the appropriate provincial/regional CPA body may grant CPA candidates a period of intermission that will not be counted towards their time limit for program completion; this is considered a temporary program withdrawal. See *2.5.1 – Temporary program withdrawal* for more information.

For candidates registered in CPA PEP, the maximum duration for completing the CPA certification program (education, experience and examination) must not exceed seven years. In special circumstance, extensions may be granted to candidates who can demonstrate substantial progress towards completion of the CPA PEP and practical experience requirements.

2.2 Fees/refunds

Regional/provincial bodies will set course access fees and collect these fees from students and candidates.

2.3 Transfers from other regions

On request from the candidate in CPA PEP, necessary records will be transferred from one region/province to another. Transfers should normally occur at the completion of a CPA PEP module.

The student or candidate must be in good standing in the currently enrolled region/province at the time of the request.

Receiving regional/provincial bodies will honour the assessment work completed by the sending regional/provincial body.

2.4 Program expulsion or suspension

Candidates in CPA PEP will be suspended or expelled from their respective programs for:

- non-payment of fees
- failure to comply with regulations of provincial body
- exhausting module or examination attempts or
- failure to complete the program within the established time limits

Candidates may be suspended or expelled from their respective programs for academic or professional misconduct. For more information, see *Chapter 6 Student Integrity and Behavior Policies*.

Candidates who are expelled may be considered for reinstatement based on:

- a) whether the applicant merits and qualifies for re-instatement and
- b) academic and/or experience requirements at the time of re-entry and conditions to be completed if reinstated.

2.5 Withdrawals

2.5.1 Temporary withdrawals

In special circumstances, candidates in CPA PEP can temporarily withdraw from the program for a maximum two years in total. While they are withdrawn, candidates do not have access to program course material, but may access other benefits (job board, etc.).

2.5.2 Permanent program withdrawals

Candidates in CPA PEP can permanently withdraw in good standing from the program by submitting a request in writing to their provincial/regional CPA body. If they choose to reapply and get accepted to the program, the time limit will reset.

2.5.3 Module withdrawals

Voluntary module withdrawal requests must be made in writing to the appropriate provincial or regional body by the CPA PEP candidate.

Candidates withdrawing from a CPA PEP module are subject to the following:

- no module attempt is charged until the fourth Friday of the module
- a module attempt is charged after the fourth Friday of the module
- a module attempt is charged if the student does not attempt the final examination and does not defer the exam to the next available offering
- required to restart the module if the candidate re-enrolls in the module

2.6 Readmission

Candidates who have temporarily withdrawn from CPA PEP (see Section 2.5.1 *Temporary program withdrawals* for more information) do not need to apply for readmission and are eligible to continue in the program they were last registered in if they notify the appropriate provincial/regional CPA body before the two year limit for temporary withdrawals.

Candidates in CPA PEP who:

- have been expelled or suspended (see Section 2.4 *Program expulsion or suspension* for more information),
- have chosen to permanently withdraw (see Section 2.5.2 *Permanent program withdrawals* for more information), or
- have exhausted all attempts to pass modules or module examinations (see Section 3.7 *Repeating a module* for more information)

must apply for readmission and restart CPA PEP. All admission requirements (see Section 1.1 Admission requirements for more information) must be met including the currency of prerequisite education (see Section 1.1.3 *Currency of Education* for more information). The six year program time limit is reset.

2.7 Academic accommodation

Candidates may request academic accommodations in the case of a documented health condition or similar disability that may affect their ability to participate in a module or attempt its examination. Appropriate documentation must be provided and additional information may be requested to approve the requested accommodation.

3 Module Policies

3.1 Module enrollment

Candidates in CPA PEP must pass Core 1 before starting Core 2 and must pass Core 2 before starting any elective modules. Candidates must successfully pass two electives before starting Capstone 1 and must pass Capstone 1 before starting Capstone 2. Candidates must pass all modules before attempting the common final examination (CFE).

3.2 Course exemptions

The only CPA PEP module exemptions are from a CPA accredited program.

3.3 Module audits

With the exception of the Capstone 2 module, candidates who have passed a CPA PEP module are not permitted to participate in online activities or at face-to-face workshops of subsequent offerings of that module.

3.4 Module assignments

To be eligible to attempt the module examination, candidates in the CPA PEP must submit a minimum number of completed assignments as established for the module. Submitted assignments not meeting the minimum standard will be considered incomplete.

3.4.1 Late assignments

No late CPA PEP assignments will be accepted, however extensions may be granted under extenuating circumstances.

3.5 Module workshops and in-class sessions

Attendance is mandatory for the entire CPA PEP workshop session. Arriving late (see Section 3.5.1 *Late arrival*) or unapproved workshop absences (see Section 3.5.2 *Workshop absences*) may result in the candidate failing the workshop (see Section 3.5.3 *Failed workshops*).

