

Chartered Professional Accountants Reciprocity Education and Examination (CPARE) Module

Participant Guide

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INTRODUCTION

This guide is designed to provide key information on the Chartered Professional Accountants Reciprocity Education and Examination (CPARE) module. The CPARE module and its related examination were created as a pathway for members of international accounting bodies to become eligible for public accounting licensure.

The CPARE module is a self-study preparatory module for the CPARE examination. The module consists of learning resources focused on financial reporting, audit and assurance and taxation topics covering the CPA Competency Map at the CPA Professional Education Program (PEP) elective level and business law at the PEP entry level.

While the CPARE module covers a large majority of the technical knowledge outlined in the CPA Competency Map, participants may need to supplement their knowledge with additional resources.

LEARNING MANAGEMENT SYSTEM

Desire2Learn (D2L) is the learning management system used to deliver the CPA CPARE module content.

Technical requirements

Required hardware

- A personal computer (PC, Apple, or tablet computer)
- 8 GB minimum of RAM
- 1.5 GB of free hard-drive space

Required software

- Microsoft PowerPoint (minimum Office 2010 compatible)
- Microsoft Word (minimum Office 2010 compatible)
- Microsoft Excel (minimum Office 2010 compatible)
- JavaScript enabled
- Cookies enabled
- Adobe Flash
- Acrobat Reader

General requirements

- Sound card with speakers or headphones (modules may contain audio that requires headphones or speakers)

- Internet access; high speed strongly recommended
- Firefox (latest)*
- Chrome (latest)*

* Preferred D2L browsers

RESOURCES

The CPARE module is an eight-week self-study module. As such, there are no deadlines or submissions. The CPARE module consists of the following learning resources:

Learning resource	Explanation
Knotia	Includes the CPA Canada Learning eBooks, <i>CPA Canada Handbook</i> , Professional Engagement Guide, and Federal Income Tax Collection.
CPA Canada Learning eBooks, which include multiple-choice question (MCQ) quizzes	Reading resources to assist in the development of technical competencies, with a focus on financial reporting, audit and assurance, and tax at the PEP elective level of knowledge. The Learning eBooks include practice problems and a link to MCQ quizzes. Quizzes may be attempted an unlimited number of times. Feedback on quiz questions will be provided immediately upon completion of each quiz.
Law textbook (Business Law in Canada, 11th edition, Yates et al.)	Reading resource to assist in the development of technical competency in law at the PEP entry level of knowledge.
CPARE Survival Guide	Suggested eight-week study schedule is offered in the CPARE Survival Guide, which outlines study tasks to be completed each week in order to work through all materials provided before the CPARE examination. Keep in mind that the module is self-paced; you will need to consider your personal and work commitments (and level of familiarity with the technical topics) in developing a schedule that works for you.

You should expect to spend an average of 15 hours each week to complete the assigned learning resources. This time estimate does not include review of prerequisite knowledge.

There is no face-to-face component (such as workshops) of the module. The module is not monitored by facilitators. Participants will be provided with an unmonitored discussion board that can be used to communicate with other participants.

Examination

The CPARE examination tests the required technical knowledge for public accounting registration, which focuses on financial reporting, audit and assurance, taxation, and law topics as in the CPA Canada Competency Map. The financial reporting, audit and assurance, and taxation topics will be covered at the PEP elective level. The law topic will be covered at the PEP entry level. Please refer to the CPARE exam information on the D2L module homepage for further information on exam structure and competency coverage.

Participants must be registered in the CPARE module in order to be eligible to write the CPARE examination.

The CPARE examination is a **non-disclosed** examination; therefore, all examination booklets (if applicable) are collected at the writing centres and the examination questions, and solutions are not published.

For additional examination information, including CPA Canada examination rules, please refer to the Exam Information link on the CPARE D2L homepage.

ACADEMIC AND PROFESSIONAL POLICIES

Conduct

CPAs must abide by a code of conduct, are required to participate in lifelong professional development, and are subject to uniform standards of entry into the profession.

Code of ethics

All participants and members are required to abide by their regional/provincial act, bylaws, and the Code of Ethics. Those who do not abide by the Code of Ethics may be subject to the disciplinary process and have their registration removed.

Keeping the profession informed

Participants are responsible for notifying their regional/provincial education body (see appendix) when circumstances change, such as the following:

- address change
- employer change
- name change

Appeal of exam results

For a fee, participants may appeal exam results up to three business days following the release (see the appendix to this guide).

