



TRAINING CONTRACT

2025

Learners are expected to read this in its entirety before signing and returning.

I confirm that I am enrolling in a course, module, and/or examination (collectively referred to as the "Program") that is delivered by the CPA Western School of Business on behalf of the provincial CPA body with which I am registered (collectively "the Regional/Provincial/Territorial body") and hereby agree to the following terms and conditions.

I acknowledge that the CPA Western School of Business is currently offering education developed by the Chartered Professional Accountants of Canada ("CPA Canada").

CPA LEARNING MATERIALS

As the materials, content and other information and data used in the Program (the "Materials") are proprietary to the Chartered Professional Accountants of Canada ("CPA Canada") and/or the Regional/Provincial/Territorial body or other third-party partners or vendors of CPA Canada, I agree to use the Materials only as a Candidate/Student/Member in the Program and for no other purposes.

I acknowledge that I may not resell, publish, sublicense, provide access to or otherwise distribute the Materials to any other person, including other Candidates/Students/Members, learning partners, or other third parties, except for CPA tutors and mentors for the sole purpose of receiving support in competency development areas.¹ Violating this clause may result in serious penalties, including, but not limited to, possible expulsion from the profession and legal action. Candidates/Students/Members must take reasonable precautions to ensure CPA tutor or mentor compliance with the spirit of this contract.

I agree to not copy, adapt, translate, modify, enhance or create any derivative works from the Materials, either on a standalone basis or as part of a collection, or as part of any other product or service unless I have previously specifically licensed such rights from the applicable owner of such Materials. I further agree not to alter, remove or cover proprietary notices in or on the Materials.

¹ CPA tutors and mentors providing a copy of, or access to, the Materials to other parties, including coworkers for use, reproduction, modification, distribution, sale or exploitation for any purpose is strictly prohibited. The Materials may only be used by CPA tutors and mentors in the context of assisting the individual referenced in this contract.



I understand I am prohibited from entering any Materials including (but not limited to), the CPA Handbook, CPA eBooks, CPA PEP integrated problems, solutions and feedback guides, CPA PEP practice cases, solutions, debrief videos and feedback guides, practice multiple choice questions, task-based simulations, practice exam materials, exam questions, templates, practical experience resources including the Guiding Questions and Rubric, and any other copyrighted materials, into any generative artificial intelligence and/or similar technologies. Refer to the [Policy on Academic Integrity and the Use of Artificial Intelligence](#) for additional details.

THIRD-PARTY TECHNOLOGY

To facilitate the delivery of the Program, CPA Canada will make available to me certain third-party software and systems (the “Third-Party Technology”; see list of relevant vendors in Appendix I). I acknowledge and agree that: (i) the Third-Party Technology, and all intellectual property rights in the Third-Party Technology (the “IP”), are the exclusive property of CPA Canada’s licensors and/or partners (the “Technology Owners”) and, except for the limited rights of access and use contained in this Agreement, I acquire no right or interest of any kind in or to any Third-Party Technology; (ii) CPA Canada and the Technology Owners have a royalty-free, worldwide, non-exclusive, non-transferrable, sublicensable, irrevocable, perpetual right to use or incorporate into the applicable Third-Party Technology any suggestions, enhancement, recommendations or other feedback provided by me relating to the Third-Party Technology; and (iii) my access to or use of the Third-Party Technology may be subject to additional terms and conditions posted on the Third-Party Technology (the “Third-Party Technology Use Terms”); and (v) my access to the Third-Party Technology may be suspended, limited, denied or disabled at any time, including for reasons beyond the control of CPA Canada.

