Candidate Resource Guide

November 2019

Table of Contents

1. PURPOSE OF THIS GUIDE

The CPA Western School of Business (CPAWSB or "the School") has created the Candidate Resource Guide to provide candidates enrolled in the CPA Professional Education Program (CPA PEP), the education component of CPA certification, with an overview of what to expect during their studies. This guide also contains information for candidates to manage their journey through the two other components of CPA certification: the national common final examination (CFE) and the CPA practical experience requirements.

Becoming a designated CPA requires completing the requisite education, practical experience, and examinations. The image below provides an overview of the components of the CPA certification program.[1]
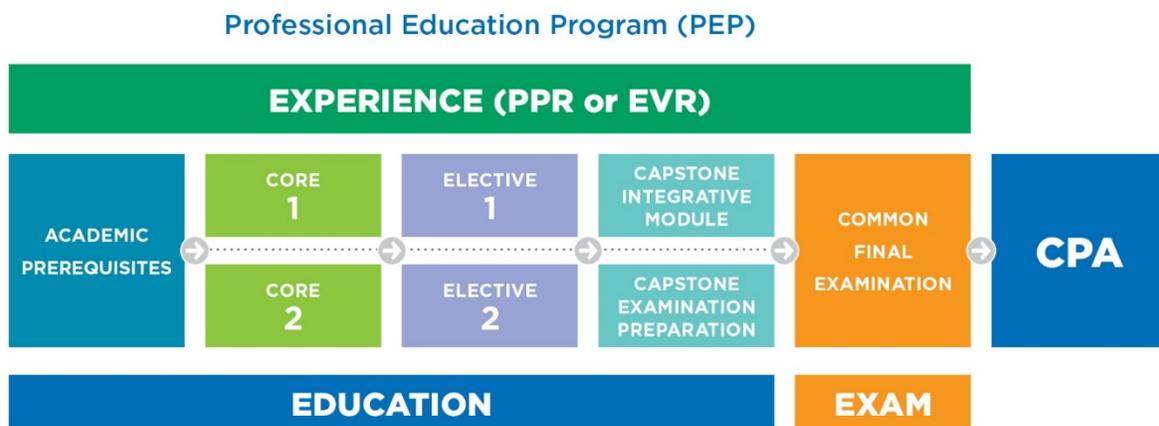
2. GENERAL ADMINISTRATION

2.1. Enrolling in CPAWSB

You become a CPA candidate upon admission into CPA PEP. Before enrolling as a CPA candidate, first complete the admission process by creating a My CPA profile, requesting a transcript assessment, and after receiving the transcript assessment, submitting an admission application. For a complete guide to the admission process, please visit the CPAWSB website and download the CPAWSB Program Enrollment Guide . You may also get assistance from a CPAWSB Admission Advisor by emailing admissionadvising@cpawsb.ca.

Entrance into CPA PEP requires an undergraduate degree and specific prerequisite education. Applicants without the required pre-requisite post-secondary education or degree, but who have experience in the accounting field or who are internationally designated accountants, may be able to enter CPA PEP via

---

[1] *Note: CPA provincial bodies may have additional requirements in addition to the components reflected above.*

the mature entrant route or international designate path. To find out more about the mature or international applicant entry options (including international designates), email cpaapplication@cpawsb.ca and review the 'International Applicants' area of the CPAWSB website.

Applicants who have yet to complete some or all the prerequisite knowledge required for admission to CPA PEP may enroll as students in CPA preparatory courses or complete the education through post-secondary institutions who have had their courses approved as meeting the entry requirements of CPA PEP.

2.2. CPAWSB, Provincial CPA Bodies, and CPA Canada

CPA Canada is the national body that is responsible for program/education development and supports each regional/provincial body across Canada. CPAWSB is responsible for administering the educational components (CPA preparatory courses, CPA PEP, CPA Reciprocity Examination (CPARE), and the Post-Designation Public Accounting (PDPA) Program) throughout the western region.

Candidates in the western region are affiliated through the School with CPA Canada for support and education purposes. Candidates are also registered with a provincial CPA body—usually of the province or territory they live in—for governance, practical experience reporting and assessment, and additional support.
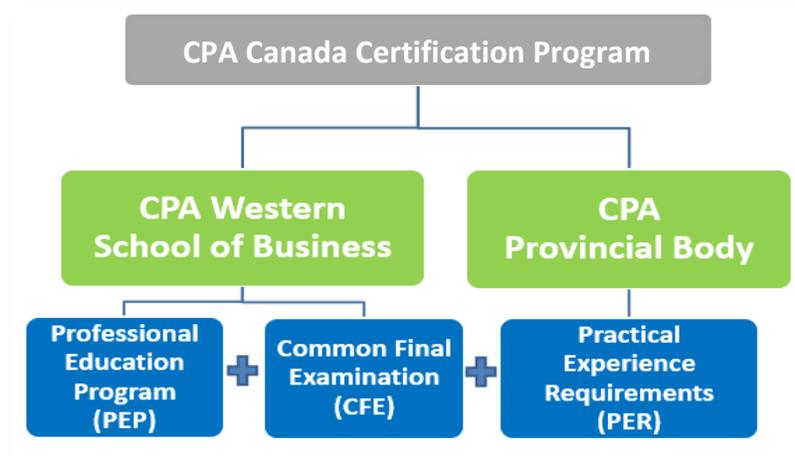
** **Effective April 1, 2019**, the GST charitable exemption no longer applies to CPA education delivered by CPAWSB. Consequently, CPAWSB collects full GST on CPA education and related services delivered by CPAWSB on behalf of the western provincial CPA bodies.

Please contact cpaapplication@cpawsb.ca if you have any questions.

2.3. Annual Re-Enrollment

Each year, every candidate must complete annual re-enrollment to remain eligible to register in modules and to maintain status as a candidate with CPAWSB. Annual re-enrollment includes completing the annual declaration, updating contact and employer information in My CPA portal to ensure learners

receive communications from CPAWSB and provincial CPA bodies, and paying annual dues through My CPA portal.

