# Candidate Resource Guide

January 2021

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# 1. PURPOSE OF THIS GUIDE

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

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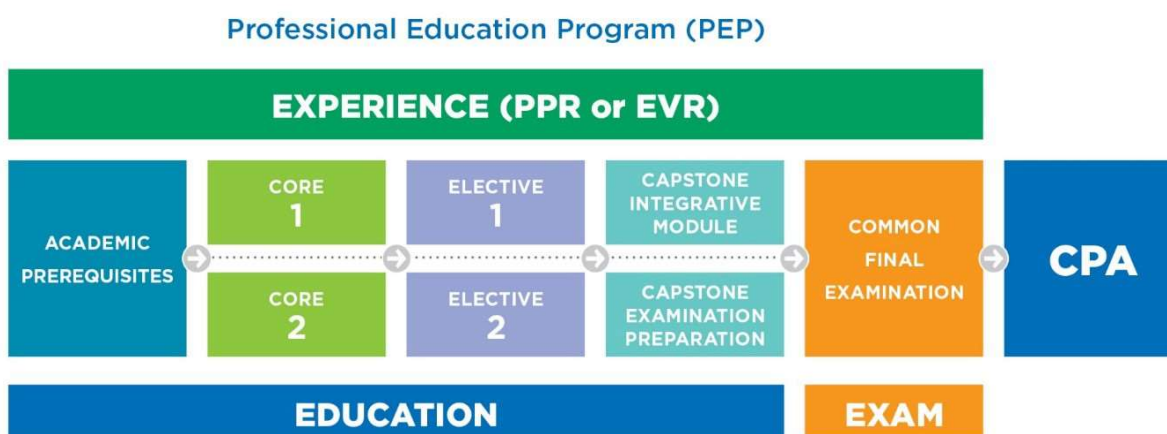


# 2. GENERAL ADMINISTRATION

## 2.1. Enrolling in CPAWSB

CPAWSB delivers CPA education to learners in Western and Northern Canada on behalf of the western provincial CPA bodies. Learners enrolled in CPA PEP are called candidates. To be admitted to CPAWSB as a CPA candidate, create a My CPA profile, request a transcript assessment, and after receiving the transcript assessment, submit an admission application. For a complete guide to the admission process, download the CPAWSB Program Enrollment Guide. You can also get assistance from a CPAWSB Admission Advisor by emailing admissionadvising@cpawsb.ca.

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

## 2.2.    CPAWSB, Provincial CPA Bodies, and CPA Canada

CPA Canada is the national body that sets education and experience standards, including developing CPA PEP content and setting CPA exams. CPAWSB administers education and exams on behalf of the western provincial CPA bodies:

- CPA Preparatory courses (CPA PREP)
- CPA Professional Education Program (CPA PEP)
- CPA Post-Designation Education (CPA PDE)
    - o   Post-Designation Public Accounting (PDPA)
    - o   CPA Reciprocity Examination (CPARE)

By enrolling in CPA PEP, candidates in Western and Northern Canada become affiliated with CPA Canada for support and education purposes. Candidates are also registered with a provincial CPA body—usually of the province or territory they live in—for governance, practical experience reporting and assessment, and additional support.
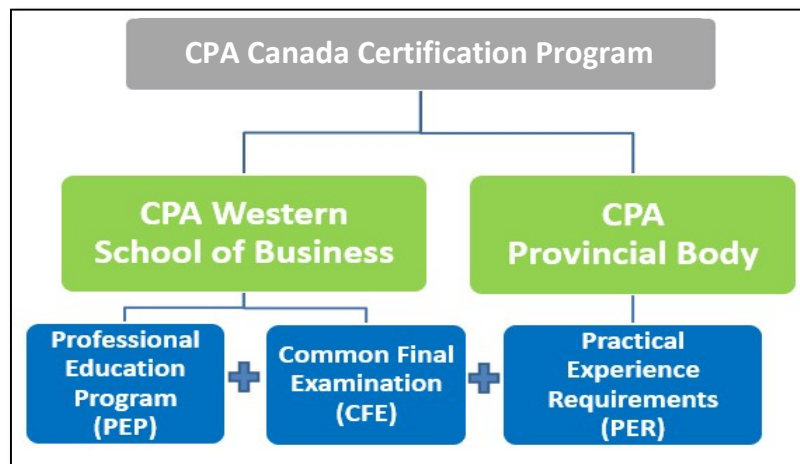


