CHARTERED PROFESSIONAL ACCOUNTANTS CANADA
COMPTABLES PROFESSIONNELS AGRÉÉS CANADA

PARTICIPANT GUIDE

Chartered Professional Accountants Reciprocity Education and Examination (CPARE) Module

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Introduction

This guide provides 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

D2L Brightspace (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.

Participant resources

Participants have access to several resources during the CPARE module.

Regional/provincial contacts

Your region/province are available to you throughout the module. You should contact your region/province for the following:

- Module and exam registration and withdrawals
- Questions about accommodations for medical reasons or disability
- Exam location and administration questions
- Additional support and resources not listed in this guide

Your region/province can be reached using the contact information in Appendix I.

Curriculum resources

CPARE Technical Review

The module-specific technical review includes the following resources:

- A custom study plan based on your availability to study
- Diagnostics that evaluate your proficiency on technical topics in the module to pinpoint areas requiring further study
- Recommended eBook chapters for each unit, with accompanying knowledge check practice questions

- Tailored adaptive reviews that reinforce learning and provide you with an opportunity for additional practice
- A question bank for you to attempt additional practice questions

Knotia

Knotia is CPA Canada's research platform for insights into accounting, assurance, and taxation matters. Through Knotia, participants will have access to the following subscriptions:

- CPA Canada Standards and Guidance Collection (exam reference)
- Excise Tax Act (exam reference)
- Federal Income Tax Collection (exam reference)

If you experience any issues with your Knotia account, please contact the CPA Canada Customer Service Department at 1-800-268-3793 or member.services@cpacanada.ca.

The CPA Canada Learning Library (eBooks)

The eBooks cover technical and enabling competencies and consist of several volumes. The eBooks are not meant to be a comprehensive representation of *The CPA Competency Map*; rather, they are a tool to help participants in their studies. Note that the eBooks are not provided for reference on the examinations. Refer to Appendix II for instructions on how to access the eBooks.

Exam resources

Participants will have access to several exam resources within their module. National exam–related information can also be found on the CPA Canada website.

IT Helpdesk

Direct any technical issues to the CPA Canada IT Helpdesk.

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) — Technical review

A number of 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 through a link in your module's D2L site. Each module's technical review includes the following resources:

- A custom study plan based on your availability to study
- Diagnostics that evaluate your proficiency on technical topics in the module to pinpoint areas requiring further study
- Recommended eBook chapters for each unit, with accompanying practice MCQs
- Tailored adaptive reviews that reinforce learning and provide you with an opportunity for additional practice
- A question bank for you to attempt additional practice questions

Refer to the instructions provided within your module's D2L site and in Appendix II for further information on how to use the technical review.

Law textbook

The law textbook can be accessed through a link in your module's D2L site. Each law textbook chapter includes written instruction and practice multiple-choice questions. Refer to the instructions provided within your module's D2L site for information on how to access the law textbook.

Sample quiz

The sample quiz consists of MCQs that have been selected to test your understanding of the technical topics covered in the module. These MCQs are similar to the ones you will encounter during the module-end examination.

After completing the quiz, you will receive automated feedback for debrief.

Learning Materials

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

Material	Purpose
CPA Canada Learning Library (eBooks) and technical review	The eBooks include written instruction, examples, e-lessons on key technical topics, summary problems, practice problems, and practice MCQs, as applicable. The technical review is a study resource specific to your module that contains a custom study plan, diagnostics, recommended eBook chapters and knowledge check practice questions, adaptive reviews, and a question bank.
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. 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

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covers a large amount of content, but not the entire breadth of content that may be examinable. To reinforce your knowledge, refer to the module materials, including the law textbook and the technical review that hosts 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.

Professionalism

How members act reflects on the CPA designation and affects the level of respect the profession receives. Participants taking CPA modules are expected to behave professionally. Refer to the CPA Harmonized Education Policies and the training contract that you signed with your regional/provincial body.

Use of generative artificial intelligence

Participants are encouraged to read the policy on Academic Integrity and the Use of Artificial Intelligence (AI). This policy explains how generative AI can be used appropriately by learners. An example of a generative AI platform is ChatGPT.

