



CPA Accreditation Standards for Ontario Post-Secondary Institutions – Appendix

Examples of Evidence and Documentation for PSI Accreditation

Volume 1

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This appendix is a supplemental resource for Post-Secondary Institution (“PSI”) Accreditation applications. It provides illustrative examples of evidence and documentation that may be submitted to demonstrate compliance with the CPA Accreditation Standards for Ontario PSIs (the “Standards”). PSIs may also submit alternative documentation that shows how the Standards are met.

Standard	Requested Information/ Documentation	Illustrative Evidence/ Documentation	Accepted Formats
3.1, 3.2, All (high-level)	<p>A high-level overview of how the graduate program aligns with the Standards, including:</p> <ul style="list-style-type: none"> • A summary of how your program and your PSI meet the eligibility requirements for in-person graduate program Accreditation. • An overview on how your graduate program is aligned to the Standards; and • A summary of your PSI’s commitment to the CPA profession demonstrating strong and sustained investment in accounting programs, sufficient allocation of faculty resources needed to deliver high-quality graduate education, and ongoing growth of (or plans to develop) a strong pipeline of highly qualified, market-ready CPAs. <p>Outline any program updates made in response to the 2027 requirements, as well as anticipated short-term and long-term changes.</p>	<p>Completed <i>CPA Accreditation Application Template (“Application”)</i>.</p> <p>OR</p> <p>Your own executive-summary-style application (“Executive Summary”) that provides the same required information, along with supporting evidence and documentation.</p>	<p>Application (Word/PDF)</p> <p>OR</p> <p>Executive Summary (Word/PDF)</p>

3.1, 3.2, All (high-level)	Provide formal acknowledgement from leadership of commitment, faculty resources, and student enrolment, including evidence of senior leadership support.	Signed letter from President/ Dean.	PDF on letterhead
3.2	A description of your institution's current authority to grant degrees in Ontario and Canada, including the regulatory authorities who have accredited or authorized your PSI.	Detailed overview in Application or Executive summary	Word/PDF
3.2	<p>An outline of your PSI's commitment to the CPA profession, including evidence to support the following:</p> <ul style="list-style-type: none"> • A strong and sustained investment in accounting programs. • Allocation of faculty resources needed to deliver high-quality graduate education; and • Ongoing growth (or plans to develop) a strong pipeline of highly qualified, market-ready CPAs. 	<p>Detailed overview in Application or Executive Summary</p> <p>Enrolment Reports (multi-year), showing application & demand Indicators such as number of applications received per intake cycle, application-to-offer, offer-to-acceptance conversion rates, waitlist numbers, etc., academic profile of incoming cohorts (e.g., average GPA on admission), recruitment & market insight materials, program growth & capacity planning documents, etc.</p> <p>A signed letter from President/Dean on PSI letterhead as evidence of institutional support.</p>	PDF /Word/ Excel

3.3	<p>An overview of your PSI’s documented quality assurance framework that ensures consistent delivery of high-quality graduate education, reliable assessment of learning, and alignment with the learning outcomes derived from the Competency Map 2.0, including addressing the following:</p> <ul style="list-style-type: none"> • The review and update of processes for curriculum development, learning outcomes, delivery methods, and assessment design; • Cyclical program reviews conducted internally; • Cyclical reviews conducted by the provincial body responsible for overseeing quality assurance processes in Ontario (e.g., Ontario Universities Council on Quality Assurance); • Program/student data collection, reporting and outcomes monitoring; • Stakeholder feedback mechanisms (students, faculty, employers, CPA Profession) to inform program enhancements; • Continuous monitoring of faculty qualifications, sufficiency and teaching effectiveness; • Assessment of quality and integrity controls (e.g. academic integrity); and • Student supports (academic advising, academic accommodations, complaints/appeals, accessibility and inclusion best practices). 	<p>Detailed overview in Application or Executive Summary</p> <p>Quality assurance policies, internal review schedule/reports, external review reports, feedback summaries, integrity controls, support policies, etc.</p>	<p>Link/PDF/ Word/ Excel</p>
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3.3	Information on the program's governance structure and how responsibility is assigned for academic quality, policy compliance, curriculum oversight, and continuous improvement, including how often these quality assurance responsibilities are reviewed.	Detailed overview in Application or Executive Summary, organizational charts, Terms of reference for academic committees (e.g., Senate, curriculum committee)	PDF /Word/ Excel
3.3	A description of how your PSI maintains complete records of quality assurance activities, reviews, audits, and performance outcomes.	Detailed overview in Application or Executive Summary, policy experts	Link/PDF/ Word/ Excel
3.4	<p>A description of:</p> <ul style="list-style-type: none"> • How the graduate program delivers an in-person learning environment that provides students access to appropriate faculty–student ratios, interactive learning opportunities, individualized and group feedback, innovative teaching methods, technology-enhanced interactions, and other activities that support achievement of the learning outcomes; and • How the graduate program employs diverse teaching and learning methodologies that prioritize competency development, including the incorporation of varied learning approaches suited to competency development, providing activities that promote active, experiential, and reflective learning, and offering robust formative feedback to support and reinforce learning. 	<p>Detailed overview in Application or Executive Summary, modality plan, in-person timetable, workshop calendars, feedback policy excerpts, online policies if applicable</p> <p>Teaching approach statement; exemplars of activities and feedback</p>	Link/PDF/ Word/ Excel

