

Chartered
Professional
Accountants

WESTERN
SCHOOL OF
BUSINESS

CPA Professional Program Education and Experience Policies Western Region

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Please note that these may be updated before the program launches in 2027.

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1 Introduction

1.1 Overview

- 1.1.1 The Education and Experience Policies (Policies) for the CPA Professional Program apply to:
- Learners registering with a Western CPA Provincial/Territorial Body (PTB) for commencement on or after January 1, 2027;
 - Learners who transition to the CPA Professional Program on or after January 1, 2027;
 - Mentors for Learners; and
 - Organizations that have pre-reviewed positions.
- 1.1.2 These Policies do not override any PTB regulation, including but not limited to relevant legislation, bylaws or codes of conduct.
- 1.1.3 These Policies are not applicable for those who complete the legacy Professional Education Program by December 31, 2028, nor for Learners registered with any other PTB, including CPA Ontario, CPA Quebec or the CPA Atlantic School of Business.
- The CPA profession strives for national consistency; however, provincial regulations and bylaws take precedence over national requirements. Organizations operating across multiple jurisdictions, as well as Learners themselves, must refer to the regulations of each relevant PTB to ensure compliance.
- 1.1.4 The Policies provide the education, examination and experience requirements for certification as a Chartered Professional Accountant (CPA) in the western Canadian provinces/territories (CPA British Columbia, CPA Alberta, CPA Saskatchewan, CPA Manitoba, CPA Yukon, CPA Northwest Territories and Nunavut) collectively referred to as the “Western Region”.
- 1.1.5 The CPA Western School of Business (CPAWSB) administers the CPA Professional Program for Learners in the Western Region. All Learners with the CPAWSB are regulated by their respective PTB.

1.2 Applicant and Learner Governance

- 1.2.1 To participate in the CPA Professional Program with the CPAWSB, Learners must maintain their primary residence within the Western Region. Learners in the CPA Professional Program must maintain registration with the PTB where they reside.
- 1.2.2 Learners are bound by all legislative requirements and codes of conduct
- 1.2.3 At the time of profile creation, Academic Review, and admission application, Applicants must declare their primary PTB of residence.
- If an Applicant's declared PTB of residence does not align with the intended governing body, ongoing Admission Approval or learner status may be delayed until the information is clarified and corrected.

Ongoing residency requirements are outlined in Section 5.3.

1.3 Program Overview

The CPA Professional Program consists of education, experience, and associated exams.

2 Academic Review

2.1 Academic Review Requirements

- 2.1.1 Applicants must meet all academic and non-academic admission requirements to be eligible for admission into the CPA Professional Program.
- 2.1.2 Applicants must have an Academic Review completed by the CPAWSB to determine if they meet the academic admission requirements before an admission application may be submitted to the CPA Professional Program.
- 2.1.3 An Official Transcript and/or official documents are required to complete an Academic Review to determine eligibility for entry to the CPA Professional Program.
- 2.1.4 Where an Official Transcript is not yet available, Applicants may submit an unofficial transcript to initiate the Academic Review process. Official transcripts must be submitted to finalize the Academic Review without Conditions.

2.2 Timelines and Validity

- 2.2.1 Academic Reviews are valid from the date of issuance until the earlier of:
 - one (1) year from issue, or
 - the expiry of any official documents, including a letter of good standing with an international accounting body.If an Applicant completes additional coursework within this validity period, they may submit updated documentation for review at no additional cost.
- 2.2.2 If an Academic Review has expired, Applicants must submit a new request for an Academic Review and pay the applicable fee.
- 2.2.3 Expired Academic Reviews cannot be reactivated or amended.

2.3 Academic Review Results

The Academic Review will have one of three results: Academically Eligible, Academically Eligible with Conditions, and Not Academically Eligible.

- 2.3.1 *Academically Eligible* means that an Applicant meets all academic admission requirements and is eligible to apply for admission to the program.
- 2.3.2 *Academically Eligible with Conditions* means that an Applicant appears to meet all academic admission requirements based on unofficial documents and may be eligible to apply for admission to the program.

- 2.3.3 *Academically Ineligible* means that an Applicant does not meet the academic admission requirements, and they are not eligible to apply for admission to the program.

3 Admission

3.1 Admission Requirements

To be admitted to the CPA Professional Program, Applicants must meet each of the following academic admission requirements:

- Degree
- 120 credit hours of post-secondary education
- Minimum Grade-Point Average (GPA)
- Accounting and Business Knowledge

All Applicants must also meet each of the following non-academic admission requirements prior to admission:

- Good character
- Proof of legal name
- Legally authorized to study and work in the registered province/region (as applicable)

Details on each requirement are listed below.

3.2 Academic Admission Requirements

Degree

- 3.2.1 Applicants must have obtained one of the following Canadian or Canadian-equivalent degrees:
- A three-year undergraduate degree in any area of study.
 - A four-year undergraduate degree in any area of study.
 - A master's or doctorate in any area of study.
- 3.2.2 A Canadian undergraduate degree must be granted by an academic institution that is authorized by the appropriate regulatory authorities in Canada to grant degrees.
- 3.2.3 International degree holders must provide proof of a Canadian equivalent degree through an evaluation conducted by a recognized third-party credential assessment service. This evaluation is required for an international degree to satisfy the academic degree requirement.
- 3.2.4 Only degrees obtained from post-secondary institutions that are recognized in the International Handbook of Universities published by the *International Association of Universities* or a similar recognition service will be accepted.
- 3.2.5 The process for determining content equivalency is up to the PTB in accordance with the CPA Professional Program accreditation standards for post-secondary

institutions. International credentials are compared to the competency requirements of the [*CPA Competency Map 2.0*](#).

120 Credit Hours of Post-Secondary Education

- 3.2.6 At least 120 credit hours of post-secondary education are required. Credit hours can be tallied from degree and non-degree credit courses.
- 3.2.7 While a three-year undergraduate degree or a master's or doctorate does not meet the 120-credit-hour requirement, these credentials do meet the degree requirement. In these cases, additional post-secondary courses may be required to meet the total credit hour requirement.
- 3.2.8 For Applicants with international education, the 120-credit-hour requirement is confirmed through a recognized qualification assessment service. Where permitted by the assessment service, non-degree academic credit from an international professional designation may be considered toward the 120-credit-hour requirement.

Minimum Grade-Point Average (GPA)

- 3.2.9 Applicants must present a minimum GPA of 65% calculated on the most recently completed 60 credit hours of academic coursework. This may include undergraduate and, if applicable, graduate or professional-level courses.
- 3.2.10 GPA eligibility is confirmed through the Academic Review process.

Accounting and Business Knowledge

- 3.2.11 Applicants must demonstrate they have the Accounting and Business Knowledge needed or successfully complete the Knowledge Assessment to begin the CPA Professional Program.
- 3.2.12 Accounting and Business Knowledge consists of a minimum of 45 credit hours as follows:
 - At least 21 of these credit hours must cover the following required topic areas:
 - Intermediate Financial Reporting
 - Advanced Financial Reporting
 - Management Accounting (Introductory/introduction management accounting courses are not eligible towards the 21-credit-hour requirement)
 - Finance
 - Assurance
 - Taxation
 - The remaining 24 credit hours may be in any accounting or business-related courses.
- 3.2.13 An Applicant who has completed the 45 credit hours of eligible Accounting and Business Knowledge is not required to write the Knowledge Assessment.
- 3.2.14 At least one course among the 45 required credit hours or the Knowledge Assessment must have been successfully completed within five years of the commencement of the Foundational Development module.

Alternate Pathway: Advanced Experience

- 3.2.15 Applicants who do not meet the degree requirement may request an assessment based on extensive relevant experience. This option recognizes significant advanced experience as an alternative to the degree, 120 credit hours of post-secondary education, and minimum GPA requirements. Applicants who meet the degree requirement are not eligible to choose this pathway. All other admission requirements continue to apply.
- 3.2.16 Applicants under the alternate pathway must still demonstrate the required Accounting and Business Knowledge or successfully complete the Knowledge Assessment.
- 3.2.17 Applicants must:
- Demonstrate a minimum of eight (8) years of relevant, paid experience in one or more CPA specific competency topic areas (e.g., Financial Reporting, Assurance and Trust, Tax, Value Creation, Finance, Strategy, Risk Management and Innovation, Management Decision-Making and Information Systems/Technology, Big Data and Data Analytics, Non-financial Reporting, and Ethical Decision-Making and Organizational Governance/Data Governance).
 - Provide employer validation of the claimed relevant experience.
 - Provide a character reference.