I agree to comply with all Third-Party Technology Use Terms and with the following terms and conditions:

- I will access and use the Third-Party Technology solely in connection with my participation in the Program and for the sole purpose for which the Third-Party Technology is provided, and for no other purpose.
- I will not use the Third-Party Technology: (i) for any unauthorized or illegal purposes or to engage in any activity that violates any applicable laws or regulations (including but not limited to activities related to fraud, money laundering or illegal gambling); (ii) to infringe the intellectual property or other rights of a third party (including but not limited to copyright, trademark, trade secret, patent or privacy rights); (iii) in any manner that could violate the security, integrity, or availability of any user, network, computer or communications system, software application, or network or computing device (including but not limited to hacking, phishing, or introducing viruses, malware or other harmful code), or otherwise interfere with or disrupt the integrity or performance of any Third-Party Technology or anyone else’s use and enjoyment of such Third-Party Technology. Such disruptions could include: harvesting, collecting, gathering or assembling information or data regarding other users; distribution of unsolicited advertising or chain letters; defamatory, libellous or offending content (such as pornography or hate material); propagation of computer worms and viruses; and use of any Third-Party Technology to enter, or attempt to enter, another network machine to which I do not have authorized access.
- I will not, and will not attempt to: (i) reverse engineer, decompile, disassemble, or otherwise attempt to discover the source code, object code, or underlying structure, ideas or algorithms of the Third-Party Technology or any software, documentation, data or other IP related to the Third-Party Technology; (ii) copy, translate, modify, adapt



or create derivative works based on the Third-Party Technology or the IP; (iii) rent, lease, license, lend, transfer, sublicense, assign, commercially exploit, sell or otherwise transfer or provide access to the IP or any Third-Party Technology to any third party; (iv) access or use any Third-Party Technology to build or support and/or assist a third party in building or supporting, any competing product or service or otherwise compete with the applicable Third-Party Provider in any way; (v) alter, remove or cover proprietary notices in or on any Third-Party Technology; (vi) upload, use, or send worms, viruses or other harmful computer code to any Third-Party Technology; (vii) gain, or grant to any third party, unauthorized access to the Third-Party Technology, including any non-public features, modules, features, functionality or areas that I otherwise do not have access to; or (viii) create internet links to or from the Third-Party Technology for others or frame or mirror any of the pages of the Third-Party Technology.

- I will not disclose or share my user name or password for any Third-Party Technology with anyone else, and I will immediately notify CPA Canada if I become aware of any unauthorized use of my user name and/or password or any other breach of these terms and conditions.

I acknowledge that any breach or threatened breach of the Third-Party Technology Use Terms or the above terms and conditions may cause irreparable harm to CPA Canada and/or the Technology Owner, and that CPA Canada and/or the Technology Owner may seek injunctive or other equitable relief in addition to any damages to which CPA Canada and/or the Technology Owner may be entitled. I agree to cooperate with CPA Canada and/or the Technology Owner to remedy any violation of these terms and conditions and to take any necessary steps to prevent future violations. I acknowledge that CPA Canada and/or the Technology Owner may report any suspected violations to law enforcement authorities or other appropriate third parties and cooperate with such authorities or third parties as necessary to investigate and prosecute any violations of applicable laws or regulations.

PRIVACY

I consent to CPA Canada and/or the Regional/Provincial/Territorial body and/or each Technology Owner collecting, using, processing, storing and disclosing my personal information and/or any live or recorded image of me (collectively, the “Personal Information”) as reasonably required for the purposes of: (a) administering my candidacy or role as a Candidate/Student/Member, as applicable, in the Program; (b) from time to time implementing the requirements of the Program (for example, the disclosure, with my knowledge, of my live or recorded image to fellow Candidates/Students/Members, as filmed or recorded by me or my fellow Candidates/Students/Members in connection with performance and/or video projects required by the Program); (c) providing the Third-Party Technology; (d) with my knowledge, the performance of remote proctoring services by third parties contracted by CPA Canada and/or the Regional/Provincial/Territorial body (including the disclosure of proof of identification and recordings of examinations); (e) conducting statistical analysis, on a depersonalized basis, of Candidates/Students/Members in connection with their application to and participation in the Program; and (f) for any other purpose permitted by the CPA Canada and Technology Owner’s privacy policy (the “Purposes”); see list of vendors and links to their respective privacy policies in Appendix I.

