

# The CPA Reciprocity Education and Examination (CPARE) Program

*Information for International Applicants seeking  
to qualify under the Public Accounting path for  
the Canadian CPA designation*

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## 1 Introduction

Members of accounting bodies outside Canada that were assessed by the International Qualifications Appraisal Board (IQAB) as having education, examination and experience requirements substantially equivalent to the high standards of the Canadian CPA qualification program and who wish to practice in public accounting must complete the education and experience requirements as set out by each province and territorial body.

The CPA Reciprocity Education and Examination (CPARE) program is the educational component of this requirement and is the way the Canadian CPA profession measures the requisite professional competence, in a Canadian context. The CPAR program consists of a mandatory preparatory module and an examination that covers tax, assurance, financial reporting, and business law.

The philosophy underlying the provincial and territorial bodies' qualification processes is summarized as follows:

- i) The public interest must be protected and the integrity of the CPA designation must be maintained by ensuring that members of accounting bodies outside Canada who apply for the CPA designation and public accounting rights in one of the provincial or territorial body in Canada embody the high standards of education, technical competence and professionalism associated with CPAs in Canada;
- ii) While the requirements to be completed by all those accepted by the provincial and territorial bodies in Canada as Applicants must be uniform, at the same time they must fully take into account the diverse academic and practical experience backgrounds of members of accounting bodies outside Canada; and
- iii) The qualification processes and the regulations on which they are based must be administered equitably.

## 2 Examination Overview

### Content Coverage

The CPA Reciprocity Examination examines the following materials to the extent that it is integral to the demonstration of your knowledge of:

#### Canadian Taxation

You are responsible for knowledge of the federal taxation legislation, the Federal Income Tax Act, including the *Income Tax Application Rules* (ITARs) and *Regulations*, and the *Excise Tax Act*, enacted as at **December 31 of last year**.

You are not responsible for provincial tax legislation or tax law applicable only to specific industries.

#### Canadian GAAP

You are responsible for knowledge of the Canadian GAAP in effect as of **December 31 of last year**.

- IFRS (CPA Canada Handbook Accounting – Part I);
- ASPE (CPA Canada Handbook Accounting – Part II);
- Not-For-Profit (CPA Canada Handbook Accounting – Part III); and
- Public Sector Accounting.

#### Canadian GAAS

You are responsible for knowledge of the Canadian GAAS as of **December 31 of last year**.

- CPA Canada Handbook Assurance (CSQC,CAS, Other Canadian Standards and Assurance and Related Services Guidelines);
- Guidance on the Criteria of Control Board; and
- Risk Oversight and Governance Collection.

The CPA Reciprocity Examination tests knowledge, comprehension and the application of knowledge in accordance with the levels of proficiency defined in [The CPA Competency Map](#).

Refer to [The CPA Competency Map Knowledge Supplement](#) for more details. You are not responsible for the Strategy and Governance, Management Accounting, and Finance sections of the Competency Map and will not be tested on these competencies.

### Canadian Business Law

You are responsible for knowledge of the fundamental principles of Canadian business law including the law of torts, contract law and laws relating to business organizations and related topics (corporation, partnership, sole proprietorship, agency, bailment, etc.). Refer to [The CPA Competency Map Knowledge Supplement](#) under Section 7 b) for more details.

## Examination Blueprint

The CPA Reciprocity Examination features 110 multiple choice questions that are arranged by competency areas. The CPA Reciprocity Examination is structured as follows:

Knowledge Areas	Number of Questions	Weighting
Taxation	35-45	31% - 41%
Business Law	15-25	14% - 23%
GAAP	20-30	18% - 27%
GAAS	20-30	18% - 27%
<b>TOTAL</b>	<b>110</b>	<b>100%</b>

## Format and Structure

The CPA Reciprocity Examination is written on a laptop pre-loaded with a lock-down examination software. This software disables most of the computer's functionality and file access, and you will not be able to access any other files or programs. It will ensure that during the examination, you will be able to use the computer for the following purposes only:

- **Reference:** You will be able to search the *CPA Standards and Guidance Collection* and the *Federal Income Tax Collection*;
- **Keyed Response:** You will input your responses to multiple-choice questions and submit them electronically for marking purposes.

