Chartered Professional Accountants | WESTERN SCHOOL OF BUSINESS

# CPA Professional Program Transition Policies for Current Candidates

Western Region: British Columbia, Alberta, Saskatchewan, Manitoba, Yukon, the Northwest Territories and Nunavut

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**Important Notice**

*These policies apply only to candidates enrolled in the CPA Certification Program in the Western region. Candidates covered under a Memorandum of Understanding will receive separate transition guidance.*

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# Introduction

In these Policies, we refer to the existing CPA Certification Program (consisting of the CPA Professional Education Program, the Common Final Examination, and the Practical Experience Requirements) as the “Current Program”, and the new CPA Professional Program (consisting of four education modules, the Foundational Development Exam, three Professional Final Exams, and the experience requirements) as the “New Program”. We refer to participants in the programs as “Candidates”, although some jurisdictions use the word “students”. Other defined terms are set out in Section 4, below.

These policies apply to candidates enrolled in the Current Program in the Western region. For clarity, individuals who register on or after January 1, 2027, will register in the New Program, and these policies do not apply to such individuals.

While these policies follow a common national framework, regulatory and administrative processes may vary by province/territory. Candidates with questions about their particular circumstances should contact their province/territory for specific information.

These Policies may be amended from time to time prior to or during the transition period. Candidates are responsible for compliance with the most current version of these Policies.

# 1 Transition Eligibility Requirements

Candidates who satisfy the eligibility requirements set out below may apply to transition from the Current Program to the New Program during the transition period from January 1, 2027, to December 31, 2028. Instructions on submitting a Transition Application are expected to be available in late 2026.

To be eligible to apply to transition to the New Program, a Candidate must:

1. Have a current program time limit that ends after December 31, 2028;
2. Hold active Candidate status and be in good standing with their provincial/territorial CPA body at the time of transition;
3. Have successfully completed re-enrollment for the current academic year;
4. Have no outstanding fees;
5. Ensure all Practical Experience Reporting Tool (PERT) experience reports have been reviewed and approved through a CPA Review with their provincial/territorial CPA body, as applicable;
6. Satisfy the good character requirements of their governing provincial/territorial CPA body;
7. Have no outstanding penalties or unresolved disciplinary matters; and
8. Be in full compliance with the terms of the CPA PEP Training Contract.

Determinations about whether a Candidate is eligible to transition to the New Program are made by the applicable Provincial/Territorial CPA Body, and the decision is final.

# 2 Candidates Who Do Not Meet the Transition Eligibility Requirements

This section applies to Candidates who do not meet one or more of the eligibility requirements outlined in Section 1. Candidates in this category must complete all remaining program requirements under the Current Program.

## 2.1 Program Time Limit

No additional time is granted to complete CPA PEP modules or current practical experience requirements. Any extension of time is available only through existing Current Program policies.

## 2.2 Education and Examinations

Candidates who are not eligible to transition must successfully complete all remaining CPA PEP modules, examinations, and the Common Final Examination (CFE), under the Current Program.

## 2.3 Practical Experience

Candidates not eligible to transition must complete all practical experience requirements under the Current Program. Candidates are encouraged to report their practical experience and submit a CPA Review to their provincial/territorial CPA body as soon as possible to determine any outstanding practical experience requirements. Candidates should work closely with their employer, mentor and supervisor to ensure they remain on track to meet all requirements before their program time limit expires.

# 3 Candidates Who Meet the Transition Eligibility Requirements

Eligible Candidates may choose to apply to transition to the New Program or to continue in the Current Program if they have a viable path to complete their remaining Current Program requirements within the available offerings and applicable timelines.

Candidates who cannot complete their remaining requirements because a required module or examination is no longer available, or because their practical experience requirements cannot be completed by **December 31, 2028**, must apply to transition to the New Program.

| Program Time Limit | Experience Status | Education/Exam Status | Transition Options |
|---|---|---|---|
| After December 31, 2028 | Incomplete | Incomplete | Can apply to transition no later than December 31, 2028. If approved, must transition both education and experience. |
| After December 31, 2028 | Complete | Incomplete | Can apply to transition. Must apply no later December 31, 2028. |
| After December 31, 2028 | Incomplete | Complete | Can apply to transition. Must apply no later December 31, 2028. |
| On or before December 31, 2028 | Cannot transition. Candidates must complete Current Program requirements before their program time limit expires. | | |

Where a Candidate is unsure whether they have a viable path to complete the Current Program or should transition to the New Program, they are encouraged to contact the CPAWSB to discuss their options.

