



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS

WESTERN  
SCHOOL  
OF BUSINESS

# CPA Professional Program Transition Guide for Current Candidates

WESTERN REGION: BRITISH COLUMBIA, ALBERTA,  
SASKATCHEWAN, MANITOBA, YUKON, THE NORTHWEST  
TERRITORIES AND NUNAVUT

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## **Important Notice**

*This guide applies only to candidates enrolled in the CPA Certification Program in the Western region. It does not apply to candidates covered under a Memorandum of Understanding (MOU). Separate transition guidance will be provided to MOU candidates.*

## **Contact Information**

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## Introduction

The CPA profession in Canada is updating the CPA certification pathway to align with Competency Map 2.0. These changes include updates to the CPA Professional Education Program (CPA PEP), related examinations, and practical experience requirements (CPA PER). Collectively, these updated components form the CPA Professional Program.

Candidates<sup>1</sup> currently enrolled in the CPA Certification Program will be supported through this change during the transition period **January 1, 2027, to December 31, 2028**.

### Key terms used in this guide:

**Current Program:** the CPA Certification Program (CPA PEP, the CFE, and the Practical Experience Requirements)

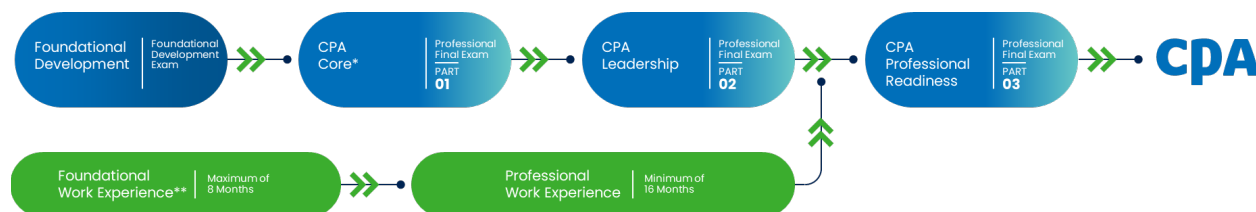
**New Program:** the CPA Professional Program, which will replace the current program following the transition period.

**Note:** The formal program names continue to apply for legal and administrative purposes; the terms “current program” and “new program” are used throughout this guide for readability.

Transitional policies follow a common national framework; however, the administrative and/or regulatory processes may vary by province/territory. This guide applies to candidates enrolled in the current program in the Western region.

This document is current as of the publication date and **may be updated as final transitional provisions are confirmed by the relevant provincial/territorial bodies and regulatory authorities**. Candidates are responsible for complying with the most current requirements.

The new program will be comprised of four educational modules, the related exams, and work experience requirements as shown in the diagram below.



\*Those pursuing careers in public accounting must pass the Licensure version of CPA Core and pass the Licensure version of PFE1.

\*\*This work experience can be completed before the Foundational Development module.

<sup>1</sup> Throughout this document we use the term “candidate” to refer to an individual in the CPA Certification Program. However, it is understood that in some provincial legislations, these individuals are referred to as “students”.

## How to Use This Guide

1. Start with Section 1 to review the transition eligibility requirements.
2. If you do not meet these requirements, read Section 2.
3. If you meet all eligibility requirements, read Section 3 for guidance on transitioning to the new program.
4. Section 4 provides detailed scenario tables that combine education and practical experience to help candidates with more complex situations.
5. Section 5 provides information on who to contact for questions/support.

## Section 1: Transition Eligibility Requirements

Eligible candidates may transition from the current program to the new program only during the formal transition period from January 1, 2027, to December 31, 2028. Transition is not automatic and requires meeting all eligibility requirements and submitting a Transition Application. Instructions on submitting a Transition Application are expected to be available in the summer of 2026.

To be eligible to transition, a candidate must:

1. Have a current program time limit (practical experience deadline) that ends after December 31, 2028.
2. Hold active candidate status and be in good standing with their provincial/territorial CPA body at the time of transition.
3. Have successfully completed re-enrolment for the current academic year.
4. Have no outstanding fees.
5. Ensure all Practical Experience Reporting Tool (PERT) experience reports have been reviewed and approved through a CPA Review with their provincial/territorial CPA body.
6. Satisfy the good character requirements of their governing provincial/territorial CPA body.
7. Have no outstanding penalties or unresolved disciplinary matters.
8. Be in full compliance with the terms of the CPA PEP Training contract.