The CPA Reciprocity Examination is a **non-disclosed examination**; therefore, all examination booklets are collected at the writing centres and the examination questions and solutions are not published.

You will have to abide by the [CPA Canada examination rules](#).

## Examination Schedule

For 2018, the CPA Reciprocity Examination is scheduled for Monday, October 22, 2018 from 9:00 a.m. to 1:30 p.m. (local time).

For 2019, the CPA Reciprocity Examination is scheduled for Friday, August 16, 2019 from 9:00 a.m. to 1:30 p.m. (local time).

## 3 CPARE Preparatory Module

The CPA Reciprocity Examination Preparatory Module is an on-line module designed to assist applicants preparing for the CPA Reciprocity Examination. Applicants must enroll in the CPARE Preparatory Module to be eligible to write the CPA Reciprocity Examination.

The CPARE Preparatory Module covers the technical knowledge required for Canadian practice, including tax, assurance, financial reporting, and business law. It is a self-study module that consists of reading resources, practice problems and multiple-choice questions at the elective level. There are no deadlines, submissions or face-to-face components (for example, workshops) to the module.

Participants are provided with a suggested eight-week study schedule to assist with the preparation of the CPA Reciprocity Examination. While the preparatory module covers a large majority of the technical knowledge outlined in *The CPA Competency Map* for designation and assessed on the examination, participants may need to supplement their knowledge with additional resources.

For more information about the CPARE Preparatory Module, contact your provincial/regional CPA body (see *Appendix A* for contact information).

## 4 Application Requirements

### Eligibility

Only qualified Applicants are eligible to register for the CPARE program.

To use the “Chartered Professional Accountant” designation in the province/region of membership, and to hold out to be or to offer services as a Chartered Professional Accountant in the province/region where membership is sought, a member in good standing of an accounting body outside Canada that has signed a Mutual Recognition Agreement (MRA) or a Reciprocal Membership Agreement (RMA) with Chartered Professional Accountants of Canada and the provincial/regional CPA bodies must apply to a provincial/regional CPA body to become an Applicant, and must successfully complete the module, examination, and practical experience requirements as prescribed by the provincial/regional body’s Council, bylaws and regulations.

### Registration

Online registration and/or an application form for the CPARE program will be available on the website of each of the provincial and territorial bodies in Canada. Eligible Applicants should contact their provincial/regional CPA body to confirm registration deadlines, module log-in information, the date and time of the CPA Reciprocity Examination, and the location of the examination centres.

The contact information for provincial/regional CPA bodies is provided in Appendix A.

### Fees

Eligible Applicants should contact their provincial/regional CPA body to confirm the fee for the CPARE program, which includes the cost for the Preparation Module and examination. The fee is payable to the provincial or territorial CPA body at the time the on-line registration/application form is submitted.

## 5 Examination Results

Results for the CPA Reciprocity Examination are communicated to Applicants by their provincial or territorial CPA body within six to eight weeks after the examination date.

The results are reported as either a successful or unsuccessful attempt. No alpha or numerical grades are reported. Applicants who receive an unsuccessful attempt result will be provided with a decile standing in each competency area to help them improve their study program for their next attempt.

Given the non-disclosed nature of the examination, a review of questions and answers by Applicants subsequent to the examination submission is not allowed.

Applicants who receive an unsuccessful attempt result may request a mechanical check of their answer score sheet(s); no other petitions will be accepted. Eligible Applicants should contact their provincial/regional CPA body to confirm the fee for performing a mechanical check.

## Appendix A – Provincial/Regional CPA Bodies

### Chartered Professional Accountants of Alberta

1900 TD Tower  
10088 - 102 Avenue  
Edmonton, Alberta T5J 2Z1  
Toll free: +1 780.424.7391  
Fax: +1 780.425.8766  
Email: [info@cpaalberta.ca](mailto:info@cpaalberta.ca)  
Web site: [www.cpaalberta.ca](http://www.cpaalberta.ca)

### Chartered Professional Accountants of Bermuda

Sofia House, 1st Floor  
48 Church Street, Hamilton HM 12  
Bermuda  
Phone: +1 441.292.7479  
Fax: +1 441.295.3121  
Email: [info@cpabermuda.bm](mailto:info@cpabermuda.bm)  
Web site: [www.cpabermuda.bm](http://www.cpabermuda.bm)