3.5	<p>Course lists (course prefix, number and title) for the undergraduate program required for admission to the CPA Professional Program.</p> <p>A description of how the graduate program meets CPA Ontario’s admission requirements and establishes clear criteria for student success, including the program’s admission requirements, how applicants meet the requirements outlined in section 2.1 of the Standards and whether the program’s minimum GPA threshold is equal to or higher than CPA Ontario’s required 70%, as well as the criteria for successful program completion (e.g., minimum GPA, required courses, or equivalent academic requirements).</p>	<p>Detailed overview in Application or Executive Summary, policy excerpts, admissions rubric, completion criteria, etc.</p>	<p>Link/PDF/ Word/ Excel</p>
3.6	<p>A description of how the graduate program achieves the required learning outcomes for Foundational Development, CPA Core – Common / CPA Core – Licensure, and CPA Leadership and how the program’s structure and content and course sequencing enable students to achieve these learning outcomes.</p> <p>Include how your PSI continuously reviews and updates its formal curriculum to reflect any changes in the required learning outcomes.</p>	<p>Detailed overview in Application or Executive Summary describing where Learning Outcome (LOs) are covered your program courses and/or syllabi, outlines, or course descriptions.</p> <p>CPA Professional Program Module Syllabus template (<i>optional</i>)¹</p>	<p>Link/PDF/ Word/ Excel</p>

¹ The CPA Professional Program Module Syllabus templates have been developed using the CPA Professional Program Academic Guide.

	Completion of a comprehensive self-assessment demonstrating alignment of the program to CPA learning outcomes.		
3.8	<p>Evidence that faculty are highly qualified, sufficient in number, academically and professionally engaged, and able to deliver a high-quality learning experience aligned with CPA competency expectations, including:</p> <ul style="list-style-type: none"> • An appropriate mix of CPAs (majority of full-time) and PhD-qualified faculty. • Hiring/promotion policies valuing CPA competency development and professional Development in the Competency Map 2.0 areas. • Faculty sufficiency: Coverage, workload balance, contingency planning, student-faculty ratios, long-term stability. • Faculty professional involvement with CPA/employers (professional development, committees, research) to ensure relevance and currency. 	<p>Detailed overview in Application or Executive Summary</p> <p>Faculty roster with credentials and CVs or Professional Profiles.</p> <p>Policy excerpts</p> <p>Faculty professional development policies.</p> <p>Teaching plan, workload distribution, contingency plans.</p> <p>Committee participation, research, publications list</p> <p>May also submit <i>Accreditation Standard 8 - Faculty Qualification, Sufficiency, and Involvement Supplemental Schedule</i> (optional).</p>	PDF/Word/Excel

3.9	A description of how your graduate program uses a variety of evaluation methods that are appropriate for assessing competency development and achievement of the learning outcomes required by the CPA Professional Program.	Detailed overview in Application or Executive Summary. Assessment plan/calendar; sample rubrics; proctoring approach; sample exams/assignments; results communication; feedback policy, etc.	PDF/Word
3.9	A description of your PSI's policies related to academic accommodations, appeals of evaluation decisions, and record retention, including how students request and receive accommodations; how appeal processes, timelines, and written decisions are managed; and how appeal records are retained in accordance with institutional policies.	Detailed overview in Application or Executive Summary, policy excerpts	PDF/Word
3.10	An overview of your written ethics policies and how they promote integrity, professionalism, transparency, and accountability across academic and administrative activities.	Detailed overview in Application or Executive Summary, policy excerpts; Ethics/academic integrity policy excerpts; training/ communication plan; incident processes	PDF/Word
3.11	An overview of how your PSI engages employers and CPA practitioners in the delivery of the Graduate Program, including how your PSI: <ul style="list-style-type: none"> • Has established an advisory committee with employer participation and include 	Detailed overview in Application or Executive Summary and/or supporting documents, including information on: <ul style="list-style-type: none"> • Guest lecturers in program courses or student events. 	PDF/Word/ Excel

	<p>representatives from CPA Ontario, to align program content with market needs and improve employability;</p> <ul style="list-style-type: none"> • Facilitates ongoing dialogue and ad hoc exchanges with employers, conducted at minimum annually, to ensure mutual understanding and program adaptability; • Incorporates professional practice into the Accredited In-Person Graduate Program to prepare for successful entry into the CPA Profession; and • Ensures that employers and CPAs involved in the Accredited In-Person Graduate Program provide insights into the role of CPAs within organizations and the broader business community, reinforcing the practical application of CPA competencies. 	<ul style="list-style-type: none"> • Program Advisory Committee overview, terms of reference, membership lists, and meeting schedules. • Active employer and CPA practitioner involvement in reviewing curriculum, identifying emerging market needs, and informing program updates. • Examples of how employer feedback has directly influenced curriculum revisions or program improvements. • Etc. 	
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