Missing the payment deadline can result in School registration suspension or cancellation, which can impact studies and practical experience reporting. If you receive reimbursement from your employer for any of your CPA PEP associated fees, please review how to pull an invoice from My CPA portal at the end of this document. Annual dues amount and other administrative fees are available here. The administrative fee schedule is published in January and often changes from year-to-year.

2.4. Wrongful Use of the CPA Designation

Candidates may not, under any circumstance, use the "CPA" designation or any other title suggesting that they are Chartered Professional Accountants. Please contact your provincial body to confirm provincial guidelines on use of titles for candidates.

3. LEARNING IN CPA PEP

3.1. Understanding CPA PEP

After completing a transcript assessment then applying to and being accepted in CPA PEP, you can register in Core 1, the first CPA PEP module.

While parts of CPA PEP may be similar to post-secondary studies or work/life experience, there are some differences to prepare for.

CPA PEP is designed to prepare you for joining the CPA profession: you develop the technical knowledge required of new CPAs, and learn how to apply that knowledge. You are also expected to uphold the standards of the CPA profession, to which you will be bound as a member.

> *"[CPA] PEP is going to alarm you at first. It's totally unlike university, or even [the preparatory courses] if you came through that channel, in that not only is the technical knowledge important, the approach is also just as (if not more) important."*
> *– CPA PEP Candidate*

CPA PEP is a professional program, mixing online study and in-person elements, and requires commitment, self-discipline, organization, and planning. If you are new to online learning, there is a link to a self-study course (Mindshift) in the CPA Preparatory Courses Resources Corner that teaches the essentials on how to take full advantage of online learning. CPA PEP can be completed in two years while gaining full-time practical experience. Candidates must finish CPA PEP modules and attempt the CFE within six years of their initial start, though you have up to seven years to complete the three CPA certification requirements (CPA PEP, CFE, and practical experience).

Factors impacting progression through CPA certification include: the number of CPA PEP modules taken in a year, time off taken from studies or work, and how long it takes to meet the practical experience requirements.

After meeting the certification requirements and becoming a member of a provincial CPA body, there are continuous learning opportunities via annual professional development offered and minimum

continuing professional development requirements that must be met as set out by the provincial CPA bodies.

3.2. Competency Development

All CPA PEP modules are evaluated based on competency demonstration rather than a numerical grading system. The CPA Competency Map outlines the specific competencies and their associated levels and the CPA Knowledge Supplement provides detail about specific course requirements. There are also guides for the core and elective modules and for capstones 1 and 2 on the CPA Canada website you should read before starting a module. These guides help explain what competencies are and which ones you will need to attain (at which level) in each module. There are also optional, self-assessed entrance exams available in the Certification Resource Centre (CRC) before starting Core 1 and Core 2 to help you determine any knowledge gaps before starting the module.

3.3. CPA PEP Modules

The CPA PEP module progression is as follows:
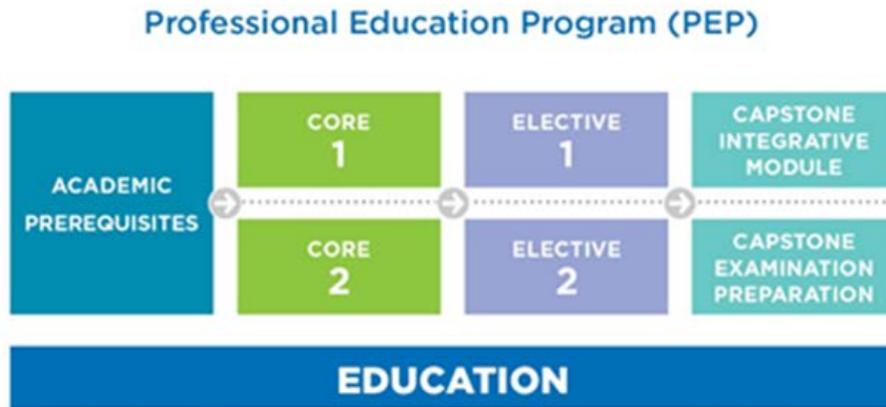
You must take two core, elective, and capstone modules to complete CPA PEP and be eligible to write the Common Final Examination (CFE). Core 1 and Core 2 must be successfully completed before starting the elective modules; two elective modules must be successfully completed before starting Capstone 1. Capstone 1 must be passed to be able to continue to Capstone 2.
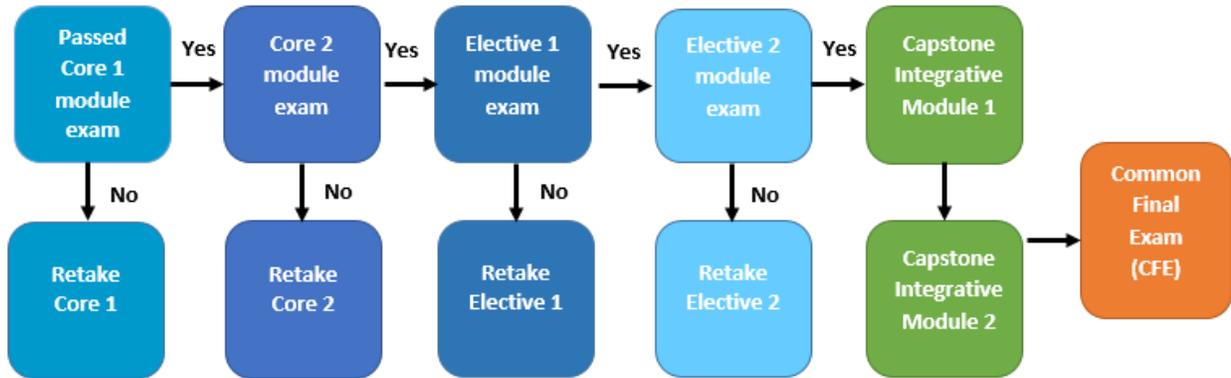
3.4. Module Registration

Session enrollment deadlines, module start dates, withdrawal deadlines, and workshop locations for the year are provided at least one year in advance on the CPAWSB website so you can map your module schedules. Registration takes place several weeks before the module starts; you may need to register for a module while completing its prerequisite. Before starting the first module, candidates should confirm the computer equipment they have meets the minimum hardware/software requirements. After registering in a module, log into the online learning portal Desire2Learn (D2L) to review the eBook documents, module survival guide, and complete any tasks required before the module starts.