My Personal Information will be made available to the authorized employees, contractors or agents of CPA Canada and/or the Regional/Provincial/Territorial body or Technology Owner who need to access such Personal Information in connection with the Purposes. I acknowledge that I have certain rights to access and rectify the Personal



Information maintained by CPA Canada and/or the Regional/Provincial/Territorial body and/or Technology Owners, and in order to exercise these rights, or if I have any questions, comments or concerns about this consent, I may contact the Regional/Provincial/Territorial body in which I am registered.

I agree that I will not provide to CPA Canada and/or any of their Technology Owners, or input into any Third-Party Technology, any Personal Information except as strictly required for my participation in the Program. For the benefit of clarity, I understand and agree that Candidates are expressly prohibited from providing Personal Information about race, religion, sexual orientation or health information, except as strictly required to support a request for testing accommodation.

I additionally acknowledge and agree that: (a) from time to time in connection with the Program I may collect, use and disclose my fellow Candidates/Students/Members' Personal Information, and similarly, my fellow Candidates/Students/Members may collect, use and disclose my Personal Information, in each case only with my and their knowledge and as reasonably required for the purpose of my and their participation in the Program (again, for example, in connection with the voluntary disclosure to fellow Candidates/Students/Members of one or more Candidates/Students/Members' live or recorded image in connection with performance and/or video projects required by the Program); and (b) I will not otherwise collect, use or disclose the Personal Information of my fellow Candidates/Students/Members without their prior consent.

Artificial Intelligence and Decision-Making

Artificial intelligence may be used during the delivery of the Program and for examinations. Use of artificial intelligence may include:

- a) verifying that course work submitted by Candidates/Students/Members has not been plagiarized or created using non-permitted sources
- b) providing support to Candidates / Students

To the extent we engage in the use of artificial intelligence solutions or similar automated decision-making tools, we will notify you as required by applicable law. You agree that by participating in the Program all Submissions may be subject to submission review for textual similarity and/or writing generated by artificial intelligence by CPA Canada and/or the Technology Owner for the purpose of detection of unoriginal writing, including plagiarism (whether human-written or generated by artificial intelligence). All Submissions will be included as source documents in the Technology Owner's reference database solely for the purpose of detecting unoriginal writing, including plagiarism of such papers.

In case artificial intelligence makes a decision with regards to course work and examinations, Candidates/Students/Members will be notified and may request additional information on such automated decision-making. They may request information about:

- the Personal Information that was used to render the decision,
- the reasons and principal factors and parameters that led to the decision, and
- their right to have the decision verified by a means other than artificial intelligence (human intervention).

Candidates/Students/Members may submit their observations regarding the use of artificial intelligence to their Regional/Provincial/Territorial body, together with their request to review the decision.

DISCLAIMER



The computer, examination software, Materials, any related documentation, and any other goods or services made available by or on behalf of CPA Canada and/or the Regional/Provincial/Territorial body, including the Third-Party Technology, have been subject to review and testing for quality assurance. I understand that such testing is intended to reduce the risks involved in the usage of the computer, examination software, Materials, any related documentation, and any other goods or services, including the Third-Party Technology but will not completely eliminate all of the risks. CPA Canada and the Regional/Provincial/Territorial body and Technology Owners expressly disclaim any warranty or condition for the computer, examination software, Materials, any related documentation, or any other goods or services made available to me, including the Third-Party Technology. The computer, examination software, Materials, any related documentation, and any other goods or services made available to me, including the Third-Party Technology, are provided “as is” without warranty or condition of any kind, either express or implied, including, without limitation, the implied warranties or conditions of merchantability, fitness for a particular purpose or non-infringement. The entire risk arising from or in connection with the use or performance of the computer, examination software, Materials, any related documentation, and any other goods or services made available to me, including the Third-Party Technology, as applicable, remains with myself as the Candidate/Student/Member of the Program.

Should any issue arise with respect to the performance of the computer, examination software, Materials, any related documentation, or other goods or services, I shall promptly bring the issue to the attention of CPA Canada or the Regional/Provincial/Territorial body, as applicable.