## 2.3.    Annual Re-Enrollment

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

Missing the payment deadline will result in School registration suspension or cancellation, which can impact studies and practical experience reporting. Annual dues amount and other administrative fees are available here. The administrative fee schedule is published to the CPAWSB website in January and is subject to change annually. Instructions on how to pull an invoice from My CPA portal are available at the end of this document.

## 2.4.    Wrongful Use of the CPA Designation

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

## 2.5.    Transfer Between Provinces

If you move to a different province, it is important you notify CPAWSB immediately. Failure to do so can impact module enrollment and membership eligibility. To initiate the transfer process:

1. Send and email to CPAWSB Admission Services (cpaaplication@cpawsb.ca) indicating that you have moved to a different province.
2. Follow the instructions to facilitate the transfer process provided by Admissions Services. Note: If you have a PERT profile, ensure that all CPA practical experience reporting is completed for the originating province. Failure to do so may impact practical experience recognition.

Please be aware there may be additional requirements that must be satisfied prior to going to membership, please contact your provincial body to determine what these requirements may be.

# 3.    LEARNING IN CPA PEP

## 3.1.    Understanding CPA PEP

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

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

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

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

CPA PEP is a professional program, mixing online study and in-person elements, and requires commitment, self-discipline, organization, and planning. Candidates must finish CPA PEP modules and attempt the CFE within six years of their initial PEP module start, though you have up to seven years to complete the three E's of the CPA certification requirements (Education, Evaluation, Experience).

Eligible candidates can extend the six-year education and seven-year experience deadlines through a voluntary temporary withdrawal (Temporary Program Leave) for a maximum of two years. Candidates can request leave when completing annual re-enrollment; candidates who bridged into CPA PEP from legacy bodies may not be eligible for extending timelines through Temporary Program Leave.

Please contact cpaapplication@cpawsb.ca if you have any questions about how a Temporary Program Leave may impact your completion deadlines. Factors impacting progression through CPA certification include: the number of CPA PEP modules taken in a year, time off taken from studies or work, and how long it takes to meet thepractical experience requirements.

Once a candidate has met the certification requirements and become a member of a provincial CPA body, there are continuous learning opportunities via annual professional development offered and minimum continuing professional development requirements that must be met as set out by the provincial CPA bodies.

## 3.2.    Competency Development

All CPA PEP modules are evaluated based on competency demonstration rather than a numerical grading system. The CPA Competency Map outlines the specific competencies and their associated levels. There are also **optional**, self-assessed entrance exams available in the CPA Canada Certification Resource Centre (CRC) before starting Core 1 and Core 2 to help you determine any technical knowledge gaps before starting the module. These exams are now also available within D2L in the "Introduction to PEP" module.

## 3.3.    CPA PEP Modules

The CPA PEP module progression is as follows:



You must successfully complete two core, elective, and capstone modules to complete CPA PEP and be eligible to write the Common Final Examination (CFE). Core 1 and Core 2 must both be successfully completed before proceeding to the elective modules; two elective modules must both be successfully completed before proceeding to Capstone 1; Capstone 1 must be successfully completed to proceed to Capstone 2.

## 3.4.    Module Registration

Session registration deadlines, module start dates, withdrawal deadlines, and workshop dates are provided at least one year in advance on the CPAWSB PEP schedule webpage so you can map your module schedules. Module registration takes place several weeks before the module starts; you may

need to register for a module while completing its prerequisite. After registering in a module, your will receive access to the module materials in the week before the module start date. Log into the online learning management system (LMS) Desire2Learn (D2L) to review the module survival guide, and complete any tasks and review any important deadlines or milestones required before the module start date.