3.3 Non-Academic Admission Requirements

Good Character

- 3.3.1 All Applicants to the CPA Professional Program must provide satisfactory evidence of good character. Applicants are required to complete the character declaration in Appendix B and must fully and candidly disclose any potential character concerns.

Proof of Legal Name

- 3.3.2 All Applicants to the CPA Professional Program must submit proof of their legal name and identity by uploading supporting documents when submitting an admission application. CPAWSB accepts the following documents as official proof of legal name and identity:
- Canadian driver's license
 - Canadian birth certificate
 - Passport, any nationality
 - Canadian Citizenship certificate or card
 - Permanent resident card
 - Record of landing (landing papers)
 - Nexus identification card
 - Certificate of Indian Status card

- 3.3.3 Once an Applicant's official name has been verified, their legal name fields in CPAWSB records will be locked and cannot be updated by the Applicant. If an Applicant needs to update their legal name after initial verification, they must submit a new set of official verification documents to the CPAWSB for review and approval.

Legally Authorized to Study and Work in Canada

- 3.3.4 Temporary residents must hold valid legal authorization to study in Canada to be admitted to and participate in the program. Applicants must provide proof of a valid study permit issued by Immigration, Refugees and Citizenship Canada (IRCC). Study permits must be issued under a recognized Designated Learning Institution (DLI) for a PTB in the Western Region or the CPAWSB.
- 3.3.5 Where applicable, Applicants must also hold valid legal authorization to work in Canada to complete the program's experience requirements in qualifying employment. Work authorization requirements may vary based on the Applicant's immigration status, employment circumstances, and province of residence.
- 3.3.6 Learners are responsible for maintaining valid authorization to study (and, where applicable, work) in Canada for the duration of their participation in the CPA Professional Program. Failure to maintain required authorization will result in immediate withdrawal from the CPA Professional Program.

3.4 Admission to the Program

- 3.4.1 To apply for admission to the CPA Professional Program, Applicants must submit the following:
- A completed admission application form, including the good character declaration;
 - Payment of applicable fee(s);
 - Any outstanding or updated documentation requested to finalize admission (for example, Official Transcripts, if an Academic Review was determined to be Academically Eligible with Conditions
 - Proof of legal name;
 - Proof of legal authorization to study in Canada for temporary residents; and
 - Any other requirement to support the admission application process.
- 3.4.2 Applicants become Learners once the admission application is approved.
- 3.4.3 Learners who are categorized as Academically Eligible with Conditions must satisfy all outstanding Conditions by the conclusion of the Foundational Development module. A Learner that does not satisfy the outstanding Conditions will not be allowed to attempt the Foundational Development Exam and will be withdrawn from the CPA Professional Program.

Language Proficiency

- 3.4.4 Applicants are expected to have at least Grade 12 English or Canadian Language Benchmark (CLB) level 8 to succeed in the program. Applicants with CLB below level 8 should anticipate needing additional time and support to complete their studies successfully. Applicants are not required to provide official documentation of their language proficiency when applying to the CPA Professional Program.

4 Knowledge Assessment

The Knowledge Assessment assesses the Accounting and Business Knowledge required to begin the CPA Professional Program.

4.1 Eligibility to register for the Knowledge Assessment

- 4.1.1 Applicants who meet the Accounting and Business Knowledge requirements are not required to write the Knowledge Assessment.
- 4.1.2 Applicants may register for the Knowledge Assessment if they have a completed Academic Review confirming eligibility.
- 4.1.3 Registering to write the Knowledge Assessment does not register an Applicant with a PTB.

4.2 Admission after Knowledge Assessment

- 4.2.1 Successfully completing the Knowledge Assessment meets the Accounting and Business Knowledge requirements for admission. All other admission requirements must also be satisfied before an Applicant may be admitted as a Learner.

4.3 Knowledge Assessment Validity

- 4.3.1 The Foundational Development Module must be started within five (5) years of successfully completing the Knowledge Assessment.
- 4.3.2 A valid Knowledge Assessment result does not replace the requirement for an Academic Review at the time of Admission Approval. Where an Academic Review expires before Admission Approval is granted, a new Academic Review must be completed.

4.4 Knowledge Assessment Attempts

- 4.4.1 A third failure of the Knowledge Assessment will result in a one-year waiting period before the Knowledge Assessment can be attempted again.

5 Maintaining Learner Status

5.1 Program Completion Time Limit

- 5.1.1 Learners must complete all education, examination and Professional Experience of the CPA Professional Program within the prescribed program completion time limit of up to seven (7) years. Learners who do not complete the CPA Professional Program within the prescribed program completion time limit will be withdrawn.
- 5.1.2 The prescribed program completion time limit commences at the start of the Foundational Development module. Learners that have not commenced the Foundational Development Module within one (1) year from the approval of their admission application will be withdrawn from the program.

5.2 The Register of Learner Information

- 5.2.1 Learners are required to always keep their information up to date. This includes, but is not limited to:
 - Full legal name
 - Email address
 - Mailing address
 - Phone number
 - Employer information
 - Mentor information
 - Any other information as required by the CPAWSB or PTB
- 5.2.2 Any changes must be updated by the Learner in the Learner Portal.
- 5.2.3 Failure to maintain accurate records may result in Learners missing important information/notices/deadlines. The CPAWSB and PTBs are not responsible for any consequences arising from inaccurate information or outdated Learner information.
- 5.2.4 All official decisions affecting a Learner's status in the CPA Professional Program will be communicated in writing via email to the Learner's email address as listed on the register.
- 5.2.5 Formal notices are deemed received by the Learner on the date they are sent to the Learner's email address.
- 5.2.6 The CPAWSB may provide, upon request, specific official documents for academic or professional purposes. Requests must be submitted through the designated CPAWSB process. Official records are issued in a standardized format and may be subject to processing timelines and applicable fees.

5.3 Residency Requirements

- 5.3.1 Learners in the CPA Professional Program must maintain registration with the PTB where they reside.

Legally authorized to Study and Work

- 5.3.2 Learners must be eligible to study and, as applicable, work in Canada while they are participating in the CPA Professional Program. Learners must provide proof of eligibility.

- 5.3.3 Learners who do not provide proof of eligibility will be withdrawn from the CPA Professional Program.

Learners are advised to apply for an extension to their study permit and, as applicable, work permit well before its expiry to ensure no break in continuity

5.4 Annual Renewal

- 5.4.1 Learners are required to complete Annual Renewal, which includes:
- Declarations, and
 - Payment of fees.
- 5.4.2 Annual Renewal confirms a Learner's continued participation in the program and is required to:
- Maintain access to Module and examination registration,
 - Continue accumulating experience, and
 - Remain registered with the applicable PTB.

Suspension

- 5.4.3 Learners who do not complete all required Annual Renewal steps, including payment of applicable fees, may be suspended from the CPA Professional Program and the PTB. Learners are not eligible to register for modules or examinations or have experience recognized during that period.

Withdrawal

- 5.4.4 Learners who do not resolve any outstanding requirements within the specified timeframe will be withdrawn from the CPA Professional Program and from registration with the PTB.

5.5 Fees

- 5.5.1 The CPAWSB collects fees and applicable GST on behalf of the Western Region.

5.6 Program Completion

Registration as a CPA

- 5.6.1 Upon completing the CPA Professional Program, Learners must apply for membership as a CPA in their PTB.
- 5.6.2 Learners must remain In Good Standing and pay fees up to the date of becoming a CPA.

Transfer Out

- 5.6.3 On request from the Learner in the CPA Professional Program, necessary records will be transferred from one PTB to another. Transfers may occur only after the successful completion of the Foundational Development exam.
- 5.6.4 The Learner must be In Good Standing with their PTB at the time of the transfer request.