For the purpose of transition eligibility, the practical experience deadline is the date used to determine whether your time limit ends before or after December 31, 2028.

**If you do not meet all transition eligibility requirements, read Section 2.** You are not eligible to transition and must complete your requirements under the current program policies.

**If you meet all transition eligibility requirements, read Section 3** for guidance on transitioning to the new program.

*MOU Candidates: Candidates covered under a Memorandum of Understanding (MOU) are not eligible to transition under the framework described in this guide. Transition pathways and requirements for MOU candidates are governed by separate agreements and will be communicated separately.*

## Section 2: Candidates Not Eligible to Transition

This section applies to candidates who do not meet one or more of the eligibility requirements outlined in Section 1. This includes candidates whose current program time limit ends before December 31, 2028. Candidates in this category are not eligible to transition and must complete all remaining program requirements under the current program.

### 2.1 Education and Examinations

Candidates who are not eligible to transition must complete all remaining CPA PEP modules, examinations, where applicable, and the Common Final Examination (CFE), under the current program. Completion must occur within the original program time limit and is subject to the availability of remaining offerings and module/exam attempts remaining.

### 2.2 Program Time Limit

The current seven-year program time limit assigned continues to apply. No additional time is granted to complete CPA PEP modules or current practical experience requirements as a result of the launch of the new program. Any extension of time is available only through existing current program policies.

### 2.3 Practical Experience

Candidates not eligible to transition must complete all practical experience requirements under the current program. Candidates are encouraged to report their practical experience and submit a CPA Review to their provincial/territorial CPA body as soon as possible to determine any outstanding practical experience requirements. CPA Candidates should work closely with their employer to ensure they remain on track to meet all requirements before their program time limit expires.

### 2.4 Extenuating Circumstances

Candidates with documented extenuating circumstances that affect program progression may be assessed on a case-by-case basis in accordance with applicable policies. Any approved change does not create precedent and does not alter the general transition eligibility rules.

## Section 3: Candidates Eligible to Transition

This section applies to candidates who meet all eligibility requirements in Section 1 and whose Transition Application has been approved by the provincial/territorial CPA body. Once a transition application has been approved, candidates will be transitioned to the new program and cannot return to the current program.

### 3.1 Transition Pathways

Early transition is available where you still have a viable path to complete the remaining current program requirements within available offerings. In this case, you may choose to complete the remaining components under the current program or apply to transition to the new program early.

Transition is required when you cannot complete the current program because your next module or exam is no longer offered, or practical experience cannot be completed.

When a candidate's situation does not align clearly with either pathway, candidates are encouraged to reach out to the CPA Western School of Business to discuss their options.

### 3.2 Transition Application and Approval

Eligible candidates must submit a Transition Application during the transition period. **No candidate will be transitioned automatically.** Transition is not considered confirmed until the application has been reviewed and approved. Candidates who are eligible to transition but do not apply may remain in the current program and must complete their requirements by December 31, 2028, or required to transition if they do not complete the requirements by December 31, 2028.

### 3.3 Voluntary Withdrawal for Candidates Who Decline Transition

Eligible candidates who choose not to transition to the new program and who will not be able to complete the current program by December 31, 2028, may request to voluntarily withdraw.

A voluntary withdrawal:

- must be requested by email to [cpaapplication@cpawsb.ca](mailto:cpaapplication@cpawsb.ca);
- ends the candidate's active status in the current program;
- does not permit re-entry into the program. If the former candidate later wishes to pursue the CPA designation, they will be required to apply under the program requirements in effect at that time;
- may result in no credit being granted for previously completed current-program components, depending on the policies in effect at the time of any future application.

Candidates considering voluntary withdrawal are strongly encouraged to speak with the CPA Western School of Business and their provincial/territorial CPA body before submitting a request to understand the implications of withdrawing.

### 3.4 Placement in the New Program

After eligibility is confirmed and the Transition Application is approved, placement in the new program will be based on education and examinations completed under the current program, and on practical experience recognized to date. Candidates who have already passed the CFE are exempt from further education and examination requirements in the new program, but must still meet other requirements, including practical experience completion within applicable timelines.