If you are unsuccessful in a prerequisite module you must withdraw from the next one (you will not be assessed a penalty in this circumstance). For example, if you are taking Core 2 during the winter session intending to take the spring offering of Tax, you register for Tax while completing Core 2 and must withdraw from Tax if unsuccessful in Core 2.

Before registering for Capstone1, you will need to enter your DiSC score on the "Capstones" tab of the Contact Information page of My CPA portal. The DiSC score is used to assign Capstone 1 groups. Candidates will receive an email at the start of Core 1 with information on how to obtain their DiSC score.
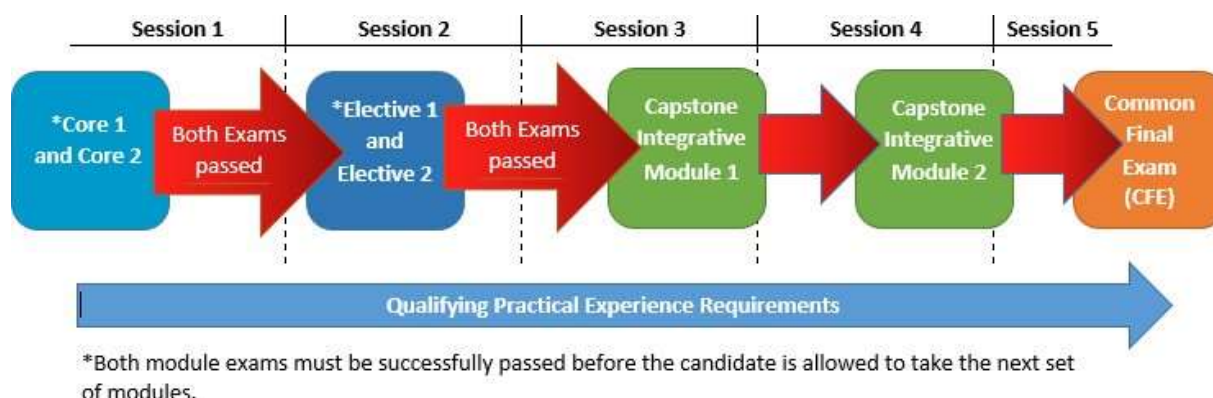
When registering for Capstone 2, you must include your declared electives on the "Capstones" tab of the contact information page in My CPA portal. For information about how the declared elective impacts the CFE, please visit the CPA Canada website.

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

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

## 3.5.   Fast-Track

You have the option to register for the two core modules simultaneously or registering for two elective modules simultaneously. Registering for two modules simultaneously is referred to as 'Fast tracking'. The capstone modules cannot be taken simultaneously. Fast-tracking is discouraged while working full time as balancing the demands of two modules and work will be very difficult. Before choosing this option, review the module schedule to ensure the modules are offered in the same session (not all CPA PEP modules are offered every session) and module exams are scheduled for different days (registration is not permitted in modules with conflicting exam times). Fast-track does not shorten how long it takes to earn the CPA designation as all candidates are required to complete at least 30 months of practical experience. The CPAWSB website contains more information on fast-track.

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

## 3.6. Extended Modules

Extended offerings of the CPA PEP modules are designed to accommodate candidates who are unable to dedicate the concentrated time required to complete the modules following the standard schedule. The extended modules comprise the same content and online structure delivered over sixteen-weeks instead of the standard eight weeks. You cannot take an extended module concurrently with any other module.

A separate extended module schedule is posted to the CPAWSB website.

## 3.7. Exams

Each core and elective module culminate in a four-hour exam featuring case-based and objective-format questions that test knowledge of the technical and enabling competencies. Exam blueprints are available from the CPA Canada website for all core and elective modules.

The Common Final Examination (CFE) is a three-day national examination (Day 1 is four hours, Day 2 is five hours, and Day 3 is four hours) completed immediately following Capstone 2 to demonstrate breadth and depth of competency development. Candidates typically require thirty hours per week of study time to complete Capstone 2 and prepare for the CFE.

