



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS

WESTERN  
SCHOOL  
OF BUSINESS

# CPA Preparatory Courses Student Guide

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Welcome to the [CPA Western School of Business](#) (CPAWSB or ‘the School’) and CPA preparatory courses. We are pleased to have you registered and look forward to getting to know you as you progress on the pathway to becoming a Chartered Professional Accountant (CPA).

Please use this Student Guide as a detailed reference to the CPA preparatory courses rules and regulations. Please note that [CPA Canada](#) and CPAWSB reserve the right to make changes to CPA preparatory courses policies and to inform students of changes as they occur.

We use CPA learning software ([Brightspace](#)) and email to provide important announcements and updates; please ensure that your contact information in [My CPA Portal](#) is current. You can update your contact information at any time by logging into the portal.

## 1. CPA Accreditation

At qualification, you must demonstrate the competencies, skills, and knowledge expected of Canadian CPAs. Specifically, you will be required to demonstrate:

- Technical competencies in financial reporting, strategy and governance, management accounting, as well as in audit and assurance, finance, and taxation.
- Enabling competencies including professionalism, ethical behavior, written and oral communication, leadership, and problem-solving and decision making.

The CPA certification program is designed to help you develop those competencies and consists of:

- CPA preparatory courses available in an accelerated format and delivered part-time to prepare anyone lacking the academic prerequisites for admission to CPA Professional Education Program (CPA PEP)
- Academic prerequisites for admission to CPA PEP
- Graduate-level courses in CPA PEP
- Evaluations, including a Common Final Evaluation (CFE)
- Relevant practical experience

## 2. Overview and Eligibility

CPA preparatory courses are delivered in an intensive, accelerated format designed for anyone who has an undergraduate degree in a discipline other than accounting and lacks some or all the prerequisite courses required for admission to CPA PEP. You only need to complete the courses you require for admission to CPA PEP.

Designed to be completed part-time to offer maximum flexibility and accessibility, CPA preparatory courses use a blend of online learning and self-study, with options for webinar or classroom learning available according to the schedule. Regardless of the delivery option, expect to spend 15 to 20 hours each week on course materials and assignments.

Enrolling in CPA preparatory courses requires one of the following:

- One year (30 credits) of post-secondary study in any discipline from a diploma or degree program at a recognized post-secondary institution (PSI); or

- Three years of relevant work experience, which includes exposure to accounting and/or finance functions

To be admitted to CPA PEP, you will require a university degree—or Canadian equivalent—with 120-credit hours of post-secondary education. If you have an undergraduate or Masters' degree with fewer than 120-credit hours, you can attain the outstanding credit hours through completing CPA preparatory courses.

The following credits will be recognized for CPA preparatory courses:

Introductory Financial Accounting	3	Non-Core *
Introductory Management Accounting	3	
Economics	3	
Statistics	3	
Business Law	3	
Information Technology	3	
Intermediate Financial Reporting 1	3	Core **
Intermediate Financial Reporting 2	3	
Advanced Financial Reporting	3	
Corporate Finance	3	
Audit and Assurance	3	
Taxation	3	
Intermediate Management Accounting	3	
Performance Management	3	
<b>TOTAL</b>	<b>42</b>	

\* A minimum grade of 50 percent is required.

\*\*A minimum grade of 60 percent is required in each core course. Courses must be completed within ten years of applying to CPA PEP, and students must achieve an average grade of 65 percent across all core courses.

## 2.1 CPA Preparatory Course Structure

There are fourteen CPA preparatory courses. You **ONLY** need to complete those courses for which you have no approved and recognized academic credit. The delivery schedule has been designed to allow all the CPA preparatory courses to be completed within approximately two years. For more information about CPA preparatory courses, please click [here](#).

### 2.1.1 Course Overview

#### *Non-core Courses*

Non-Core Course	Prerequisite	Grade Breakdown
Introductory Financial Accounting		Quizzes: 20% Final Exam: 80%
Introductory Management Accounting	Introductory Financial Accounting	
Economics		
Statistics		
Business Law		
Information Technology		

- Two non-core courses, Introductory Financial Accounting and Introductory Management Accounting, are prerequisites for all core courses. You must have either recognized academic credits or equivalent course credits for both introductory accounting courses BEFORE proceeding with ANY core course.
- Non-core courses are self-study courses. You will receive access to study materials twelve weeks before the final exam. If you register within twelve weeks of the exam, it can take up to five business days from your registration date to be granted access to the course materials. You will be sent a notification email when you have been granted access to the materials. No refunds will be provided after you have been provided access to the course materials.
- Introductory Management Accounting may be taken concurrently with but not before Introductory Financial Accounting.

### Core Courses

Core Course	Prerequisite	Grade Breakdown
Intermediate Financial Reporting 1	Introductory Financial Accounting Introductory Management Accounting	Quizzes: 12% Project(s): 18% Final Exam: 70%
Intermediate Financial Reporting 2	Intermediate Financial Reporting 1	
Advanced Financial Reporting	Intermediate Financial Reporting 1 Intermediate Financial Reporting 2	
Corporate Finance		
Audit & Assurance	Intermediate Financial Reporting 1 Intermediate Financial Reporting 2	
Taxation	Intermediate Financial Reporting 1 Intermediate Financial Reporting 2	
Intermediate Management Accounting	Corporate Finance	
Performance Management	Intermediate Management Accounting	

Intermediate Financial Reporting 1, Intermediate Financial Reporting 2, and Advanced Financial Reporting, or its equivalent are strongly recommended before Intermediate Management Accounting.

You will receive access to core course materials by the Friday immediately before the starting week posted in the [academic schedule](#).

