CHARTERED PROFESSIONAL ACCOUNTANTS
WESTERN SCHOOL OF BUSINESS

CPA Preparatory Courses Student Guide

Last Modified: October 2026

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Welcome to the CPA Western School of Business (CPAWSB or 'the School') and CPA preparatory courses. We are pleased to have you registered and look forward to getting to know you as you progress on the pathway to becoming a Chartered Professional Accountant (CPA).

Please use this Student Guide as a detailed reference to the CPA preparatory courses rules and regulations. Please note that CPA Canada and CPAWSB reserve the right to make changes to CPA preparatory courses policies and to inform students of changes as they occur.

We use CPA learning software, Brightspace (D2L), and email to provide important announcements and updates; please ensure that your contact information in My CPA Portal is current. You can update your contact information at any time by logging into the portal.

Please note that the CPA preparatory courses will be offered until December 2027, after which point they will no longer be available. For more information about the new CPA Professional Program, please visit our website.

1. CPA Accreditation

At qualification, you must demonstrate the competencies, skills, and knowledge expected of Canadian CPAs. Specifically, you will be required to demonstrate:

- Technical competencies in financial reporting, strategy and governance, management accounting, audit and assurance, finance, taxation, and information technology.
- Enabling competencies including professionalism, ethical behavior, written and oral communication, leadership, and problem-solving and decision making.

The CPA certification program is designed to help you develop those competencies and consists of:

- CPA preparatory courses available in an accelerated format and delivered part-time to prepare anyone lacking the academic prerequisites for admission to CPA Professional Education Program (CPA PEP)
- Academic prerequisites for admission to CPA PEP
- Graduate-level courses in CPA PEP
- Evaluations, including a Common Final Evaluation (CFE)
- Relevant practical experience

2. Overview and Eligibility

CPA preparatory courses are delivered in an intensive, accelerated format designed for those who lack some or all the prerequisite courses required for admission to CPA PEP. You only need to complete the courses you require for admission to CPA PEP.

Designed to be completed part-time to offer maximum flexibility and accessibility, CPA preparatory courses are available via self-study. Students are expected to spend an average of twenty hours each week on course materials and assignments.

Enrolling in CPA preparatory courses requires one of the following:

- One year (30 credits) of post-secondary study in any discipline from a diploma or degree program at a recognized post-secondary institution (PSI); or

- Three years of relevant work experience, which includes exposure to accounting and/or finance functions

To be admitted to CPA PEP, you will require a university degree—or Canadian equivalent—with 120-credit hours of post-secondary education. If you have an undergraduate or Masters' degree with fewer than 120-credit hours, you can attain the outstanding credit hours through completing CPA preparatory courses.

The following credits will be recognized for CPA preparatory courses:

Introductory Financial Accounting	IFA	3	Non-Core
Introductory Management Accounting	IMA	3	
Economics	ECO	3	
Statistics	STA	3	
Business Law	BUL	3	
Intermediate Financial Reporting 1	IF1	3	Core
Intermediate Financial Reporting 2	IF2	3	
Advanced Financial Reporting	AFR	3	
Corporate Finance	COF	3	
Audit and Assurance	AUA	3	
Taxation	TAX	3	
Intermediate Management Accounting	MAA	3	
Performance Management	PMA	3	
Information Technology *	ITE	3	
TOTAL		42	

* Additional details about Information Technology are available on the CPAWSB website.

2.1 CPA Preparatory Course Time Limit

There is no time limit to complete all fourteen CPA preparatory courses. However, **core** preparatory courses must be completed within ten years of applying to CPA PEP, and a cumulative average of 65 percent or higher is required for entry into CPA PEP.

2.2 CPA Preparatory Course Structure

There are fourteen CPA preparatory courses. You **only** need to complete those courses for which you have no approved and recognized academic credit. The delivery schedule has been designed to allow all the CPA preparatory courses to be completed within approximately three years, assuming one exam per exam session. For more information about CPA preparatory courses, please click here.

2.2.1 Course Overview

Non-core Courses

	Prerequisite
Introductory Financial Accounting (IFA)	
Introductory Management Accounting (IMA)	Introductory Financial Accounting (IFA)
Economics (ECO)	
Statistics (STA)	
Business Law (BUL)	

Non-core courses are self-study, using an e-textbook and practice problems; access to a facilitator is also provided. Courses are offered through open enrollment so students can register for a course at any time and receive access to materials within five business days. No refunds will be provided after you have been provided with access to the course materials on Brightspace (D2L). Each non-core course concludes with a final exam that must be written within one year of the initial course registration date. Students who do not complete the final exam within the one-year time limit will fail the course, and an attempt will be charged. Students will be required to retake the course to be eligible for another examination attempt.

E-Textbook

You will have access to an e-textbook through Brightspace (D2L), and the Bookshelf app can be downloaded on a mobile device or computer through your operating system's app store. The e-textbook provides an overview of the topics being covered for each chapter. Please note, you cannot print the e-textbook due to copyright laws.

For Introductory Financial Accounting and Introductory Management Accounting, you will also have access to the CPA Canada Learning Library eBooks. The eBooks contain assigned readings that include written instructions, examples, and summary problems.

For Business Law, the e-textbook can be accessed through Revel. Revel is an interactive learning experience that allows you to read, practice, take notes, and test yourself, all in one place. Revel has multiple tools to help you learn, study, and prepare for your exam. Revel focuses on your course materials on a 'read a little, do a little' approach, and it can help you learn, understand, and retain the material better compared to a traditional textbook.

Practice Problems & Quizzes

Practice problems give you the opportunity to practice and master the concepts taught in the student notes. Practice problems will not contribute to your overall course mark.

Quizzes are detailed in the course overview. There are four quizzes based on the e-textbook. These quizzes are not mandatory for completion, but students are encouraged to complete the quizzes to help them prepare for their exam. Quizzes will not contribute to your overall course mark.

Final Exam

The final exam grade is weighted 100 percent of your final course grade. Students must achieve at least 50% on the exam to successfully complete the course.

Introductory Management Accounting may be taken concurrently with but not before Introductory Financial Accounting. Students must successfully complete the IFA exam before registering for the IMA exam. Please review Section 5.1.1 for more information.

Core Courses

	Prerequisite
Intermediate Financial Reporting 1 (IF1)	Introductory Financial Accounting (IFA) Introductory Management Accounting (IMA)
Intermediate Financial Reporting 2 (IF2)	Intermediate Financial Reporting 1 (IF1)
Advanced Financial Reporting (AFR)	Intermediate Financial Reporting 1 (IF1) Intermediate Financial Reporting 2 (IF2)

Corporate Finance (COF)	Introductory Financial Accounting (IFA) Introductory Management Accounting (IMA)
Audit & Assurance (AUA)	Intermediate Financial Reporting 1 (IF1) Intermediate Financial Reporting 2 (IF2)
Taxation (TAX)	Intermediate Financial Reporting 1 (IF1) Intermediate Financial Reporting 2 (IF2)
Intermediate Management Accounting (MAA)	Corporate Finance (C0F)
Performance Management (PMA)	Intermediate Management Accounting (MAA)
Information Technology (ITE)	Introductory Financial Accounting (IFA) Introductory Management Accounting (IMA)

All **core courses** are open enrollment. As a result, students can register for the course at any time and receive access to materials within five business days. No refunds will be provided after you have been provided with access to the course materials on Brightspace (D2L). The courses will be available via self-study, using course notes and pre-recorded videos to complete adaptive reviews, unit assessments, task-based simulations, and practice problems to qualify to write the final exam. You will have access to a facilitator if you have any questions about the course materials. Each course concludes with a final exam that must be written within one year of the initial course registration date, within a scheduled exam session, at a CPAWSB exam centre. Students who do not complete the final exam within the one-year time limit will fail the course, and an attempt will be charged. Students will be required to retake the course to be eligible for another examination attempt. Please review Section 5.1.2 for more information.

eBook & Adaptive Review

You will be assigned specific lessons in the eBook. eBook lessons include detailed explanations and examples of technical material.

eBooks are the primary source of instruction. You should work through them as the first step in each unit; the other learning activities provide an opportunity to apply and test the knowledge from the eBook.