3.5.1 Late arrival

CPA PEP candidates who have arrived late will be required to complete a make-up assignment and may be charged a make-up assignment fee.

3.5.2 Workshop absences

In special circumstances (such as illness or family member death), permission may be granted to miss the CPA PEP workshops, with documented proof of extenuating circumstances required.

Candidates will be required to complete a make-up assignment and may be charged a make-up assignment fee.

Permission may be granted for a maximum of one workshop absence while the candidate is in the CPA PEP. If special circumstances require further absences the candidate will be required to retake the module at a later offering.

3.5.3 Failed workshops

In the core and elective modules, candidates who do not attend the workshop and do not complete the required make-up assignments are not permitted to attempt the module-end examination. This counts as an examination attempt and candidates are required to complete the entire module to be eligible to attempt the examination again.

For the Capstone modules, candidates who do not attend the workshop and do not complete the required make-up assignments will fail the module.

3.6 Passing a module

To pass the core and elective CPA PEP modules, candidates must achieve competency, as determined by the Board of Examiners, on the module-end examination. To pass the CPA PEP Capstone modules, candidates must successfully meet the components of the passing profile for each module as determined by the Pre-certification Education Directors Committee.

Supplemental examinations will not be offered for CPA PEP. Candidates who fail a module examination must wait for a subsequent regional offering to attempt it again.

3.7 Repeating a module

Candidates in CPA PEP have three attempts to pass a core module-end examination, after which they are expelled. Candidates can attempt each elective module-end examination up to three times. After the third unsuccessful attempt, no further attempts for that module or examination can be made without withdrawal from the program (refer to Section 2.5.2 *Permanent program withdrawal*) and successful readmission to the CPA PEP (refer to section 2.6 *Readmission*). Candidates who are unable to successfully complete two of the electives are expelled.

Candidates who fail a module-end examination may be eligible to attempt a subsequent regional offering of that examination with or without taking the associated module offering. Candidates who have failed a module examination twice may be required to retake the module before attempting the examination again. Candidates should check with their province/region CPA body if they are unsure of what options are applicable to their situation.

Candidates who are unsuccessful completing Capstone 1 or Capstone 2 are required to repeat the module. Candidates have three attempts to pass each capstone module. After the third unsuccessful attempt, no further attempts for that module can be made without withdrawal from the program (refer to Section 2.5.2 *Permanent program withdrawal*) and successful readmission to the CPA PEP (refer to section 2.6 *Readmission*).

3.8 Access to courses in Brightspace (D2L)

Candidates will have access to their modules in Brightspace (D2L) for six months from the date of registration. At that point, modules will be “retired” and students/candidates will no longer have access. The six month window is sufficient to allow students/candidates to complete each module. In special circumstances, access beyond the six month time limit can be arranged if the regional/provincial staff approves the request. A fee may be applied for extended access.

4 Module Examination Policies

4.1 Module examinations

Candidates must comply with the examination writing rules, and all applicable provincial/federal laws. CPA members are not permitted to write:

- CPA PEP module-end examinations, except where specifically allowed for public accounting registration purposes, or
- the common final examination

Candidates may be provided with access to reference material during all module-end examinations. The nature and volume of reference material will be adapted to each module's assessment objectives.

4.2 Module examination deferrals

CPA PEP candidates who have completed the module assignments and completed the workshop in the core and elective modules can choose not to write the module-end examination and defer writing the examination until the next regional examination offering. If they do not attempt the examination at the next regional offering, they fail the module and an attempt is charged. Deferral requests should be made to the appropriate provincial/regional body within three business days after the examination.

4.3 Module examination appeals

Only CPA PEP module-end examination results and the common final examination results are subject to appeal. Appeals must be made within three business days after the examination results are released, and may be subject to a fee.

It is possible that appeals results will not be available before the next module begins. In this event and where one module is a prerequisite for a subsequent module, candidates may choose to enroll in and begin the next module. If the appeal is unsuccessful, candidates must leave the module.

The following process applies to appeals requested by students who fail course-end examinations:

- i) **Objective Format Portion:** When the style of objective format includes a written component (e.g., short answer or fill in the blank), the responses will be reviewed. If there is a combined score (objective and case portions combined), the score will be re-tabulated to verify its accuracy. However, since the responses to most objective format questions will be input and marked electronically, there is no need to re-tabulate.
- ii) **Written Portion:** A marker's judgment should be accepted in the absence of evidence strongly supporting that their judgment was in error. A change to the candidate's results should be made only if one or more of the following errors occurred, the markers:
 - misapplied the marking guidelines
 - failed to consider a relevant section of the student's response (e.g. the markers missed a relevant discussion somewhere in the paper, etc.)
 - exhibited poor application of judgment

4.4 Module examination feedback

Feedback on performance for the module-end examinations will be provided to candidates who fail through a results report, adapted to the nature of each examination.