Candidates have up to three attempts per module and per challenge exam in the new program, regardless of any prior attempts in the current program.



Table 1: CPA Certification Program Completion and CPA Professional Program Placement Overview

CPA Certification Program Successfully Completed	CPA Professional Program Point of Entry
Valid Transcript Assessment confirming program eligibility	Foundational Development module
Core 1 or Core 2 exam	Foundational Development exam
Core 1 + Core 2 exam	Core Common or Core Licensure (depending on chosen path)
Any one elective exam	Professional Final Exam I (If licensure path is selected, Core Licensure module is required)
Tax and Assurance electives exam	Professional Final Exam I (Exempt from Core Licensure module)
All other elective exam combinations	Professional Final Exam I (Exempt from Core Common module)
Capstones 1 and/or 2	Professional Final Exam I (Exempt from Core Common or Core Licensure, depending on electives completed)
CFE Day 1 only	Professional Final Exam I (Exempt from Core Common or Core Licensure, depending on chosen path; exempt from CPA Leadership module)
CFE Day 2+3 only	CPA Professional Readiness module (Exempt from Core Common module, Professional Final Exam I and II)
CFE Day 2+3 only (passed with Assurance role and depth in FR; completed Tax & Assurance modules)	CPA Professional Readiness module (Exempt from Core Licensure module, Professional Final Exam I and II)
CFE all days	Professional Work Experience (education/exams completed)
Practical experience partially met	Experience will be reassessed under new program requirements
Practical experience fully met	Meet applicable education requirements
CFE all days and practical experience met	Apply for membership with your provincial/territorial body

### 3.5 Practical Experience After Transition

Candidates transitioning must meet the exit requirements of the new program within their overall program time limit. If you have completed the current practical experience requirements, you are exempt from completing additional experience requirements but must meet all education and examination requirements. Experience earned under the current program may be recognized toward the new program’s experience requirements. Any remaining experience must be completed under the new program framework. Candidates should plan proactively to secure and maintain qualifying employment, as delays may impact the ability to meet program completion timelines.

Candidates who are approved to transition their practical experience to the new program will have any experience that has already been approved by their provincial/territorial body considered for recognition in the new program.

*Note: The transition guidance in the chart below is based on staying in a qualifying position where the original determination was made. Changing employers or roles may impact the conclusion. Additional information, including a work experience plan, may be required upon transition.*

Table 2: Practical Experience Transition Guidance (PPR and EVR)

Approved Experience in PERT by January 1, 2027	PPR	EVR
Less than 6 months duration approved by provincial/territorial CPA body (unable to complete 30 months by December 2028 in PERT)	Transition to new program	Transition to new program
Between 6-12 months duration approved by provincial/territorial CPA body (30 months will be completed between June and December 2028)	Recommend staying in current program (This assumes same role and employer)	Recommend transitioning to new program (unless advised otherwise by PERT Reviewer)
More than 12 months duration approved by provincial/territorial CPA body (30 months will be completed by December 2028)	Recommend staying in the current program	Recommendation will be dependent upon the number and proficiency level of technical sub-competencies that have been awarded by your provincial/territorial CPA body

### 3.6 Program Time Limit After Transition

Candidates who transition to the new program may receive up to three additional years added to their remaining current program time limit in certain circumstances, provided that the overall time limit in the new program does not exceed seven years.

Time already elapsed in the current program counts towards the overall seven-year limit; the additional time granted to candidates who transition to the new program is to facilitate program completion within the new-program framework.

### 3.7 Fees, Accommodations, and Professional Conduct

Candidates transitioning to the new program will not be required to pay fees twice for the same requirement. For example, candidates will not pay for modules or exams from which they are exempt. Any annual fees already paid within the academic year in which a candidate transitions will continue to apply for the remainder of the year. The fee schedule for the new program will be published once available, and candidates will be notified through official communication channels.

All existing ongoing exam accommodations will be transferred to the new program. If applicable, accommodations may be re-evaluated at a later date. Candidates who do not have approved accommodations at the time of transition will be required to follow the new accommodation application process.

Professional conduct and academic integrity requirements continue to apply throughout all stages of a candidate's lifecycle. Conduct records and conditions carry forward. Candidates with outstanding penalties or conditions (for example, suspensions or required ethics coursework) must fulfill all requirements before transition may be approved.

