

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. Refer to the CPARE syllabus for information on module coverage.

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 Word, Excel, and PowerPoint or similar software. Participants must be able to view AND generate the following file types:
 - .doc/.docx
 - .xls/.xlsx
 - .ppt/.pptx
- JavaScript enabled
- Cookies enabled
- Adobe Acrobat Reader or other PDF reader software

General requirements

- Sound card with speakers or headphones (modules may contain audio that requires headphones or speakers)
- Internet access; high speed strongly recommended
- One of the following internet browsers:
 - Firefox (latest version)
 - Chrome (latest version)
 - Microsoft Edge (latest version)

Access

You will receive an automated email once your D2L account has been created, and each time you are enrolled in a module within D2L. The email will contain instructions for login and access.

Module Format

CPARE is a self-study and self-paced module. As such, there are no deadlines or submissions. You are provided with a suggested eight-unit study schedule that outlines the suggested activities to complete before the CPARE examination. The syllabus outlines the technical topic coverage over the eight units.

You should expect to spend an average of 15 hours on each unit to complete the activities. This time estimate does not include review of prerequisite knowledge. You will need to consider your personal and work commitments (and level of familiarity with the technical topics) in developing a study schedule that works for you.

The module is not monitored by a facilitator. Participants will be provided with an unmonitored discussion board that can be used to communicate with other participants. There is no face-to-face component of the module.

Module Overview

Getting started

Once participants are given access to their module in D2L, they will complete a getting started checklist to orientate themselves with the module and exam resources.

Units 1 to 8

Participants will work through eight units to complete the module. In each unit, participants will learn with the CPA Canada eBook and law textbook.

CPA Canada Learning Library eBook (CPA Canada eBook)

Several eBook chapters are recommended for each unit. Each chapter includes a snapshot, written instruction, examples, e-lessons on select technical topics, summary problems, and practice multiple-choice questions (MCQs), as applicable.

The CPA Canada eBook and practice MCQs can be accessed via the module's technical review, which includes the following resources:

- Diagnostic assessments that evaluate a participant's proficiency on technical topics in the module.
 - This diagnostic assessment will take you approximately 3 hours to complete. Each assessment question is timed at 90 seconds (or 1.5 minutes) to answer, for a total of 1.5 hours. The remaining time of 1.5 hours is provided for you to review the results of your diagnostic assessment and your suggested syllabus. **IMPORTANT NOTE:** The time spent on this diagnostic assessment is expected to vary between participants. Completion of the diagnostic assessment is optional and is provided as a resource for participants to pin-point areas requiring further study.
- A personalized syllabus focused on technical topics where participants require additional study.
- Tailored adaptive reviews that reinforce learning and provide participants with an opportunity for additional practice.
- A unit quiz consisting of 25 random MCQs to test your understanding of technical topics covered in the unit.

Refer to the instructions provided within the technical review for further information on how to use it.

Law textbook

Each law textbook chapter includes written instruction and practice multiple-choice questions.

Learning Materials

Below is a summary of the learning materials for the CPARE module:

| Material | Purpose |
|--------------------------------------|---|
| CPA Canada Learning Library (eBooks) | eBooks for technical studying that include written instruction, examples, e-lessons on key technical topics, summary problems, and practice multiple-choice questions, as applicable. The eBooks are accessible within the technical review. The technical review is a technical study resource that contains diagnostic assessments, a personalized syllabus, adaptive reviews, and unit quizzes. |
| Law textbook | Each law textbook chapter includes written instruction and practice multiple-choice questions. |

Debriefing

After completing learning materials, such as the practice MCQs, participants should complete a self-debrief of their performance.

MCQs

Automated feedback is provided to explain why the answer selected was correct or incorrect.

Grades

There is no overall module grade or grades for completion of CPARE module activities.

Module examination

Many of the exam resources are located within the CPA Canada website. They are consolidated for reference within the exam resources section of the module. Participants should review the exam resources to prepare for exam day. The module covers a large amount of content, but not the entire breadth of content that may be examinable. To reinforce your knowledge, refer to the technical review for your module when learning with the eBook.

Refer to the CPA Harmonized Education Policies for policies related to exam registration, exam eligibility, and exam attempts.

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 Professional Conduct

CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics, and best business practices. As such, CPA Canada takes violations of ethics very seriously. As stewards of the public trust, participants and members are expected to maintain a high level of integrity and ethical standards.

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

Managing your module

You should be familiar with how to make changes to your module.

Personal information changes

You are responsible for notifying your regional/provincial education body (see the Appendix) when circumstances change, such as the following:

- Address change
- Employer change
- Name change

Withdrawing from the module

If participants choose to withdraw from the module, they can withdraw by contacting their regional/provincial body using the information in the Appendix. Refer to the CPA Harmonized Education Policies for policies related to withdrawing from a module.

Module fees and annual 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 the annual dues set by your regional/provincial body.

Academic accommodations

If participants have a religious or medically documented reason or disability that affects their ability to attempt the module exam as scheduled, they can request an academic accommodation. Such participants will need to provide appropriate documentation and may be asked to provide additional information. To request an accommodation, see the Appendix.

Contact

Direct any technical issues to the [CPA Canada IT Helpdesk](#). Any other questions should be directed to regional/provincial staff using the contact information in the Appendix.

Appendix: Regional Contact Information

CPA West (CPAWSB)

| To... | Contact |
|---|----------------|
| Register and enrol | 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 |
| 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 enrol | PDPAandCPARE@cpaontario.ca |
| Request an academic accommodation for medical reasons or disability | cpaaccommodations@cpaontario.ca |
| Withdraw from the module | PDPAandCPARE@cpaontario.ca |
| Notify CPA Ontario of any change to your email address, mailing address, employer, or name | http://www.cpaontario.ca/contact-us |
| Ask questions about module enrolment | http://www.cpaontario.ca/contact-us |

CPA Quebec

| To... | Contact |
|---|--------------------------------|
| Register and enrol | programmenational@cpaquebec.ca |
| Request an academic accommodation for medical reasons or disability | equivalence@cpaquebec.ca |
| Arrange for an exam deferral | equivalence@cpaquebec.ca |
| Withdraw from the module | programmenational@cpaquebec.ca |
| Notify CPA Quebec of any change to your email address, mailing 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 | programmenational@cpaquebec.ca |

CPA Atlantic

| To... | Contact |
|---|---|
| Register and enrol | Contact the program advisor noted below for your area: <u>Nova Scotia</u> ns-advisor@cpaatlantic.ca <u>New Brunswick</u> nb-advisor@cpaatlantic.ca <u>Prince Edward Island</u> pe-advisor@cpaatlantic.ca <u>Newfoundland and Labrador</u> nl-advisor@cpaatlantic.ca <u>Bermuda</u> bm-advisor@cpaatlantic.ca |
| Request an academic accommodation for medical reasons or disability | |
| Arrange for an exam deferral | |
| Withdraw from the module | |
| Notify CPA Atlantic of any change to your email address, mailing address, employer, or name | |
| Ask questions about prerequisites, admittance criteria, or eligibility | |
| Ask questions about module registration | |