I hereby release, save harmless and agree not to hold CPA Canada, the Regional/Provincial/Territorial body, any Technology Owner or any of their respective directors, council members, officers, employees, agents, representatives or suppliers, liable for any claims, losses, damages, costs or expenses whatsoever that I may suffer or incur (including, without limitation, damages for loss of revenue or business profits, loss of reputation, business interruption, loss of business or Personal Information, or any other pecuniary loss or for any punitive, exemplary or aggravated damages) arising out of my participation in the Program, including my access to or use of, or inability to access or use, the computer, examination software, Materials, any related documentation, or any other goods or services made available to me, including the Third-Party Technology, or for any other claims, losses, damages, costs or expenses related to a failure to perform under this contract, even if CPA Canada or the Regional/Provincial/Territorial body or Technology Owner has been advised of the possibility of such damages. As some jurisdictions do not allow the exclusion or limitation of liability for consequential or incidental damages, the above limitation would not apply to Candidates/Students/Members in those regions.

I acknowledge that the examinations are reliant on technology (such as power, Wi-Fi, computer and software). I am also aware that any one of these technologies failing may result in the cancellation of the examination. In the event that an examination, excluding the Common Final Examination, is cancelled because of technology failure, the profession will make reasonable effort to hold an additional examination writing within a reasonable time after the cancelled examination.

I hereby release, save harmless and agree not to hold CPA Canada, the Regional/Provincial/Territorial body or any of their respective directors, council members, officers, employees, agents, representatives or suppliers, liable for any claims, losses, damages, costs or expenses whatsoever that I may suffer or incur (including, without limitation,



in respect of serious illness, personal injury, permanent disability or death) arising out of my attendance at an examination writing centre or my participation in an examination.

I further acknowledge that in no event will CPA Canada or any Regional/Provincial/Territorial body or Technology Owner be responsible for any failures or delays in performance by circumstances beyond its reasonable control, including, without limitation, due to acts of God, pandemics, illness, sickness, virus or disease, utility failure, fire, acts of a common enemy, war, actual or threatened terrorism, sabotage, third party criminal acts, civil disturbance, or embargo.

SUBMISSIONS

Candidates/Students/Members submit various Program assessments (for greater certainty, this includes all written materials and images) to CPA Canada and/or the Regional/Provincial/Territorial body (the "Submissions").

As the submitter of Submissions (the "Submitter"), I agree that my Submissions will be original and will not contain any content that infringes or misappropriates the copyright, patent or trademark or other intellectual property rights of any third-party or violates any applicable laws or regulations.

I understand that CPA Canada, the Regional/Provincial/Territorial body and/or Technology Owners have the right, but not the obligation, to monitor my Submissions and to remove any of my Submissions, or any portions of my Submissions, that any of them determine, or are reasonably likely to contain, prohibited content or are otherwise unlawful, offensive, threatening, libellous, defamatory, pornographic, obscene or objectionable or which violate any third party's rights.

I hereby grant CPA Canada and the Regional/Provincial/Territorial body the absolute right and permission and a royalty-free, non-exclusive, worldwide, unrestricted, irrevocable, sublicensable and transferable licence to re-use, publish, display, produce, reproduce, modify, alter, edit, distribute, publish, transmit, broadcast or otherwise use and make available my Submissions in whole or in part on any media whether now known or hereinafter devised in perpetuity, for the purpose of conducting the Program, providing the Third-Party Technology and/or conducting the Program assessments, in each case without further compensation for or notice to myself and, in the case of visual submissions, including the live and recorded images of other individuals (including fellow Candidates/Students/Members (the "Subjects"), for and to such Subjects.