5.6.5 The receiving PTB may reassess the Learner for acceptance based on the PTB's regulations.

5.6.6 Learners must:

- Contact the applicable PTBs within three (3) months of changing their province of residence;
- Be in Good Standing with their PTB at the time of the transfer;
- Have received CPA Professional Program exam results for an attempted exam before a transfer can be initiated;
- Submit an updated experience report with the outgoing PTB prior to a transfer; and
- Update their Experience Plan with the receiving PTB.

Voluntary Withdrawals

5.6.7 Learners can choose to voluntarily withdraw from the CPA Professional Program at any time.

Involuntary Withdrawals

5.6.8 Learners may be subject to involuntary withdrawal from the CPA Professional Program for:

- Non-payment of fees
- Third time fail of Module/Exam
- Failure to maintain legal authorization to study and work, as applicable,
- Failure to meet a Time Limit
- Academic or professional misconduct

Consequences of Program Withdrawal

5.6.9 Withdrawal from the CPA Professional Program results in withdrawal as a Learner in a PTB and may result in:

- Loss of Learner rights and privileges;
- Loss of any transition provisions or special considerations awarded to CPA PEP transitioned learners;
- Loss of credit for completed CPA Professional Program modules;
- Loss of access to all CPA learner resources; and
- Loss of recognized experience.

5.7 Learner Verification Tool

5.7.1 CPAWSB will maintain an online learner verification tool which will identify Learners in the CPA Professional Program who have been deemed to have met all admission requirements to the program and are In Good Standing.

5.7.2 Learners whose Program Status is conditional, Suspended or withdrawn will not appear in the online directory.

5.7.3 Learners who have documented safety concerns may apply to the CPAWSB to have their name removed from the Learner Verification Tool.

6 Modules and Examinations

Modules and examinations are essential components of the CPA Professional Program as they develop professional competence.

- **Modules** provide structured, progressive learning that builds technical knowledge, ethical understanding, professional judgment, and real-world problem-solving skills.
- **Examinations** assess whether Learners can apply that knowledge consistently, competently, and independently to the standards expected of the profession.

The CPA Professional Program consists of four (4) Module levels and four (4) associated exams, as outlined below:

Module	Associated Exam
Foundational Development	Foundational Development Exam
CPA Core Common or CPA Core Licensure	Professional Final Exam Part I Common or Professional Final Exam Part I Licensure
CPA Leadership	Professional Final Exam Part II
CPA Professional Readiness	Professional Final Exam Part III

6.1 Module and Exam Eligibility and Progression

- 6.1.1 A Module is successfully completed when a Learner achieves the passing criteria across all required learning activities within that Module. Failure to successfully complete a Module will result in a failed Module attempt.

Modules are designed to be completed sequentially, with each Module serving as a prerequisite for the next.

Learners must successfully complete all Module learning activities to be deemed eligible to write the associated Examination.

Foundational Development Module

- 6.1.2 Eligibility for the Foundational Development Module requires satisfaction of the admission requirements and confirmation of admission approval by CPAWSB and the applicable PTB.
- 6.1.3 Eligibility to write the Foundational Development Examination requires successful completion of the Foundational Development Module.

CPA Core Module

- 6.1.4 Eligibility for the CPA Core Module requires successful completion of the Foundational Development Module and the Foundational Development Exam. Learners who have successfully completed the CPA Core Module are eligible to write the Professional Final Exam Part 1.

CPA Leadership Module

- 6.1.5 Eligibility for the CPA Leadership Module requires successful completion of the CPA Core Module. Learners who have successfully completed the CPA Leadership module are eligible to write the Professional Final Exam Part II.
- 6.1.6 Learners may choose to participate in the CPA Leadership Module prior to writing the Professional Final Exam Part 1. On the first attempt, the Professional Final Exam Part 1 must be written either before or concurrently with the Professional Final Exam Part II.

CPA Professional Readiness Module

- 6.1.7 Eligibility for the CPA Professional Readiness Module requires successful completion of:
- Professional Final Exam Part I;
 - Professional Final Exam Part II; and
 - Experience (see Section 7 Experience).
- 6.1.8 Learners will not be permitted to register in the CPA Professional Readiness Module until all requirements have been successfully completed.

6.2 Academic Accommodations, Exemptions and Advanced Placement

- 6.2.1 Learners may request academic accommodation in the case of a documented disability or other health condition that may affect their ability to participate in a Module or attempt an examination.

6.3 Module Scheduling and Participation

- 6.3.1 Module registration periods, start dates, and end dates are established in the Module schedule for standard and flexible delivery tracks¹. Late registrations are subject to a waitlist process and associated fees.

Module Workshops

- 6.3.2 Workshops are mandatory. Learners are required to attend all scheduled workshops and participate meaningfully.

¹ The standard track aims for Learners to study approximately 20 hours per week and arrive at the next available exam date.

The flexible track offers approximately double the completion time for Learners who require a more flexible pace, while maintaining the same learning outcomes (about 10 hours/week on average).

6.4 Module and Examination Attempts

- 6.4.1 Learners are permitted a maximum of three (3) attempts to successfully complete each Module. Failure to successfully complete the Module after three attempts will result in withdrawal from the program.
- 6.4.2 Learners are permitted a maximum of three (3) attempts to successfully complete each Examination. Failure to successfully complete the Examination after three attempts will result in withdrawal from the program.
- 6.4.3 A learner must attempt an exam within one year of successfully completing the module. Failure to do so will result in a failed examination attempt.
- 6.4.4 An examination attempt is counted when a learner writes the examination, accesses the examination materials on the scheduled exam day, leaves the examination prior to official dismissal, or fails to attend the examination without an approved deferral.
- 6.4.5 To return to the CPA Professional Program, Withdrawn Learners must apply for Readmission and meet the admission requirements in place at that time. Learners withdrawn due to exhausted attempts are not eligible for placement based on previously completed Modules, Examinations, or other program components. If readmitted, they must restart the program from the beginning.
- 6.4.6 Previously granted exemption or advanced placement may not be retained upon Readmission.

6.5 Repeating Modules and Examinations

- 6.5.1 Successfully completed Modules and/or Exams may not be repeated during the same program enrolment. Readmitted Learners may be required to repeat previously completed Modules or Examinations where prior completion is not recognized for placement purposes.
- 6.5.2 Learners repeating an unsuccessful Module must complete all required learning activities.
- 6.5.3 Learners who are unsuccessful on the Examination, but who have successfully completed the associated Module may attempt available rewrite Examinations, within the attempt limit.

6.6 Withdrawals and Deferrals

Module Withdrawals

- 6.6.1 Learners may voluntarily withdraw from a Module in accordance with timelines outlined in the CPA Professional Program Learner Guide (to be released early 2027). Learners who withdraw must successfully complete the Module in a future offering before being deemed eligible to write the associated Examination.
- 6.6.2 Learners who withdraw from the Foundational Development Module after commencing participation in the Module will not have their prescribed program time limit reset upon a subsequent attempt at the Foundational Development Module.

Examination Withdrawals

- 6.6.3 Learners may withdraw from a rewrite Examination in accordance with timelines outlined in the CPA Professional Program Learner Guide.

Examination Deferrals

- 6.6.4 Learners who are deemed eligible to write an Examination may request a deferral. Learners who do not attempt the Examination within one (1) year of completing the Module will forfeit one attempt. Subsequent rewrite Examinations may be deferred in accordance with applicable Examination schedule, attempt limits, and prescribed program time limits.
- 6.6.5 Deferral requests must be submitted no later than the day prior to the Examination and are subject to applicable fees.

7 Experience

Experience provides Learners with the opportunity to apply formal learning in workplace settings and to develop and enhance the professional competencies defined in the CPA Competency Map 2.0.

Experience provides:

- The opportunity to broaden skills and knowledge gained in the education portion of the CPA Professional Program within an actual workplace setting.
- Facilitation of the development of Learners' values, ethics, and attitudes in accordance with the relevant PTB's Code of Conduct.
- Development as professionals capable of exercising sound judgment and appropriate conduct across diverse contexts, including those characterized by complexity or ambiguity.