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.

Appropriate use of module materials

In accordance with the training contract, all module materials (including eBooks, assignment solutions, debrief documents, and other components) provided to participants are copyrighted by CPA Canada and intended solely for participants' personal use. These materials may not be shared with or distributed to others, including other participants, with the exception of CPA tutors and mentors. Participants are not

permitted to share, distribute, or post the materials on the discussion board, through email or file sharing sites like Dropbox and OneDrive, or on study resource websites or platforms (such as Course Hero, Chegg, OneClass, and Quizlet), WhatsApp groups, Kijiji, and so on.

Participants are permitted to share module materials with CPA tutors and mentors for the sole purpose of receiving support in competency development. CPA tutors and mentors are strictly prohibited from sharing or distributing these materials or using them for any other purpose.

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 Appendix I) when circumstances change, such as the following:

- Address change
- Employer change
- Name change

Voluntarily 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 Appendix I. 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 Appendix I.

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 Appendix I.

Appendix I: 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: **Nova Scotia** ns-advisor@cpaatlantic.ca **New Brunswick** nb-advisor@cpaatlantic.ca **Prince Edward Island** pe-advisor@cpaatlantic.ca **Newfoundland and Labrador** nl-advisor@cpaatlantic.ca **Bermuda** 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	

Appendix II: Commonly asked questions about the technical reviews and eBooks

Technical reviews

What is the adaptive learning platform?

The adaptive learning platform is a platform integrated with D2L that hosts the module-specific technical reviews that cover the CPA Canada Learning Library.

What is a module-specific technical review?

The technical reviews are an optional self-study resource to assist you in reviewing and developing your technical and enabling competencies, most of which are prerequisite knowledge. Refer to *The CPA Competency Map* to determine which competencies are prerequisite knowledge. The technical review includes learning tools that utilize the CPA Canada Learning Library, including:

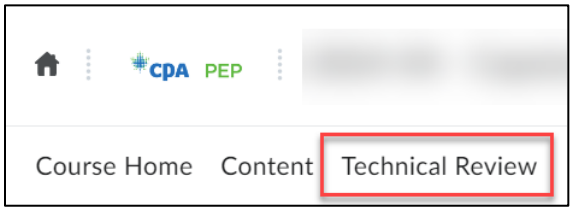
- A custom study plan
- Diagnostics
- eBook chapters and knowledge check practice questions
- Adaptive reviews
- A question bank

Am I required to complete the technical review?

The technical reviews are optional to complete; however, they are a valuable resource for you to assess your proficiency level and increase your knowledge of the topics covered in each unit.

How do I access the technical review?

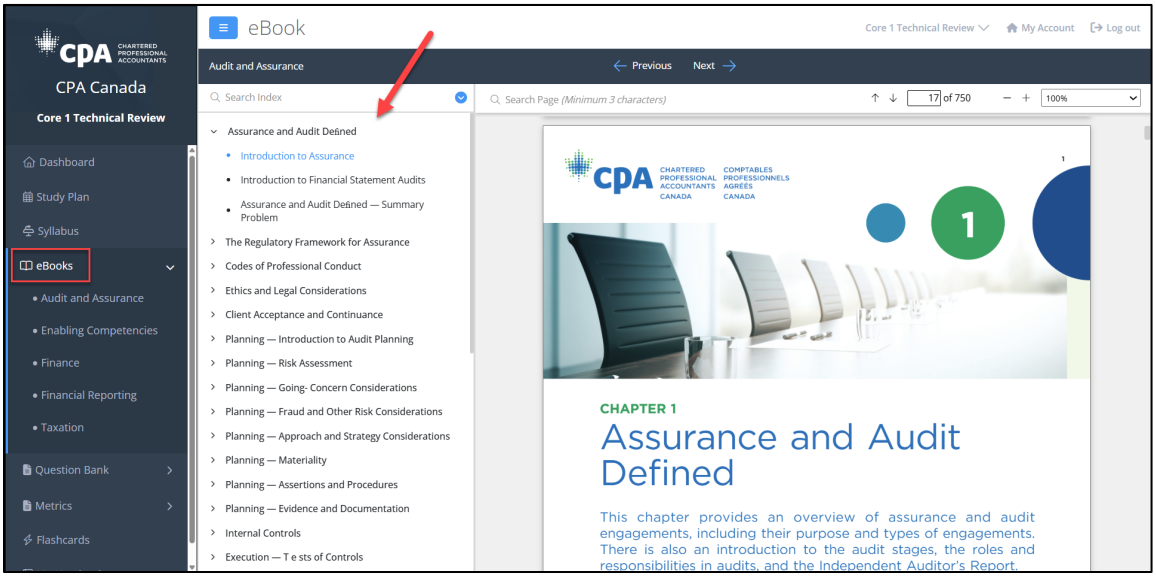
Within D2L, access the technical review from your module's D2L site by selecting "Technical Review" from the navbar.