Throughout each eBook chapter, you will complete a series of lesson assessments containing multiple-choice questions to evaluate your mastery of the concepts. The lesson assessments are not graded; however, the lesson assessment questions may be used later in graded assessments.

After you have attempted all the eBook lessons and lesson assessments for a unit, you will complete an adaptive review assessment. The number of questions in an adaptive review is dependent on your performance, as the assessment will adapt to difficulty and provide questions based on your previous answers. Please note that you only have **one attempt** at the Adaptive Review. You cannot save and close your progress once you have started it. If you exit out of it, your submission will be marked based on the questions you answered and did not answer. After you complete the adaptive review, you will identify your knowledge gaps through personalized reports and remediate those gaps through further studying in the eBook.

You can also complete e-lessons, which are short, interactive lectures that work through examples on key topics. You may complete these at any time during a unit.

eBook activities must be completed by the course end date stated in D2L.

The eBook Adaptive Review will be weighted 20 percent of your overall exam eligibility grade. If you attempt the adaptive review before the course end date, you will receive a grade of 100%. If you do not attempt the adaptive review before the course end date, you will receive a grade of 0%.

The grades on the adaptive review components are weighed evenly and average together for 20% of the overall course grade.

Practice Problems

Students will be assigned a series of short practice problems that are from the unit's eBook readings and are meant to resemble exam constructive response questions. Practice problems also provide good preparation for the multiple-choice unit quiz and course exam questions.

The Practice Problems will be weighted 20 percent of your overall exam eligibility grade:

- Each unit has a set of practice problems and must be submitted to Dropbox. You are assessed automatically for completion. If you attempt the practice problems and submit it, you will get 100 percent; even if you attempt one out of five practice problems, you will get 100 percent. Please note if you submit a blank file, you will receive a zero.
- Each unit's Practice Problem grade is weighted equally.

Task-Based Simulations

Students will be assigned a set of task-based simulations (TBSs). The TBSs are a set of objective-style questions that provide further practice of the concepts covered in the eBook and Practice Problems.

The Task-Based Simulations will be weighted 20 percent of your overall exam eligibility grade:

- Each unit has a set of TBSs and must be submitted to Dropbox. You are assessed automatically for completion. If you attempt and submit the TBSs, you will get 100%; even if you attempt and submit one out of three TBSs, you will get 100 percent. Please note if you submit a blank file, you will receive a zero
- Each unit's TBS grade is weighted equally.

There are no task-based simulations for Information Technology; as a result, the practice problems are worth 40%.

Unit Assessment & Course Survey

At the end of each unit, you will need to complete a unit assessment. Each unit assessment consists of 25 multiple-choice questions. Please note that you only have **one attempt** at the unit assessments. You cannot save and close your progress once you have started it. If you exit out of it, your submission will be marked based on the questions you answered and did not answer.

The unit assessment and course survey will be weighted 40 percent of your overall exam eligibility grade. For each unit assessment, you are eligible for two graded components:

1. Attempt: A grade of 100% is awarded based on a reasonable attempt made before the course end date.
2. Score: This grade is based on your actual performance on the unit assessment.

For example, if you score 75% on the unit assessment, your calculated grade will be 87.5%.

The course survey can be found in Unit 6, and a grade of 100% is awarded based on completion of the survey before the course end date. Each unit assessment and course survey grade are weighted equally.

Final Exam

Sample exam questions and accompanying solutions will be available in Brightspace (D2L). The final exam grade is weighted 100 percent of your final course grade. Students must achieve at least 60% on the exam to successfully complete the course.

2.3 Eligibility for CPA Preparatory Courses

To be eligible to enroll in CPA preparatory courses, you must have completed at least one year (30 credits) of post-secondary study in any discipline from a diploma or degree program at a recognized PSI, or three years of relevant work experience, which includes exposure to accounting and/or finance functions. You must provide all required supporting documentation, which may include official transcripts, international credit equivalency reviews (e.g., World Education Services Canada), transcripts from other recognized accredited bodies, and proof of legal name. Admission using three years of relevant work experience also requires the submission of a comprehensive resume. Additional documentation may be requested.

CPA preparatory courses are designed to fulfill the requirements for entry to CPA PEP. These courses are not transferrable for credit to a PSI.

2.3.1 Internationally Educated Students

Credit hours or equivalent education obtained from PSIs that are recognized in the International Handbook of Universities published by the International Associate of Universities, or a similar recognition service will be accepted. If you are a temporary resident studying in Canada, you need a Canadian study permit.

Course exemption(s) can be granted for Introductory Financial Accounting, Introductory Management Accounting, Economics, and/or Statistics completed internationally where:

- A specific equivalency standard cannot be determined, but coverage of CPA requirements is deemed to be sufficient in the foundation topic area; and
- Submitted transcripts indicate completion of applicable courses at a minimum international grade conversion of 50 percent or higher for non-core courses and 60 percent or higher for core courses.

Exemptions are granted for completing the equivalent subject(s) through an accredited educational institution at the required CPA knowledge level. Detailed documentation that outlines specific course coverage, applicable text(s), and evaluation criteria must be submitted. Refer to the “Entry” column of the CPA Competency Map Knowledge Supplement for detailed CPA requirements at the prerequisite level.

Please note that only Canadian course content is accepted for the following CPA preparatory courses:

- Taxation
- Business Law

If English is not your first language, to be successful in CPA preparatory courses and CPA PEP you will need a high/professional level of English proficiency—meaning you can articulate ideas orally and in written form with detailed descriptions, opinions, and explanations (preferably at benchmark level 8 in

reading/comprehension and listening skills). CPAWSB strongly recommends that participants are currently employed in a business position or have two years of relevant work experience.

2.3.2 Internationally Designated Professionals

If you have an international accounting designation that is associated with the International Federation of Accountants (IFAC), potential eligibility for CPA PEP includes:

- Review and consideration of the undergraduate/graduate university degree, the designation, and level of related practical experience

Additional documentation must be submitted, including details and verification of practical experience as related to the CPA competencies, as well as review processes at committee levels, confirmation of acceptance under this route can take a considerable timeframe.

Resources for internationally designated accountants can be found on the Certification Resource Centre.

2.4 Transfer Credits and Exemptions

Each provincial CPA office publishes a Transfer Credit Guide used to determine which PSI courses are equivalent in content to CPA preparatory courses. To gain an exemption from a CPA preparatory course, you must request a transcript assessment through My CPA Portal (you will need to create a profile if you do not already have one). Then, arrange for official transcripts to be mailed directly from the PSI(s) to the School indicating completion of the course(s) that adequately cover applicable prerequisites as outlined in the CPA Competency Map. Please note that transcript assessments are only valid for one year from the date of the review.