If you are unsuccessful in a prerequisite module you must withdraw from the next one (without penalty). For example, if you are taking Core 1 during the winter session intending to take the spring offering of Core 2, you register for Core 2 while completing Core 1 and must withdraw from Core 2 if unsuccessful in Core 1.

Before registering for Capstone1, you will need to enter your DiSC score on the "Capstones" tab of the Contact Information page of My CPA portal. The DiSC score is used to assign Capstone 1 groups.

When registering for Capstone 2, you must include your declared electives on the "Capstones" tab of the contact information page in My CPA portal. For information about how the declared elective impacts the CFE, please visit the CPA Canada website.

It is important to note that registering in Capstone 2 does not automatically register you for the CFE. You must register for the CFE separately before the registration deadline posted on the CPAWSB website.

For detailed instructions on how to register for each module and the CFE, please visit the CPAWSB website.

3.5. Fast-Track Scheduling

You have the option to complete modules following fast-track scheduling, which means taking the two core modules simultaneously before taking two elective modules simultaneously. The capstone modules are not offered simultaneously. Fast-track scheduling is discouraged while working full time as balancing the demands of two modules and work will be very difficult. Before choosing this option, review the module schedule to ensure the modules are offered in the same session (not all CPA PEP modules are offered every session) and module exams are scheduled for different days (registration is not permitted

in modules with conflicting exam times). Fast-track scheduling does not shorten how long it takes to earn the CPA designation as all candidates are required to complete at least 30 months of practical experience. The CPAWSB website contains more information on fast-track scheduling.

*Both module exams must be successfully passed before the candidate is allowed to take the next set of modules.
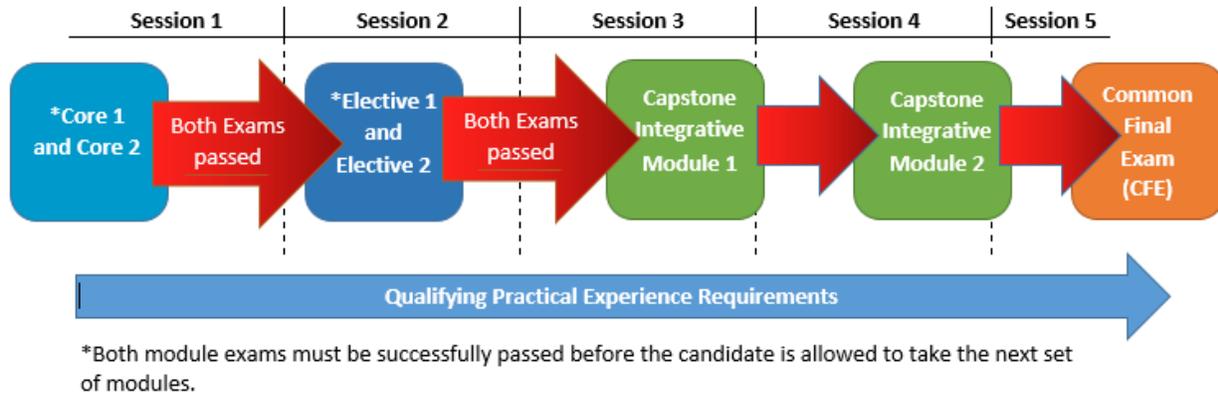
3.6. Extended modules (pilot)

CPAWSB has been delivering extended versions of Core 1 and Core 2 since the Fall 2018 session. Beginning in the Winter 2020 session, the extended module pilot will be offered for the elective modules. The extended offerings of the CPA PEP modules are designed to accommodate candidates who are unable to dedicate the concentrated time required to complete the modules following the standard eight-week schedule. The extended modules comprise the same content and online structure delivered over 16 weeks instead of eight weeks. The extended modules cannot be taken concurrently with another module, either standard or extended. These extended modules are still in the pilot stage and are not a permanent option at this point.

A separate extended module schedule has been posted to the CPAWSB website.

3.7. Exams

Each core and elective module culminate in a four-hour exam featuring case-based and objective-format questions that test knowledge of the technical and enabling competencies. Exam blueprints are available from CPA Canada for the core and elective (Performance Management, Finance, Assurance, and Taxation) modules.

The Common Final Examination (CFE) is a three-day national examination (Day 1 is four hours, Day 2 is five hours, and Day 3 is four hours) completed immediately following Capstone 2 to demonstrate breadth and depth of competency development. Candidates typically require fifteen-to-seventeen hours per week of study time to complete Capstone 2 and prepare for the CFE. Candidates are provided resources during Capstone 2 and can review an exam blueprint on the CPA Canada website. CPA Canada also provides additional CFE-preparation resources, including a copy of a Capstone 1 business case that relates to Day 1 of the CFE.

All CPA exams are computer-based and are written using lock-down software. Review the [exam locations](#) and [exam rules](#) before each module exam and CFE, including what is permitted in the exam room.

The CPA profession uses the examination lockdown software (Surpass), for all exams. Any questions should be sent to cpamodule@cpawsb.ca. To provide a more seamless, secure exam writing experience, the CPA profession will provide CPA-issued laptops to all students starting with the November 29-30, 2019 CPA preparatory course examinations.

