

CPA Harmonized Education Policies Vol. 2

*A collection of policy directives for
the Post-Designation Public Accounting
(PDPA) Program*

Effective August 1, 2019

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Introduction

Protection of the public and provincial regulatory requirements demand that all CPA provincial/regional members with the right to provide public accounting services meet the profession's public accounting registration standards¹.

Public accounting requirements are met at the point of certification as a CPA by those who successfully complete the assurance pathway in education, examination, and practical experience. Members can also meet requirements post-certification by meeting additional education, examination, and experience requirements. Some jurisdictions offer tiered licensing pathways for post-designation public accounting registration, these provinces include:

- British Columbia
- Alberta
- Manitoba

Members should contact their provincial/regional CPA body for specific requirement details.

The information contained in this policies document relates to the education and examination requirements for the Post-Designation Public Accounting (PDPA) module and the PEP Taxation module (only available in provinces with tiered licensing pathways for post-designation public accounting registration). Members should [contact their provincial/regional CPA body](#) for information pertaining to the practical experience requirements.

Note: The post-certification requirements addressed in this document do not apply to legacy members who gained rights to practice public accounting, but have not done so for more than five years. Members who are in this situation should contact their provincial/regional CPA body for more information.

¹ The definition of public accounting varies by province. Members should consult their provincial/regional contact, identified on the contact table in this document, for more information.

Provincial/regional adaptations to Harmonized Education Policies

The CPA Harmonized Education Policies Vol. 2 sets out general and specific guidelines relating to the CPA Post-Designation Public Accounting (PDPA) program, and applies to all PDPA applicants/candidates.

The specific regulations, legislation, and bylaws of the provincial/regional bodies take precedence over these general guidelines and requirements. Above all, PDPA applicants/candidates are subject to the specific regulations and bylaws of the provincial/regional CPA body with which they hold membership.

Education and examination requirements for public accounting rights

Members looking to commence practice in assurance services will be required to complete the nationally-developed PDPA program, which includes the PDPA module and the PDPA examination.

Members looking to commence practice in compilation services (only available in provinces with tiered licensing pathways for post-designation public accounting registration) will be required to complete the PEP Taxation module and examination.

Some PDPA applicants may be eligible for education exemptions as determined by the provincial/regional CPA body. See *Section 3.1 Module exemptions* for more information.

PDPA module and examination

The PDPA module covers the technical knowledge required for public accounting rights, including tax, assurance, financial reporting, finance, and strategy and governance. It is a self-study module that consists of reading resources, practice problems, and multiple-choice questions, covering the *CPA Competency Map* at the elective level.

The PDPA module is designed as a preparatory module; PDPA candidates are provided with a suggested eight-week study schedule to assist in their preparation for the PDPA examination. PDPA candidates are expected to complete the PDPA module prior to writing the PDPA examination.

The PDPA module is self-study and does not include access to a facilitator. There are no deadlines, submissions, or face-to-face components (for example, workshops) associated with the module. PDPA candidates will be provided access to an unmonitored discussion board that they can use to communicate with other PDPA candidates.

The PDPA examination consists of objective-format questions and a case-based question, testing the required technical knowledge for public accounting rights. See the [PDPA Examination Blueprint](#) for more information, including competencies covered.

PEP Taxation module and examination (for provinces with tiered licensing pathways for post-designation public accounting registration)

The CPA PEP Taxation module is designed to equip candidates 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.

The CPA PEP Taxation module is primarily self-study, but includes access to a facilitator who will provide feedback on optional assignments and is available to answer questions throughout the module. PDPA candidates also have the option of attending a two-day face-to-face weekend workshop alongside candidates enrolled in the CPA Professional Education Program (CPA PEP).

The examination for the CPA PEP Taxation module is designed as a three-hour exam but candidates are provided four hours in which to write the exam. It is comprised of two cases which make up approximately 75% of the exam and objective-format questions, such as multiple-choice questions which make up the remaining 25%. See the [Taxation Examination Blueprint](#) for more information.