### 2.2 Eligibility for CPA Preparatory Courses

To be eligible to enroll in CPA preparatory courses, you must have completed at least one year (30 credits) of post-secondary study in any discipline from a diploma or degree program at a recognized PSI, or three years of relevant work experience, which includes exposure to accounting and/or finance functions. You must provide all required supporting documentation, which may include official transcripts, international credit equivalency reviews (e.g. [World Education Services Canada](#)), transcripts from other recognized accredited bodies, and proof of legal name. Admission using three years of relevant work experience also requires the submission of a comprehensive resume and specific reference letters.

CPA preparatory courses are designed to fulfill the requirements for entry to CPA PEP. These courses are not transferrable for credit to a PSI.

### 2.2.1 Internationally-Educated Students

Credit hours or equivalent education obtained from PSIs that are recognized in the International Handbook of Universities published by the International Association of Universities or a similar recognition service will be accepted. If you are a temporary resident studying in Canada, you need a Canadian study permit.

Course exemption(s) can be granted for Introductory Financial Accounting, Introductory Management Accounting, Economics, Statistics, and/or Information Technology completed internationally where:

- A specific equivalency standard cannot be determined, but coverage of CPA requirements is deemed to be sufficient in the foundation topic area; and
- Submitted transcripts indicate completion of applicable courses at a minimum international grade conversion of 50 percent or higher for non-core courses and 60 percent or higher for core courses.

Exemptions are granted for completing the equivalent subject(s) through an accredited educational institution at the required CPA knowledge level. Detailed documentation that outlines specific course coverage, applicable text(s), and evaluation criteria must be submitted. Refer to the “Entry” column of the [CPA Competency Map Knowledge Supplement](#) for detailed CPA requirements at the prerequisite level.

Please note that only Canadian course content is accepted for the following CPA preparatory courses:

- Taxation
- Business Law

If English is not your first language, to be successful in CPA preparatory courses and CPA PEP you will need a high/professional level of English proficiency—meaning you can articulate ideas orally and in written form with detailed descriptions, opinions, and explanations (preferably at benchmark level 8 in reading/comprehension and listening skills). CPAWSB strongly recommends that participants are currently employed in a business position or have two years of relevant work experience.

### 2.2.2 Internationally Designated Professionals

If you have an international accounting designation that is associated with the International Federation of Accountants (IFAC), potential eligibility for CPA PEP includes:

- Review and consideration of the undergraduate/graduate university degree, the designation, and level of related practical experience

Additional documentation must be submitted, including details and verification of practical experience as related to the CPA competencies, as well as review processes at committee levels, confirmation of acceptance under this route can take a considerable timeframe.

Resources for internationally designated accountants can be found on the [Certification Resource Centre](#).

### 2.3 Transfer Credits and Exemptions

Each provincial CPA office publishes a [Transfer Credit Guide](#) used to determine which PSI courses are equivalent in content to CPA preparatory courses. To gain an exemption from a CPA preparatory course, you must request a transcript assessment through My CPA Portal (you will need to create a profile if you do not already have one). Then, arrange for official transcripts to be mailed directly from the PSI(s) to the School indicating completion of the course(s) that adequately cover applicable prerequisites as outlined in the [CPA Competency Map](#). Please note that transcript assessments are only valid for one year from the date of the review.

CPA preparatory course exemptions are granted for completing the equivalent subject(s) through an accredited educational institution at the required CPA knowledge level. Core preparatory course exemptions will be granted for completing and passing an equivalent course with a mark of at least 60 percent. Non-core preparatory course exemptions will be granted for completing and passing an equivalent course with a mark of at least 50 percent. Practical experience will not be considered as a basis for a CPA preparatory course exemption. For exemption from CPA preparatory courses and admission to the CPA PEP, students/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 ten years.

Prerequisite education will be reassessed for currency of knowledge when you apply for CPA PEP:

- All core CPA preparatory courses, or equivalents at a PSI, must have been completed within ten years of when you apply for CPA PEP.
- There are no currency requirements for the non-core preparatory courses.

CPAWSB recommends completing all prerequisite requirements through one PSI program if possible. Courses within one subject area completed at multiple PSIs may not provide the required entry-level competencies for that subject area to qualify for entry in to the CPA PEP and the course content, evaluation methodologies and teaching methods may differ. If you mix courses within a subject area, you risk missing content, repeating content, or not being able to achieve the depth in the knowledge topics required to be successful in CPA PEP. This is especially important with the core preparatory prerequisites, which are intermediate and advanced financial reporting, corporate finance, audit and assurance, taxation, intermediate management accounting, and performance management.

In situations where two courses are required to meet the CPA prerequisite and the first half of a course is completed at PSI A and the second half at PSI B, you may be required to submit detailed course outlines of both courses for a review and mapping to be completed at the time of the transcript assessment. If the coverage has not been met, an exemption cannot be granted, and you need to have achieved the minimum passing grade (50 percent for non-core and 60 percent for core courses) in both courses to be granted the exemption.

If you believe you should receive credit for a CPA preparatory course that was not granted in your original transcript assessment, please review the Course Overview and CPA Competency Map first. If after reviewing these items you still feel that an exemption is warranted, you should request a Transcript Reassessment by emailing [transcriptassessment@cpawsb.ca](mailto:transcriptassessment@cpawsb.ca) and **not** enroll in the current offering of the preparatory course in question. If you are granted an exemption through a transcript reassessment while enrolled in a current offering of the CPA preparatory course, we will reevaluate your



course registration on a case-by-case basis to determine whether a partial refund can be provided, however a full refund will not be issued.

### 2.4 Conditional Acceptance

Conditional admission will only be granted to applicants who have satisfied the requirements of a minimum of one year (30 credits) of post-secondary study in any discipline from a diploma or degree program at a recognized PSI but have not been formally granted the credit hours. CPA preparatory course students admitted conditionally will not receive course results and cannot enroll in subsequent courses until they provide proof that they have completed one year (30 credits) of post-secondary students. Any conditional entry requirements that are not met will result in being withdrawn without refund from any course registrations.

