

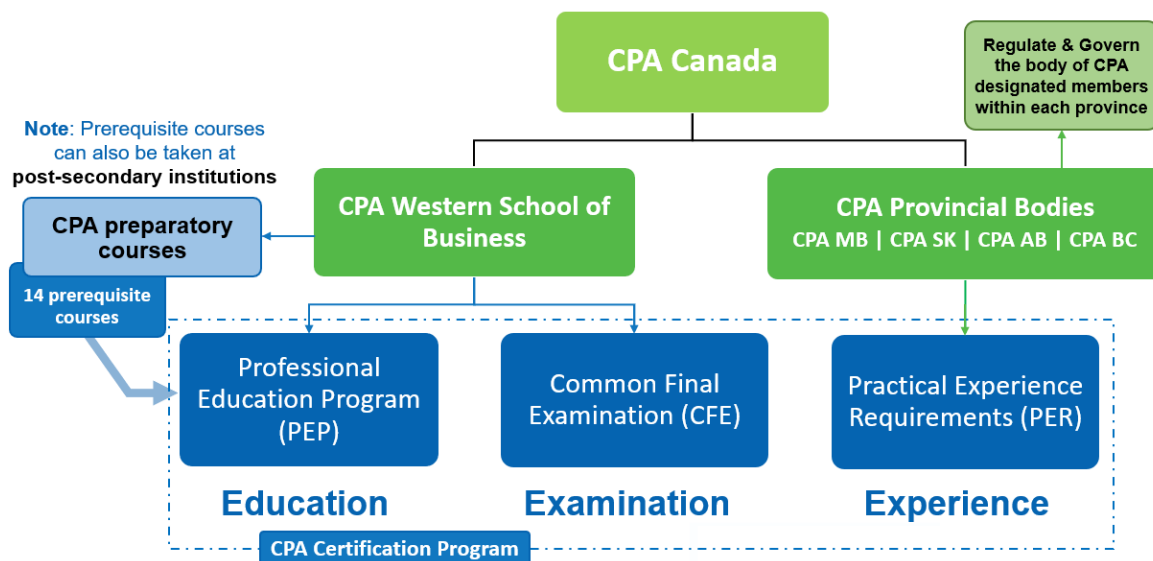
CPA Glossary of Commonly Used Terms for Getting Started

CPA: Chartered Professional Accountant, the preeminent accounting designation in Canada. All references to CPA in this document refer to the Canadian designation.

CPA Western School of Business (CPAWSB or “the School”): The organization approved to deliver the CPA Professional Education Program (CPA PEP) and the Common Final Exam (CFE) for the four western provinces (British Columbia, Alberta, Saskatchewan, and Manitoba) and the three territories (Yukon, Northwest Territories, Nunavut), excluding accredited post-secondary institutions. CPAWSB also offers and administers CPA preparatory courses, providing an affordable and efficient way to take any or all of the **14 prerequisite courses** required for entry to the CPA Professional Education Program if you have not already attained them as part of your post-secondary studies.

Provincial CPA Body: A provincial professional accounting body that is a member of CPA Canada (e.g., CPA Ontario, CPA Alberta, CPA Manitoba, etc.). In the Western region this includes CPA British Columbia, CPA Alberta, CPA Saskatchewan, and CPA Manitoba. Each provincial body regulates and governs the body of CPA designated members within their own province. Yukon residents are administered by CPA British Columbia and Northwest Territory and Nunavut residents are administered by CPA Alberta. The provincial bodies also administer the Practical Experience Requirements (PER) that are required as part of the CPA Certification Program.

CPA Canada: CPA Canada works cooperatively with the provincial and regional CPA bodies. Globally, it works together with the International Federation of Accountants and the Global Accounting Alliance to build a stronger accounting profession worldwide. As one of the world’s largest national accounting bodies, CPA Canada carries a strong influential voice and acts in the public interest. The CPA Certification Program was developed nationally by CPA Canada.



Recognized degree: A degree completed at an accredited post-secondary institution (PSI) in Canada, or a degree completed internationally and recognized as an equivalent of a Canadian degree which is verified by submitting a third-party evaluation report that is completed by WES, IQAS, ICES, or by any member of the Alliance of Credential Evaluation Services of Canada.

CPA preparatory courses: This suite of courses offered by CPAWSB, provide an **affordable** and **efficient** way to take any or all of the **14 prerequisite courses** required for entry to the CPA Professional Education Program if you have not already attained them as part of your post-secondary studies. CPA preparatory courses are delivered **part-time** in a **focused** and **flexible** format. For more information, click [here](#).

Note: Prerequisite courses can also be taken at [post-secondary institutions](#).

CPA student: Anyone enrolled in CPA preparatory courses is considered a **student**.

CPA Professional Education Program (CPA PEP): CPA PEP is the education component of CPA certification. It is delivered by the CPA Western School of Business in the Western region and by post-secondary institutions [accredited by the profession](#). For more information about CPA PEP, click [here](#).

CPA candidate: Anyone enrolled in the CPA Professional Education Program (CPA PEP) is considered a **candidate**.

Competency area: The CPA Competency Map defines 11 competency areas that outline the knowledge and skills expected of new CPAs. There are **six technical competency areas:** Financial Reporting, Management Accounting, Taxation, Strategy and Governance, Finance, and Audit and Assurance; and **five enabling competency areas:** acting ethically and demonstrating professional values, solving problems and adding value, communicating, collaborating and leading, and managing self. For more information, click [here](#).

Proficiency level: At the point of certification, CPA candidates are expected to demonstrate competence (a combination of attitude, skill, and knowledge) at defined levels of proficiency. Complexity, circumstance, and autonomy are considered in determining proficiency levels. Generally, as complexity increases and/or routine work decreases and/or autonomy increases, the proficiency level increases. Three distinct and progressively higher levels of proficiency are described in the CPA Competency Map, reflecting the increase in the ability of CPA students and candidates throughout CPA studies:

1. Level 0: Administrative or clerical level.
2. Level 1: At the professional level but lower than that expected of a newly certified CPA. This can include experience with tasks that are routine in nature, of a low level of complexity, and/or are executed with little autonomy.
3. Level 2: The level expected of a newly certified CPA.

More details can be found [here](#).

Plagiarism: Whether enrolled in CPA PEP or CPA preparatory courses, this is the practice of taking someone else's work, idea, etc., and passing it off as one's own; literary theft (OED Online. Oxford University Press). For more information, on plagiarism and academic integrity, click [here](#) or visit our [Blog Posts](#) and search for the keywords plagiarism or academic integrity.

Professional conduct: Candidates enrolled in CPA PEP or students enrolled in CPA preparatory courses are expected to demonstrate professionalism by being actively engaged, being prepared, and communicating respectfully. Students are expected to interact with others in a professional manner without hostility or expletives. Failure to do so can result in disciplinary action.