7.1 CPA Training Areas

- 7.1.1 To accumulate experience, Learners may perform work in multiple CPA Training Areas. Their experience **must** include responsibilities that support achievement of Level 5 proficiency (Appendix C) in at least one (1) of the two (2) core technical competencies: Financial Reporting or Management Accounting².
- 7.1.2 CPA Training Areas are limited to:
- Financial Reporting
 - Management Decision-making and Information (data) Systems/Technology
 - Assurance and Trust
 - Finance
 - Tax
 - Strategy, Risk Management and Innovation

² For the purposes of the experience policies, Management Accounting is used to refer to the CPA Training Area of Management Decision-making and Information (data) Systems/Technology

- Non-financial Reporting³
- Big Data and Data Analytics⁴
- Value Creation
- Ethical Decision-Making and Organizational Governance/Data Governance

7.2 Minimum Duration of Recognized Experience

- 7.2.1 Learners must attain a minimum of 24 months of full-time qualifying experience, exclusive of Leave Days, in one or more CPA Training Areas.
- 7.2.2 Recognized experience can be comprised of (net of leaves):
- No more than eight (8) months of full-time, or equivalent; Foundational experience; and
 - A minimum of 16 months of full-time, or equivalent, Professional Experience.
- 7.2.3 Positions must be equivalent to three (3) months or more (net of leaves) of full-time experience to be recognized. Working more than 35 hours/week will not decrease overall duration. Experience that is attained on a part-time basis will be prorated based on the average Part-time Work hours/week relative to 35 work hours/week as a full-time equivalent.

7.3 Foundational Experience

- 7.3.1 Foundational Experience is critical for developing the competencies necessary for more advanced roles. While the role may be at an entry-level, it must require decision-making and the application of judgment; thus, it cannot be Clerical in nature.
- 7.3.2 Foundational Experience may be drawn entirely from experience gained prior to the commencement of the Foundational Development module.

³ Includes: the role of reporting information about an organization's performance using non-financial data; an understanding of the role of strategy and governance; the application of sustainability and other frameworks; and the reporting of activities in different and emerging circumstances (i.e. beyond traditional financial reporting) Data analytics and systems thinking are especially important in non-financial reporting.

⁴ Data sets that have the following attributes: volume (quantity of data), variety (different sources and formats including structured and unstructured data), velocity (speed of data), variability (unpredictability of data in terms of volume and speed) and veracity (quality of data) such that traditional data processing application software is inadequate to deal with them.

7.4 Prior Experience

- 7.4.1 Prior experience is Foundational Experience and is limited to a maximum of eight (8) months of duration, net of leaves.
- 7.4.2 Internationally trained accountants, who are active members In Good Standing with accounting institutions that are International Federation of Accountants (IFAC) member organizations, having their experience evaluated through the experience bridging assessment process are eligible for consideration of additional prior experience being recognized at both the foundational and professional level.
- 7.4.3 Prior experience will only be recognized if:
 - It is within the five (5) years immediately preceding commencement of the Foundational Development module;
 - It is equivalent to three (3) or more full-time months of experience; and
 - It meets minimum foundational competency requirements.

7.5 International Experience

- 7.5.1 Experience obtained by a Learner outside of Canada may be attested to by a Mentor who is a member of an international accounting body with which the PTB has a Reciprocal Membership Agreement (RMA) or Mutual Recognition Agreement (MRA).

7.6 Professional Experience

- 7.6.1 Professional Experience must be in one (1) or more CPA Training Areas. Professional Experience builds on Foundational Experience and must be more complex, requiring the Learner to apply Decision Competencies in increasingly complex situations. A minimum of 16 months of full-time or equivalent Professional Experience is required.
- 7.6.2 Learners may accumulate Professional Experience once:
 - They are enrolled in the Foundational Development module;
 - They have a Mentor in place; and
 - They have submitted a qualifying Experience Plan which has been approved by the PTB.

Professional Experience commences no earlier than the date of submission of the Experience Plan.

7.7 Experience Plan

- 7.7.1 Learners must prepare and submit an Experience Plan to their PTB that will outline and demonstrate how they will attain the highest proficiency (in either Financial Reporting or Management Accounting) in the Decision Process, as outlined in the CPA Competency Map 2.0.
- 7.7.2 The CPA Mentor must approve the Learner's Experience Plan. The PTB will also review and approve the plan. If a Learner has Foundational Experience, including prior experience, it must be submitted before or with the Experience Plan.

- 7.7.3 Material Changes that should be communicated to the PTB within 30 days of the change include:
- A change in employment/role such as:
 - A change in job
 - A change in work hours or work arrangement
 - A change in CPA Training Area(s)
 - A leave from employment
 - A change or loss of CPA Mentor,
 - A change in planned competencies, or
 - Any change that may require additional duration (six [6] months or more) to meet the minimum requirements.
- 7.7.4 Failure to report Material Changes could result in the Learner requiring more time to meet the exit requirements.
- 7.7.5 A change in job that occurs before the Learner has worked at least three (3) months (net of leaves) in the role will not have any duration or competencies awarded.
- 7.7.6 The PTB may identify risks in the Experience Plan and may request additional information, reporting or declarations from the Learner and/or the CPA Mentor.

8 Mentors

8.1 Mentor

- 8.1.1 Each Learner is required to have a CPA Mentor at all times during their period of Professional Experience. Qualifying experience cannot be recognized during the period the Learner is without a CPA Mentor.

8.2 CPA Mentor Qualifications

- 8.2.1 CPA Mentors must:
- Be registered and In Good Standing as a CPA with a PTB,
 - Work for the same entity as the Learner,⁵
 - Be sufficiently senior within the organization to effectively guide and support the Learner,
 - Not charge any fees associated with any responsibilities as a CPA Mentor, and
 - Have successfully completed the PTB initial and ongoing CPA Mentor training.

⁵ British Columbia Learners: Please contact practicalexperience@bccpa.ca if you do not have a CPA Mentor at your place of employment.

- 8.2.2 CPA Mentors must work in the same entity as the Learner, but do not need to be working within the same business unit or the same location within that entity.⁵ CPA Mentors must hold positions senior to that of the Learner within the organization.

8.3 CPA Mentor Responsibilities

- 8.3.1 Mentors are required to understand the experience requirements and create an ethical environment for Learners, modelling the values, ethics and attitudes of the CPA profession.
- 8.3.2 Mentors are required to advise the PTB if they leave the organization or cease mentoring the Learner.
- 8.3.3 For a Learner's specific experience, CPA Mentors are required to:
- Approve the Learner's Experience Plan,
 - Monitor the Learner's progress towards achieving the Experience Plan,
 - At completion, attest to the Learner's Professional Experience,
 - Along with the Learner, maintain and retain documentation to support the attestation of experience. Documentation must be retained until the Learner is accepted into membership.

8.4 Mentor Monitoring

- 8.4.1 All CPA Mentors may be subject to monitoring by the PTB. At the discretion of the PTB, CPA Mentors may be removed.

9 Experience Reporting and Assessment

9.1 Required Experience Reporting

- 9.1.1 At a minimum, Learners are required to complete and submit the following experience reporting:
- Foundational Experience report: submitted either along with the Experience Plan or on its own in advance;
 - Experience Plan: submitted at the beginning of Professional Experience for its recognition; and
 - Experience Completion Report: submitted at the end of their Professional Experience.

Assessment of Foundational Experience

- 9.1.2 Foundational Experience must demonstrate the application of a minimum Level 2 proficiency in the Decision Process as outlined in the CPA Competency Map 2.0.
- 9.1.3 Foundational Experience must be attested to by an individual, senior in role to that of the Learner, and who is a CPA or IFAC Designate. That individual must have worked at the organization during the Learner's experience.

- 9.1.4 In situations where the Learner is commencing Foundational Experience, the Learner can submit their job description to the PTB (or any other documentation requested by the PTB), and the PTB will advise if the experience qualifies as Foundational.

Assessment of Professional Experience

- 9.1.5 To complete the Professional Experience requirements, the Learner must prepare and submit to their PTB an experience completion report which will document:
- Where proficiency was achieved at the highest level in the Decision Process in the following Competencies:
 - Either Financial Reporting or Management Accounting;
 - Professional Skepticism;
 - Ethical Decision Making; and
 - Communication.