## 3. Registration Timelines and Fees

### 3.1 Course and Exam Registration

You can enroll in up to two exams per semester providing the exam times do not conflict. For more information, please contact the CPA preparatory courses Advising Team at [prepadvising@cpawsb.ca](mailto:prepadvising@cpawsb.ca). The detailed exam schedule can be found [here](#).

### 3.2 Course Registration Deadlines

A schedule of upcoming CPA preparatory courses, including registration and withdrawal deadlines can be found [here](#).

Course offerings may be cancelled due to insufficient enrollment. Registering well before the deadline helps avoid course cancellations. If an offering you are registered in needs to be cancelled, you will be notified and issued a full refund.

### 3.3 Course Fees (in effect to March 31, 2019)

Non-core Courses <ul style="list-style-type: none"> <li>• Introductory Financial Accounting</li> <li>• Introductory Management Accounting</li> <li>• Economics</li> <li>• Statistics</li> <li>• Business Law</li> <li>• Information Technology</li> </ul>	\$530
Distance – Core Courses <ul style="list-style-type: none"> <li>• Intermediate Financial Reporting 1</li> <li>• Intermediate Financial Reporting 2</li> <li>• Advanced Financial Reporting</li> <li>• Corporate Finance</li> <li>• Audit and Assurance</li> <li>• Taxation</li> <li>• Intermediate Management Accounting</li> <li>• Performance Management</li> </ul>	\$695
In-Class or Webinar – Core Courses <ul style="list-style-type: none"> <li>• Intermediate Financial Reporting 1</li> </ul>	\$795

<ul style="list-style-type: none"> <li>• Intermediate Financial Reporting 2</li> <li>• Advanced Financial Reporting</li> <li>• Corporate Finance</li> <li>• Audit and Assurance</li> <li>• Taxation</li> <li>• Intermediate Management Accounting</li> <li>• Performance Management</li> </ul>	
Challenge Exam (if applicable)	\$210
Exam Rewrite (only applicable to Core Courses)	\$210
Exam Appeal (only applicable to Core Courses)	\$100
Late Exam Upload	\$200
Exam Deferral	\$210

Because 50 percent is the passing grade for non-core preparatory courses, exam rewrites are not offered. If you attempted the exam and were unsuccessful, you can apply for a course repeat at a reduced fee of \$310. Only one reduced-fee course repeat is permitted per non-core preparatory course.

### 3.4 Annual Student Dues (in effect to March 31, 2019)

Annual Student Dues	\$580
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You are required to pay annual student dues while enrolled in the CPA preparatory courses. **Annual student dues are valid from April 1, 2018, to March 31, 2019**, and you are required to renew your student dues annually. Reduced student dues are offered for new students who register after October 1, 2018. Annual student dues are non-refundable.

## 4. Course Materials

All course materials and resources are provided through [Brightspace, formerly D2L](#). You must complete the Academic Honesty Quiz to unlock course materials. Please refer to [Section 5.1](#) for more information about Brightspace.

### 4.1 Calculators

The only approved calculator for CPA preparatory courses exams is the **Texas Instrument BA II Plus**. The Texas Instrument BA II Plus Professional Edition **is not approved** for CPA preparatory courses. Students are expected to bring their own Texas Instrument BA II Plus calculators to the exam as they will not be provided at the exam centre. The calculators are available from online retailers and office supply stores. We encourage you to purchase one before your course starts to become familiar with how to use it before the exam.

### 4.2 Student Notes

In non-core CPA preparatory courses, you will have access to an e-textbook through Brightspace and the Bookshelf app on a mobile device or computer. The e-textbook provides an overview of the topics being covered for each chapter. Please note, you cannot print the non-core CPA preparatory course e-textbook due to copyright laws.

In core CPA preparatory courses, the e-textbook is like chapters in a textbook, providing an overview of the topics being covered for the week. The core CPA preparatory course e-textbook is downloadable and printable.

### 4.3 Pre-recorded Lectures

In core CPA preparatory courses, pre-recorded lectures to support learning the weekly concepts and cover the course materials will be provided via Brightspace.

### 4.4 Practice Problems

Practice problems are additional opportunities for students to reinforce what they learn each week. Answers are provided for all questions.

### 4.5 Quizzes

Non-core CPA preparatory courses include four quizzes based on the e-textbook. All quizzes are due on the Thursday night before the Friday examination date even if exams are on the Saturday (the submission deadline will appear as **2:55 a.m. Eastern on the Friday examination date**). Late submissions will not be accepted. Quizzes contribute 20 percent of the overall course mark. Quiz answers are not disclosed after the quiz has been submitted. We recommend you take screenshots of the quiz questions if you would like to review them for studying purposes.

Core CPA preparatory courses include weekly quizzes as part of the course materials, due every **Friday at 11:55 p.m. Pacific**. A schedule of the quiz deadlines will be provided through Brightspace at the beginning of each course. Late submissions will not be accepted and will receive a grade of zero; quizzes contribute 12 percent to the overall course mark. Quiz answers are available after the quiz submission deadline passes.

## 5. Technology: Learning Websites and Technical Requirements

You are required to use a laptop with a Windows operating system. No Apple computers or tablets are allowed, even if running Windows.

CPA preparatory course exams are written on an exam software that limits the programs available during exam sessions. To write a CPA preparatory course exam, you will need to have access to a laptop computer that meets the technical requirements listed below.

Required Hardware	
Processor	1.80 GHz or faster x86 compatible processor
Ram	At least 1 GB
Available Hard Drive Space (required to run the application)	At least 1 GB
Available USB Ports	1
Wi-Fi Capacity	5 GHz, 802.11 AC capable, or dual-band frequency is recommended
Screen Resolution	1024 x 768
Graphics Card	At least 128 MB of memory

Required Software	
Operating System	Windows 7 or higher

Microsoft .NET Framework 4.0	
Microsoft Office Suite 10 or higher	License must be valid for the duration of the courses and exams
Browser	Internet Explorer version 9 to 11
Adobe Flash Player	Versions 18 to 20.0.0.306 (Active X version that is downloaded for Internet Explorer)

The exam software runs on PC Windows-based laptops only. It cannot be used with Apple laptops (even if the device is using partitioned drives, or has “Boot Camp” installed), any iOS device, or laptops/tablets with detachable keyboards (such as the Microsoft Surface line of tablets and laptops), or any netbooks (devices that require the Internet to fully function).