CPA preparatory course exemptions are granted for completing the equivalent subject(s) through an accredited educational institution at the required CPA knowledge level. Core preparatory course exemptions will be granted for completing and passing an equivalent course with a mark of at least 60 percent. Non-core preparatory course exemptions will be granted for completing and passing an equivalent course with a mark of at least 50 percent. Practical experience completed in the absence of having completed an equivalent academic course(s) will not be considered as a basis for a CPA preparatory course exemption. The equivalent academic course(s) must have been completed over ten years ago for consideration of practical experience. Please refer to Section 1.4 of the CPA Harmonized Education Policies Vol. 3 for additional information on using practical experience towards CPA preparatory course exemptions. For exemption from CPA preparatory courses and admission to the CPA PEP, students/candidates should have completed at least one applicable course in each of the CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance, and Taxation within the last ten years.

Prerequisite education will be reassessed for currency of knowledge when you apply for CPA PEP:

- All core CPA preparatory courses, or equivalents at a PSI, must have been completed within ten years of when you apply for CPA PEP.
- There are no currency requirements for the non-core preparatory courses.

CPAWSB recommends completing all prerequisite requirements through one PSI program if possible. Courses within one subject area completed at multiple PSIs may not provide the required entry-level competencies for that subject area to qualify for entry into the CPA PEP and the course content, evaluation

methodologies and teaching methods may differ. If you mix courses within a subject area, you risk missing content, repeating content, or not being able to achieve the depth in the knowledge topics required to be successful in CPA PEP. This is especially important with the core preparatory prerequisites, which are intermediate and advanced financial reporting, corporate finance, audit and assurance, taxation, intermediate management accounting, and performance management.

In situations where two courses are required to meet the CPA prerequisite and the first half of a course is completed at PSI A and the second half at PSI B, you may be required to submit detailed course outlines of both courses for a review and mapping to be completed at the time of the transcript assessment. If the coverage has not been met, an exemption cannot be granted, and you need to have achieved the minimum passing grade (50 percent for non-core and 60 percent for core courses) in both courses to be granted the exemption.

If you believe you should receive credit for a CPA preparatory course that was not granted in your original transcript assessment, please review the Course Overview and CPA Competency Map first. If after reviewing these items you still feel that an exemption is warranted, you should request a Transcript Reassessment by emailing transcriptassessment@cpawsb.ca and **not** enroll in the current offering of the preparatory course in question. If you are granted an exemption through a transcript reassessment while enrolled in a current offering of the CPA preparatory course, we will reevaluate your course registration on a case-by-case basis to determine whether a partial refund can be provided, however a full refund will not be issued.

2.4.1 Challenge Exams

Challenge exams are available for **core** CPA preparatory courses. The price for a challenge exam is posted on our website. A non-refundable credit card surcharge will be applied if a credit card is used for payment. A challenge exam will provide eligible students with an exemption from the course portion of the CPA preparatory course and an opportunity to sit the exam only. Students will be granted one attempt to challenge the exam for each course and must obtain 60% or higher on the challenge exam to be successful. If unsuccessful, the full CPA preparatory course (course and exam) or equivalent approved course(s) through a post-secondary institution must be completed.

To be eligible for a challenge exam, a student must have:

1. Completed a course(s) through a post-secondary institution that no longer meets the 10-year currency requirement for exemption. The course must be:
    a. equivalent per the provincial transfer credit guide or
    b. eligible for a partial exemption as per the self-assessment tool

2. Completed a course(s) through a post-secondary institution that cannot be sufficiently verified for equivalence through acceptable supporting documentation. In which case, the student will be required to complete the self-assessment tool and attain the minimum required coverage of topics (50%) to be eligible to challenge the exam.

CPA preparatory course materials will not be available to students who choose to challenge an exam. If you are granted a challenge exam while enrolled in a current offering of the CPA preparatory course, you will be subject to the current course withdrawal and refund policies. CPA preparatory courses students are ineligible to register for a challenge exam if they have had an unsuccessful attempt at the

course. Please refer to the Challenge Exam Policy FAQ and Section 3.3 of the CPA Harmonized Education Policies Vol. 3 for additional information on challenge exams.

3. Registration Timelines and Fees

Please note that the final date to register for a CPA preparatory course or exam is November 4, 2027, and the final exam session will be December 2027. There will be no rewrites available after the final December 2027 exam session.

3.1 Course and Exam Registration

Students are not required to choose their exam date when registering for a course; as a result, the preparatory courses allow you to choose an exam date when you feel ready to do so. You are welcome to select your examination date at the time of course registration, however, there's no downside or penalty for waiting, if you keep the following in mind:

- You must attempt the course-end examination within one year of the course start date, within a scheduled exam session. The start date for these courses is defined as the date of initial registration. A 75% course completion grade for core preparatory courses must be obtained two weeks prior to your scheduled exam date.
- You must register for your selected exam date no later than six weeks prior to the exam. Please review the exam schedule and registration deadlines on our Exam Schedules page. Please note exam dates and times are nationally scheduled and subject to change without notice.
- You may change your exam date once you've selected it, however, a withdrawal fee will apply if you decide to change your exam date less than five weeks prior to the exam. Withdrawal deadlines are stated within the exam schedule and registration deadlines document posted on our Exam Schedules page.

You can enroll in up to two exams per exam session, providing the exam times do not conflict. For more information, please contact the CPA preparatory courses Student Experience Team at prepadvising@cpawsb.ca.

3.2 Conditional Course Enrollment

Students must successfully pass their prerequisite course examination prior to beginning a subsequent course. Grades are released four weeks after the scheduled exams on a Wednesday. You will not be able to register for a post-requisite course until you receive your final grade.

3.3 Course Registration Deadlines

A schedule of upcoming CPA preparatory courses, including registration and withdrawal deadlines, can be found here.

3.4 CPA Preparatory Courses Administrative Fees

You are required to pay annual student dues while enrolling in the CPA preparatory courses. **Annual student dues are valid from April 1 to March 31 of the following year**, and you are required to renew your student dues annually. Reduced student dues are offered for new students who register between October 1 and March 31 of the following year. The entire fee schedule is available on our website.

The fees paid with course registration cover one course registration and one exam registration. Exam withdrawal penalties, challenge exam, and rewrite fees (if applicable) are separate.

All fees are subject to GST. The CPAWSB is engaged as the contractor for education delivery, on behalf of CPA British Columbia, CPA Alberta, CPA Saskatchewan, and CPA Manitoba and collects GST on their behalf.

All fees are subject to a credit card surcharge fee if you pay by credit card.

All student dues, appeals, re-mark fees, and credit card surcharge fees are non-refundable.

More information regarding payment methods and how you can pay is available online. Refunds for e-transfer payments will be credited to a student's account on their My CPA Portal.

4. Technology: Technical Requirements

Students will use their personal computer to complete coursework in Brightspace (D2L). Please refer to Section 4.5 and Section 6 for information on the computer requirements for the exams.

The minimum technical requirements to run Brightspace (D2L) are:

Hardware Requirements	Windows PC-based desktop or laptop computers Minimum of 8 GB RAM Minimum of 1.5 GB hard-drive space Available USB ports Minimum 2.33 GHz processor speed* 2 GB graphics memory*
Operating System Requirements	Windows 7 or higher
Software Requirements	Microsoft PowerPoint 2010 or higher Microsoft Word 2010 or higher Microsoft Excel 2010 or higher Microsoft Power BI (requires a Windows operating system) JavaScript enabled Cookies enabled Acrobat Reader
Other Requirements	Sound card with speakers or headphones High-speed internet (512 Kbps for non-core exams) Firefox or Chrome (latest version) Two-button mouse and keyboard* Screen resolution of 1280 x 768 pixels*

* Required for non-core exams. For more detailed information on computer requirements for non-core exams, please refer to the CPA Canada Online Questions and Answers document posted on the course homepage on Brightspace (D2L).