Appeals of examination results are permitted for overall assessments of “Fail” only. Participants may only apply for review of their examination results as a whole.

Appeals of grades regarding subject matter from previous exams or issues that have occurred before the exam for which the appeal has been submitted will not be accepted. Participants may not appeal on the basis of changes to the program or the program’s curriculum based on previous offerings of the program.

Withdrawing from the module

Except in unusual circumstances, if participants choose to withdraw from the module, they can withdraw through their regional/provincial body. To withdraw from the module, see the appendix that accompanies this guide.

Module fees and member dues

Module fees are required in full at the time of enrolment. To maintain status as a CPA member, you are also required to pay annual dues, set by your regional/provincial body.

Academic accommodations

If participants have a medically documented reason or disability that affects their ability to attempt the examination as scheduled, they can request an academic accommodation. Such participants will need to provide appropriate documentation and may be asked to provide additional information. For additional information, see the appendix that accompanies this guide.

CONTACT

If you are having IT difficulties, please visit our technical support portal (<https://cpacanada.service-now.com/support>). Any other questions should be directed to regional/provincial staff. Please see the appendix that accompanies this guide for the appropriate regional/provincial contact.

APPENDIX: REGIONAL CONTACT INFORMATION

CPA West (CPAWSB)

To...	Contact
Register and enroll	PDPA@cpawsb.ca
Request an academic accommodation for medical reasons or disability	PDPA@cpawsb.ca
Find your exam location (posted two weeks before exam date)	www.cpawsb.ca
Arrange for an exam deferral	PDPA@cpawsb.ca
Appeal an exam result	PDPA@cpawsb.ca
Withdraw from the module	PDPA@cpawsb.ca
Notify CPAWSB when your circumstances change related to email address, address, employer, or name	PDPA@cpawsb.ca
Appeal a fee in hardship	PDPA@cpawsb.ca
Ask questions about prerequisites, admittance criteria, or eligibility	PDPA@cpawsb.ca
Ask questions about module registration and accommodations	PDPA@cpawsb.ca

CPA Ontario

To...	Contact
Register and enroll	customerservice@cpaontario.ca
Request an academic accommodation for medical reasons or disability	customerservice@cpaontario.ca
Arrange for an exam deferral	customerservice@cpaontario.ca
Appeal an exam result	customerservice@cpaontario.ca
Withdraw from the module	customerservice@cpaontario.ca
Notify CPA Ontario when your circumstances change related to email address, address, employer, or name	http://www.cpaontario.ca/contact-us
Appeal a fee in hardship	customerservice@cpaontario.ca
Ask questions about module enrolment	http://www.cpaontario.ca/contactus.aspx

CPA Quebec

To...	Contact
Register and enroll	equivalence@cpaquebec.ca
Request an academic accommodation for medical reasons or disability	equivalence@cpaquebec.ca
Arrange for an exam deferral	equivalence@cpaquebec.ca
Appeal an exam result	equivalence@cpaquebec.ca
Withdraw from the module	equivalence@cpaquebec.ca
Notify CPA Quebec when your circumstances change related to email address, address, employer, or name	equivalence@cpaquebec.ca
Ask questions about prerequisites, admittance criteria, or eligibility	equivalence@cpaquebec.ca
Ask questions about module registration and accommodations	equivalence@cpaquebec.ca

CPA Atlantic

To...	Contact
Register and enroll	See program advisor noted below for your area
Request an academic accommodation for medical reasons or disability (requests must be submitted six weeks in advance of a scheduled exam)	See program advisor noted below for your area
Arrange for an exam deferral	See program advisor noted below for your area
Appeal an exam result	See program advisor noted below for your area
Withdraw from the module	See program advisor noted below for your area
Notify CPA Atlantic when your circumstances change related to email address, address, employer, or name	See program advisor noted below for your area
Ask questions about prerequisites, admittance criteria, or eligibility	See program advisor noted below for your area
Ask questions about module registration	See program advisor noted below for your area

Relevant program advisors:

Nova Scotia

Danielle Roode: droode@cpans.ca

New Brunswick

Mylène Lapierre : mlapierre@cpanewbrunswick.ca

Prince Edward Island

Tanya O'Brien: tobrien@cpapei.ca

Newfoundland and Labrador

Kim Mayo: kmayo@cpanl.ca

Bermuda

Melissa Logie: mlogie@cpabermuda.bm