You must have administrator rights to install the exam software. User-level rights will allow you to use the software once it has been installed. If your employer owns your computer, you must secure approval, and/or assistance, to install the software in accordance with your employer’s policies.

To get the most from the CPA preparatory courses, we recommend that your computer meets the following specifications:

Operating System	Browser	Version
Windows 7 or higher	Internet Explorer	9 or higher
	Mozilla Firefox	47 or higher
	Google Chrome	53 or higher

### 5.1 Brightspace

A critical component of CPA preparatory courses is [Brightspace](#). You will receive access to Brightspace before the start of your course(s) and will receive an email with Brightspace login credentials.

You will use Brightspace to access notes, pre-recorded lectures, and other course materials. Course updates and announcements will be posted on Brightspace. Brightspace also contains a discussion board, where you can communicate with other students and your facilitator to further your understanding of the course materials. Please allow your facilitator up to forty-eight hours to respond to course inquiries. We encourage you to check Brightspace frequently to make use of the online resources.

Brightspace utilizes plagiarism detection software; if you are found plagiarizing or cheating on any assignments or quizzes, you may be subject to penalties that may include: failing the course, a committee hearing to determine a good character, completing the ethics course, or even suspension or expulsion from the CPA program. Please refer to [Section 13.1](#).

You will have access to CPA preparatory courses in Brightspace after the course finishes, until six months after you registered. At that point, the course is “retired” and you will no longer have access to it. You will not have access to course materials for any courses you withdraw from. **It is important to set your time zones. Please see the following instructions:**

In Brightspace, the default time zone is Eastern. Unless you change your time zone settings, your quiz and project submission deadlines will reflect Eastern time and be incorrect. Late quiz and project

submissions are not accepted. To change the time zone, select “*Account Settings*” under your name, located in the top right-hand corner. Scroll down to the settings for “*Time Zone*” and set the time zone for the area you reside in.

If you require technical assistance with Brightspace, please visit the [Brightspace Helpdesk](#) to create a ticket or search the Knowledge Base for articles relating to Brightspace.

## 5.2 Web Etiquette

The CPA profession expects members and students to uphold high standards of professional conduct at all times, including when using electronic communication such as email or the Brightspace discussion board. If you have any questions about the appropriate use of the discussion board or email, contact the CPA preparatory courses Student Experience team at [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca).

## 6. Projects, Quizzes, and Exams and Marking

CPA preparatory courses include quizzes, projects, and end with a final exam that covers all course materials. Some courses may require more than one project submission. The breakdown of grades is as follows:

### Non-core Courses

- Quizzes: 20%
- Final Exam: 80%

### Core Courses

- Quizzes: 12%
- Project(s): 18%
- Final Exam: 70%

Evaluation components are subject to change; review the “*Course Overview*” document for each course available via Brightspace.

To unlock course materials, you must complete the academic honesty quiz.

### 6.1 Attendance and Preparation

If you are registered for in-class or webinar delivery, attendance is optional; however, we encourage you to attend and arrive on time. The in-class and webinar schedules will be posted on Brightspace. To prepare, complete the assigned readings before class as the classes are meant to supplement the pre-recorded lectures and materials.

You are responsible for using the course materials available in Brightspace to learn on your own if you cannot attend a class or webinar.

### 6.2 Projects

Course projects are mandatory and are used to assess how you apply and integrate the knowledge you have acquired through their CPA preparatory courses. Projects contribute eighteen percent of the overall course mark.

You are expected to make a reasonable effort to complete course projects. Projects will not be accepted if less than fifty percent has been completed or reasonably attempted and submitting only the project template is insufficient. If you do not complete at least fifty percent of a project you will be withdrawn from the course without a refund and lose access to the course materials on Brightspace.

Projects must be submitted via Brightspace by the stated deadline. Late projects are not accepted; if you do not submit your project by the stated deadline, you will be withdrawn from the course without a refund and lose access to the course materials on Brightspace. Project work must be completed and submitted individually. However, in extenuating circumstances, you may request for an extension. To request an extension, please contact [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca).

Project grades will be released approximately ten business days after the submission deadline. Each core Brightspace course has a dedicated marker assigned to it. Contact the marker directly within three business days of receiving your project results through Brightspace if you feel that project grades were missed or if there is an issue with the project mark. Be prepared to outline specifically where marks were missed. Please note the marker will only deal with concerns regarding a project grade. Direct project non-submissions or any other administrative concerns to [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca).

### 6.3 Quizzes

Quizzes must be submitted via Brightspace by the stated deadline. Late quizzes will not be accepted; you will receive zero on any quizzes that you fail to submit before the deadline. If you answer four out of five questions correctly on a quiz, you receive 80 percent on that quiz. Group discussions and collaboration is encouraged, but you must complete and submit all quizzes individually.

### 6.4 CPA Preparatory Courses Examination Policies

To complete a CPA preparatory course, you must write the course exam. To qualify for the examination, you must complete all projects and **exam software activities 1 and 2**. Failure to complete these activities by the deadlines will result in being withdrawn from the course.

Before the examination, you are expected to review and be familiar with the Exam Regulations located under the Required Software, Guides, and Regulations section of your course on Brightspace. Within the Exam Regulations is a list of items prohibited from exam centre, including but not limited to:

- Mechanical pencils and pens
- Opaque (not see-through) drinking containers
- Hoodies
- Scarves and neck ties
- Wireless mice and wired keyboards
- Tablets, netbooks, or Apple devices as they are not compatible with the exam software
- Electronic data storage devices, communication devices including but not limited to: USB keys, cell phones, electronic diaries, recording or filming devices, cameras, fitness trackers.