Exam results release dates are listed in the [CPA PEP module schedule](#). Marks can be found on [My CPA portal](#) and the [CPA National Candidate portal](#).

If you do not pass the CFE, a [Performance Analysis Review (PAR)](#) will provide feedback about their exam, what areas can be approved upon, and where they did well. Unsuccessful candidates can order a PAR for a fee before the [stated deadline](#). More information about the PAR (including samples) can be found on the [CPAWSB results release site](#).

3.8. Practical Experience

Practical experience, as outlined in the [CPA Practical Experience Requirements,](#) is a component of the CPA certification program, with the knowledge and competencies gained through practical experience complementing those developed through CPA PEP and assessed on the CFE. You are responsible for understanding the practical experience requirements and policies.

Report work experience in the [Practical Experience Reporting Tool (PERT)](#). You can create a PERT profile after being admitted to CPA PEP and should complete this process as early as possible (ideally this when you register in Core 1), as a delay may result in a period of experience not being recognized. For a step-by-step guide on how to gain access to PERT, please visit the [CPAWSB website](#).

While CPA PEP and exams are delivered by the School, practical experience is administered through the provincial CPA bodies in Western Canada (British Columbia and Yukon, Alberta, Northwest Territories/Nunavut, Saskatchewan, Manitoba). For questions and resources related to the practical experience, visit the relevant [provincial CPA website](#).

3.9. Certification vs. Licensure

Elective modules
The elective modules provide you with the opportunity to explore their field of interest in greater depth. You must choose two of the four options.

If you plan to be a licensed public accountant (i.e.: sign an audit report), you must complete the assurance and taxation elective modules.

Assurance	Financial reporting and Assurance *Public accountants, those with need for more in depth knowledge of financial reporting*
Finance	Finance *Provide finance related services or understand advice given by finance professionals*
Taxation	Taxation *Provide tax related services or understand advice given by tax professionals*
Performance Management	Management accounting and Strategy and Governance *Management positions; creation of strategy*

Selecting electives for your desired career path

Several post-designation employment positions and career paths are noted below to assist you in choosing the appropriate electives. This list is not exhaustive, as there are many positions that CPAs fill. With the exception of public practice auditor, the noted elective modules are to be used as a guide and are not required for the positions and career paths.

If you are considering career in public practice (including as an independent public practitioner), you must be licensed by meeting additional education and practical experience requirements: **If you want to be a licensed public accountant, you must take the Assurance and Taxation elective modules.**

Position	Elective 1	Elective 2
Controller (management, financial, assistant)	Performance Management	Finance
Analyst (financial, accounting, costing)	Performance Management	Finance
Financial management officer, budget advisor, planning officer	Performance Management	Assurance
CRA (agent, auditor, financial management officer, tax audit advisor)	Taxation	Assurance
Tax specialist / advisor	Taxation	Assurance
Auditor (public practice)	Assurance	Taxation
Internal auditor	Assurance	Performance Management

If you would like support and guidance in choosing electives, please contact our Academic Advisors at learnersupport@cpawsb.ca.

Certification process vs. licensure process

All CPAs are certified. Only CPAs who hold public practice licenses can sign audit reports. The chart below outlines education and practical experience requirements for certification vs. licensure.

Certification vs licensure
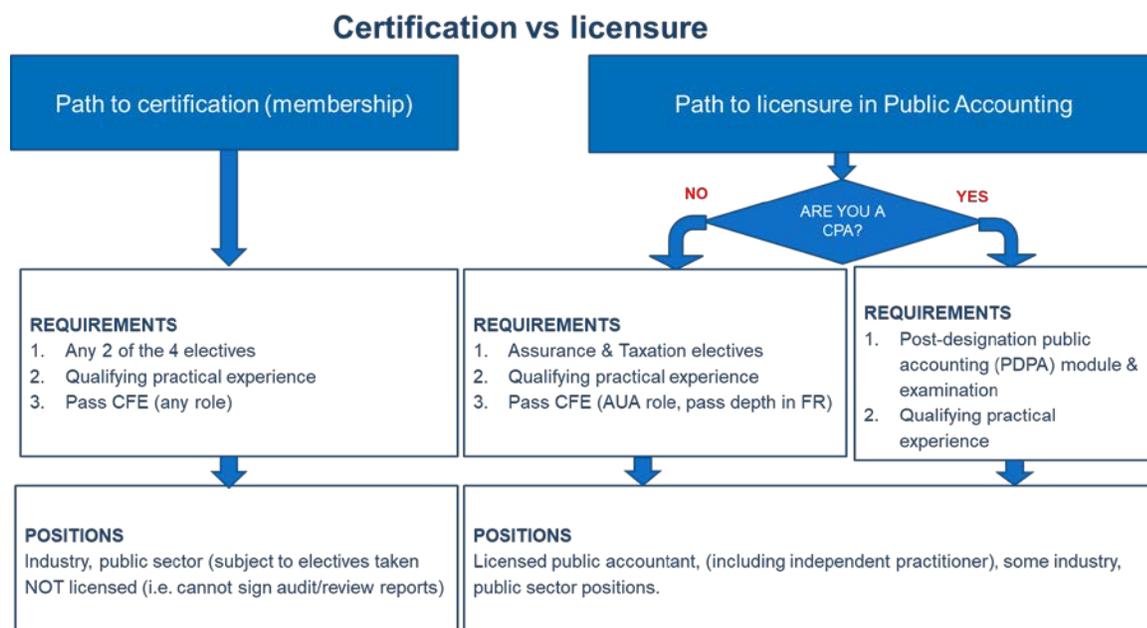
Certification (Become a CPA)

To become a CPA, candidates choose two of the four electives, meet the certification practical experience requirements and pass the CFE (any role). This path is suitable for candidates who do not wish to be a licensed public accountant (i.e. do not wish to sign audit and review reports).