The CPA PEP Taxation module offered to members is the same as the Taxation elective module offered to CPA PEP candidates; members who have taken the CPA PEP Taxation module during CPA certification are not required to take this module.

1 Eligibility Policies

1.1 Eligibility requirements

To be eligible to enroll in the PDPA program, PDPA applicants must be a member with a CPA body in the province/region where they intend to practice public accounting.

PDPA applicants may be required to submit the following²:

- A complete application form (form may vary depending on the province/region)
- A processing fee
- Information on the number of attempts in the PDPA examination in any province/region in the last five years
- Proof of membership in the province/region in which they are applying to practice public accounting

CPA candidates who have completed the education requirements for the CPA Professional Education Program, but have not received membership status, should [contact their regional/provincial body](#) to determine eligibility for the PDPA program.

² Provincial/regional CPA body eligibility requirements may differ. Members should consult their provincial/regional contact identified on the contact table in this document for more information.

2 Administrative Policies

A provincial/regional CPA body may appoint an educational institution to administer the registration or delivery of the PDPA module.

2.1 Fees

Provincial/regional bodies will set and collect course access fees from PDPA applicants/candidates.

2.2 Transfers from other regions

On request from the PDPA applicant, necessary records will be transferred from one province/region to another.

At the time of the request, the PDPA applicant must be a member in the province/region to which they are requesting the information be transferred.

2.3 Education recognition

A PDPA candidate's education (module and examination) will be recognized except in any of the following circumstances:

- Non-payment of fees
- Failure to comply with regulations of their provincial/regional CPA body
- Exhausting examination attempts as outlined in *Section 4.2 Number of examination attempts*
- Academic or professional misconduct as outlined in *Section 5 Applicant Integrity and Behaviour Policies*

PDPA candidates whose education is not recognized due to any of these circumstances may be eligible for reinstatement based on whether the applicant merits and/or is qualified for reinstatement as determined by the provincial/regional CPA body. See *Section 2.5 Re-application* for more information.

2.4 Voluntary withdrawals

All voluntary module withdrawal requests must be made in writing to the appropriate provincial/regional CPA body by the PDPA applicant.

PDPA candidates withdrawing from a PDPA or CPA PEP Taxation module are subject to the following policies:

- A module attempt is counted if the applicant does not attempt the final examination and is not granted a deferral of the exam to the next available offering. See *Section 4.3 Examination deferrals* for more information.
- No refunds on module fees will be issued once access to materials has been provided.

2.5 Re-application

PDPA candidates must re-apply and restart the PDPA program or CPA PEP Taxation module if:

- their education has not been recognized (see *Section 2.3 Education recognition for more information*) or
- they exhausted all attempts to pass the examination (see *Section 4.2 Number of examination attempts* for more information)

All admission requirements, as outlined in *Section 1.1 Eligibility requirements*, must be met at the time of re-application. At the point of re-application, the five-year program time limit is reset.

2.6 Academic accommodation

PDPA candidates may request academic accommodations in the case of a documented health condition or similar disability that may affect their ability to participate in a module or attempt its examination. Appropriate documentation must be provided, and additional information may be requested to approve the requested accommodation. PDPA candidates should [contact their provincial/regional CPA body](#) for request details.

3 Module Policies

3.1 Module exemptions

For the PDPA module, members are not granted exemptions. For the CPA PEP Taxation module, exemptions may be granted:

- for equivalent courses completed through CPA-accredited programs offered by post-secondary institutions
- to legacy CGA members who completed the CGA Advanced Personal and Corporate Tax (TX2) elective module

For more information on exemptions, PDPA applicants should [contact their provincial/regional CPA body](#).

3.2 Passing a module

To pass the PDPA or CPA PEP Taxation module, PDPA candidates must demonstrate competency on the associated examination, as determined by the Board of Examiners.

Supplemental examinations will not be offered; PDPA applicants who fail a module examination must wait for a subsequent provincial/regional offering to make an additional attempt.