Please note that all CPA course and exam materials, including the exam software, Power BI and Brightspace (D2L), are specifically designed for Windows operating systems. As a result, there is a risk if you use any Apple or Android product; please refer to Section 4.3. The recommended operating system

for the CPA preparatory courses is Windows. If you are using a computer from your employer, some employers may require administrative access to install programs such as Microsoft Power BI.

If you are experiencing issues in Brightspace (D2L), please use Firefox and/or Chrome, as they are the most reliable browsers to use Brightspace (D2L).

4.1 Brightspace (D2L)

A critical component of CPA preparatory courses is Brightspace (D2L). You will receive access to Brightspace (D2L) before the start of your course(s) and will receive an email with Brightspace (D2L) login credentials.

You will use Brightspace (D2L) to access course notes, pre-recorded lectures, and other course materials. Course updates and announcements will be posted on Brightspace (D2L). Brightspace (D2L) also contains a discussion board, where you can communicate with other students and your facilitator to further your understanding of the course materials. Please allow your facilitator up to forty-eight hours to respond to course inquiries. We encourage you to check Brightspace (D2L) frequently to make use of the online resources.

Brightspace (D2L) utilizes plagiarism detection software; if you are found plagiarizing or cheating on any assignments or quizzes, you may be subject to penalties that may include failing the course, a committee hearing to determine a good character, completing the ethics course, or even suspension or expulsion from the CPA program. Please refer to Section 13.

Students taking a non-core CPA preparatory course will have access to their course materials until they are unenrolled from D2L. Non-core exams will also be accessed through the Dropbox feature on Brightspace (D2L).

Students taking a core preparatory course will have access to their course materials for a period of twelve months upon writing the course exam. Students will continue to have access to the eBook if they are registered as a student in CPA preparatory courses or CPA PEP until they are unenrolled from D2L.

You will lose access to course materials for any courses you withdraw from.

It is important to set your time zones. Please see the following instructions:

In Brightspace (D2L), the default time zone is Eastern. Unless you change your time zone settings, your submission deadlines will reflect the Eastern time zone and be incorrect. Late submissions will not be accepted. To change the time zone, select "*Account Settings*" under your name, located in the top right-hand corner. Scroll down to the settings for "*Time Zone*" and set the time zone for the area you reside in.

If you require technical assistance with Brightspace (D2L), please visit the Brightspace (D2L) Helpdesk to create a ticket or search the Knowledge Base for articles relating to Brightspace (D2L).

4.2 Calculator

The only approved calculator for CPA preparatory courses exams is the Texas Instrument BA II Plus. The Texas Instrument BA II Plus Professional Edition is not approved for CPA preparatory courses. For in-person exams, students will be provided with the Texas Instrument BA II Plus calculator at the exam centre. While students are prohibited from bringing in their own calculator for an exam, we encourage

you to purchase one before your course starts to become familiar with how to use it before the exam. Please refer to Section 10.2 for additional practice problems designed for your calculator.

4.3 Microsoft Power BI

Students are required to complete at least one data analysis activity using Microsoft's Power BI software for each of the technical competencies. **Please note that the Power BI software is not compatible with the Apple/Mac operating system and will need to be completed on a Windows laptop.**

Power BI is a business analytics tool that allows users to visualize data and share insights across groups, teams, and organizations. It lets you build advanced queries, models, and reports. Power BI can connect to hundreds of data sources and summarize them with live dashboards and reports.

Microsoft offers a free desktop version of Power BI that you can download on the Microsoft Power BI website.

Power BI will prompt students to set up an account once installed; however, **this is optional**. An account is not necessary or required to complete your weekly problems. To skip the sign-in or account creation process, when Power BI launches, a pop-up window will display. The window has a link at the bottom left that says, "Already have a Power BI account? Sign in." Clicking on the link prompts a window requiring your credentials. You can close the window and proceed with your activity.

4.4 Web Etiquette

The CPA profession expects members and students to uphold high standards of professional conduct at all times, including when using electronic communication such as email or the Brightspace (D2L) discussion board. If you have any questions about the appropriate use of the discussion board or email, contact the CPA preparatory courses Student Experience team at prepadvising@cpawsb.ca.

4.5 Examinations

All core course exams will be held at in-person exam writing centres. Learners will use CPA-issued laptops preloaded with lockdown software that restricts access to everything other than the exam software and reference materials (if applicable). Within the software, for core courses only, you will have access to a word processor and spreadsheet software to capture your responses on the constructed response portion of the exam. The word processor and spreadsheet software are like Word and Excel but may not have all the functions available. For more information on the in-person exam format, regulations, and expectations, please visit our website.

All non-core exams will be written remotely on a student's personal computer using online exam software. For more information about the online software being used, its computer requirements, and exam regulations, please visit the Exam Information widget on the course homepage on Brightspace (D2L).

Students are required to review the exam regulations and exam information related to their exams regularly to ensure that they are informed with the most up to date information.

5. Course Delivery

All course materials and resources are provided through Brightspace (D2L). You must complete the Academic Honesty Quiz and Policy Quiz to unlock course materials. Please refer to Section 4.1 for more information about Brightspace (D2L).

5.1 Open Enrollment Learning

Students registered for any preparatory course must write the final exam within one year of their registration date, within a scheduled exam session. If you exceed the one-year time limit without completing the final examination, you will fail the course and be charged with an attempt.

These courses offer you the flexibility to complete all mandatory components without the constraints of a semester schedule. You will still need to take the final exam within one year of your registration date. Unlike the traditional semester format, these open-enrollment courses provide access to materials within five business days of registration. You will not need to finish the mandatory components within a six-week period.

Please review the Frequently Asked Questions for additional information.

5.1.1 Non-Core Preparatory Courses

Students will have access to a Course Overview. The overview will introduce you to the course and includes information on the topics covered and required e-textbook readings. It also includes important information regarding the evaluation component.

Suggested study plans are provided to help you plan your study time. You are encouraged to personalize these plans to meet your individual needs.

The final exam will be 100 percent of your final grade.

5.1.2 Core Preparatory Courses

These courses are designed to allow you to work through your course in an effective and efficient manner. You will need to achieve a minimum overall grade of 75 percent on your course activities as this is used to determine your exam eligibility. **You will need to achieve this minimum overall grade at least two weeks before your registered exam.** If you **do not intend to complete your course activities at least two weeks before your registered exam**, we recommend that you withdraw from your upcoming exam to avoid a failed course attempt. Instructions to withdraw are available on our website. If you withdraw from the exam, you will still be able to work on your course activities to reach the minimum 75% course completion grade and register for the exam in a future session (if you are still within your one-year course completion time limit). Withdrawal penalties may apply. Please review the exam registration and withdrawal deadlines which can be found on our website.

Course Structure

Your overall exam eligibility grade is cumulative and is based on your course activities. Therefore, at the start of your course, the beginning overall exam eligibility grade on the course activities is zero percent. As course activities are completed and grades are earned, your overall exam eligibility grade will increase proportionately, weighted based on the type of activity listed in Section 2.2.1.

You may view your accumulated overall exam eligibility grade in Brightspace (D2L) at any time; to view your grade, go to your course page in **Brightspace (D2L)** and click on Grades – at the very bottom you will see the '**overall course grade**.' Please note your overall score listed on the UWorld learning system does not represent your overall exam eligibility exam.

Students must complete **all** course activities as the completion of these activities will count towards the 75 percent exam eligibility requirement (Section 2.2.1) to write the final exam. These course activities

must be completed two weeks prior to the exam you are registered for. Students have one year from their course registration date to write the exam.