Please note that this is not an exhaustive list and you are required to carefully review the Exam Regulations to avoid any violations on the day of the exam or after the exam. If you have any questions regarding the regulations, please contact [prepexams@cpawsb.ca](mailto:prepexams@cpawsb.ca).

Exams can only be written at the scheduled dates and times. You must present government approved photo identification at the exam centre.

CPAWSB does not provide calculators so you must bring a Texas Instrument BA II Plus calculator to the exam. This is the only calculator approved by CPA Canada and no other calculator (including the Professional version of the Texas Instrument BA II Plus) is permitted. See [Section 4.1](#) for more information.

CPAWSB has no tolerance for cheating and plagiarism. If you violate the integrity of the examination, examination procedures, or examination regulations, you will receive a mark of zero and be subject to disciplinary measures. You may be asked to withdraw from CPA preparatory courses.

All examinations and responses are non-disclosed and as such, you will not be permitted to view your completed exam.

For more information regarding CPA preparatory course examinations, please click [here](#).

#### 6.4.1 Exam Content

Details on the length and structure of each exam are included in the “Overview” document posted under the Content Browser widget on the Brightspace course page.

#### 6.4.2 Exam Grade Requirements

An overall score of 60 percent or higher is considered a pass in each core CPA preparatory course, and 50 percent for non-core CPA preparatory courses. The final grades for CPA preparatory courses are cumulative of all quizzes, assignments, and exams within the course. There is no specific requirement pass each individual component.

#### 6.4.3 Exam Centres

When you register for a CPA preparatory course, you select the examination centre where you will write the final exam for that course. To request to write at a different exam centre from the one you selected when registering, email [prepexams@cpawsb.ca](mailto:prepexams@cpawsb.ca) at least four weeks before the scheduled exam date as seating at certain centres may be limited. Requests received within four weeks of an exam will be considered but are subject to availability and may not be granted.

If you live more than 150 km from one of the examination centres listed below you can request an alternate exam location through My CPA Portal. For more information on this, please refer to [Section 6.4.8](#).

Subject to availability, the following examination centres will have an IT proctor on the invigilation team:

Province	Writing Centre
British Columbia	Abbotsford
	Burnaby
	Kamloops
	Kelowna
	Nanaimo
	Prince George
	Vancouver
	Victoria

Alberta	Calgary
	Edmonton
	Grande Prairie
	Lethbridge
	Medicine Hat
Saskatchewan	Red Deer
	Regina
Manitoba	Saskatoon
	Brandon
	Winnipeg

The following eleven examination centres will **not** have an IT proctor on the invigilation team:

Province	Writing Centre
British Columbia	Cranbrook
	Fort St. John
	Revelstoke
Alberta	Fort McMurray
	Hanna
	Lloydminster
	Peace River
Saskatchewan	Swift Current
Northwest Territories	Yellowknife
Nunavut	Iqaluit
Yukon	Whitehorse

#### 6.4.4 Exam Accommodations

If you have any disabilities, including learning disabilities, and require exam accommodations, submit a request through My CPA Portal. Detailed supporting documentation from a medical professional will be required and additional information may be requested. Accommodations can range from additional writing time to a separate writing location and requests are reviewed on a case-by-case basis. To allow time to assess requests, submit accommodation requests when you first enroll in CPA preparatory courses or at least ten weeks before your first CPA preparatory course exam. All accommodation requests are reviewed by the National Special Consideration Panel.

For more information on accommodations, including detailed information on how to apply, please refer to our [website](#) or contact the CPA preparatory Exams team at [prepexams@cpawsb.ca](mailto:prepexams@cpawsb.ca).

#### 6.4.5 Exam No Shows

If you do not write an exam during its scheduled time without obtaining permission beforehand, you will receive a mark of zero for the exam and will not be allowed to continue in the course. Your transcript will show a failed course attempt and you will not be refunded any fees.



#### 6.4.6 Exam Rewrites

If your final grade is between 50 and 59 percent on a core CPA preparatory course, you have the option to rewrite the exam the next semester. If you choose not to rewrite the exam the next time the exam is available, you will need to retake the entire course before re-attempting the exam. A rewrite exam is considered another attempt at the course. The rewrite exam replaces the grade for all other course examinations but will not replace your quiz or project grades. The fee for an exam write is \$210. If you withdraw from the rewrite before the scheduled exam date, the rewrite fee will be refunded, minus a 15 percent administrative fee. Deferrals of rewrite exam are not permitted.

Exam rewrites are not offered for non-core courses.

#### 6.4.7 Exam Appeal

If you are unsuccessful in a core CPA preparatory course exam, you can request a remark of the exam via My CPA Portal within three business days of receiving the final course grade. Exam remark requests will not be accepted outside this time frame and only those who were unsuccessful in the course can request an exam remark. Non-core courses cannot be appealed. The exam remark fee is \$100 and will only be refunded if the final course mark changes to a pass because of the appeal.

Only the constructed response portion of your exam will be reviewed; the multiple-choice section of the exam is not reviewed. A change to the grade is made only if one or more of the following errors occurred:

- The markers misapplied the marking guidelines;
- The markers failed to consider a relevant section of the student's response (e.g. the markers missed a relevant discussion somewhere, etc.); or
- The markers exhibited poor application of judgement

Appeals are solely based on the procedures listed above. Extenuating circumstances will not be considered.

For more information on the exam remark and what it entails, please refer to the "Appeals of Examination Results" document posted within the Required Software, Guides, and Regulations widget on the Brightspace course page or contact [prepexams@cpawsb.ca](mailto:prepexams@cpawsb.ca).