5 Common Final Examination Policies

5.1 Common final examination format

The common final examination (CFE) is a three-day examination:

- Day 1 of the three days will be an individual response to a large case that is linked to the large case that was worked on in groups in Capstone 1.
- Day 2 of the three days will be a large case that will evaluate a candidate's ability to demonstrate depth of competency in either Financial Reporting or Management Accounting (will depend on the case), and in one Elective area of choice. Most candidates can choose any role (they are not limited to their electives) and must declare their choice when they register for the CFE. Candidates intending to practice public accounting must choose the Assurance role.
- Day 3 of the three days will be a mix of smaller cases that will evaluate the breadth of competency development and provide additional opportunities to demonstrate depth in Financial Reporting and Management Accounting. All candidates will play the same role in each case.

Day 1 of the CFE is evaluated independently from Day 2 and Day 3 of the CFE. Day 2 and Day 3 of the CFE are evaluated as one unit. Candidates must be successful on both portions of the CFE:

- Day 1 and
- Day 2 and Day 3

The examination will be computer-based. Candidates will be provided with access to reference material for the CFE.

5.2 First attempt of the common final examination

Candidates attempting the CFE for the first time must attempt all three days of the same examination offering.

Candidates must attempt the Day 1 case that is linked to the Capstone 1 module they completed.

5.3 Repeating the common final examination

5.3.1 Day 1 of the CFE

The Capstone 1 case is linked to Day 1 of the CFE, and will be used for the two CFEs immediately following the Capstone 1 module.

Candidates must choose one of the two most recent Capstone 1 cases. The Day 1 CFE case will be linked to the selected Capstone 1 case. Candidates are responsible for familiarizing themselves with whichever Capstone 1 case they select.

5.3.2 Day 2 and Day 3 of the CFE

Candidates who fail Day 2 and Day 3 of the CFE must reattempt both days as one unit.

5.3.3 Three Days of the CFE

Candidates who fail all three days of the CFE must reattempt all three days of the CFE as one unit at their next attempt. Day 1 of the CFE and Day 2 and Day 3 of the CFE are only separable if a candidate previously passed one portion of the CFE.

5.4 Common final examination deferral

The CFE will be offered at least once a year. After completing the Capstone modules, candidates can defer attempting the CFE until the next year.

The Capstone 1 case is linked to Day 1 of the CFE, and will be used for the two CFEs immediately following the Capstone 1 module in which the case was first used. Candidates who defer attempting the CFE will only have one attempt at Day 1 before the Capstone 1 case is retired.

Candidates must choose one of the two most recent Capstone 1 cases. The Day 1 CFE case will be linked to the selected Capstone 1 case. Candidates are responsible for familiarizing themselves with whichever Capstone 1 case they select.

5.5 Common final examination appeals

Candidates who fail the CFE can appeal their results. A review of the results will be conducted only for the portions of the CFE that received a unsuccessful result (Day 1, Day 2 and Day 3 combined, or all three days). A fee will be applied for appeal requests and will be refunded if the appeal is successful. To appeal the results, candidates must submit their appeal request to the provincial/regional body in which they are registered within 15 days after the exam results have been publicly released.

5.6 Common final examination feedback

Once a year, a CFE report will be published in two parts, with commentary from the Board of Examiners, as feedback on candidates' performance—one report for Day 1 of the CFE and another report that combines Day 2 and Day 3. The report for Days 2 and Day 3 will be published after the sitting of the CFE, and the Day 1 report will be published after the next sitting.

6 Student Integrity and Behaviour Policies

6.1 Academic integrity and misconduct

The CPA profession takes academic integrity and misconduct seriously. Academic misconduct in CPA PEP includes plagiarism, the enabling of plagiarism, theft of another or former student or candidate's work, or unethical behaviour such as lying or cheating.

Submissions will be monitored for evidence of plagiarism. Penalties may include suspension or expulsion from the program.

6.2 Professional behaviour

Candidates are expected to behave professionally throughout the programs. Professional behaviour includes but is not limited to: adhering to provincial codes of conduct, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with students, candidates, facilitators, session leaders, educational staff, and provincial, regional, and national administrative staff. Penalties for unprofessional behaviour may include suspension or expulsion.

Appendix A: Day 1 of the CFE

The following table contains information for candidates who fail Day 1 of the CFE.

CFE Day 1 Attempt	Options (if applicable)
First	Candidates are required to write the CFE Day 1 case linked to the Capstone 1 module they completed. (For more detailed information, see Section 5.2 <i>First attempt of the common final examination.</i>)
Second or Third	Candidates who fail Day 1 of the CFE must choose one of the two most recent Capstone 1 cases. The Day 1 CFE case will be linked to the selected Capstone 1 case. For more detailed information, see Section 5.3.1 <i>Day 1 of the CFE</i> . Candidates have the option to re-enrol in the Capstone 2 module. Candidates are responsible for familiarizing themselves with whichever Capstone 1 case they select.



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