I am looking for a specific chapter in the eBook. How do I find the chapter I am looking for?

Once you are in the technical review, you have two options:

1. Select “eBooks” and choose the volume from the list. Navigate to the chapter using the table of contents.

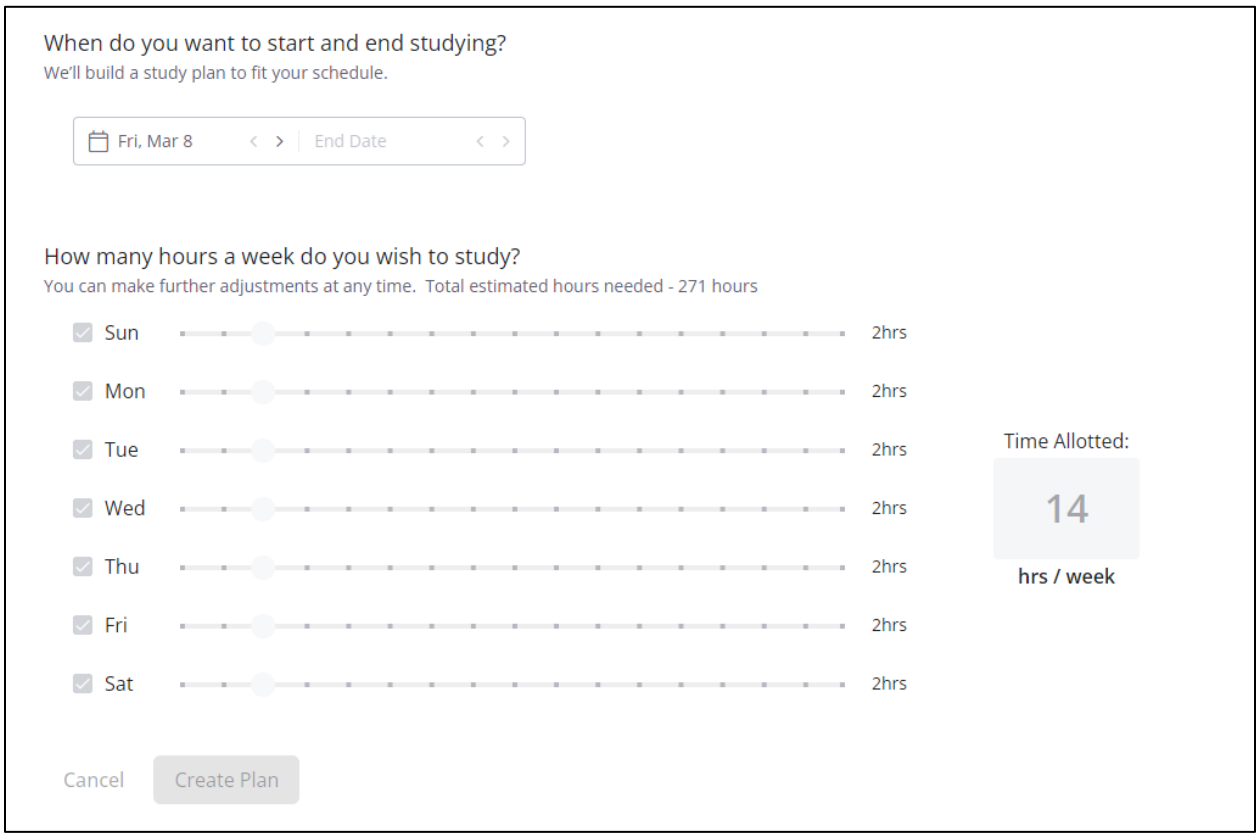


2. Select “Syllabus” and find the related chapter within a unit to open it.

When I first enter the technical review, it prompts me to set up a custom study plan. What is a study plan?

The custom study plan is an optional tool that schedules all activities within the technical review based on the time you have available to study. You will be prompted to enter:

- The date you want to start studying
- The date you want to complete your studying (end date)
- The days of the week you are available for study
- The hours per day you are available for study



Using this information, the adaptive learning platform will create a study plan that fits your personal study schedule. It will set the due dates for all activities included within the technical review.

In the study plan, what should I enter as my start studying date and end studying date?

You can start studying any time before the module starts or after the module has already started. It is suggested that you finish studying prior to the end of the module to leave time for exam review.

The number of hours I can study per week does not meet the minimum number of hours required to save my study plan. What do I do?