Failure to meet the minimum exam eligibility grade of at least 75 percent on course activities will result in ineligibility to write the course exam and will be considered a failed course attempt. If you do not withdraw from the exam, you will fail the course, and it will be recorded as a failed course attempt. You will need to retake the course and pay the applicable registration fees again to qualify for the exam. If you are unable to complete the course requirements **before the exam eligibility deadline**, you can pay the exam withdrawal fee and reschedule the exam to a later session, provided you have time remaining within their one-year course completion deadline. Please review Section 8.2 regarding exam withdrawals.

The final exam will be 100 percent of your final grade.

Time Commitment

You can work freely on your course activities, and a typical unit will consist of:

- eBook and Adaptive Review
    - Reading: 5 – 6 hours
    - Diagnostic questions: 2 – 3 hours
    - E-lessons: 2 – 3 hours
- Practice Problems and debrief: 3 – 4 hours
- Task-Based Simulations and debrief: 1 – 2 hours
- Unit assessment and debrief: 2 hours

To facilitate self-study, these courses will rely on an adaptive approach that enables you to study materials relevant to your knowledge base and gaps. You will have access to lead facilitators on the course discussion board and a hotline to ask questions regarding course content.

6. Examinations

To complete a CPA preparatory course, you must write the final exam. Please register for the exam by logging into My CPA portal. Exam schedules, registration deadlines, and withdrawal deadlines are posted to our Schedules page. Exam dates and times are nationally scheduled and subject to change without notice. It is the student's responsibility to review the course and exam schedules on a regular basis to plan their studies accordingly. Late exam registrations will not be accepted.

CPAWSB has no tolerance for cheating and plagiarism. If you violate the integrity of the examination, examination procedures, or examination regulations, you will receive a mark of zero and be subject to disciplinary measures. You may be asked to withdraw from CPA preparatory courses.

All examinations are nationally scheduled and can only be written on the scheduled dates and times. Examination questions and responses are non-disclosed and as such, you will not be permitted to view your completed exam. For more information regarding CPA preparatory course examinations, please click here.

Please note that the final date to register for a CPA preparatory course exam is November 4, 2027, and the final exam session will be December 2027. There will be no rewrites available after the final exam session.

6.1 Core Course Examinations

xams will be held at in-person exam writing centres. Please review the in-person Exam Regulations available on CPA Canada's website. Within the Exam Regulations is a list of items prohibited from exam centre, including but not limited to:

- Mechanical pencils and pens
- Opaque (not see-through) drinking containers
- Hoodies
- Scarves and neck ties
- Wireless mice and wired keyboards
- Tablets, netbooks, or Apple devices as they are not compatible with the exam software
- Electronic data storage devices, communication devices including but not limited to USB keys, cell phones, electronic diaries, recording or filming devices, cameras, fitness trackers.

Please note that this is not an exhaustive list, and you are required to carefully review the complete list to avoid any violations on the day of the exam or after the exam. If you have any questions regarding the regulations, please contact prepexams@cpawsb.ca.

The Texas Instrument BA II Plus calculator is the only calculator approved by CPA Canada and no other calculator (including the Professional version of the Texas Instrument BA II Plus) is permitted. Calculators will be provided to students at the exam centre. See Section 4.2 for more information. You must present a valid government approved photo identification at the exam centre.

6.1.1 Incident Reporting

CPAWSB attempts to minimize any issues or disturbances that may arise at the exam. We have processes and procedures in place to address, document, and resolve any issue that may arise in a timely manner at the exam. To address your concern, you must report your concerns to a staff member on the day of the issue and ask that they document your concerns. Issues not documented on the day of occurrence will not be reviewed.

6.1.2 IT Reporting

CPAWSB performs rigorous testing to minimize the risk of technological errors. However, it is possible that you may still experience an IT issue. If you experience an IT issue, you must report it immediately to a proctor. Issues reported retroactively cannot be rectified. As a reminder, any time spent resolving the issues will be documented and added back to your total writing time.

6.2 Non-Core Course Examinations

Students will use their own personal computer to complete the exams securely from a remote location, such as your home or workplace. More information on the non-core exams can be found within the Exam Information widget of Brightspace (D2L). Students are responsible for familiarizing themselves with exam information and software, and to complete any pre-exam activities as required. Please review the Exam Regulations for online exams available on the CPA Canada website prior to each exam to avoid any violation on the day of the exam or after the exam.

6.3 Exam Content

For details on the length and structure of each exam, please refer to the Exam Blueprint.

6.4 Exam Grade Requirements

For **non-core** CPA preparatory courses, you will be required to achieve a minimum of 50 percent on your examination to pass the course. Please refer to Section 2.2.1.

For **core** CPA preparatory courses, you will be required to achieve a minimum of 60 percent on your examination (including rewrites) to pass the course. Please refer to Section 2.2.1.

6.5 Exam Centres

When you register for a CPA preparatory course, you will be required to select an examination location. For **core course exams**, where the exam takes place at an in-person exam writing centre, please select the location where you will write the final exam for that course. For **non-core exams**, please select the location where you will be writing the exam. This is especially important because the non-core exam will start at the local time of the location you selected during registration and students who do not start the exam within 15 minutes of the scheduled start time will have their exam voided and counted as a failed attempt.

To request to write at a different exam centre from the one you selected when registering, email prepexams@cpawsb.ca at least six weeks before the scheduled exam date as seating at certain centres may be limited. Requests received within six weeks of an exam will be considered but are subject to availability and may not be granted.

For in-person exams, if you live more than 150 km from one of the examination centres listed below, you can request an alternate exam location through My CPA Portal. For more information on this, please refer to Section 6.7.

Subject to availability, the following in-person examination centres will have an IT proctor on the invigilation team:

Province	Writing Centre
British Columbia	Abbotsford
	Burnaby
	Kamloops
	Kelowna
	Nanaimo
	Prince George
	Surrey
	Vancouver
	Victoria
Alberta	Calgary
	Edmonton
	Grande Prairie
	Lethbridge
	Medicine Hat
	Red Deer
Saskatchewan	Regina
	Saskatoon
Manitoba	Brandon

	Winnipeg

The following secondary in-person examination centres will **not** have an IT proctor on the invigilation team:

Province	Writing Centre
British Columbia	Castlegar
	Cranbrook
	Fort St. John
	Revelstoke
	Terrace
Alberta	Fort McMurray
	Lloydminster
	Peace River
Saskatchewan	Swift Current
Manitoba	The Pas
	Thompson
Northwest Territories	Yellowknife
Nunavut	Iqaluit
Yukon	Whitehorse

Writers in secondary locations have access to remote, rather than in-person, IT support.

6.6 Medical Exam Accommodations

If you have any disabilities, including learning disabilities, and require exam accommodations, submit a request through My CPA Portal. Detailed supporting documentation from a medical professional will be required, and additional information may be requested. Accommodations can range from additional writing time to a separate writing location, and requests are reviewed on a case-by-case basis. To allow time to assess requests, submit accommodation requests when you first enroll in CPA preparatory courses or at least ten weeks before your first CPA preparatory course exam. All accommodation requests are reviewed by the National Accommodations Advisory Panel.

For more information on accommodations, including detailed information on how to apply, please refer to the information on CPA Canada's website or contact the CPA preparatory course exams team at prepexams@cpawsb.ca.

6.7 Alternate Exam Location Request (Core Course Exams Only)

If you live more than 150 km from a formal exam centre; or are physically unable, due to a medical condition, to write the examination at a CPA examination centre, you can request to write at an alternate exam location. You need to submit the request through My CPA Portal six weeks before the exam date. Requests must be submitted by the stated deadline. **Late requests will not be accepted**.