Licensure (Become a CPA who is a licensed public accountant)

Candidates wishing to become a licensed public accountant have two options:

Option 1: Meet certification and licensure requirements concurrently

1. Choose the Assurance and Taxation electives

2. Pass the CFE in the Assurance role (including depth in financial reporting)

3. Meet licensure practical experience requirements

Option 2: Meet licensure requirements after certification

1. Complete the path to certification (without licensure) and become a CPA

2. Successfully complete the PDPA module and exam

3. Meet licensure practical experience requirements

If you have any questions about which path is right for you, please contact our Academic Advisors at learnersupport@cpawsb.ca for more information.

4. THINGS TO CONSIDER DURING MODULES

4.1. Traits of Success: Organization and Time

Completing CPA PEP will be busy and challenging and will test your ability to manage learning, work, and your other responsibilities. Self-motivation and self-discipline are necessary to complete the program and attain your CPA designation. CPAWSB staff, session leaders, module facilitators, and fellow candidates can guide and assist you, but ultimately you are responsible for your own learning.

One thing that will help is planning. Start by reviewing the module requirements (workshops, readings, coursework) before the module officially starts. Access to module content is granted a few days before the module starts, however there are resources available earlier to help candidates prepare. CPA Canada has created the Certification Resource Centre (CRC) to provide candidates with additional material for their modules and practical experience information. The CRC contains material such as practice cases, exam preparation documents and a self-assessment exam to help candidates identify any knowledge gaps. The CRC can be accessed through D2L or the CPA Canada website.

Plan to spend at least 12-17 hours on weekly assignments and more time reading and preparing for them. Consider work and personal commitments and how to balance those while modules are in session. Scheduling activities in a calendar or mobile device will go a long way to staying organized.

Consider also planning to rest. Time away, even just a few hours, is as important as study time.

"You need to surround yourself with really positive things because it's not really a lot of fun being in PEP. Trying to balance your life and your job - you will be frustrated. Find a new hobby to take up. Sometimes you just got to throw your hands up in the air and leave your studies alone for a while. It's not procrastination if you are recharging. It's important because when you go back to studying, it can allow you to take a fresh look at something that you've been struggling with. So, go outside, do something you just love to do, or try something new." –CPA PEP Candidate

Another important part of navigating the CPA candidate journey is figuring out how and when you learn best. For example, if you learn best in the mornings, consider getting up early to work on module assignments before heading to the office.

Many people enter the program having planned their module and exam schedule. However, it is important to be flexible and understand that things do not always go according to plan. You may need to take a break and focus on personal or family commitments, or yourself, before continuing with your studies. You can withdraw from a module (see information about module withdrawal deadlines, associated financial policies, and how timing of the withdrawal determines if it counts as an attempt), choose not to register during a session (see the module schedule), or if a longer break is needed, take a non-active year.

It is also important to think about your strengths, CFE role, public practice licensing requirements (if that is a route you want to take now or in the future), and your work experience. The alignment between your elective choices and your work experience can help deepen both the academic knowledge as well as work experience progression. For additional information, please visit the CPAWSB blog.

Contact your provincial CPA body for information about support and mental health resources available to candidates (please note that currently learners in Alberta, Saskatchewan and British Columbia have access to formal support programs).

CPA BC

CPA Alberta/Saskatchewan

5. Learner Support

The Learner Support team provides support to all CPAWSB learners in their development of technical and enabling competencies. Learner Support currently offers candidates enrolled in CPA PEP the following support services:

- Academic Advising
- Tutoring
- Peer studying
- Accommodations
- Extensions
- Not-for-credit (NFC) modules
- Feedback and complaints
- Additional learning resources

5.1. Academic Advising

CPAWSB provides academic advising support via phone to assist with the following:

- Interpreting CFE examination results transcript
- Assisting with the decision to appeal CFE results and/or to request a PAR
- Developing individualized study plans for unsuccessful CFE writers
- Advising on the choice of module electives or selection of CFE role

- Navigating additional learning and study resources available

These advising services are free, and available to all CPAWSB candidates enrolled in CPA PEP. Send an email to learnersupport@cpawsb.ca with academic advising inquiries or to request a link to schedule a time to receive a phone call.

5.2. Tutoring

CPAWSB provides candidates the opportunity to connect with tutors (CPA members; post-secondary educators; recent successful CFE writers) who are familiar with CPA PEP and the CFE. Tutors in the CPAWSB network have indicated that they are willing to provide paid tutoring services to candidates and have attended either an in-person or online tutoring orientation workshop facilitated by CPAWSB. At the beginning of each session, you will be contacted via email with instructions on how to request the list of tutors in the network.

Please note that CPAWSB does not administer any tutoring arrangements, and tutoring relationships, including payment terms, are solely between you and the tutor. CPAWSB is not responsible for the integrity or quality of tutors or administering any fees/payments outstanding. CPAWSB is not involved beyond training CPA tutors and providing the initial list of qualified tutors to candidates.

5.3. Peer Studying

Having a study partner, whether in-person or online, is a great source of support during a CPA PEP module to review concepts or for examination preparation. If you are unable to easily find a peer to study with, due to either geographic location or your employment situation, CPAWSB has created a list of candidates looking to form a peer study group. If you provide consent for CPAWSB to release your contact information (first name; email address; location), you will be added to and receive access to the list. You can connect in-person or online with peers to support one another throughout the CPA PEP module. Common uses for a peer study group are to cross-mark cases and assignments or to form technical study groups.

As always, if you participate in peer studying you are expected to be aware of and abide by the CPAWSB Academic Integrity & Plagiarism Policy. For more information, please visit the CPAWSB Policies website.

5.4. Accommodations

If you experience extenuating circumstances that may affect participation in a module or attempt its examination, you can request an academic accommodation through My CPA Portal. Appropriate documentation must be provided, and additional information may be requested to approve the requested accommodation. Except for approved ongoing accommodations, you are eligible to receive one accommodation while a CPA PEP program candidate. Please visit the CPAWSB website accommodations section for further details.