In addition, the CPA Mentor must attest to the Learner's Professional Experience.

- 9.1.6 The experience completion report will be assessed by the PTB to determine whether the Learner has met the proficiency levels required for certification. Upon receipt of approval by the PTB of the experience completion report, the Learner must proceed to register in Professional Readiness.
- 9.1.7 Learners must respond to requests for documentation and additional reporting from the PTB to assess and approve experience. Supporting documentation is the responsibility of the Learner and their CPA Mentor.

10 Pre-Reviewed Positions

10.1 Organizational Responsibilities

- 10.1.1 An organization may seek to have one or more specific Experience Plans pre-reviewed by the PTB. An Experience Plan and its associated position may be recognized as pre-reviewed at the discretion of the PTB.
- 10.1.2 In assessing the pre-reviewed Experience Plan, the PTB will request the following: job descriptions, codes of ethics, access to conduct interviews and any other steps necessary to determine whether the training environment supports delivery of the pre-reviewed Experience Plan. The pre-reviewed plan must enable Learners to fulfill their requirements and achieve the required Financial Reporting or Management Accounting competencies within a minimum of 16 months.
- 10.1.3 To be recognized as pre-reviewed, each Experience Plan must be supported by an organization that demonstrates its ability to provide a Learner with experience that meets the requirements outlined in these Policies and fulfills its obligations to CPA Learners and the applicable PTB.
- 10.1.4 For each pre-reviewed Experience Plan, the organization must:
- Designate a senior leader in accordance with Section 10.2.
 - Provide a professional work environment that supports the development of CPA competencies and the Decision Processes, including:
 - Compliance with a written code of conduct or formal acknowledgement of the relevant PTB's Code of Conduct; and

- Supervision, guidance, and instruction on ethical matters throughout the training period.
 - Provide structured training position(s) that include progressively complex work assignments and increasing levels of responsibility, sufficient to enable development of the required competencies within 16 months of Professional Experience.
 - Require Learners to complete and submit their pre-reviewed Experience Plan and respond to all requests of the PTB for supplemental information.
 - Assign the Learner a Mentor and ensure they are appropriately mentored throughout their experience.
 - Permit reasonable time away from work for Learners to write the CPA Professional Program examinations.
 - Respond to Learner experience-related inquiries from the PTB.
- 10.1.5 For each pre-reviewed Experience Plan, the organization must agree to periodic monitoring and review conducted by the applicable PTB, maintain compliance with all Conditions applicable to each pre-reviewed position and respond to requests by the profession within the requested time limit.

10.2 Senior Leader Responsibilities

- 10.2.1 Each pre-reviewed Experience Plan must have a designated senior leader who:
- Is a CPA In Good Standing with the applicable PTB;
 - Is sufficiently senior within the organization to ensure compliance with the Policies;
 - Is accountable to the PTB for all Learners completing experience under a pre-reviewed Experience Plan; and
 - Responds to requests by the PTB within a reasonable time limit as outlined in the relevant PTB's Code of Conduct.

10.3 Pre-reviewed Experience Plan Approval and Modification

- 10.3.1 Pre-reviewed status is recognized for a specific Experience Plan and associated role based on an organization's demonstrated ability to meet the requirements set out in Section 10.1 and any other requirements prescribed by the applicable PTB.
- 10.3.2 A PTB may establish limits on the number of Learners gaining experience under a pre-reviewed Experience Plan based on an organization's CPA staffing levels, availability and diversity of qualifying experience (including the number and diversity of Chargeable Hours available for Public Accounting), prior monitoring outcomes, and other regulatory considerations.
- 10.3.3 An organization must notify the PTB of any Material Changes to a pre-reviewed Experience Plan. Material Changes are those that may affect a Learner's ability to meet the requirements of the pre-reviewed Experience Plan or achieve the required competencies within the prescribed timeframe.

10.4 Monitoring of Pre-reviewed Experience Plans

- 10.4.1 Each pre-reviewed Experience Plan is subject to monitoring. Monitoring is conducted on a risk-adjusted basis and focuses on whether the Experience Plan and training environment continue to enable Learners to meet experience requirements. For Public Accounting Experience Plans, practice inspection results may be considered as part of the review process.

10.5 Ending Pre-reviewed Status

- 10.5.1 Where a pre-reviewed Experience Plan no longer complies with requirements, the PTB may withdraw the Experience Plan's pre-reviewed status. Experience obtained after the effective date of withdrawal may not be recognized. Affected Learners must work with their PTB to develop a new Experience Plan.
- 10.5.2 At any time, the PTB may remove pre-reviewed status from an organization.

11 Licensure

11.1 Licensure Requirements

- 11.1.1 Learners must successfully complete the CPA Core Licensure Module, associated examination and relevant Professional Experience to be eligible to apply for Public Accounting Licensure/Registration after being registered as a CPA.
- 11.1.2 Learners must meet the following experience exit requirements to be eligible to apply for Public Accounting Licensure/Registration:
- Duration of minimum 24 months of qualifying experience in the CPA Training Area of Assurance and Trust within a registered/licensed CPA firm; and
 - Satisfaction of the task-based requirements in both Financial Reporting and Assurance and Trust, along with Professional Skepticism, Ethical Decision Making and Communication;
 - All experience must be approved by a licensed CPA/designated representative of a registered/licensed firm who supervises and is in the same organization as the learner (PTBs may have different requirements of CPA Mentors for Learners seeking Licensure. Learners should refer to their respective PTB's website for those requirements); and
 - Meet the chargeable hour requirements applicable to the path pursued (Audit and, where applicable, Review and Compilation).

Other exit requirements may apply within a PTB. Please refer to the individual PTB website for the most up-to-date requirements and information regarding Licensure.

11.2 Chargeable hour requirements

- 11.2.1 Chargeable hour requirements for Public Accounting (Audit and, where applicable, Review and Compilation) can be met only in firms registered with a PTB and licensed to provide Public Accounting.

Audit

- 11.2.2 For Licensure/Registration in Audit, Learners must complete at least 1,250 Chargeable Hours in Assurance, of which a minimum of 625 hours must be obtained in the Audit of historical financial statements.

Review (where applicable)

- 11.2.3 For Licensure/Registration in Review, Learners must complete at least 1,250 Chargeable Hours in Assurance, of which a minimum of 625 hours must be obtained in Audit or Review of historical financial statements.

Compilation (where applicable)

- 11.2.4 For Licensure/Registration in Compilation, Learners must complete at least 625 Chargeable Hours in Compilation. Hours spent in the Audit or Review of historical financial statements are accepted as Compilation hours.

Pre-reviewed Experience Plans (where applicable)

- 11.2.5 The pre-reviewed Experience Plan must provide experience that is sufficiently diverse to support professional competence in the applicable Public Accounting stream:

- **Audit Stream:** Exposure to a range of Audit clients and/or Audit engagements. Review engagements may be recognized toward diversity only to the extent permitted by the PTB; minimum Audit hour requirements and progressive Audit experience must be satisfied through Audit engagements.
- **Review Stream:** Exposure to a range of Assurance clients and/or Assurance engagements.
- **Compilation Stream:** Additional exposure to tax and advisory services.

For a pre-reviewed Experience Plan in a Public Accounting stream, the firm and the CPAs providing supervision must be In Good Standing, and the firm must be subject to practice inspection requirements, as applicable.

- 11.2.6 For a pre-reviewed Experience Plan in a Public Accounting stream, the senior leader must:

- Be a CPA authorized to practice Public Accounting, in the appropriate Public Accounting stream to oversee Learner experience;
- Ensure Learners are supervised by CPAs while completing Chargeable Hour requirements; and
- Provide formal signoff to the applicable PTB when a Learner completes or is no longer gaining experience under a pre-reviewed Experience Plan in a Public Accounting stream.

12 Regional Transfers

To come

13 Advanced Placement for Accredited Learners

To come

14 International Learners

To come

15 Academic Integrity and Learner Conduct

15.1 Expectation

15.1.1 . Learners are expected to:

- Demonstrate ethical behaviour, integrity and honesty;
- Comply with all examination regulations; and
- Exhibit respect in all written and oral communication with fellow Learners, educational staff, CPAWSB staff and provincial, regional, or national CPA staff.