#### 6.4.8 Exam Invigilators

In limited, specific circumstances, you may be required to appoint an exam invigilator. An invigilator is a qualified person who will oversee your examination. Invigilators are used if:

- a) You live more than 150 km from a formal exam centre; or
- b) You are physically unable, due to a medical condition, to write the examination at a CPA examination centre.

You will need to ensure that the invigilator is aware of the responsibilities associated with administering the exam. The School will mail exam materials to the invigilator and the invigilator will need to return the exam materials to CPAWSB, at the School's cost.

Invigilators must:

- Be a registered Canadian CPA (CA, CMA, or CGA), an individual holding a current professional designation (i.e. doctor, lawyer, professional engineer), a professor or an examinations coordinator at a local university or college.
- Be available to supervise the exam(s) at the nationally scheduled date and time.
- Not be a relative, friend, direct supervisor, or otherwise have or potentially have their objectivity compromised.
- Not share a personal postal address with the exam writer.
- Be comfortable with administering the exam and assisting with any IT problems that arise, with the help of an on-call IT Proctor. The individual's professional qualifications and ability to act as an invigilator will be confirmed. The person must be willing and available to respond to correspondence from the regional office. Exam writers are responsible for the performance of their invigilators and should appoint invigilators with care.
- Have access to a printer, cell phone (capable of being placed on vibrate)/phone, reliable internet access, and a computer on the day of the examination.

If you need to request to write at an alternate exam location, submit an accommodation request through My CPA Portal and complete the information for the proposed invigilator, including name, address, and his or her professional qualifications. CPAWSB will confirm the person's eligibility and reserves the right to refuse the invigilator you propose. In this case, you will need to find another invigilator or write at one of the designated examination centres.

## 7. Completing a Course

Exam and final grades will be released within eleven business days of the final examination on Brightspace unless stated otherwise by the regional office, and the grades will be updated on the My CPA Portal under the Program Progress section.

You will need to achieve a grade of 50 percent or higher to pass a non-core course and 60 percent or higher to pass a core course. A cumulative average of 65 percent or higher for core CPA preparatory courses is required for entry into CPA PEP.

### 7.1 Statement of Completion

Starting in Semester 3, you can obtain a Statement of Completion once you successfully complete your preparatory course. The Statement of Completion can be accessed through Brightspace and be printed for your records. The statement will include the course name, description, expiry date (if applicable), issue date, and credit hours. If you have any questions about the Statement of Completion, please contact the [Brightspace Helpdesk](#) by creating a ticket.

### 7.2 Obtaining Official Transcripts

You can obtain official transcripts at any time by submitting an "Official Transcript Request" through My CPA Portal. Please allow ten business days for processing. Fees for transcripts or additional copies are posted on the [CPAWSB website](#). If you have any questions about obtaining official CPA transcripts, please contact [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca).

### 7.3 Course Repeats

You have three attempts to pass each course.

- If you fail a core preparatory course with a final grade between 50 percent and 59 percent, you can rewrite the final exam instead of repeating the entire course. This rewrite will count as another attempt at the course. If you fail the exam rewrite (the second course attempt), you must retake the course before the third and final attempt at the exam.
- If you fail any course with a mark less than 50 percent, you must retake the entire course before reattempting the exam.

If you fail a course three times, you are no longer eligible to take it as a CPA preparatory course and will need to complete its equivalent at a PSI.

## 8. Withdrawals

To withdraw from CPA preparatory courses, either temporarily or permanently, notify the CPA Student Experience team in writing by submitting an email requesting the withdrawal to [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca). Your withdrawal date will be the date the School receives the email.

Please note that non-attendance does not constitute a withdrawal from CPA preparatory courses.

### 8.1 Course Withdrawals

You can voluntarily withdraw from a course by emailing [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca). If you re-register in the course, you are required to restart from Week 1 and complete all course components.

The conditions for withdrawing from a CPA preparatory course are as follows:

- After the withdrawal deadline up until the day before the final exam, no refund is provided and no course attempt is charged.
- If you write the final exam, or if you do not show up to the exam, no refund is provided and a course attempt is charged.
- No refunds are provided for self-study non-core preparatory courses once access to the course materials has been granted (Introductory Financial Accounting, Introductory Management Accounting, Economics, Statistics, Business Law, Information Technology).

Annual student fees are non-refundable. CPA preparatory course fee reimbursement is as follows:

Withdrawal Period	Applicable Refund
Before the semester/course withdrawal deadline as stipulated <a href="#">here</a>	The course fee will be refunded, minus a 15% administrative fee
After the withdrawal deadline up until the day before final exam	No refund will be issued; the withdrawal will not count as a course attempt
After the final exam	No refund will be issued; the withdrawal will count as a course attempt

### 8.2 Temporary Withdrawals

In special circumstances, you can temporarily withdraw from CPA preparatory courses for a maximum of two years. During a temporary withdrawal, you will not have access to the course materials, but may access other benefits (job boards, etc.). For more information on temporary withdrawals, please contact the CPA preparatory courses Admissions team at [preppapplication@cpawsb.ca](mailto:preppapplication@cpawsb.ca).

### 8.3 Permanent Withdrawals

You can permanently withdraw from CPA preparatory courses in good standing by submitting a request in writing to CPAWSB. For more information on permanent withdrawals, please contact the CPA preparatory courses Admissions team at [prepapplication@cpawsb.ca](mailto:prepapplication@cpawsb.ca).

## 9. Deferral Requests

You may request a medical deferral in the case of a health or similar disability that may affect your ability to continue with the course or to write an examination. Appropriate documentation must be provided and additional information may be requested to approve the deferral request.

If a deferral has been granted, you must register in the next offering of the course. After the first day of classes, refunds are not available for any portion of CPA preparatory course fees.

### 9.1 Course Deferrals

Deferrals will be granted on a case-by-case basis for extenuating medical circumstances or a death in the family, and not for work-related or other commitments. In the case of extended illness, each situation will be reviewed by CPAWSB.