## 3.1 Transition Application and Approval

Eligible Candidates who wish to transition must submit a Transition Application during the transition period from January 1, 2027, to December 31, 2028.

As part of the Transition Application process, Candidates will receive confirmation of their transition requirements, including placement in the New Program based on completed CPA PEP education and examination, remaining practical experience requirements, and applicable program time limit. Candidates will then need to indicate whether they are proceeding with transition before the application is processed. After the application is processed, the transition to the CPA Professional Program is final, and the Candidate cannot return to the CPA Certification Program.

## 3.2 Candidates Who Choose Not to Transition

Eligible Candidates who choose not to transition may continue in the Current Program provided they are able to complete their remaining requirements within the available offering and applicable timelines. Candidates who remain in the Current Program and do not complete their applicable requirements by December 31, 2028, will be withdrawn from the program.

Candidates who do not wish to transition and do not intend to continue in the Current Program may request to voluntarily withdraw from the program by submitting a request in writing to cpaapplication@cpawsb.ca.

Candidates considering voluntary withdrawal are strongly encouraged to speak with their provincial/territorial CPA body and the CPAWSB before submitting a request to understand the implications of withdrawing.

Whether a Candidate withdraws voluntarily or is withdrawn at the end of the transition period, withdrawal:

- ends the Candidate's active status in the Current Program;
- does not permit re-entry into the Current Program; and
- does not guarantee recognition of previously completed program components toward the New Program.

Former Candidates who later wish to apply to the New Program are treated as new applicants and must meet the admission policies in place at the time of application. Any recognition of previously completed program components will be determined under the policies and requirements in effect at that time.

## 3.3 Placement in the New Program

Placement in the New Program will be determined based on the education and examinations completed under the Current Program, and practical experience recognized to date.

At the point of entry in the New Program, Candidates have up to three attempts per module and per exam in the New Program, regardless of any prior exam attempts in the Current Program.

Candidates who have already successfully completed all three days of the CFE are exempt from further education and examination requirements in the New Program, but must still meet other requirements, including experience completion within applicable timelines.

*Table 1: CPA Certification Program Completion and CPA Professional Program Placement Overview*

| Successfully Completed in the Current Program | New Program Point of Entry |
|---|---|
| **Valid Transcript Assessment confirming program eligibility** | Foundational Development Module |
| **Core 1 or Core 2 exam** | Foundational Development Exam |
| **Core 1 and Core 2 exam** | Core Common or Core Licensure Module[1] |
| **Any one elective exam** | Professional Final Exam I (Exempt from Core Common Module.[1] |
| **Tax and Assurance electives exams** | Professional Final Exam I[2] (Exempt from Core Licensure Module) |
| **All other elective exam combinations** | Professional Final Exam I (Exempt from Core Common Module) |
| **Capstones 1 and/or 2** | Professional Final Exam I (Exempt from Core Common or Core Licensure Module[2], depending on electives completed) |
| **CFE Day 1 only** | Professional Final Exam I (Exempt from Core Common or Core Licensure Module[2], depending on electives completed; exempt from CPA Leadership Module) |
| **CFE Day 2 and 3 only (passed with Assurance role and depth in Financial Reporting; completed Tax and Assurance electives)** | CPA Professional Readiness Module (Exempt from Core Licensure Module and the associated Professional Final Exam I, and Professional Final Exam II). Experience requirements must be completed before a learner can begin this module. |
| **CFE Day 2 and 3 only (all other elective and exam combinations)** | CPA Professional Readiness Module (Exempt from Core Common Module and the associated Professional Final Exam I[1], and Professional Final Exam II). Experience requirements must be completed before a learner can begin this module. |
| **CFE all days** | Education and exam requirements met. |
| | |

[1] Those pursuing careers in public accounting must pass the Core Licensure Module and the Licensure version of Professional Final Exam 1

[2] Those pursuing careers in public accounting and who are exempt from the Core Licensure Module must pass the Licensure version of Professional Final Exam I

| Successfully Completed in the Current Program | New Program Point of Entry |
|---|---|
| **Practical experience partially met** | Experience will be reassessed under New Program requirements. Based on placement described above, satisfy applicable education and exam requirements. |
| **Practical experience fully met** | Based on placement described above, satisfy applicable education and exam requirements. |
| | |
| **CFE all days and practical experience met** | Apply for membership with the Candidate's provincial/territorial body |

## 3.4 Experience After Transition [New]

Candidates who have completed the practical experience requirements under the Current Program, are exempt from completing additional experience requirements.