5.4.1. Workshop Accommodations

Attending all module workshops is mandatory for all CPA PEP candidates and, according to CPA Canada's Harmonized Education Policies, is required to be eligible to write the module-end examination. The schedule for each module and related workshops is available at least one year in advance. You are

expected to register for modules only when you can participate in all module elements (workshops, assignments, exams).

If you miss part or all of a workshop without an acceptable extenuating circumstance you may be required to withdraw from the module and withdrawal penalties will apply. If you receive approved workshop accommodations you will be assigned additional tasks, determined by how much time is missed at the workshop. Accommodations will not be granted for the following situations:

- Personal trips
- Business trips
- Vacations
- Forgetting to attend the workshop
- Not knowing about the workshop
- Not knowing workshop locations
- Repeating a module and having previously attended the workshop

To request an accommodation for an upcoming or missed module workshop, open a request in My CPA Portal. The instructions, required supporting documentation, and submission deadlines are posted on the CPAWSB website in the Workshop Accommodations section, and supporting documentation must be emailed to cpaaccommodations@cpawsb.ca.

5.4.2. Examination Accommodations

Submit an exam accommodation request via My CPA portal at least 10 weeks before the exam date to allow time for sufficient review. Additional documentation may be required to be sent to cpaaccommodations@cpawsb.ca. Supporting information can include medical documentation, forms, or letters from an appropriate professional. Exam accommodation requirements, procedures, and associated forms are available on the CPAWSB Exam Accommodation website. All accommodation requests are reviewed by a national committee; requests are either approved, approved with modifications (for example, extra time may be granted but less than was requested), or denied.

In extenuating circumstances, such as an accident or compassionate reasons, applications for exam accommodations may be considered within two weeks of an exam and may be granted if time permits.

5.5. Extensions

In some cases (medical needs, religious reasons, severe illness, death of a family member, or extenuating circumstances), and with submission of supporting documentation, short extensions to complete weekly assignments may be available, as deemed appropriate by CPAWSB staff. For more information on assignment extensions, please follow the links to our website or contact cpaextensions@cpawsb.ca. To request an extension, please complete the Extensions form located here.

5.6. Not-For-Credit (NFC) Modules

Not for Credit (NFC) modules are also available to eligible candidates who either received a credit for specific CPA PEP core and elective modules or were granted a permission to challenge an exam. There is an NFC module for Capstone 2 for candidates who are repeating the CFE. Candidates who take the NFC module do not have to write the exam, however if they choose to, enrollment in the exam must be done

separately from the module. For more information regarding NFC modules, contact learnersupport@cpawsb.ca.

5.7. Feedback and Complaints

5.7.1. Session Leaders or Facilitators

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

If you have concerns with your learning experience with respect to your session leader or facilitator during your module, we encourage you to connect with them via D2L internal email with specific examples and your proposed resolution. If you are unable to resolve your concerns, please contact Learner Support via external email at learnersupport@cpawsb.ca and include a detailed description of your concerns and any relevant communications.

5.7.2. Capstone 1 Volunteer Panelists

Capstone 1 requires working in groups to draft and present a business case in front of a volunteer panel that is comprised of CPA members from the community. During the presentation, you are expected to conduct yourself in a professional manner, and this expectation is required of the panelists as well. If a panelist has demonstrated unprofessional conduct during the presentation, please contact Learner Support via email at learnersupport@cpawsb.ca and include the date, location, and time of the presentation, a brief description of the conduct and the name of the panelist(s) in question.

5.7.3. Capstone 1 group work ethics

Part of working in the professional environment includes working together on the team, learning to get along in a business setting and communicate effectively with different types of personalities. Working in a group on Capstone 1 presentation is meant to assist candidates in development of their enabling competencies, and therefore, groups are encouraged to address any issues arising while preparing the Capstone 1 presentation by using different communication approaches suggested as part of the DISC test/training. However, if your team requires support resolving any differences that may hinder overall performance of the group, please contact learnersupport@cpawsb.ca for assistance.

6. Transfer Between Provinces

If you move to a different province, it is important to notify CPAWSB immediately. Failure to do so can impact module enrollment and membership eligibility since each province has different membership requirements. The process to initiate the transfer process is as follows:

1. Contact CPAWSB Admission Services (cpaaplication@cpawsb.ca) indicating that you have moved to a different province.
2. Admissions Services will provide instructions on what is required to facilitate the transfer process. Note: Candidates who have a PERT profile are required to ensure that all CPA practical experience reporting for the original province is completed. Failure to do so may impact the recognition of practical experience gained in the originating province.

Depending on the province, there may be additional requirements that need to be satisfied to complete a transfer. Candidates will be notified if there are additional requirements once CPAWSB Admission Services has been notified. For questions about reporting in PERT, please contact your provincial CPA body.

7. Professional Conduct and Academic Integrity

7.1. Professional Conduct

Candidates enrolled in CPA PEP are expected to demonstrate professionalism by being actively engaged, being prepared, and communicating respectfully. Candidates are expected to familiarize themselves with and adhere to all CPA polices including the CPAWSB Professional Conduct Policy, Code of Professional Conduct, Bylaws, and CPA legislation for their province which is located on each provincial website (please see Section 6 for links to each policy).

7.2. Academic Integrity

You are preparing to join a profession that maintains strict academic and professional standards. The CPA profession takes academic integrity (including plagiarism) very seriously.

7.2.1. Collaboration

An important part of the CPA education component is collaborating with others. Learners are encouraged to collaborate with each other, which is possible without violating the CPA Canada Plagiarism Policy. Candidates are encouraged to study with others and discuss concepts, but actions including submitting the same content or sharing assignments is not acceptable. For additional information about collaborating with other learners, visit the Plagiarism FAQs and the CPAWSB blog.