If you are unable to complete a **non-core preparatory course**, including the four quizzes, and are approved for a deferral, you will be required to register in the course the following semester. If you do not register in the following semester, you will lose your deferral request and your original course registration will be considered as a withdrawal with no refund. If you decide to proceed and pay for the [examination deferral](#) instead, but did not complete all four quizzes by the original quiz deadline indicated in Brightspace, your final grade will be based on any quizzes you did complete and the deferred final exam.

If you are unable to complete a **core preparatory course**, including weekly quizzes and mandatory projects, and are approved for a deferral, you will be required to register in the course the following semester. If you do not register in the following semester, you will lose your deferral request and your original course registration will be considered as a withdrawal with no refund. If you decide to proceed and pay for the [examination deferral](#) instead, your final grade will be based on the six weekly quizzes, projects, and the deferred final exam.

### 9.2 Submitting a Course Deferral Request

Course deferral requests must be submitted at least two weeks before the final exam. Requests after this time will not be accepted. Only deferral requests based on extenuating medical circumstances that affect your ability to complete the course will be considered.

Medical deferrals will only be granted to legitimate requests that have been submitted following the procedures outlined above. CPAWSB reserves the right to refuse deferrals if insufficient documentation has been provided, the request has not been submitted on time, or the legitimacy or authenticity of the documentation is in question.

Submit course deferral requests to [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca) and include a "Course Deferral Request – Medical Form" completed by a physician.

### 9.3 Examination Deferrals

Students who have completed all course assignments, including quizzes and projects, can choose not to write the final examination and defer writing the examination until the next examination offering. A student can defer their exam via the My CPA portal up to 3 business days after the scheduled exam date. If you do not attempt the examination at the next regional offering, you will fail the course and be charged an attempt. Further deferrals will not be permitted. The fee to defer your examination to the next examination offering is \$210.

In the case of extenuating circumstances where there is a death in the family or extended illness, a refund will be issued should sufficient supporting documentation be provided. Documentation should be submitted to [cpaaccommodations@cpaweb.ca](mailto:cpaaccommodations@cpaweb.ca) either before the exam or within three business days after the scheduled exam date.

## 10. Tips for Success and Additional Resources

CPA preparatory courses are mostly self-study and are designed to be completed within an accelerated time frame of six weeks, compared to traditional post-secondary courses which are usually offered over fifteen weeks. Be prepared to devote fifteen-to-twenty hours each week of study to be successful in these accelerated courses. Students who clear their schedules before starting a CPA preparatory course and familiarize themselves with the learning environment have a better chance of being successful in their studies.

It is essential that regardless of the learning route chosen, you review the student notes, complete **ALL** the problems in the student notes, as well as any in-class problems assigned by the facilitators if you wish to be successful in the preparatory courses. If you are registered in the in-class or webinar delivery option, arriving prepared will help you get the most from time with the facilitator.

### 10.1 Excel Refresher Videos

Good Excel skills are essential to success in CPA preparatory courses as many of the practice problems and cases require creating Excel solutions from scratch. A series of “How to” Excel videos are available on Brightspace to help you improve your Excel skills. The videos range from demonstrating introductory to intermediate Excel skills, skills necessary to be successful when completing CPA preparatory course questions. They are set up in segments to allow you to review only topics you wish. Major topic covered are:

- Introduction to Excel
- Math and Finance Functions
- Tables and Tabular Data
- Introduction to Data Visualization
- Formulae and functions

### 10.2 Calculator Practice Problems

Being efficient in using your calculator is essential for success in CPA preparatory courses. One of the most important calculations you will do is calculating the “Time Value of Money.” A document with sample problems on the “Time Value of Money” can be found under your “Course Reference Materials” on Brightspace and the [Certification Resource Centre](#). It is recommended that you practice these and compare your answers to the solutions provided.

### 10.3 CPA Way Case Writing Videos

Case writing is an important skill to have to be successful in CPA preparatory courses. A series of videos are available to help students improve their case writing skills. These videos can be found under “Content” on Brightspace and the [Certification Resource Centre](#).

The videos cover all the key aspects for successful case writing such as assessing the situation, how to do a proper analysis of key issues, how to draw conclusions and provide advice, and how to properly communicate your findings. Additionally, there are two videos that we would like to note. The first video is a facilitator walking you through a case assignment from start to finish which may be valuable for first time case writers. The second video walks you through the difference between a strong and weak case assignment highlighting the differences between the two papers and on how you can improve your case writing skills.

### 10.4 How to Read the Project Feedback

A short video is provided to help students interpret their feedback report from their facilitators. The feedback report is provided to help you better understand why you received the grade you did. The link is available under the “Course Reference Materials.”

### 10.5 Adapting to the Canadian Accounting Workplace

Adapting to the Canadian Accounting Workplace is an online, optional, interactive course designed for internationally-trained professionals, students, or candidates who currently work or seek employment in the accounting field. It is based on dozens of interviews with Canadian employers and internationally-trained accountants. There are seven modules covering:

1. Resume Preparation
2. Interview Skills
3. Challenges in the Accounting Workplace
4. Expressing Your Opinions and Making Presentations
5. Giving and Receiving Feedback
6. Conflict Resolution
7. Ethical Decision Making

## 11. Academic Guidelines and Regulations

### 11.1 Student Transfers

If you are moving to another province, you need to officially transfer your records to your new province of residence. When CPAWSB receives your request, necessary records will be transferred from one region/province to another. Please contact [prepapplication@cpawsb.ca](mailto:prepapplication@cpawsb.ca) for more information about student transfers.

### 11.2 Student Deregistration

You will be deregistered from CPA preparatory courses for:

- Non-payment of fees;
- Failure to comply with the provincial body’s Acts, Bylaws, and/or rules (applicable to Manitoba students only);
- Exhausting all CPA preparatory courses attempts

You may be suspended or deregistered from an individual course or from enrolling in CPA preparatory courses in the future for academic misconduct.