Candidates will have any experience that was recognized by their Provincial/Territorial CPA Body under the Current Program considered for recognition in the New Program. Any outstanding experience must be completed under the New Program. Qualifying employment in the New Program requires a CPA mentor at the Candidate's organization. Candidates should plan proactively to secure and maintain qualifying employment, as delays may impact the ability to meet program completion timelines.

As the focus of experience in the New Program is more heavily on Financial Reporting and Management Accounting, experience in these areas is the focus of the transition evaluation.

- Level 1 proficiencies in the Current Program for Financial Reporting and Management Accounting sub-competencies will be awarded as 'in progress' in the New Program for related task statements.
- Level 2 proficiencies in the Current Program for Financial Reporting and Management Accounting sub-competencies will be awarded a Level 5 in the New Program for related task statements.

*Table 2: Experience Transition Framework*

*The majority of cases fall within this general framework; however, each case will be considered on its individual merits.*

| CPA Professional Education Program Experience (reviewed in PERT) | New CPA Professional Program | Explanation |
|---|---|---|
| No reviewed experience<br>OR<br>Fewer than 3 recognized Level 1 technical sub-competencies in any competency area | No experience recognized | Submitted experience does not meet the minimum required to transition experience. |
| At least three 3 recognized level 1 technical sub-competencies in any area<br>OR<br>One recognized level 2 technical sub-competency in any area<br>AND<br>3-8 months of experience duration recognized | 8 months or less of Foundational Experience recognized | Qualifying duration of experience in PERT is recognized towards the foundational experience requirement. |
| At least one sub-competency within Financial Reporting or Management Accounting recognized at a minimum of level one proficiency<br>AND<br>More than 8 months experience recognized | 8 months Foundational Experience is recognized<br>Professional Experience recognized on a proportionate basis using duration and achieved Financial Reporting or Management Accounting task statements | Credit in the New Program will be given for Financial Reporting and Management Accounting competencies recognized in the current program.<br>Recognition:<br>- Level 1 in PERT recognized as "in progress".<br>- Level 2 in PERT recognized as L5. |

| CPA Professional Education Program Experience (reviewed in PERT) | New CPA Professional Program | Explanation |
|---|---|---|
| Two level 2 technical sub-competencies recognized in Financial Reporting or two level 2 technical sub-competencies recognized in Management Accounting<br>AND<br>30-month duration requirement not met | 8 months Foundational Experience recognized.<br><br>Professional Experience duration recognized on a proportionate basis.<br><br>Professional experience to be recognized for the Financial Reporting or Management Accounting task statements achieved. | Foundational and Professional Experience competencies have been recognized as met. Professional Experience duration is not yet complete. Experience plan will outline the CPA training area to complete the duration requirement (is not limited to Financial Reporting or Management Accounting). |
| Depth in Audit and Assurance not recognized or two Level 2 proficiencies were not recognized in Internal Audit or External Assurance Requirements, Basis and Risk Assessment or Internal Audit Projects or External Assurance Engagements. A minimum of one level one proficiency in any of the Audit and Assurance sub-competencies has been recognized. | Assurance and Trust 1a, 1b and 1c will be recognized as “in progress” as applicable. | |
| Depth in Audit and Assurance has been recognized, or<br><br>Two Level 2 proficiencies were recognized in Internal Audit or External Assurance Requirements, Basis and Risk Assessment or Internal Audit Projects or External Assurance Engagements.<br><br>Chargeable hours requirements have been met (for Review or External Audit candidates) | Assurance and Trust 1a, 1b and 1c will be recognized at level 5 proficiency | |

| CPA Professional Education Program Experience (reviewed in PERT) | New CPA Professional Program | Explanation |
|---|---|---|
| Not all enabling competencies recognized at Level 2 proficiency. | Must complete the Decision Competencies. | |
| All enabling competencies recognized at a Level 2 proficiency. | Exempt from completing the Decision Competencies. | |

## 3.5 Additional Time for Transitioning Candidates [New]

Candidates who transition to the New Program may receive additional time, up to a maximum of two years, added to their remaining Current Program Time Limit to facilitate completion of the New Program requirements.