Exam results release dates are listed in the CPA PEP module schedule. Marks can be found on My CPA portal and the CPAWSB Results Release portal.

A performance analysis report is available for Day 1, Day 2&3, or all three days. A performance analysis report provides candidates with specific feedback on the areas where the minimum standard was not met and provides commentary as to how to improve performance. In addition, areas where candidates performed well are commented on.

If you do not pass the CFE, you may purchase a Performance Analysis Report (PAR). A PAR report is available for Day 1, Day 2&3, or all three days. A PAR provides candidates with specific feedback on the areas where the minimum standard was not met and provides commentary as to how to improve performance. Unsuccessful candidates can order a PAR for a fee before the deadline. More information about the PAR (including samples) can be found on the CPAWSB results release site.

### 3.8.    Practical Experience

CPA Practical Experience is a component of the CPA certification program, with the knowledge and competencies gained through practical experience complementing those developed through CPA PEP and assessed on the CFE. You are responsible for understanding the practical experience requirements and policies.

Work experience is reported in the Practical Experience Reporting Tool (PERT). You can create a PERT profile after being admitted to CPA PEP and should do this as early as possible (ideally when you have registered in Core 1), as a delay may result in a period of experience not being recognized. For a step-by-step guide on how to gain access to PERT, please visit the CPAWSB website.

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

### 3.9.    Certification vs. Licensure

CPA certification—obtaining the CPA designation—is achieved through education, examination, and practical experience requirements.

CPAs who wish to provide public practice services must additionally seek public practice registration after being admitted into membership with a provincial body, either individually, as part of a firm, or both. It is important to note that public practice includes public accounting and other regulated services. Further information about public practice eligibility requirements can be found on the CPAWSB Learner Support webpage.

#### 3.9.1.   Certification Process vs. Licensure Process

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

# Certification vs. licensure
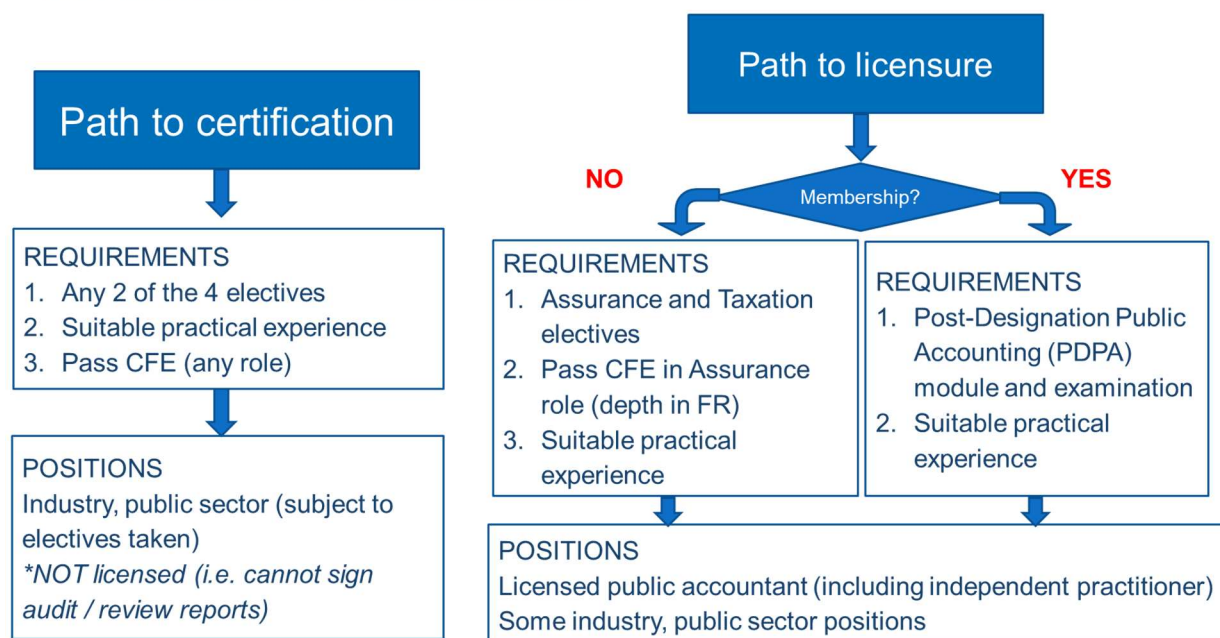


## Certification (Become a CPA)

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

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

For candidates who also wish to become a licensed public accountant, there are two options:

Option 1: Meet certification and licensure requirements concurrently

1. Complete the Assurance and Taxation electives
2. Pass the CFE in the Assurance role (including achieving depth in financial reporting)
3. Meet practical experience requirements for public practice

Option 2: Meet licensure requirements post-certification

1. Complete the path to certification (without licensure) and become a CPA
2. Successfully complete the PDPA module and exam
3. Meet practical experience requirements

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

### 3.9.2. Elective Modules

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

*If you plan to practice public accounting (i.e.: sign an audit report), you must complete the assurance and taxation elective modules.*

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

### 3.9.3. Selecting Electives for your Desired Career Path

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

If you are considering career in public practice (as an independent public practitioner), there are educational and practical experience requirements of the licensure process. **If you wish to practice public accounting, you must take the Assurance and Taxation elective modules.**

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

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

# 4.    THINGS TO CONSIDER DURING PEP MODULES

## 4.1.    Traits of Success: Organization and Time

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

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

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

| Reading and research | Debrief of assignments |
|---|---|
| **Average time spent on PEP module work: 12-17 hours/week** | |
| Casework (writing) | Quantitative work (Excel) |

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

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

*– CPA PEP Candidate*

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

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

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

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

- [CPA BC](#)
- [CPA Alberta](#)
- [CPA Saskatchewan](#)
- [CPA Manitoba](#)

# 5.  LEARNER SUPPORT

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

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

For more information, please visit the [Learner Support](#) webpage of the CPAWSB website or send an email inquiry to [learnersupport@cpawsb.ca](#).

## 5.1.  Academic Advising

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

**Academic advising for unsuccessful CFE writers**:

- Interpreting CFE examination result transcript
- Assisting with the decision to appeal CFE results and/or request a CFE PAR
- Developing individualized study plans specific to candidate competency gaps
- Advising on the choice of selection of CFE role
- Other challenges (e.g., referrals to additional third-party counselling, waiver of attempts, etc.)

**Other academic advising**:

- Advising on the choice of CPA PEP elective modules
- Navigating additional learning and study resources available
- Discussing challenges with Capstone 1 group dynamics

The above advising services are offered at no cost, and available to all CPAWSB learners. Send an email to [learnersupport@cpawsb.ca](#) with advising inquiries or to request a link to schedule a time to receive a phone call.

## 5.2.    Tutoring

CPAWSB provides learners the opportunity to connect with tutors (CPA members; CPAWSB educational contractors; recent successful CFE writers) who are familiar with CPA PEP and the CFE and have indicated that they are willing to provide paid tutoring services to learners. At the beginning of each session, a survey link will be posted in the D2L newsfeed to assist learners in connecting with a tutor.

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

As always, candidates are expected to be aware of and abide by the CPAWSB Academic Integrity & Plagiarism Policy, and tutors cannot assist candidates with any assignments before the submission deadline. For more information, please visit the CPAWSB Policies website.

## 5.3.    CFE Mentoring

Candidates can connect with recent successful CFE writers who have volunteered to coach and mentor candidates in their preparation for the upcoming CFE. CFE mentor support may include sharing experiences related to their success, reviewing study plans and/or schedules, providing tips or resources that they found helpful while preparing, or providing emotional support.

CFE mentors are volunteers, and candidates should not expect to pay for any services that mentors offer. Additionally, candidates should be respectful of CFE mentor volunteer time and be mindful of requesting only a reasonable level of support.

To request a listing of CFE mentors, please send an email to learnersupport@cpawsb.ca.