If you are deregistered, you may be considered for reinstatement based on:

- a) Whether you merit and qualify for reinstatement; and
- b) Academic and/or experience requirements at the time of re-entry and conditions to be completed if reinstated.

### 11.3 Re-registration in CPA Preparatory Courses

If you leave the CPA preparatory courses voluntarily, you can re-register based on the requirements when you want to re-enter. CPA prerequisite courses previously completed will be re-evaluated for current relevance.

## 12. Policies

The CPA Western School of Business and CPA Canada publish policies to help students understand how the CPA preparatory courses operate. CPA students should review the following policies:

- [CPAWSB Policies](#)
- [CPA Harmonized Education Policies \(HEP\)](#)
- [Examination regulations](#)

### 12.1 Appeals

In some situations, students can formally appeal decisions to the Admissions and Appeals Committee. All appeals must be made in writing and must clearly state that they are a letter of appeal. Students must follow the appeal process outlined on the [CPAWSB website](#).

Payment and refunds, per the published schedules, are not subject to appeal. In cases of hardship, contact the CPA Student Experience team at [prepmodule@cpaweb.ca](mailto:prepmodule@cpaweb.ca) to discuss resources that may be available or alternate arrangements that may be considered.

## 13. Professional Conduct

As future professional accountants, CPA students are expected to display high levels of ethical behaviour and integrity. While you are enrolled in CPA preparatory courses you are expected to demonstrate professionalism by being actively engaged, being prepared, and communicating respectfully. You are expected to interact with others (including other students, contractors, and CPAWSB staff) professionally and refrain from using profanity or making demeaning, offensive, or insulting written or verbal comments, or other inappropriate behaviours.

CPAWSB staff and contractors will end interactions with students who demonstrate unprofessional behaviour. Any reported instances of unprofessional conduct may result in disciplinary action. Please review the [CPAWSB Professional Conduct Policy](#) for additional information.

### 13.1 Academic Honesty and Plagiarism

While you are enrolled in CPA preparatory courses you are expected to maintain the highest standards of academic honesty. Plagiarism – the unauthorized and/or un-credited use of other's intellectual property – is considered a serious offence and may result in disciplinary action as stated in the [CPA](#)

[Canada Plagiarism Policy](#). As a CPA preparatory courses Student, you are expected to demonstrate professionalism and integrity. There is no-tolerance of cheating of any sort as this is a breach of the Training Contract every student agrees to before starting each course.

Furthermore, it is NOT acceptable to:

- Share CPA program files, including your own/other's CPA assignments
- Use someone else's CPA program files/templates, either with or without permission
- Improperly or fail to cite the author or original source of any CPA provided or outside source materials used for CPA program assignment submissions
- Purchase CPA assignments and then submit them as your own

You are responsible for ensuring that you comply with the [CPA Canada Plagiarism Policy](#).

The CPA Western School of Business reserves the right, at its sole discretion and without specific notice to students, to employ active and/or passive techniques for the detection of plagiarism. This includes but is not limited to comparative analysis of written submissions in hard copy or electronic form, including the use of human reviewers and/or automated searches by plagiarism detection software using a comparative databank of written submissions from other students and candidates, any CPA resources, or internet-based resources. Any intellectual property from other sources should be properly quoted and credited.

Where there is any doubt, visit the CPAWSB website for plagiarism [Frequently Asked Questions \(FAQs\)](#), contact your facilitator or the CPA Student Experience team at [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca) for guidance.

For more information in regard to the Academic Integrity or CPA Canada Plagiarism policy, please click [here](#).

## 13.2 Study Groups

Studying and working in groups is beneficial for learning and encouraged by the School. It encourages students to interact with their peers in their courses and allows them to build contacts within the CPA profession. Working with others can offer many benefits to both students in a classroom setting or those taking courses through webinars and distance learning. Having contacts to talk to about course progression, difficult concepts, or sharing ideas about projects and quizzes can be invaluable for keeping a positive mindset and achieving success in the CPA preparatory courses.

You are encouraged to use the course discussion board through Brightspace as a platform to collaborate with your peers, ask questions about the course materials, or respond to your peers' questions and comments. Collaboration **does not** involve sharing files or templates with peers. This would be considered plagiarism or enabling plagiarism. Unless **explicitly** stated, students must produce and answer their quizzes and course projects independently.

It is important to understand and recognize the difference between collaboration and cheating. While it's acceptable to help others understand course concepts and questions, students should **never** share their answers with another. Doing so enables plagiarism by allowing others to earn marks without completing the work themselves. It impedes their learning process because they do not have the



opportunity to apply the concepts and ideas they are learning. Students are expected to exercise caution when collaborating with one another.

If you use different communication methods, such as Facebook or messaging services like WhatsApp, to participate in study groups, it's important to ensure you are not participating in or enabling plagiarism. If you are unsure if your study group is participating in or enabling plagiarism, please contact [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca) or leaving that study group. Facilitators are always available to assist you, so you should never feel that you have no one to run ideas by or ask questions.

### 13.3 Facilitator Feedback and Complaints

At the end of each session, you have the opportunity to provide feedback about your facilitator. This feedback is important as it is reviewed by CPAWSB and impacts future facilitator assignments.

CPAWSB is committed to providing a quality learning experience for all candidates. If you have concerns with your learning experience or your facilitator, we encourage you to email your facilitator with specific examples. If you are unable to resolve your concerns with the guidance of the facilitator, please contact [prepmodule@cpawsb.ca](mailto:prepmodule@cpawsb.ca) and include detailed description of your concerns and any communications between you and the facilitator should be included in the communication.

### 13.4 Wrongful Use of the CPA Designation

You may not, under any circumstance, use the "CPA" designation or any other title suggesting that you are a Chartered Professional Accountant. Please refer to the provincial guidelines on use of titles for students.