The maximum time permitted to complete the New Program following transition is seven years, inclusive of any additional time granted.

| Time Remaining in Current Program at Transition | Additional Time Granted Upon Transition |
|---|---|
| Less than 5 years | 2 additional years |
| 5 to 6 years | Up to 2 additional years |
| More than 6 years | Up to 1 additional year |

## 3.6 Accommodations

All existing ongoing exam accommodations granted to a Candidate in the Current Program will be transferred to the New Program. Candidates who do not have approved accommodations at the time of transition will be required to follow the accommodation process under the New Program.

## 3.7 Professional Conduct

Professional conduct and academic integrity requirements continue to apply throughout all stages of a Candidate's lifecycle. Conduct records and conditions which were imposed in the Current Program will carry forward to the New Program. Candidates with outstanding penalties or conditions (for example, suspensions or required ethics coursework) must fulfill all requirements before they are eligible to apply to transition.

# 4 Terms and Definitions

This table clarifies select terms used in these Policies.

| Term | Definition |
|---|---|
| **Candidate** | An individual in the CPA Certification Program. These individuals are regulated by their governing provincial/territorial CPA body but are not members.<br>**In British Columbia, these individuals are referred to as Students.* |
| **CPA Competency Map 2.0** | The foundation for the New Program which articulates the skills and competencies that will equip new CPAs for the future with a grounding in the critical knowledge, technical skills, and ethical mindset that defines the profession. |
| **Current Program** | The CPA Certification Program, consisting of the CPA Professional Education Program (CPA PEP), the Common Final Examination (CFE), and the Practical Experience Requirements (CPA PER). |
| **Experience** | Relevant, paid full-time or part-time employment within a CPA training area, supervised by a CPA mentor, that meets the foundational and/or professional experience requirements in the **New Program**. Experience does not include experience in academia, self-employment, unauthorized practices, unauthorized employment or any other area that cannot be corroborated by the provincial/territorial CPA body. |
| **Foundational Experience** | Entry-level experience in the New Program that requires decision-making and the application of judgment, as they allow the learner to develop the competencies necessary for more advanced roles. |
| **Good Standing** | A Candidate status with the provincial/territorial CPA body where the Candidate's registration has not been suspended or cancelled. |
| **New Program** | The CPA Professional Program, consisting of four education modules, the Foundational Development Exam, three Professional Final Exams, and experience requirements. |
| **PERT** | Practical Experience Reporting Tool |
| **Practical Experience** | Relevant, paid full- or part-time employment supervised by a mentor that aligns with the practical experience requirements of the **Current Program**. Practical experience does not include experience in academia, self-employment, unauthorized practice, or any other area that cannot be corroborated by the provincial/territorial CPA body. |
| **Program Time Limit** | For the purposes of transition eligibility, your Program Time Limit is your Practical Experience deadline. |
| **Professional Experience** | Experience which builds on Foundational Experience in the New Program. Must be complex in nature, requiring the learner to apply Decision Competencies in more complex situations. |

| Term | Definition |
|---|---|
| **Provincial/Territorial CPA Body** | CPA British Columbia, CPA Alberta, CPA Saskatchewan, CPA Manitoba, CPA Yukon, CPA Northwest Territories/ Nunavut, CPA Bermuda |
| **Registration**** | Refers to establishing Candidate status with the provincial/territorial CPA body. Candidates in the CPA Certification Program or the CPA Professional Program are registered with a provincial/territorial CPA body.<br>***In British Columbia, Students are enrolled with CPABC* |
| **Transition** | The activity of a Candidate moving from the Current Program to the New Program. |
| **Transition Application** | An application submitted by a Candidate to transition from the Current Program to the New Program, which indicates the Candidate's intent to transition, and which enables the provincial/territorial CPA body to assess eligibility, program standing, and compliance with requirements. |
| **Transition Period** | January 1, 2027, to December 31, 2028, during which eligible Candidates may apply to transition from the Current Program to the New Program. |