## 5.4.    Peer Studying

Many learners find that having a study partner, whether in-person or online, is an excellent source of support to review concepts or for examination preparation. To assist learners who are unable to easily find a peer to study with, due to either geographic location or the nature of their employment, CPAWSB has created a list of learners looking to form a peer study group. Once a learner provides consent for CPAWSB to release their contact information (first name; email address; location), they will be added to the list as well as receive access to it. Learners may then connect in-person or online with their peers to support one another. Common uses for peer study groups are to cross-mark cases and assignments or to form technical study groups.

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

## 5.5.    Accommodations

If you experience extenuating circumstances that may affect participation in a module, you may request an accommodation through My CPA Portal. CPAWSB offers the following types of accommodations:

- Workshop Accommodations

- Exam Accommodations

When requesting an accommodation through My CPA Portal, appropriate supporting documentation must be also provided via email to cpaaccommodations@cpawsb.ca. Please visit the CPAWSB accommodations webpage for further details.

## 5.6.    Extensions

Extenuating circumstances sometimes make it difficult to complete assignments. In extenuating circumstances, you may request an extension. To request an extension, use the CPAWSB Extension Request Form on the CPAWSB Extensions webpage, or contact cpaextensions@cpawsb.ca from an external email address. Facilitators do not have the authority to grant extensions. Workload or lack of internet connection are not usually considered extenuating circumstances.

## 5.7.    Not-For-Credit (NFC) Modules

NFC modules are self-study/self, undirected modules and are available if you have been granted module exemptions, challenge exams, or previously attempted the CFE.

NFC modules contain the current module materials for study purposes. There is no access to a facilitator, discussion board, or workshops, and weekly tasks cannot be submitted for feedback. Writing the exam in an NFC module is optional, and exams must be registered for separately after completing NFC module registration. Up to two NFC exams may be taken per session, provided the exams are not scheduled on the same day.

NFC modules are available for Core 1, Core 2, Assurance, Taxation, Performance Management, Finance, and Capstone 2. There are no NFC modules for Capstone 1 or the CFE.

## 5.8.    Feedback and Complaints

### 5.8.1.  Session Leaders or Facilitators

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

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

### 5.8.2.  Capstone 1 Volunteer Panelists

Capstone 1 requires working in groups to draft and present a business case in front of a volunteer panel that is comprised of CPA members from the community. During the presentation, you are expected to conduct yourself in a professional manner, and this expectation is required of the panelists as well. If a panelist has demonstrated unprofessional conduct during the presentation, please contact Learner

Support via email at learnersupport@cpawsb.ca and include the date, location, and time of the presentation, a brief description of the conduct and the name of the panelist(s) in question.

### 5.8.3. Capstone 1 group work ethics

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

# 6. PROFESSIONAL CONDUCT AND ACADEMIC INTEGRITY

## 6.1. Professional Conduct

While you are enrolled in CPA PEP you are expected to demonstrate professionalism by being actively engaged, being prepared, and communicating respectfully. You are expected to familiarize yourself with and adhere to all CPA polices including the CPAWSB Professional Conduct Policy, Code of Professional Conduct, Bylaws, and CPA legislation for your province, which is located on each provincial website (please see "APPENDIX: Policies" for links to each policy). A key goal of the CPA profession is to provide an environment that is safe and conducive to learning for all individuals. Individuals who violate this environment either through their actions, words or by violating any of the professional conduct regulations may receive disciplinary action from the profession

You are expected to behave professionally throughout the programs and courses. Professional conduct includes (but is not limited to): adhering to provincial/ regional codes of conduct, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with students, candidates, facilitators, session leaders, educational staff, and provincial, regional, and national (CPA bodies) administrative and contracted staff. Penalties for unprofessional conduct may result in disciplinary action by the CPA bodies.