7.2.2. Use of CPA provided and outside source material

The CPA provides various learning resources for learners to use throughout their CPA education (for example; Learning eBooks). Although these resources are provided by the profession, it is important to remember that they must be cited like any other material. It is important to note that CPA solutions (that are provided after assignment submission) are intended for debrief purposes only. The CPA solution should not be used to complete an assignment or shared with anyone else. For information on how to properly use CPA provided material, visit the CPAWSB blog.

7.2.3. Acknowledging sources

Candidates are expected to submit original work during their CPA PEP modules, however sometimes an outside source can help expand on their idea. If a candidate uses the ideas or content from another source within an assignment, the content should not exceed a reasonable amount and it must be properly cited. If there is unoriginal content found in an assignment submission that was not cited, this would be a violation of academic integrity (plagiarism). For information on how to properly acknowledge a source, visit the CPAWSB blog.

7.2.4. Purchasing assignments or CPA material

As future CPAs, all learners are expected to act with integrity and ethically. Engaging in activity such as purchasing and/or selling CPA material (including but not limited to Learning eBook content, CPA solutions, and assignments) is not only a violation of academic integrity but could result in more serious outcomes since these actions involve copyrighted material. For further information, review the CPA training contract.

8. Policies

The CPA profession publishes policies and regulations to help candidates understand how the program operates and to make decisions about their professional program journey.

Please visit the following links to review CPA policies:

CPA Harmonized Education Policies	https://www.cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/cpa-harmonized-education-policies
CPA Canada Plagiarism Policy CPAWSB Professional Conduct Policy	http://www.cpawsb.ca/students-and-candidates/policies
CPA Appeals	http://www.cpawsb.ca/students-and-candidates/policies/cpa-appeals
CPA training contract	http://www.cpawsb.ca/students-and-candidates/policies/training-contract
CPA Harmonized Practical Experience Policies	https://www.cpacanada.ca/en/become-a-cpa/cpa-designation-practical-experience-requirements-overview
Examinations	http://www.cpawsb.ca/cpa-pep/examinations

8.1. Provincial policies and bylaws

Province/Territory	Website
British Columbia/Yukon	https://www.bccpa.ca/regulatory/
Alberta	http://www.cpaalberta.ca/Protecting-the-Public/Governing-Documents
Saskatchewan	https://www.cpask.ca/protecting-the-public/governing-documents
Manitoba	Regulating the Profession tab: https://cpamb.ca/regulatory
Northwest Territories and Nunavut	admin@cpa-nwt-nu.org

9. CPAWSB and Provincial Support, Resources and Volunteer Opportunities

While you are responsible for your own education and journey through the program CPAWSB and the provincial CPA bodies have staff available to assist with questions regarding the CPA certification program and additional resources for non-educational needs.

9.1. CPA PEP education inquiries (CPAWSB)

Inquiry Description	Contact Information	
For questions about enrolling in modules (including registrations and withdrawals, schedules, key dates, and evaluations) or for issues experienced at exam location	cpamodule@cpawsb.ca	1 866 420.2350 (toll free – main office number)
For questions about workshop accommodations	learnersupport@cpawsb.ca	
For questions about exam accommodations	cpaaccommodations@cpawsb.ca	
For questions about assignment extensions	cpaextensions@cpawsb.ca	
For questions specifically about your module content	Contact your Facilitator through the mail service in D2L	
For questions relating to practical experience, membership requirements and application	Contact your provincial body	
For any complaints about a session leader, facilitator or Capstone 1 panelist	klahti@cpawsb.ca	
For informative articles covering a wide range of candidate-specific topics	Visit the CPAWSB blog	
For full contact listing	Visit the CPAWSB website	

9.2. Financial Assistance

The CPA Western School of Business (CPAWSB) delivers CPA education, but is not a post-secondary institution and does not qualify for government student loans or grants. However, there are options for candidates who are looking for financial assistance. The Grants and Loans section of the CPAWSB website lists various options for candidates.

CPA education foundations in Western Canada also provide opportunities to apply for scholarships and bursaries to help offset the costs of their accounting studies.

Awards, application requirements and deadlines vary in each province and some awards are reserved for learners demonstrating financial need. Please visit your provincial CPA body website for further information:

CPABC

CPA Alberta

CPA Saskatchewan

CPA Manitoba

9.3. Resources for International Candidates

CPA Canada has created an online course for international learners that covers valuable workplace skills. This course is free for all registered CPA learners and is available in D2L. For more information about the course, please visit the Certification Resource Centre.

The provincial CPA bodies may also offer additional resources for new Canadians:

CPABC

CPA Alberta

CPA Saskatchewan

CPA Manitoba

CPA Yukon

CPA Northwest Territories & Nunavut

9.4. Practical Experience

Practical experience is administered by the provincial CPA bodies. You are required to familiarize yourself with the CPA Practical Experience Requirements and CPA Practical Experience Policies. Contact information for the various teams appears below:

CPABC and Yukon   cpabcper@bccpa.ca

CPA Alberta   practicalexperience@cpaalberta.ca

CPA Saskatchewan   practicalexperience@cpask.ca

CPA Manitoba   practicalexperience@cpamb.ca

CPA Northwest Territories/Nunavut   admin@cpa-nwt-nu.org

9.5. Membership Inquiries

After successfully completing all the CPA PEP modules, CFE, and practical experience requirements, please visit the website for your provincial body to determine eligibility to apply for membership[2]:

CPABC and CPA Yukon

CPA Alberta

CPA Saskatchewan

CPA Manitoba

CPA Northwest Territories/Nunavut

9.6. Volunteer Opportunities

There are many ways for candidates and members to give back to the CPA profession through various volunteer opportunities. To find out more information about volunteering with CPAWSB or your provincial body, please visit following websites:

CPAWSB

CPABC and CPA Yukon

CPA Alberta

CPA Saskatchewan

CPA Manitoba

CPA Northwest Territories/Nunavut

---

[2] Each province may have additional pre-certification requirements

Appendix A: Post Designation Public Accounting (PDPA)

The PDPA program is available to members in good standing who have not previously met the qualifications for registration to practice public accounting in their jurisdictions (refer to Section 3.9 for information on certification vs. licensure). There are education and practical experience requirements for licensing. The information provided here relates to the education requirements only; please contact your provincial CPA body for information about the practical experience requirements.