3.3 Repeating a module

PDPA candidates can attempt each module three times within a rolling five-year period. After three attempts of the same module within five years, applicants must re-apply. See *Section 2.5 Re-application* for more information.

The PDPA and CPA PEP Taxation module-end examination can be re-attempted without repeating the module; however, PDPA candidates are encouraged to, and may be required in some regions, to repeat the module before attempting the examination a third time. Contact your provincial/regional CPA body for details.

3.4 Access to module in Brightspace (D2L)

PDPA candidates will have access to their module materials in Brightspace (Desire2Learn or “D2L”), the profession’s online learning environment, while they are registered for the module or examination. Access to D2L will be revoked six months following the examination.

4 Examination Policies

4.1 Examinations

PDPA candidates must comply with the [CPA examination writing rules](#).

PDPA candidates will receive access to reference material during the writing of the examination, as deemed appropriate in relation to each module's assessment objectives.

4.2 Number of examination attempts

PDPA candidates are permitted three attempts at the PDPA or CPA PEP Taxation examination (not including attempts within the CPA certification program) in a rolling five-year period. In special circumstances, exemptions may be granted to PDPA candidates who demonstrate substantial progress toward completion of the PDPA program and associated practical experience requirements.

The examination attempt policy is applicable to registered members governed by all provinces except those in Quebec, where members are required to complete all of the PDPA program requirements within three years, regardless of the number of attempts made at the examination.

4.3 Examination deferrals

PDPA candidates can request to defer writing the respective examination until the next provincial/regional offering. If they do not attempt the examination at the next offering, they fail the examination and an attempt is counted.

Deferral requests:

- can be made up to three business days after the examination,
- must be supported with documentation to substantiate the request, and
- may be subject to a fee

PDPA candidates should [contact their provincial/regional CPA body](#) for specific examination deferral fees and required documentation.

4.4 Examination appeals

Examination results may be appealed. Appeals are subject to a fee, and must be made within three business days following the release of examination results.

If there are multiple examination offerings in a year, it is possible that appeal results will not be available before the next offering of the module begins. In this event, PDPA candidates may choose to enroll in, and begin, the next offering. If the appeal is successful, a full refund of the course will be granted and a withdrawal without an attempt count will be made.

The following process applies to appeals requested by PDPA candidates who fail an examination:

- i) **Objective Format Portion:** When the style of objective format includes a written component (e.g., short answer or fill-in-the-blank), the responses will be reviewed. If there is a combined score (objective and case portions combined), the score will be re-tabulated to verify its accuracy. However, since the responses to most objective format questions will be inputted and marked electronically, there is no need to re-tabulate.
- ii) **Written Portion:** A marker's judgment should be accepted in the absence of evidence strongly supporting that their judgment was in error. A change to the applicant's results should be made only if one or more of the following errors occurred, where the markers:
 - misapplied the marking guidelines
 - failed to consider a relevant section of the applicant's response (e.g. the markers missed a relevant discussion somewhere in the paper, etc.), or
 - exhibited poor application of judgment

4.5 Examination feedback

Feedback on performance for the examinations will be provided to PDPA candidates through a results report, adapted to the nature of each examination.

5 Applicant Integrity and Behaviour Policies

5.1 Academic integrity and misconduct

The CPA profession takes academic integrity and misconduct seriously. Academic misconduct in the PDPA program includes unethical behaviour, such as plagiarism, lying, or cheating.

5.2 Professional behaviour

PDPA candidates are expected to behave professionally throughout the program. Professional behaviour includes, but is not limited to: adhering to provincial codes of conduct, conducting oneself ethically, demonstrating integrity and honesty, and exhibiting respect to others. This behaviour applies to all written and oral communication with fellow PDPA candidates, facilitators, session leaders, and educational staff, as well as provincial, regional, and national staff. Penalties for unprofessional behaviour may include, but are not limited to: non-recognition of the completion of the PDPA or CPA PEP Taxation module (refer to *Section 2.3 Education recognition*), fines, and a written complaint of unprofessional conduct to the provincial/regional CPA body.



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