## Section 4: Detailed Transition Scenarios – Education/Exam and Practical Experience

This section provides detailed scenarios that combine education, examinations, practical experience, and time-limit considerations. You do not need to review this section unless your situation involves overlapping requirements or you have been advised to do so by CPA Western School of Business or your provincial or territorial CPA body.

*Table 3: Transition Scenarios – Education and Practical Experience (Summary Matrix)*

Program time limit expiry	Experience status	Education/exam status	Transition options
<b>After Dec 31, 2028</b>	Incomplete	Incomplete	Can transition. If transition selected or required, must apply for transition by December 31, 2028.
<b>After Dec 31, 2028</b>	Complete	Incomplete	Can transition education. If transition selected or required, must transition by December 31, 2028.
<b>After Dec 31, 2028</b>	Incomplete	Complete	Can transition practical experience. If transition selected or required, must transition by December 31, 2028.
<b>On/before Dec 31, 2028</b>	Cannot transition. Must complete current program requirements before time limit expiry.		

## Section 5: Support and Contact Information

For questions related to transition eligibility, transition applications, or next steps, candidates should contact the CPA Western School of Business Admissions Services team at [cpaprogram@cpawsb.ca](mailto:cpaprogram@cpawsb.ca). Advising will be offered based on learner needs and supports will be available to assist candidates who must complete requirements before December 31, 2028.

## Section 6: Terms and Definitions

This table clarifies select terms used in this guide. It is not intended to be a comprehensive list.

Term	Definition
<b>Candidate</b>	An individual in the CPA Certification Program or the CPA Professional Program. These individuals are regulated by their governing provincial/territorial CPA body but are not members.  <i>In British Columbia, these individuals are referred to as Students.</i>
<b>Competency Map 2.0</b>	The CPA Competency Map 2.0 is the foundation for the new CPA Professional Program and articulates the skills and competencies that will equip new CPAs for the future with a grounding in the critical knowledge, technical skills, and ethical mindset that the profession is known for.
<b>Current program</b>	The CPA Certification Program, consisting of CPA PEP, the Common Final Examination (CFE), and the Practical Experience Requirements (CPA PER).
<b>New program</b>	The CPA Professional Program, which replaces the current program following the transition period.
<b>Practical Experience</b>	In the Certification program, relevant, paid full- or part-time employment supervised by a mentor that aligns with practical experience requirements. Practical experience does not include experience in academia, self-employment, unauthorized practice, or any other area that cannot be corroborated by the provincial/territorial CPA body.
<b>Practical Experience deadline</b>	The final date by which a candidate must complete and report all qualifying practical experience in the current program. This deadline aligns with the overall seven-year program time limit and includes meeting both the minimum duration and competency requirements and submitting all required reports for approval.
<b>Provincial/Territorial CPA Bodies</b>	Western provincial/territorial CPA body: CPA BC, CPA AB, CPA SK, CPA MB, CPA YK, CPA NWT/NU

Term	Definition
<b>Good standing</b>	A candidate status with the provincial/territorial CPA body where the candidate's registration has not been suspended or cancelled.
<b>Registration<sup>2</sup></b>	Registration refers to establishing candidate status with the provincial/territorial CPA body. Candidates registered with a provincial/territorial CPA body are in CPA Certification Program or CPA Professional Program.
<b>Transition</b>	The activity of candidates moving from the current program to the new program.
<b>Transition period</b>	January 1, 2027, to December 31, 2028, during which eligible candidates may apply to transition from the current program to the new program.
<b>Transition Application</b>	A formal request submitted by an eligible candidate to transition from the current program to the new program. The application confirms the candidate's intent to transition and enables the provincial/territorial CPA body to assess eligibility, program standing, and compliance with requirements prior to approval and placement. Transition is not confirmed until approved by the provincial/territorial CPA body.
<b>Work Experience</b>	In the CPA Professional program, relevant, paid full-time or part-time employment within a CPA training area, supervised by a CPA mentor, which meets the foundational and/or professional work experience requirements. Work experience does not include experience in academia, self-employment, unauthorized practices, unauthorized employment or any other area that cannot be corroborated by the provincial/territorial CPA body.

<sup>2</sup> In British Columbia, enrollment refers to establishing student status with CPABC