Ongoing progression in the CPA Professional Program requires that Learners maintain good academic and professional standing

Any confirmed breach of academic integrity or Learner conduct may impact a Learner's ability to continue in the program, including restriction on registration, Suspension, or withdrawal.

15.2 Academic Integrity

15.2.1 The CPA profession takes academic integrity seriously. Learners must demonstrate honesty in all assessments, assignments and examinations.

15.2.2 Violations of academic integrity in the CPA Professional program include, but are not limited to:

- Cheating, plagiarism, or the enabling of plagiarism
- Submitting another learner's work as their own
- Unauthorized use, sharing or theft of materials

Breaches undermine the fairness of the program and may result in disciplinary action.

15.3 Professional Conduct

15.3.1 Learners are expected to behave professionally throughout their participation in the CPA Professional Program. Professional conduct includes, but is not limited to:

- Compliance with CPA legislation and other legislation and governing documents of the respective PTB;

- Compliance with applicable code(s) of conduct with the respective PTB and CPAWSB;
- Not referring to oneself in a manner that implies they are a CPA;
- Not issuing assurance engagements to the public;
- Not running one's own professional service practice;

Unprofessional conduct may result in disciplinary action by CPAWSB and/or the learner's governing CPA body.

15.3.2 Learners may not reference themselves in a manner that implies they are a CPA.

15.3.3 Learners must not authorize the release of an Assurance engagement report and are prohibited from providing services in an unauthorized form.

15.4 Artificial Intelligence (AI) Use

15.4.1 AI must be used responsibly to preserve academic integrity, protect confidential program content, and ensure that learner work reflects individual understanding.

15.4.2 Learners may use AI tools for limited purposes only, as follows:

- To assist with brainstorming ideas, outlining or organizing thoughts;
- Support language editing, grammar checks and clarity improvements; and
- Aid in researching concepts, clarifying the meanings, identifying themes and summarizing concepts.

15.4.3 Any use of AI must supplement, not replace, the Learner's independent analysis, problem-solving, and professional judgment. If AI-generated content is directly included in a submission, Learners must provide an appropriate acknowledgment of AI use.

15.4.4 Learners must not use AI in any way that compromises academic integrity or breaches program rules.

15.4.5 CPA program materials are governed by intellectual property protections and may contain sensitive or copyrighted content. Uploading these into public AI systems could compromise security, privacy, and fairness. AI use is subject to the same ethical obligations in the CPA Code of Conduct. Responsible use of AI supports professional judgment and aligns with the CPA profession's standards of integrity and ethical conduct.

15.4.6 Penalties may include resubmission of work, academic restrictions, Suspension, or withdrawal from the program, as determined by CPAWSB and/or the Learner's PTB.

15.5 Disciplinary Procedures

15.5.1 Alleged violation(s) of academic integrity or professional conduct will be investigated by CPAWSB, the Learner's PTB, or both.

15.5.2 If a violation is confirmed, penalties administered by the CPAWSB include, but are not limited to:

- Failure of Module or Examination Attempt;
- Completion of remedial work;

- Restrictions on registration or progression in the program;
- Removal from the CPA Professional Program; and/or
- Removal from the PTB.

15.5.3 A violation investigated by the Learner's PTB may result in outcomes in accordance with the governance of the Learner's respective PTB.

15.6 Appeals and Reconsiderations

15.6.1 Learners have the right to appeal a decision related to academic integrity and Learner conduct by the CPAWSB. An appeal must be submitted within 10 business days of receiving the decision.

15.6.2 The Admission and Standards Appeal Committee may:

- Uphold the original decision;
- Grant the appeal in full or in part;
- Refer the matter to the PTB; or
- Vary the original penalty.

15.6.3 Appeal decisions are final.

Appendix A: Terms, Definitions

This document uses the following terms as defined below. These definitions are provided for clarity to assist in the interpretation of CPA Professional Program experience requirements; they are not intended to modify or override provincial/regional regulations or bylaws.

Terms highlighted below are used frequently throughout the Policies and are highlighted for that purpose only.

Term	Definition and Use
Academic Review	A formal assessment conducted to determine if an applicant meets the academic admission requirements for entry into the CPA Professional Program.
Accounting and Business Knowledge	Accounting and Business Knowledge is comprised of a minimum of 45 credit hours as follows: At least 21 of these credit hours must cover the following required topic areas • Intermediate Financial Reporting • Advanced Financial Reporting • Management Accounting (Introductory/introduction management accounting courses are not eligible towards the 21-credit-hour requirement) • Finance • Assurance • Taxation The remaining 24 credit hours may be in any accounting or business-related courses.
Admission Approval	A formal decision confirming that an applicant: • has met all academic and non-academic admission requirements; • is admitted into the CPA Professional Program; • is registered with their respective PTB; and • is registered in their first module Applicant has access to program services and registration functions (e.g., Module registration).
Applicant	An individual who has submitted documents for an Academic Review or an application for admission to the CPA Professional Program.
Assurance	Includes Audit, Review and other assurance engagements as published in the CPA Canada Handbook.
Audit	The audits of financial statements and other historical financial information as set out in the <i>CPA Canada Handbook – Assurance</i> .

Term	Definition and Use
Chargeable Hours	Hours supervised by a licensed Mentor (directly or overall) of a Learner that are normally chargeable to clients. Chargeable Hours do not include time spent on work of a routine Clerical nature.
Clerical	Refers to experience that involves administrative tasks where no judgement or decision making is applied.
Compilation	Compilations prepared while performing an external engagement service where there is reasonable expectation that all or any portion of the Compilations or associated materials will be relied upon or used by a third party and the Compilation engagement report is required as set out in the Compilation engagement section(s) of the CPA Canada Handbook – Related Services.
Conditions	Specific requirements that an Applicant must satisfy, either before or within a prescribed period of time after an Academic Review, to finalize admission into the CPA Professional Program.
CPA	Chartered Professional Accountant; while there are other international CPA designations, all references in this document refer to the Canadian CPA designation.
CPA Accredited Program	A program accredited to deliver all or part of the CPP, excluding the Professional Final Exams.
CPA Competency Map 2.0	A visionary map for the Canadian CPA profession, which sets out the skills and competencies required at the point of obtaining the CPA designation. The CPA Competency Map 2.0 can be accessed here .
CPA Professional Program	The new CPA certification program encompassing education, experience and examination, developed by the Canadian CPA Profession.
CPAWSB	CPA Western School of Business
Decision Competencies	The skills and capabilities that illustrate the rigour that CPAs bring to information and the process of measuring and managing performance when using the five-step Decision Process and the Foundational Common Core levels of proficiency.
Decision Process	The pathway for making, facilitating and implementing performance-related decisions
Exam/Examination	The testing component of the CPA Professional Program.
Experience	Relevant, paid, full- or part-time employment overseen by a Mentor that aligns with Experience requirements. Experience does not include Experience in academia, self-employment,

Term	Definition and Use
	unauthorized practice, or any other area that cannot be corroborated by the PTB.
Experience Plan	A plan that learners develop, have signed off by the Mentor and submit to their PTB outlining how they will achieve and demonstrate the highest level of proficiency in the Decision Process, as outlined in the CPA Competency Map 2.0, to satisfy the Professional Experience requirements.
Foundational Common Core	Represents the underlying body of knowledge. Grouped into 3 parts: specific, foundational, and sub-foundational. Please see Competency Map 2.0
Foundational Experience	Entry-level experience that requires decision-making and the application of judgment, as they allow the learner to develop the competencies necessary for more advanced roles.
Full-time Work	A position requiring 35 hours or more of work per week on a regular basis. Working overtime, or hours in excess of 35 hours per week, does not lessen the overall duration required for experience.
In Good Standing	When referring to a Learner, it means a Learner that is not suspended, withdrawn or cancelled. When referring to a member, it means a member of a PTB or IFAC whose membership is not Suspended or cancelled.
International Federation of Accountants (IFAC) Designate	An internationally trained accountant who is a designate of an accounting body, where that accounting body is a full member of the International Federation of Accountants (IFAC).
Knowledge Assessment	Assesses the accounting and business knowledge required to begin the CPA Professional Program
Learner	An individual in the CPA Professional Program. These individuals are regulated by their governing PTB but are not members.
Learner Guide	Outlines key process and requirements of learners entering and working through the CPA Professional Program.
Learner Portal	CPAWSB's online portal for Learners.
Leave Days	Absences and/or any time away from work, including vacation, sickness, study leave, personal leave, parental leave, medical leave (short-term or long-term), professional development courses, etc. Statutory holidays and a reasonable amount of on-the-job/practical training are not considered Leave Days.
Legacy Program	The CPA Certification Program