On behalf of myself and my successors I hereby: (a) expressly waive any moral rights in my Submissions; (b) both as the Submitter of my Submissions, and as the possible Subject of the submissions of other Candidates/Students/Members, expressly waive any rights that may exist regarding such Submissions, including the right to make any Submission Claim (as hereinafter defined); and (c) release and forever discharge CPA Canada, the Regional/Provincial/Territorial body, the Technology Owners and their affiliates, and each of their respective directors, council members, officers, employees, agents and representatives, and each other person, fund and entity related to any of the foregoing (including, without limitation, the Board of Examiners) of and from all manner of actions, causes of actions, suits, debts, dues, accounts, bonds, covenants, contracts, claims and demands whatsoever (collectively the "Submission Claims") which I may now or hereafter have in connection with any of my Submissions (including without limitation, in the case of any recordings, as a result of any visual or aural distortion, blurring or



alteration, optical or electronic illusion, or use in composite form, either intentionally or otherwise, that may occur or be produced in the taking, processing or reproduction of any finished product).

Further to the above, CPA Canada may publish a Candidate's/Student's passing response to Day 1 of the CFE in the CPA CFE Board of Examiner's Report, but in a manner that does not identify the Candidate/Student. This is done to provide Candidates/Students with a realistic example of the type of response expected by the Board.

CANDIDATE/STUDENT/MEMBER CONDUCT

I understand that becoming and being a Chartered Professional Accountant ("CPA") means being held to high standards of ethics and professional conduct as required by the Regional/Provincial/Territorial body. Accordingly, I will not engage in any conduct that could be considered by CPA Canada or the provincial/Regional/Provincial/Territorial bodies, in their sole discretion, to compromise or attempt to compromise the reputation, integrity, validity, or security of examinations, Materials, programs, tasks and activities. Candidates/Students/Members who fail to abide by the standards of conduct expected of CPAs and Candidates/Students/Members set by the profession may be subject to penalties which include, but are not limited to, fines, costs, suspension and/or cancellation of the Candidate/Student/Member's registration with the profession.

As a Candidate/Student/Member, I understand that it is my applicable Regional/Provincial/Territorial body that sets the requirements of my CPA education, including my obligation to read, understand and adhere to the CPA Code of Professional Conduct, the Academic Code of Conduct or any related regional guidance on conduct, as applicable in the region, province or territory to which I am registered (the "Code"). While the Code implemented in each Regional/Provincial/Territorial body will differ in respect of the specific language used, the Code of each Regional/Provincial/Territorial body sets out the Candidate/Student/Members' overarching obligations to act at all times with professionalism, integrity, due care, objectivity, professional competence and generally, in a manner that maintains the good reputation of the profession.

I acknowledge, understand, and agree that:

- I am expected to behave professionally throughout the Program. Professional conduct includes (but is not limited to): adhering to the Code, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with candidates, students, members, facilitators, session leaders, educational staff and National, Regional, Provincial/Territorial, administrative and contracted staff. Penalties for unprofessional conduct may result in disciplinary action by the Regional/Provincial/Territorial body.
- I will not engage in any actual or attempted behaviour, or provide any assistance to others to engage in behaviour, that has an adverse effect on another person or on the CPA profession. Examples of behaviours that may be subject to disciplinary action include but are not limited to the following:
 - o Plagiarism (academic)
 - o Plagiarism on practical experience reports



- Violation of examination rules
 - Cheating (e.g. during examinations)
 - Behavioural misconduct including harassment, sexual harassment, violence (threatened or otherwise), 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.
- I have a responsibility to act professionally, and any unprofessional behaviour may result in disciplinary actions by the Regional/Provincial/Territorial body, including, but not limited to, my expulsion from the Program or from the profession, or legal actions by the Regional/Provincial/Territorial body or CPA Canada.
 - Plagiarism is a breach of professional conduct. Plagiarism is theft, as it involves claiming the ideas or writings of another as one's own. Plagiarism is a serious offence that breaches a CPA's core values of integrity and professionalism.
 - Plagiarism is not tolerated by the Regional/Provincial/Territorial body and may result in severe disciplinary actions by any of these organizations.
 - I am responsible for any files or templates that I produce or obtain as a result of working in the Program. I will not lend or give these files or templates to any other Candidate/Student/Member, prospective Candidate/Student/Member, or to any other individual, learning partner, course sharing websites or third-party entities/providers. This includes generative AI technology. Refer to the [Policy on Academic Integrity and the Use of Artificial Intelligence](#) for additional details.
 - I may be held responsible if I participate in or enable another Candidate's/Student's/Member's plagiarism.
 - I agree that:
 - (a) I will give credit to the author or source of any materials that I have used during my research; and
 - (b) I will provide only original Submissions (for greater certainty, including all written materials and images), to the Regional/Provincial/Territorial body and/or CPA Canada