### Chartered Professional Accountants of British Columbia

800 – 555 West Hastings Street  
Vancouver, British Columbia V6B 4N6  
Phone: +1 604.872.7222  
Fax: +1 604.681.1523  
Email: [members@bccpa.ca](mailto:members@bccpa.ca)  
Web site: [www.bccpa.ca](http://www.bccpa.ca)

### Chartered Professional Accountants of Manitoba

1675 One Lombard Place  
Winnipeg, Manitoba R3B 0X3  
Phone: +1 204.943.1538  
Toll Free: 1 800.841.7148 (within Manitoba)  
Fax: +1 204.943.7119  
Email: [cpamb@cpamb.ca](mailto:cpamb@cpamb.ca)  
Web site: [www.cpamb.ca](http://www.cpamb.ca)

### Chartered Professional Accountants of New Brunswick

602 – 860 Main Street  
Moncton, New Brunswick E1C 1G2  
Phone: +1 506.830.3300  
Fax: +1 506.830.3310  
Email: [info@cpanewbrunswick.ca](mailto:info@cpanewbrunswick.ca)  
Web site: [www.cpanewbrunswick.ca](http://www.cpanewbrunswick.ca)

### Chartered Professional Accountants of Newfoundland and Labrador

500 – 95 Bonaventure Avenue  
Suite 500  
St. John's, Newfoundland A1B 2X5  
Phone: +1 709.753.3090  
Fax: +1 709.753.3609  
Web site: [www.cpanl.ca](http://www.cpanl.ca)

### Chartered Professional Accountants of the Northwest Territories and Nunavut

Phone: +1 867.873.5020  
Fax: +1 867.873.4469  
Email: [admin@cpa-nwt-nu.org](mailto:admin@cpa-nwt-nu.org)

### Chartered Professional Accountants of Nova Scotia

300 – 1871 Hollis Street  
RBC Waterside Centre  
Halifax, Nova Scotia B3J 0C3  
Phone: +1 902.425.7273  
Fax: +1 902.423.4505  
Email: [registrations@cpans.ca](mailto:registrations@cpans.ca)  
Web site: [www.cpans.ca](http://www.cpans.ca)

### Chartered Professional Accountants of Ontario

69 Bloor Street East  
Toronto, Ontario M4W 1B3  
Phone: +1 416.962.1841  
Toll free: 1 800.387.0735  
Fax: +1 (416) 962.8900  
E-mail: [ITRegistration@cpaontario.ca](mailto:ITRegistration@cpaontario.ca)  
Web site: [www.cpaontario.ca](http://www.cpaontario.ca)

### Chartered Professional Accountants of Prince Edward Island

600 – 97 Queen Street  
P.O. Box 301  
Charlottetown, Prince Edward Island C1A 7K7  
Phone: +1 902.894.4290  
Fax: +1 902.894.4791  
Email: [info@cpapei.ca](mailto:info@cpapei.ca)  
Web site: [www.cpapei.ca](http://www.cpapei.ca)

### Ordre des comptables professionnels agréés du Québec

5, Place Ville Marie, bureau 800  
Montréal (Québec) H3B 2G2  
Phone: +1 514.288.3256 ext. 2601  
Toll free: 1 800.363.4688  
Fax: +1 514.843.8375  
Email: [equivalence@cpaquebec.ca](mailto:equivalence@cpaquebec.ca)  
Web site: [www.cpaquebec.ca](http://www.cpaquebec.ca)

### Chartered Professional Accountants of Saskatchewan

101 – 4581 Parliament Avenue  
Regina, Saskatchewan S4W 0G3  
Phone: +1 306.359.0272  
Toll free: 1 800.667.3535  
Fax: +1 306.347.8580  
Email: [registrar@cpask.ca](mailto:registrar@cpask.ca)  
Web site: [www.cpask.ca](http://www.cpask.ca)

### Chartered Professional Accountants of Yukon

c/o The Chartered Professional Accountants  
of British Columbia  
800 – 555 West Hastings Street  
Vancouver, British Columbia V6B 4N6  
Phone: +1 604.872.7222  
Fax: +1 604.681.1523  
Email: [members@bccpa.ca](mailto:members@bccpa.ca)  
Web site: [www.bccpa.ca](http://www.bccpa.ca)