## 6.2. Academic Integrity

You are preparing to join a profession that maintains strict academic and professional standards. The CPA profession takes academic integrity—including plagiarism—very seriously. Any actual or attempted behaviour by a candidate, or any assistance by a candidate to others to engage in behaviour that has an adverse effect on another person or on the CPA profession is a breach of academic integrity. Examples of behaviour that may be subject to disciplinary action include but are not limited to the following:

- Plagiarism (academic)
- Plagiarism on practical experience reports
- Violation of examination rules
- Cheating during examinations

- Behavioural misconduct including harassment, sexual harassment, violence, unwelcome vexations, disruptive behaviour, damage to property, unauthorized entry providing false information or identification where authorized business or activities of the CPA Profession is being conducted or held, bringing any firearm(s), explosives, weapons or hazardous materials on to property being used for CPA activities or, misuse of technology.

### 6.2.1. Collaboration

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

### 6.2.2. Use of CPA provided and outside source material

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

### 6.2.3. Acknowledging sources

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

### 6.2.4. Purchasing assignments or CPA material

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

# 7. POLICIES

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

Please visit the following links to review CPA policies:

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

## 7.1.    Provincial policies and bylaws

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

# 8. REGIONAL / PROVINCIAL SUPPORT, RESOURCES, AND VOLUNTEER OPPORTUNITIES

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

## 8.1. CPA PEP education inquiries (CPAWSB)

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

## 8.2. Financial Assistance

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

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

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

- CPA BC
- CPA Alberta
- CPA Saskatchewan
- CPA Manitoba

## 8.3.      Resources for Candidates: Workplace Skills

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

## 8.4.      Resources for International Candidates

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

- CPA BC
- CPA Alberta
- CPA Saskatchewan
- CPA Manitoba

## 8.5.      Practical Experience

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

| Province | Email address | Website |
|---|---|---|
| British Columbia: | cpabcper@bccpa.ca | https://www.bccpa.ca/become-a-cpa/students-candidates/cpa-practical-experience-requirements-per/ |
| Alberta: | practicalexperience@cpaalberta.ca | https://www.cpaalberta.ca/Become-a-CPA/Practical-Experience |
| Saskatchewan: | practicalexperience@cpask.ca | https://www.cpask.ca/becomeacpa/cpa-practical-experience-requirements-cpa-per |
| Manitoba: | practicalexperience@cpamb.ca | https://cpamb.ca/become-a-cpa/practical-experience |

## 8.6.    Membership Inquiries

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

- CPA BC
- CPA Alberta
- CPA Saskatchewan
- CPA Manitoba

## 8.7.    Volunteer Opportunities

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

- CPAWSB
- CPA BC
- CPA Alberta
- CPA Saskatchewan
- CPA Manitoba

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

# 9. POST-DESIGNATION PUBLIC ACCOUNTING (PDPA)

The Post-Designation Public Accounting (PDPA) program is available to members in good standing who have not previously met the qualifications for registration to practice public accounting in their jurisdictions. There are both education and practical experience requirements for licensing. The information provided here relates to the education requirements only; please contact your provincial CPA body for information about the practical experience requirements.

If you have completed the education requirements for the CPA Professional Education Program, but have not received membership status, contact your regional/provincial body to determine eligibility for the PDPA program

The PDPA program has two purposes:

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

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

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

## 9.1. PDPA Module

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

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

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

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

## 9.2. PDPA Examination

See the PDPA Examination Blueprint for more information, including competencies covered. For more information on PDPA module and examination, contact our PDPA Learner Support Advisors at PDPA@cpawsb.ca.

## 9.3. PDPA Taxation Module

The PDPA-Taxation module is designed to equip registrants with the competencies necessary to provide taxation services and guidance. The scope includes assisting individual and corporate entities to minimize taxes and meet their objectives while remaining in compliance with tax laws and regulations.

PDPA Taxation module qualifies candidates for registration to provide only compilation and other regulated services in those provinces that have tiered licensing process available. If tiered licensing is not offered in your governing province, you will be required to take PDPA module to qualify for providing audit, review, compilations, and other regulated services. If you are looking to offer audit and review types of services, you must take PDPA module.

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

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

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

## APPENDIX A: HOW TO PULL AN INVOICE FROM MY CPA PORTAL

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

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

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

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



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

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



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