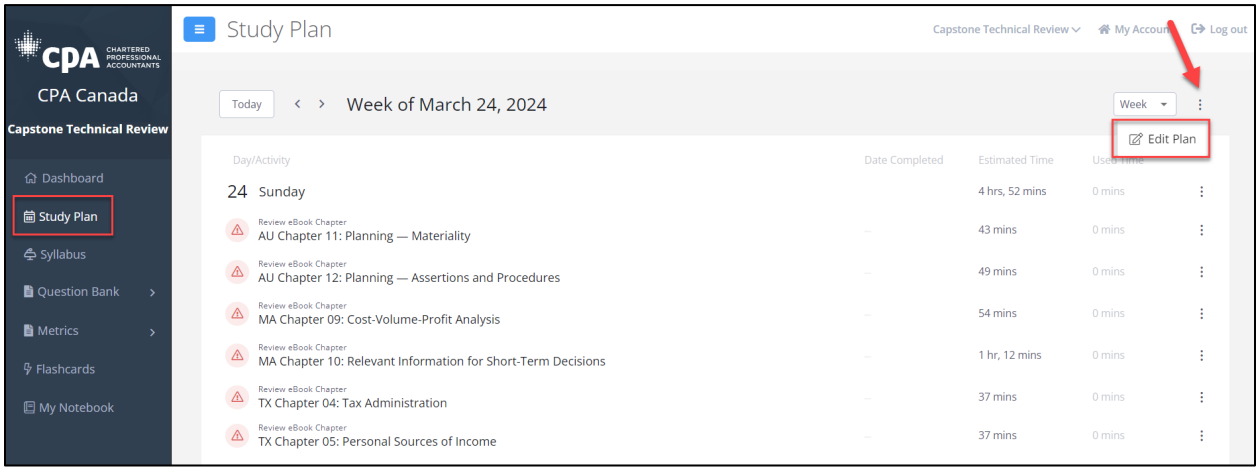
The study plan assumes you will be completing all activities within the technical review. If the number of hours you can devote to studying does not allow you to save your study plan, you can increase the number of hours available for study to be able to save your study plan or increase the date range of your study plan. For example, if you plan to devote four hours per week to study over eight weeks, and you receive a warning that your planned end date must be before your selected end date, you won't be able to save your study plan. Increase the number of hours and/or the date range that you plan to study by modifying the start and finish dates until the warning disappears. Then, save your study plan.

Do I need to follow the due dates as scheduled by my study plan? What happens if I fall behind and can't keep up with the due dates shown in the study plan?

The study plan is an optional tool within the technical review that schedules the due dates for all activities within the syllabus according to your availability to study. You are not required to set up a study plan, nor are you required to follow the suggested due dates in the study plan. There is no penalty if you fall behind and do not complete the activities by the date suggested in the study plan. Regardless of the due dates noted, it is recommended that you complete all unit activities together as noted in your module's D2L site, starting with the recommended eBook chapters listed in the technical review.