The Post-Designation Public Accounting (PDPA) Program has two purposes:

1) It provides CPAs with the option of qualifying for public accounting registration post-certification.

2) It protects the public interest by ensuring that all members offering specific public accounting services meet the profession's public accounting registration standards.

Any questions related to PDPA should be sent to Learner Support at: PDPA@cpawsb.ca

PDPA Taxation Module

The PDPA-Taxation module is designed to equip registrants with the competencies necessary to provide taxation services and guidance. The scope includes assisting individual and corporate entities to minimize taxes and meet their objectives while remaining in compliance with tax laws and regulations. PDPA Taxation module qualifies candidates for registration to provide only compilation and other regulated services in those provinces that have tiered licensing process available. If tiered licensing is not offered in your governing province, you will be required to take the PDPA module to qualify for providing audit, review, compilations and other regulated services. If you are looking to offer audit and review types of services, you must take the PDPA module.

The PDPA Taxation examination blueprint can be found here.

The PDPA-Taxation module is self-study and includes access to a facilitator to mark assignments and to answer questions. Registrants have the option of attending a two-day weekend workshop (with candidates enrolled in the CPA Professional Education Program) and submitting assignments for review by the facilitator.

Suggested time to dedicate to a module is 10-to-15 hours per week if completing all online assignments and doing any practice material available on the site.

The examination for the PDPA modules is four hours long and is comprised of two cases (75 percent of the exam or approximately 200 minutes allotted for this section), and objective-style questions (25 percent of the exam or approximately 40 minutes allotted for this section). Candidates can expect to see between approximately 15 and 30 objective-format questions based on the time estimated for the two cases. Candidates are responsible for managing the time allocation between the objective-format portion and the case portion as it will not be controlled as part of the examination.

PDPA Module

PDPA module is designed to equip registrants with the competencies necessary to provide audit, review, compilation and other regulated services.

The PDPA module is a preparatory module that individuals must complete to be eligible to write the PDPA examination. Participants are provided with a suggested eight-week study schedule to assist with PDPA examination preparation.

The PDPA module is self-study and does not include access to a facilitator. There are no deadlines, assignment submissions, or workshops. Participants will have access to an unmonitored discussion board to communicate with other participants.

Registrants should expect to spend between 15-to-17 hours each week to complete the assigned learning resources, as noted above. This time estimate does not include review of prerequisite knowledge.

PDPA Examination

The PDPA 4-hour long examination consists of 60 objective format questions (for an estimated time of 2.5 hours) and one 2-hour integrated case testing the required technical knowledge for public accounting registration. See the PDPA Examination Blueprint for more information, including competencies covered. For more information on PDPA module and examination, contact our PDPA Learner Support Advisors at PDPA@cpawsb.ca.

Appendix B: How to pull an invoice from My CPA portal

This guide will provide you with a step-by-step process to obtain an invoice from My CPA portal. Before you start, please read note:

- CPAWSB does not forward any CPA education-related invoices to employers; each learner is responsible for submitting their own invoice(s) for re-imbursement.
- Once you have completed your transaction (module registration, annual re-enrollment etc.), you must wait one business day for the invoice to be posted to My CPA portal. CPAWSB is unable to accelerate this process. Do not wait until the last day of an employer-given deadline to complete your registration.
- Payment is due within 30 days of the date you completed the transaction, so submit your invoice(s) to your employer as soon as possible.

Step One: Log into My CPA portal using your email address and password.

Step Two: Select 'CPA Account' from the 'My Profile' tab.

Step Three: Select the 'View" button in the far-right column of the invoice you would like to print.

CPA Account

Account Balance   **$2,845.50**   < BACK TO MY CPA

Transaction History

Date	Invoice #	Description	Amount	Outstanding	Status	
24 Jul 2019	INV000248711	PEP 2019/2020 Fall: Sep - Dec	$1,323.00	$1,323.00	Posted	View
22 Jul 2019	INV000248276	PEP Program Admission	$1,522.50	$1,522.50	Posted	View
24 Jun 2019	INV000243626	Transcript Assessment Request	$105.00	$0.00	Posted	View

◄ RETURN

Step Four: Once opened, select the 'Print' button to export the document to PDF.

Welcome

LOG OUT

CPA Account

< BACK TO MY CPA

Invoice Number:	INV000248711		
Invoice Date:	24 Jul 2019	**Description:**	PEP 2019/2020 Fall: Sep - Dec
Amount:	$1,323.00	**Amount Outstanding:** $1,323.00	

Invoice Items

Item	Quantity	Unit Price	Price	Tax	Total
C1 Fall Module Fees	1	1,260.00	1,260.00	63.00	1,323.00

◄ BACK TO LIST   **PRINT**   **MAKE PAYMENT**

Step 5: Open the PDF, print the invoice (or email a copy).

CPA School of Business

Suite 201, 1074 103A St SW
Edmonton, AB   T6W 2P6

"The CPAWSB is engaged
as the Contractor for
education delivery, on
behalf of the provincial CPA
organization."

Invoice

CPA Number:

Phone:

GST CPA AB # 106904287 RT0003

Invoice # INV000248711

Invoice Date: July 24, 2019

PEP 2019/2020 Fall: Sep - Dec 2019: C1 Registration

Item	Quantity	Unit Price	Price	Tax	Total
C1 Fall Module Fees	1	$1,260.00	$1,260.00	$63.00	$1,323.00
			$1,260.00	$63.00	$1,323.00

Outstanding Amount	
	$1,323.00