I acknowledge that breach of (a) or (b) above may lead to me being subject to disciplinary action or other legal action by the Regional/Provincial/Territorial body and/or CPA Canada, including, but not limited to, my expulsion from the Program or from the profession.

SOFTWARE

I acknowledge that all examination and other software provided to me by CPA Canada or the Regional/Provincial/Territorial body ("Software") is solely for use in the Program.



Should I need to install Software, I understand that the Software is to be used solely as a resource tool for the Program, and not for any other purpose.

I will not copy or provide access to, nor permit to be copied, any Software that I have been provided.

CPA Canada and the Regional/Provincial/Territorial body realize that I may be using more than one computer or device during the course of my studies, and permit me to copy the Software onto more than one computer or device for the purpose of my participation in the Program.

Once I have completed my studies in the Program, I agree to uninstall the Software from all computers and devices onto which I have copied it.

I will not load the Software onto a workplace computer or device without the express permission of my employer. I am responsible for ensuring that I do not violate my employer's policies with respect to use of workplace computers and devices.

EXAMINATION COMPUTERS AND SOFTWARE

I acknowledge that, for in-person CPA examinations, I am required to use a pre-determined PC-based laptop computer provided by the Regional/Provincial/Territorial body (the "Examination Computer") to write CPA examinations. The examination Software is designed to allow Candidates/Students/Members to use computers during examinations for reference and calculation, and to input responses for electronic submission while effectively disabling all other functionality on the applicable computer. Responses may be encrypted and saved automatically.

I acknowledge that, before writing any CPA examination, I must review the applicable user information, which provides detailed instructions on the use of any necessary examination Software or examination delivery platform.

I will not hold CPA Canada, the Regional/Provincial/Territorial body or any other party liable if all or any part of my examination is not recoverable for any reason.

In the unlikely event that I experience Software or hardware problems during an examination, I will advise the CPA Canada help desk (remote) or the examination staff (in person) immediately and take the steps prescribed to remedy the issue forthwith. In the event that the issue is not rectified, I will continue by completing my examination by hand. In extraordinary cases, I may be permitted to restart the examination and may be allowed additional time in which to do so. The examination supervisor, in consultation with the Regional/Provincial/Territorial body office, in their absolute discretion, will be responsible for determining the course of action should this occur and the amount of additional time that may be allocated to me to complete the examination.

I agree that any problems or difficulties that I encounter with the Examination Computer or examination delivery platform will not be grounds for appeal of my examination results to the Board of Examiners, nor will it be grounds for a refund or a waiver of attempt.



I agree that I will not attempt to modify the examination Software or to circumvent (including, without limitation, by modifying the Examination Computer) any of the processes or restrictions in the Software, and I will not permit any third party to do any of the foregoing.

I hereby release, save harmless and agree not to bring any claim, action, cause of action, counterclaim or demand for relief against CPA Canada, the Regional/Provincial/Territorial body, BTL Group Ltd., their affiliates, or any of their respective directors, council members, officers, employees, agents or representatives, or any other person, fund or entity related to any of the foregoing with regard to the provision or use of the Examination Computer, the examination Software, or any other goods or services made available by any of them, as applicable. For clarity, the Examination Computer, examination Software, or any other goods or services made available by any of them, as applicable, is not warranted to be error-free or available on an uninterrupted basis.

CPA CANADA EXAMINATION MATERIALS POLICY STATEMENT AND AGREEMENT

CFE

I understand that all examination materials are the property of CPA Canada and are under the exclusive custody and control of CPA Canada. CPA Canada has the exclusive authority over examination materials to determine the content, use, retention, disposition and disclosure of this material. Candidates/Students will not have access to their examination response, the examination marking keys or any other marking materials. The examination questions and marking guides will only be publicly available when published by CPA Canada.