Students are required to appoint an exam invigilator that meets the requirements below:

- Be a registered Canadian CPA (CA, CMA, or CGA), an individual holding a current professional designation (i.e. doctor, lawyer, professional engineer), a professor or an examinations coordinator at a local university or college.
- Be available to supervise the exam(s) at the nationally scheduled date and time.

- Not be a relative, friend, direct supervisor, or otherwise have or potentially have their objectivity compromised.
- Not share a personal postal address with the exam writer.
- Be comfortable with administering the exam and assisting with any IT problems that arise, with the help of an on-call IT Proctor. The individual's professional qualifications and ability to act as an invigilator will be confirmed. The person must be willing and available to respond to correspondence from the regional office. Exam writers are responsible for the performance of their invigilators and should appoint invigilators with care.
- Have access to a printer, cell phone (capable of being placed on vibrate)/phone, reliable internet access, and a computer on the day of the examination. The invigilator should also be able to provide a quiet room with access to internet and power for the exam to be written in.

CPAWSB will confirm the person's eligibility and reserve the right to refuse the invigilator you propose. In this case, you will need to find another invigilator. If you cannot find a suitable invigilator 4 weeks prior to the scheduled exam date, or if your invigilator does not complete the required training in time, you will be required to write the exam at one of the designated examinations centres listed above in Section 6.5.

Students who already have ongoing alternate location requests, please ensure that you confirm with your proposed exam supervisor that they will be available for each of the exam sessions that you have registered for.

For more information, please contact the CPA preparatory courses exams team at prepexams@cpawsb.ca

6.8 Exam No Shows

If you do not write the exam and do not withdraw from the exam the day before, you will receive a mark of zero for the exam and will not be allowed to continue in the course. Your transcript will show a failed course attempt, and you will not be refunded for any fees. If you do not wish to write an exam in the exam session you have registered for, you may withdraw from the exam. Please refer to Section 8.2 for further details.

6.9 Exam Rewrites

For core CPA preparatory courses, you might be eligible for a rewrite, if your final course grade is between 50 and 59 percent.

If you haven't already exercised your rewrite attempt for the course, you have the option to rewrite the exam for the next exam session. If you choose not to rewrite the exam the next time the exam is available, you will need to retake the entire course before re-attempting the exam. A rewrite exam is considered another attempt at the course. The fees for a rewrite exam and exam withdraw penalty are posted on our website. *A non-refundable credit card surcharge will apply if a credit card is used for payment.* If you withdraw from the rewrite up until the day before the scheduled exam date, the rewrite fee will be refunded, minus the exam withdraw penalty fee. Deferrals of rewrite exams are not permitted.

If you exercise your rewrite exam attempt for a **core course**, the rewrite exam will be worth 100% of your overall course grade.

Exam rewrites are not offered for non-core courses.

6.10 Exam Remark

If you are unsuccessful in a core CPA preparatory course exam, you can request a remark of the exam via My CPA Portal within three business days of receiving the final course grade. Exam remark requests will not be accepted outside this time frame, and only those who were unsuccessful in the course can request an exam remark. An exam remark does not apply to non-core courses. The fee for an exam remark is posted on our website, and will only be refunded if the final course mark changes to a pass because of the remark. If a credit card is used for payment, the credit card surcharge applied will not be refunded.

Only the constructed response portion of your exam will be reviewed; the multiple-choice section of the exam is not reviewed. A change to the grade is made only if one or more of the following errors occurred:

- The markers misapplied the marking guidelines
- The markers failed to consider a relevant section of the student's response (e.g. the markers missed a relevant discussion somewhere, etc.); or
- The markers exhibited poor application of judgement

Remarks are solely based on the procedures listed above. Extenuating circumstances will not be considered. All examinations and responses are non-disclosed and as such, you will not be permitted to view your completed exam, including the remark.

For more information on the exam remark and what it entails, please refer to the National Student Guide (Appeal/Remark of exam results section) posted within the Getting Started section on the Brightspace (D2L) course page. Please contact prepexams@cpawsb.ca for more information.

Should you decide to proceed with an exam remark, here are the instructions for submitting the exam remark request on the My CPA Portal:

1. Click "Registrations"
2. Click "Exam Registrations"
3. Click "View" next to your exam
4. Select "Request Exam Review" and complete the payment process

Remark results will be available in approximately 7-10 business days.

7. Completing a Course

Grades are released four weeks after the scheduled exams on Wednesday on Brightspace (D2L) unless stated otherwise by CPAWSB, and the grades will be updated on the My CPA Portal under the Program Progress section.

7.1 Statement of Completion

You can obtain a Statement of Completion once you successfully complete your preparatory course. The Statement of Completion can be accessed through Brightspace (D2L) and printed for your records. The statement will include the course name, description, expiry date (if applicable), issue date, and credit hours. If you have any questions about the Statement of Completion, please contact the Brightspace (D2L) Helpdesk by creating a ticket.

Statement of Completions are not available for any preparatory courses completed before 2019.

7.2 Obtaining Official Transcripts

You can obtain official transcripts at any time by submitting an "Official Transcript Request" through My CPA Portal. Please allow ten business days for processing. Fees for transcripts or additional copies are posted on our website. If you have any questions about obtaining official CPA transcripts, please contact prepadvising@cpawsb.ca.

7.3 Course Repeats

You have three attempts to pass each preparatory course. If you fail a course three times, you are no longer eligible to take it as a CPA preparatory course and will need to complete its equivalent at a PSI.

7.3.1 Non-Core Preparatory Course Repeats

If your **final course grade** is:

- **50% or higher**: You have successfully passed your non-core CPA preparatory course.
- **49% or lower:** You have not successfully passed your non-core CPA preparatory course and may register to retake the course. Please see our website for the course offering schedule.

Because 50 percent is the passing grade for non-core preparatory courses, exam rewrites are not offered. If your first attempt at the exam was unsuccessful, you can retake the course for a reduced fee. The reduced fee for repeating a non-core preparatory course is posted on our website. Only one reduced-fee course repeat is permitted per non-core preparatory course.

If you are eligible to register for a reduced fee for your non-core course, register and pay the full course fee on your My CPA Portal. Once your transaction has been completed, please email prepadvising@cpawsb.ca.

7.3.2 Core Preparatory Course Repeats

If your **final course grade** is:

- **60% or higher:** You have successfully passed your core CPA preparatory course.
- **Between 50 – 59%:** You have not passed your core CPA preparatory course. If you have not already used your rewrite attempt for your course, you do qualify for a rewrite exam in the next exam session. You should note that an exam rewrite counts as an attempt at your CPA preparatory course (each student gets three attempts at each course). You may choose not to retake the exam and simply take a 'fail' for the course; the choice to rewrite is up to you. **Please note the rewrite will be worth 100% of your final course grade.**
- **49% or lower:** You have not successfully passed your core CPA preparatory course and may register to retake the course. Please see our website for the course offering schedule.

If you fail the exam rewrite and have not exhausted all three of your course attempts, you must retake the course before the third and final attempt at the exam.

8. Withdrawals

To withdraw from CPA preparatory courses, either temporarily or permanently, notify the CPA Student Experience team in writing by submitting an email requesting the withdrawal to prepadvising@cpawsb.ca. Your withdrawal date will be the date the School receives the email.

Please note that non-attendance does not constitute a withdrawal from CPA preparatory courses.