You can move activities to different days by selecting "Move Task".

If needed, you can reset your study plan anytime to reschedule all future activities by accessing the study plan from the left-hand navigation menu and selecting "Edit Plan".



How do the diagnostics work?

There is an optional diagnostic to complete at the start of each unit. The diagnostics are used to assess your proficiency with the technical topics covered in that unit and identify eBook chapters requiring further study. The diagnostics are designed to be taken at the beginning of a unit to assist you in determining which chapters require further study in that unit.

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How does the syllabus work?

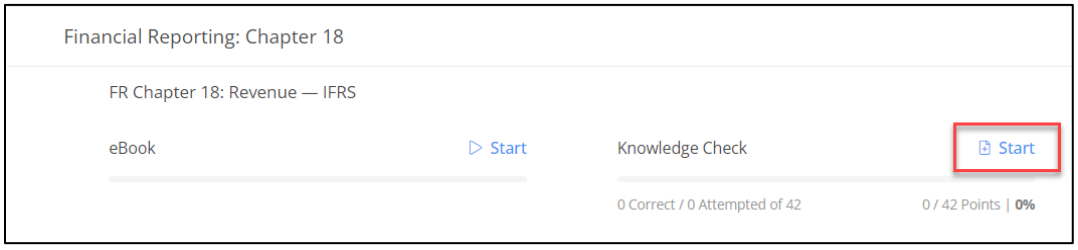
The technical review syllabus outlines the recommended eBook chapters for that module. Based on your results in the diagnostic, it is suggested that you focus on eBook chapters that require further study and skip chapters that you feel do not require further study.

How do I access the practice MCQs?

Practice MCQs are housed within the technical review. They are optional to complete and can be accessed in two ways:

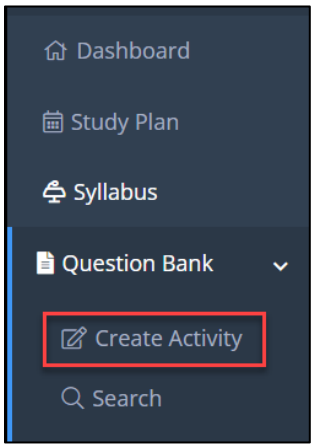
1. **Knowledge check**

   Within the syllabus, select the relevant eBook chapter, and select “Start” beside the knowledge check. Note that the knowledge check presents a limited selection of MCQs for that chapter. To access all MCQs for a chapter, navigate to the question bank (see instruction below).



2. **Question bank**

   To access the question bank, select “Question bank” from the left-hand navigation, and then select “Create activity.” Note that the question bank contains all related MCQs for each eBook chapter.



What are the adaptive reviews and how do they work?

The adaptive reviews are optional. If you choose to complete them, we recommend you proceed through the chapters before starting them. Adaptive reviews reinforce your learning and provide an opportunity for additional practice. They consist of no more than 30 questions. The first 10-15 questions are “baseline” questions of a moderate difficulty. Your performance is monitored on these questions, and the remaining question difficulty will increase or decrease. If you’re struggling, the difficulty of the questions will decrease. If you are performing well, the difficulty of the questions will increase to challenge you. After answering the last question on the adaptive review, you will receive a personalized report that highlights your strengths and weaknesses to assist you with your debrief.

How do I find the recommended eBook chapters for my module?

Refer to the syllabus for your module.

How do I prioritize which chapters I should read?

You are encouraged to use the diagnostics at the start of each unit to determine which chapters to focus on reviewing. You should use your judgment on how much time you spend reviewing each chapter and which eBook tools to utilize. You can utilize the additional chapter resources, such as the e-lessons, examples, practice problems, summary problems, and knowledge check practice multiple-choice questions at your discretion. For example, a participant who requires assistance in refreshing on a particular competency may choose to utilize all the additional resources, whereas a participant who is proficient with that competency may decide not to use the additional resources. You are not required to use all resources.