Term	Definition and Use
Licensing or Licensure / Registration	The regulation of members and firms engaged in the practice of Public Accounting. <i>Licensing requirements may differ across PTBs.</i>
Material Changes	A change in employment, Mentor or learning outcomes that necessitates a revised Experience Plan.
Memorandum of Understanding (MOU)	A credential recognition agreement with an international accounting body that sets out the additional education, examination, or experience requirements under which members of one body may be eligible for membership in the other.
Mentor	An experienced CPA who advises, counsels and guides learners.
Module	The education component of the CPA Professional Program that provides structured, progressive learning that builds technical knowledge, ethical understanding, professional judgment, and real-world problem-solving skills.
Official Transcript	A certified, complete record of a student's academic history, issued directly by an educational institution and verified for authenticity.
Part-time Work	A position with less than 35 hours per week.
Policies	The education and experience policies for the CPA Professional Program including all appendices.
Professional Experience	Experience which builds on Foundational Experience. Must be complex in nature, requiring the learner to apply Decision Competencies in more complex situations.
Program Status	Each Learner is assigned a Program Status that reflects their current standing in the CPA Professional Program and determines their access to modules, examinations, experience reporting, and resources.
Professional Final Exam	The national exams to test whether Learners have achieved the required competencies for the CPA Professional Program.
PTB	A provincial or territorial or Bermudian CPA body. In this document, this would generally refer to the PTBs associated with the CPAWSB.
Public Accounting	The practice of issuing Assurance engagements to the public. Appendix C outlines the definition of public accounting by PTB.
Public Accounting Registrant / Registered Firm	An individual CPA or CPA firm registered with a PTB to provide Public Accounting services. (See Licensing / Registration). <i>Some PTBs may have additional requirements.</i>

Term	Definition and Use
Readmission	The process by which a Withdrawn Learner applies to restart the program.
Regional body	An organization that has been approved to deliver the CPA Professional Program, excluding accredited institutions.
Review	A review of historical financial statements and other financial information as set out in the current CPA Canada Handbook – Assurance.
Self-employed	The Learner earns income without being employed by another entity and works for themselves.
Suspended/Suspension	A temporary loss of program and Learner status.
Task Statements	Statements that define the learning (educational and applied) outcomes by competency statement.
Transferred Out	Learners who transfer their registration outside the Western Region are considered Transferred Out and are no longer eligible to register for modules or Professional Final Examinations through CPAWSB.
Unauthorized Employment	Association with Unauthorized Practices, self-employment, or academia.
Unauthorized Practices	Firms or individuals that offer or provide public accounting or other regulated services to the public, which are reserved in that jurisdiction, or who are providing those services without proper Registration and/or Licensure.
Western PTBs	Alberta, British Columbia, Saskatchewan, Manitoba, Yukon, Northwest Territories, Nunavut.
Withdrawn Learner	An individual who has been formally removed from the CPA Professional Program. Learners who are voluntarily or involuntarily withdrawn are no longer registered with their governing PTB. Withdrawn Learners may not register for modules/exams, report experience, or access learner resources.

Appendix B: Good Character Declaration

1. With respect to a criminal offence/criminal charge in Canada or elsewhere
 - a. Have you ever been charged with a criminal or summary conviction offence?
 - b. Have you ever pleaded guilty to, or been convicted of, a criminal or summary conviction offence?
 - c. Have you ever received a pardon/record suspension (or something similar to a pardon/record suspension)?
2. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a “Matter”),
 - a. Are you currently the subject of an allegation or charge regarding a Matter?
 - b. Have you ever pleaded guilty or been found guilty of a Matter?
 - c. Have you ever entered into a settlement agreement with respect to a Matter?
3. With respect to a registration as a student, candidate or member of any professional regulatory body (accounting or otherwise) in Canada or elsewhere,
 - a. Are you currently the subject of a complaint, investigation, or disciplinary process?
 - b. Have you ever been found guilty of or otherwise determined to have committed professional misconduct, or been subject to any outcome or disciplinary order for failing to comply with the requirements of any professional, regulatory, or licensing body?
 - c. Have you ever entered into a settlement or resolution agreement?
 - d. Have you ever resigned or cancelled your registration to resolve a complaint, investigation, or disciplinary matter?
 - e. Has your registration been terminated or cancelled as a result of professional misconduct?
4. Have you ever made an assignment in bankruptcy, been declared bankrupt, entered into a consumer proposal, or subject to any of the provisions of the Bankruptcy and Insolvency Act (Canada) or similar legislation in any jurisdiction?
5. Have you ever been found to have breached academic rules or policies (including rules or policies against plagiarism or cheating) or to have engaged in any other form of academic or non-academic misconduct at any post-secondary educational institution or any professional education program in Canada or elsewhere, or as a student or member of a professional body in Canada or elsewhere (including a provincial or territorial CPA or legacy body)?
6. Have you ever been a defendant in any civil proceeding, in Canada or elsewhere, in which allegations of fraud, money laundering, dishonesty, theft, or misrepresentation were made against you in your employment, business or personal affairs, or against any company in which you had a controlling interest?

Appendix C: Experience Task Statements

Learners attain qualifying experience by working within a role and developing proficiency within Task Statements.

Category: Foundational

At the completion of their Foundational Experience, the Learner will have gained experience in a relevant role. As part of their role, they must have completed all of the following Task Statements:

FTS1:	<u>Prepare or explain</u> ② information for input into internal or external reporting (e.g. financial statements, financial forecasts, financial budgets, management reports)
FTS2:	<u>Identify</u> ② the users' needs and prepare practical alternatives or variance analysis that consider the impact on users' needs
FTS3:	<u>Explain</u> ② their analysis, findings in a transparent, understandable and professional manner

Category: Financial Reporting

At the completion of their experience, the Learner will have gained experience in any two of the following four Task Statements and have demonstrated proficiency in using the optimal technology available in performing this work:

FR1:	<u>Assess decision makers' needs</u> and actively <u>design</u> the development/modification of reporting requirements or financial-reporting systems required to meet external user needs, such as an MD&A or financing needs (a large, complex example or several smaller ones).
FR2:	<u>Critically evaluate</u> and reach a preliminary conclusion on three distinct GAAP (or equivalent) transactions based on management requests, using the CPA Canada Handbook (or equivalent) as guidance.
FR3:	<u>Prepare and critically evaluate</u> financial statements and notes in accordance with GAAP or equivalent over two business periods (at least one of which is year-end).
FR4:	<u>Assess variances</u> on historical, year-over-year financial statements and <u>interpret</u> the root causes, including insights into the interconnectivity of multiple line items (over two (2) business periods, at least one of which needs to be year-end).

Category: Management Accounting

At the completion of their experience, the Learner will have gained experience in any two (2) of the following four and have demonstrated proficiency in using the optimal technology available in performing this work:

MA1:	Assess decision makers' needs and <u>critically evaluate</u> the development or modification of information data systems required to meet management-reporting needs (a large, complex project or several smaller ones).
MA2:	Create a forecast or budget for an entity with multiple and changing input variables across more than two business cycles.
MA3:	Critically evaluate cost management, revenue management or profitability management for a minimum of two business quarters.
MA4:	Interpret variance analyses , either with key performance indicators or budget forecasts, with explanations and/or recommendations (over two business periods, at least one of which needs to be year-end)

Category: Assurance and Trust

At the completion of their experience, Learners in a licensure path will have gained experience in the following and have demonstrated proficiency in using the optimal technology available in performing this work

And, specifically for Licensure, in addition to the Financial Reporting requirements:

AT1:	Through multiple external Assurance engagements, including high-risk or complex sections of the file:	
	AT1a	<u>Formulate</u> the planning and risk assessment of the Assurance engagement (including calculating materiality and assessing the control environment)
	AT1b	<u>Design</u> appropriate planned procedures that meet the objective of the engagement
	AT1c	<u>Critically evaluate</u> supporting information and results of analysis to draw conclusions and communicate results .