8.1 Course Withdrawals

You can voluntarily withdraw from a course through your My CPA Portal. Should you voluntarily withdraw from your course through your My CPA Portal, here are the instructions to withdraw:

1. Login to your My CPA Portal
2. Click on 'Registrations' then 'Module Registration'
3. Once you are on Module Registration page, click on 'View' next to the course
4. Once you are on the 'View' page, click on 'Withdraw'

If you are already registered for an exam and decide to withdraw from your course, please be aware that you may incur an exam withdrawal fee if the withdrawal occurs within five weeks of the exam date. More information about exam withdrawals is in Section 8.2. Please note that if you re-register for the course, you are required to restart from Unit 1 and complete all course components.

The conditions for withdrawing from a CPA preparatory course are as follows:

- For courses, once access to course materials has been granted, withdrawals made more than two weeks before the registered exam session are not eligible for a refund; however, no course attempt will be charged. Withdrawals made within two weeks of the registered exam session will result in both the loss of the course fee and a charged course attempt.
- If you write the final exam, or if you do not show up for the exam, no refund is provided, and a course attempt is charged.

Annual student fees are non-refundable.

If you have any questions or issues withdrawing through your My CPA Portal, please contact prepadvising@cpawsb.ca.

8.2 Examination Withdrawals

If you are a **qualified exam writer**, you can voluntarily withdraw from an exam through your My CPA Portal any time up until the day before the final exam. Please note that if you are withdrawing from an exam within five weeks of the exam date, a withdrawal fee will be charged. The exam withdrawal fee is posted on our website. A non-refundable credit card surcharge will be applied if a credit card is used for payment. In the case of an extenuating circumstance, such as a death in the family or extended illness, a refund of the withdrawal fee might be issued if sufficient supporting documentation is provided. Supporting documentation should be emailed to cpaaccommodations@cpawsb.ca prior to the scheduled exam date.

If you are registered for a core exam, and you **do not intend to complete your course activities at least two weeks before your registered exam or have not met the exam eligibility requirements**, we recommend that you withdraw from your upcoming exam to avoid a failed course attempt.

If you decide to proceed with the exam withdrawal, you may register for a future exam if the exam date is within one year of your course start date for your CPA preparatory course.

Should you decide to voluntary withdraw from your examination through your My CPA portal, here are the instructions to withdraw:

- Login to your My CPA Portal
- Click on 'Registrations' then '**Exam Registration**' (not in the Module Registration area)
- Once in Exam Registration click on 'View' next to your exam
- Once on the view page for your exam click on 'Withdraw'
    a. A withdrawal fee will be charged if you are withdrawing from an exam within five weeks of the exam date. The exam withdrawal fee is posted on our website.

If you have an extenuating circumstance, such as a death in the family, illness, or accident, that arises on the day of your exam, please email prepexams@cpawsb.ca immediately to discuss your options. Please refer to Section 9 for more information.

8.3 Temporary Withdrawals

In special circumstances, you can temporarily withdraw from CPA preparatory courses for a maximum of two years. During a temporary withdrawal, you will not have access to the course materials, but may access other benefits (job boards, etc.). For more information on temporary withdrawals, please contact the Student Experience team at prepadvising@cpawsb.ca.

8.4 Permanent Withdrawals

You can permanently withdraw from CPA preparatory courses in good standing by submitting a request in writing to CPAWSB. For more information on permanent withdrawals, please contact the Student Experience team at prepadvising@cpawsb.ca.

9. Extenuating Circumstances and Requests

Extenuating circumstances where the course or exam cannot be completed within the set timelines or date will be considered on a case-by-case basis. Examples of extenuating circumstances include medical circumstances, extended illness, accident, or a death in the family. Requests will not be considered for work-related or personal commitments.

Only legitimate requests that have been submitted following the procedures outlined below will be reviewed. CPAWSB reserves the right to refuse requests if insufficient documentation has been provided; the request has not been submitted on time, or the legitimacy or authenticity of the documentation is in question.

If you are unable to complete:

- An **open-enrollment** core course component at your one-year time limit; or
- The final exam within the one-year time limit; or
- The final exam (extenuating circumstance has arisen on the day of the exam).

Please submit request to cpaaccommodations@cpawsb.ca. All requests must include appropriate supporting documentation. Examples of appropriate supporting documentation may include a death certificate or a letter from a medical professional. The letter must be issued on the medical professional's letterhead and should include the student's name, date of the letter, the professional's assessment of the situation, and expected recovery time.

Course extension requests must be submitted **at least two weeks** before your one-year time limit. Requests after this time will not be accepted. If you have been granted a time limit extension, you must register for the next offering of the exam.

Exam related requests and supporting documentation must be submitted within a week of the scheduled exam date. Requests after this time will not be accepted.

Only requests based on extenuating circumstances that affect your ability to complete the course or exam will be considered. Requests based on extenuating circumstances will not be considered after an exam has been written.

10. Tips for Success and Additional Resources

CPA preparatory courses are mostly self-study and are designed to be completed within an accelerated time frame of six weeks, compared to traditional post-secondary courses which are usually offered over fifteen weeks. Be prepared to devote fifteen to twenty hours each week of study to be successful in these accelerated courses. Students who clear their schedules before starting a CPA preparatory course and familiarize themselves with the learning environment have a better chance of being successful in their studies.

It is essential that you review the student notes and complete ***ALL*** assigned problems in the student notes if you wish to be successful in the preparatory courses.

10.1 Introduction to the Preparatory Courses

Introduction to the Preparatory Courses is an optional course provided to all preparatory course students in Brightspace (D2L) once they are enrolled in a CPA preparatory course. This course will help students to become familiar with the CPA preparatory courses user interface, policies, procedures, and provide resources to help with their studies.

10.2 Excel Refresher Videos

Excel skills are essential to success in CPA preparatory courses as many of the practice problems and cases require creating Excel solutions from scratch. A series of "How to" Excel videos are available on Brightspace (D2L) to help you improve your Excel skills. The videos range from demonstrating introductory to intermediate Excel skills, skills necessary to be successful when completing CPA preparatory course questions. They are set up in segments to allow you to review only topics you wish. Major topic covered are:

- Introduction to Excel
- Math and Finance Functions
- Tables and Tabular Data
- Introduction to Data Visualization
- Formulae and functions

The Excel Refresher videos can be found in the *Introduction to the Preparatory Courses*.

10.3 Calculator Guide

Being efficient in using your calculator is essential for success in CPA preparatory courses. One of the most important calculations you will do is calculating the "Time Value of Money." A document with sample

problems on the "Time Value of Money" can be found on Brightspace (D2L) and the Certification Resource Centre. It is recommended that you practice these and compare your answers to the solutions provided.

The calculator guide can be found in the *Introduction to the Preparatory Courses*.

10.4 Adapting to the Canadian Accounting Workplace

Adapting to the Canadian Accounting Workplace is an online, optional, interactive course designed for internationally trained professionals, students, or candidates who currently work or seek employment in the accounting field. It is based on dozens of interviews with Canadian employers and internationally trained accountants. There are seven modules covering:

1. Resume Preparation
2. Interview Skills
3. Challenges in the Accounting Workplace
4. Expressing Your Opinions and Making Presentations
5. Giving and Receiving Feedback
6. Conflict Resolution
7. Ethical Decision Making

10.5 Culturally Inclusive Exams and Facilitation in Accounting

This interactive course is designed to provide students with valuable insights into their own cultural biases and assumptions, as well as foundational knowledge and skills on how to work effectively and respectfully in culturally diverse environments. Students will learn about the following:

- culture and accounting
- understanding bias, stereotyping, fairness, and offensiveness in testing
- how to increase cultural awareness and cultural competencies
- a cultural lens framework
- English language proficiency and its relevance in accounting
- dealing with exam anxiety

This course consists of six modules that take about three hours in total to complete.