I hereby agree that I will not:

- Obtain or use answers or information from, or give answers or information to, another Candidate/Student or person during the sitting of the examination;
- Refer to unauthorized material or use unauthorized equipment during the examination including but not limited to generative artificial intelligence and similar technologies (for example, ChatGPT, Grammarly, Chatbots, etc.); or
- Remove or attempt to remove any CPA Canada Examination materials, notes or any other items from the examination writing centre.

I further agree to report to the Regional/Provincial/Territorial Body any situations where there is a material risk of compromising the integrity of the examination.

I affirm that I have had the opportunity to read the [CPA Examination Regulations](#) and the [Policy on Academic Integrity and the Use of Artificial Intelligence](#) and I agree to all of their terms and conditions.

In addition, I understand that failure to comply with this Policy Statement and Agreement will result in the invalidation of my results, and may result in my disqualification from future examinations, expulsion from the profession and possible legal action.

PEP, Prep, PDPA and CPARE

I understand that all examination materials are the property of CPA Canada and are under the exclusive custody and control of CPA Canada. CPA Canada has the exclusive authority over examination materials to determine the content, use, retention, disposition and disclosure of this material. Candidates/Students/Members do not have direct access



to any examinations once they are written and will not, at any time, have access to their examination response, the examination questions, examination marking keys or any other marking materials for a non-disclosed examination.

I hereby agree that I will maintain the confidentiality of all examination materials. In addition, I agree that I will not:

- Divulge the specifics of any examination question or answer under any circumstances;
- Obtain or use answers or information from, or give answers or information to, another Candidate/Student/Member or person during the sitting of the examination;
- Refer to unauthorized material or use unauthorized equipment during the examinations including but not limited to generative artificial intelligence and similar technologies (for example, ChatGPT, Grammarly, Chatbots, etc.); or
- Remove or attempt to remove any examination materials, notes, or any other items from the examination room.

I further agree to report to the Regional/Provincial/Territorial Body any situations where there is a material risk of compromising the integrity and confidentiality of the examination.

I affirm that I have had the opportunity to read the [CPA Examination Regulations](#) (or the [CPA Online Examination Regulations](#), as applicable) and the [Policy on Academic Integrity and the Use of Artificial Intelligence](#) and I agree to all of their terms and conditions.

In addition, I understand that failure to comply with this Policy Statement and Agreement will result in the invalidation of my results, and may result in my disqualification from future examinations, expulsion from the profession, and possible legal action.

TRAINING CONTRACT AGREEMENT

By clicking "I agree", I understand that failure to comply with this Training contract may result in, without limitation, the invalidation of my grades, disqualification from future examinations, expulsion from the Program or profession, and possible regulatory, disciplinary or legal action.

I have read and understood all of the above information and agree to be bound by these terms. I understand that this contract is valid for the entire duration of my participation in the Program. I further understand that there may be changes to Program policies and tools, and that I am responsible for ensuring that I am up-to-date on all changes that are published on D2L or by CPA Canada or the Regional/Provincial/Territorial body for Candidate/Student/Member reference.

This contract and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed exclusively by, and construed in accordance with, the laws of the province or territory of the Regional/Provincial/Territorial body with which I am registered, and any dispute not resolved amicably or through the regulatory processes of such Regional/Provincial/Territorial body will be addressed by the exclusive jurisdiction of the Courts of such Province or Territory.



Appendix I: CPA Canada Vendors and Privacy Policy Links

(as of July 2025)

D2L:

[Privacy Policy | D2L](#)

Pearson:

[Pearson's Privacy Notices](#)

Surpass Assessment:

[Policies for the Surpass Platform and related services - Surpass Assessment](#)

Turnitin:

[Turnitin Services Privacy Policy – Turnitin Guides](#)

UWorld:

uworld.com/privacy_policy.aspx