Note: Assurance hours requirements must also be met.

Category: Professional Skepticism

At the completion of their experience, the Learner will have gained experience in all of the following:

DC1:	Critically evaluate actions and decisions by consistently demonstrating:
	• A questioning mindset
	• Awareness of new information and changes in facts and circumstances which could indicate possible misstatement due to error or fraud (spotting trends and irregularities)
	• Critical thinking skills applied to the evidence (how you interpret the story)
	• Awareness of how conscious and unconscious bias might impact how data or information is used, analyzed, or reported

Category: Ethical Decision Making

At the completion of their experience, the Learner will have gained experience in all of the following:

DC2:	Critically evaluate a decision by consistently demonstrating:
	• Understanding of the higher level of accountability and responsibility afforded by being part of the CPA profession
	• Adherence to the Provincial/Regional Body's CPA Code of Professional Conduct, including:
	◦ Maintaining the good reputation of the profession, protecting the public and acting in the public interest
	◦ Performing with integrity and due care
	◦ Avoiding compromise of professional judgment by bias, conflict of interest, or undue influence
	◦ Exhibiting behaviours to comply with laws, regulations, organizational policies, societal norms and personal ideals
	◦ Identifying and raising unethical behaviours (if applicable)

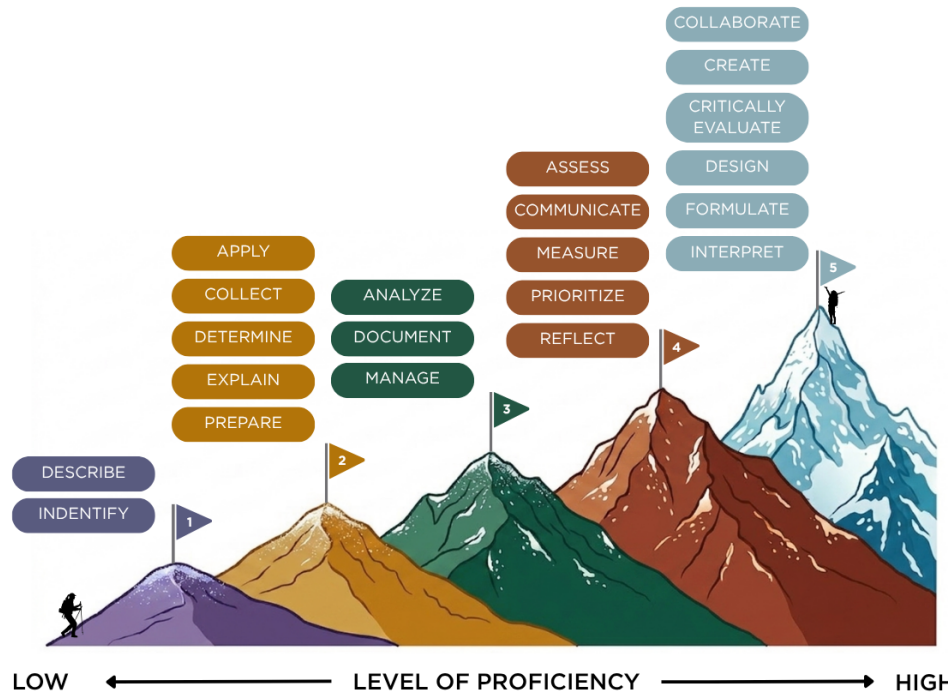
Category: Communication

At the completion of their experience, the Learner will have gained experience in all of the following:

DC3:	Demonstrate ability to consistently:
	• <u>Communicate</u> analyses, findings, decisions, and next steps in a transparent, understandable, and professional manner, with due consideration of audience and appropriate communication channels/tools
	• <u>Assess</u> that all communications fairly reflect the underlying substance without bias

Appendix D: Experience Proficiency Levels

PROFICIENCY SPECTRUM OF VERBS



DESCRIBE	Recount the key features of something	ANALYZE	Examine methodically, by separating into parts and studying the interrelationships in order to discover and carefully judge essential features including patterns and themes	REFLECT	Think deeply and carefully with a view to continuous improvement
IDENTIFY	List or ascertain possibilities	DOCUMENT	Record (information, insights, guidance) in written or other form, being careful to capture all relevant information	COLLABORATE	Partner with individuals, teams and technology throughout an organization and with external experts. Participate in, build and lead goal and value-oriented teams and draw on the strengths and skills of diverse perspectives
APPLY	Demonstrate knowledge, concepts, or techniques	MANAGE	Administer and regulate (resources under one's control) adapting to changing environments	CREATE	Conceive or fashion with an innovative mindset
COLLECT	Gather information considering provenance, lineage, attributes, quality and trustworthiness	ASSESS	Judge the value, importance or qualities of something, and draw conclusions, considering differing perspectives	CRITICALLY EVALUATE	Use professional judgment to examine objectively and carefully, with curiosity, professional skepticism, and without bias
DETERMINE	Ascertain or conclude after careful consideration; judge	COMMUNICATE	Convey meaning clearly and succinctly when speaking, presenting, and writing, by actively listening, and considering the needs of diverse stakeholders and selecting the most appropriate communication media/technology	DESIGN	Use professional judgment to devise the form or structure of something
EXPLAIN	Make clear or intelligible; state the meaning of or reasons for	MEASURE	Apply measurement bases and models to quantify items and value streams in financial and non-financial terms	FORMULATE	Devise and put an approach/ plan into words
PREPARE	Make or get ready for use	PRIORITIZE	Determine the order for dealing with a series of items or tasks according to their relevant importance	INTERPRET	Make sense of or give meaning to information

Appendix E: Key Timelines

The CPA Professional Program includes established time limits designed to support steady progression and the timely completion of all program requirements. These time limits set expectations for how long Learners may take to complete individual components of the program, including modules, examinations, and the overall program, while also defining key milestones and deadlines.

Academic Review

Academic Reviews remain valid until the earlier of:

- the expiry date of the supporting official documents, or
- one (1) year from the date of issuance.

Knowledge Assessment

Knowledge Assessments remain valid for a period of five (5) years from the date the successful completion is confirmed.

Accounting and Business Knowledge

Accounting and Business Knowledge remain valid for a period of five (5) years from the date the most recent recognized course was completed.

Program Admission

Applicants are required to submit their application for admission to the CPA Professional Program before their Academic Review expires.

Program Start

New Learners are required to commence the Foundational Development module before the earliest applicable expiry of their:

- Academic Review,
- Knowledge Assessment, or
- Accounting and Business Knowledge.

Examination

Learners must attempt an examination within one (1) year of passing the associated module.

Experience

If a learner has Foundational Experience, including prior experience, it must be submitted before or with the Experience Plan.

Learners may only accumulate Professional Experience once they have met all specified criteria and have been approved by their PTB.

Learners are not eligible to register for the CPA Professional Readiness Module until all program requirements, including Professional Experience, have been successfully completed.

Program Completion

Learners have up to a maximum of seven (7) years to complete all requirements of the CPA Professional Program (including education, examination, and experience). A Learner's program start date will be based on their first module start date.

Appendix F: Contact Information

CPA provincial bodies	CPA contact information
CPA British Columbia	practicalexperience@bccpa.ca 604.872.7222
CPA Alberta	practicalexperience@cpaalberta.ca 403.269.5341
CPA Saskatchewan	practicalexperience@cpask.ca 306.359.0272
CPA Manitoba	practicalexperience@cpamb.ca 204.944-4970
CPA Yukon	practicalexperience@bccpa.ca 604.872.7222
CPA Northwest Territories and Nunavut	practicalexperience@cpaalberta.ca 403.269.5341

CPAWSB	CPAWSB contact information
Questions about the CPA Professional Program	cpaprogram@cpawsb.ca