10.6 Introduction to Indigenous Culture

This interactive course is designed to provide students with a valuable introduction into the deep cultural and historical foundations upon which the future prosperity of Indigenous communities must be built. Students will learn about the following:

- Indigenous history
- Indigenous people
- Reconciliation and the impact of colonization and lessons learned
- Seven Generations: moving from poverty to prosperity

This course consists of four modules that take about one hour in total to complete.

11. Academic Guidelines and Regulations

11.1 Student Transfers

If you are moving to another province, you need to officially transfer your records to your new province of residence. When CPAWSB receives your request, necessary records will be transferred from one region/province to another. Please contact prepadvising@cpawsb.ca for more information about student transfers.

11.2 Student Deregistration

You will be deregistered from CPA preparatory courses for:

- Non-payment of fees;
- Failure to comply with the provincial body's Acts, Bylaws, and/or rules (applicable to Manitoba students only);
- Exhausting all CPA preparatory courses attempts

You may be suspended or deregistered from an individual course or from enrolling in CPA preparatory courses in the future for academic or professional misconduct.

If you are deregistered, you may be considered for reinstatement based on:

a) Whether you merit and qualify for reinstatement; and
b) Academic and/or experience requirements at the time of re-entry and conditions to be completed if reinstated.

11.3 Re-registration in CPA Preparatory Courses

If you leave the CPA preparatory courses voluntarily, you can re-register based on the requirements when you want to re-enter. CPA prerequisite courses previously completed will be re-evaluated for current relevance.

12. Policies

CPAWSB and CPA Canada publish policies to help students understand how the CPA preparatory courses operate. CPA students should review the following policies:

- CPAWSB Policies
- CPA Harmonized Education Policies (HEP)
- Examination Regulations
- Academic Integrity and the Use of Artificial Intelligence (AI)

12.1 Appeals

In some situations, students can formally appeal decisions to the CPAWSB Admission and Standards Appeal Committee. Students must follow the appeal process outlined on the CPAWSB website.

Payment and refunds, per the published schedules, are not subject to appeal. In cases of hardship, contact the CPA Student Experience team at prepadvising@cpawsb.ca to discuss resources that may be available or alternate arrangements that may be considered.

13. Behavioural Conduct and Academic Integrity

You are preparing to join a profession that maintains strict academic and behavioural standards. The CPA profession takes academic integrity (including plagiarism and examination rules violation) and behavioural misconduct very seriously.

13.1 Behavioural Conduct

Students enrolled in CPA preparatory courses are expected to demonstrate professionalism by being actively engaged, being prepared, and communicating respectfully. A key goal of the CPA profession is to provide an environment that is safe and conducive to learning for all individuals. Individuals who violate this environment either through their actions, words or by violating any CPA profession regulations may receive disciplinary action from the profession.

Behavioural conduct includes (but is not limited to): adhering to provincial/ regional codes of conduct, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with other learners, and provincial, regional, and national CPA administrative and contracted staff.

Behavioural misconduct includes (but is not limited to): harassment, sexual harassment, violence, unwelcome vexations, disruptive behaviour, damage to property, unauthorized entry providing false information or identification where authorized business or activities of the CPA Profession is being conducted or held, bringing any firearm(s), explosives, weapons, or hazardous materials on to property being used for CPA activities or, misuse of technology.

Students are expected to familiarize themselves with and adhere to all CPA guides and polices including the CPAWSB Learner Conduct Guide, Code of Professional Conduct, Bylaws, and CPA legislation for their province which is located on each provincial website).

13.1.1 Plagiarism and Enabling Plagiarism

Plagiarism is an act or instance of using another person's words or ideas as their own. Plagiarism can be intentional or unintentional, such as by not properly citing and/or crediting the original source or author. Enabling plagiarism is the intentional or unintentional act or instance of aiding another person to commit or attempt to commit plagiarism. Some examples of plagiarism or enabling plagiarism include, but are not limited to, whenever a student:

- presents work that has been written in part or in whole by another person or entity.
- presents the words, images, or data of another person as the student's own, without reference to the original author or the original source
- presents work that contains unreasonably long quotes, even when properly cited
- presents work that in any way compromises the integrity of the evaluation process
- presents work that is substantially similar to another person's work
- presents work that contains any portion of the CPA Canada solutions in the examinations or assignments
- shares/sells CPA Canada program files with others (see the training contract and academic honesty quiz) and/or purchases materials posted to study resource websites or platforms (including Course Hero, Chegg, Oneclass, Quizlet, WhatsApp groups, Kijiji etc.) or that has been

written in part or in whole by another person or electronic/AI program and presents it as the student's own

- *Note: Engaging in activity such as purchasing and/or selling CPA material is not only a violation of academic integrity but could result in more serious outcomes since these actions involve copyrighted material. For further information, review the CPA training contract.*

CPAWSB has the right, at its sole discretion and without specific notice to students, to use active or passive techniques to detect plagiarism. This includes, but is not limited to, comparative analysis of written submissions in hard copy or electronic form. This analysis can be done by human reviewers or by using plagiarism-detection software that searches a comparative databank of written submissions from other current students or program years, program articles, or internet-based resources.

Penalties

The School does not tolerate plagiarism in any form. Students who are found guilty of plagiarism are subject to penalties and consequences that may include but are not limited to the following:

- the finding being noted in the CPAWSB learner database
- a mark of "fail" in the course
- a committee hearing to determine good character
- an ethics course
- suspension or expulsion

13.1.2 Collaboration

Studying and working in groups encourages students to interact with their peers in their courses and allows them to build contacts within the CPA profession. Having contacts to talk to about course progression, difficult concepts, or sharing ideas about projects and quizzes can be invaluable for keeping a positive mindset and achieving success in the CPA preparatory courses.

You are encouraged to use the course discussion board through Brightspace (D2L) as a platform to collaborate with your peers, ask questions about the course materials, or respond to your peers' questions and comments. Collaboration can include:

- discussing technical topics
- identifying potential resources for further research
- discussing a general approach to assignments

It is important to understand and recognize the difference between collaboration and plagiarism. Collaboration **does not** involve sharing files or templates with peers. This would be considered plagiarism or enabling plagiarism. Unless **explicitly** stated, students must produce and answer their quizzes and course projects independently.

If you are unsure if your study group is engaging in activities that can be considered as plagiarism, please contact prepmodule@cpawsb.ca for guidance and review the Learning Standards section of the CPAWSB website for information about how to collaborate effectively during your studies. Facilitators are always available to assist you, so you should never feel that you have no one to run ideas by or ask questions.

13.1.3 Proper use and citation of CPA provided and outside source material

Students are expected to submit original work during their CPA preparatory courses, however sometimes an outside source can help expand on their idea. The CPA also provides various learning resources for learners to use throughout their CPA education.

For information on how to properly acknowledge a source, visit the Academic Integrity FAQs

13.2 Facilitator Feedback and Complaints

CPAWSB is committed to providing a quality learning experience for all students. If you have concerns with your learning experience or your lead facilitator, please contact prepmodule@cpawsb.ca. Please include a detailed description of your concerns and any communications between you and the facilitator should be included in the communication.

13.3 Wrongful Use of the CPA Designation

You may not, under any circumstance, use the "CPA" designation or any other title suggesting that you are a Chartered Professional Accountant. The term "CPA Student" is also not an appropriate title for students enrolled in the CPA preparatory courses. Please refer to the provincial guidelines on use of titles for students.