

SYLLABUS

CPA Canada
Post-Designation Public Accounting (PDPA)
Module

Purpose

The purpose of this syllabus is to provide information about the Post-Designation Public Accounting (PDPA) module. This document has been produced for current and potential candidates and those who advise them, and others in the professional, academic, and general community.

Module Overview

Module objective

The objective of the PDPA module is to create a pathway for members who did not originally choose the public accounting route to become eligible for public accounting licensure. The module consists of learning resources focused on audit and assurance, financial reporting, taxation, finance, and strategy and governance topics covering *The CPA Competency Map* at the assurance and taxation elective level (the same level as the PDPA examination).

Resources

See the Participant Guide for a comprehensive list of module resources.

Unit Outline

The following steps are covered in each unit:

Units 1-8

- **Technical review with the eBook**
 - Each unit covers several eBook chapters. Each chapter includes a snapshot, written instruction, examples, e-lessons on select technical topics, summary problems, and practice multiple-choice questions.
- **Watch the webinars**
 - The webinars cover a variety of topics, including advice on answering objective-format questions, case planning, case writing, analyzing financial reporting issues, analyzing other competencies, debriefing, and preparing for the exam.
- **Write a practice case**
 - Practice cases provide an opportunity to hone your case-writing skills and apply technical knowledge in a 120-minute scenario. The practice case is designed to be written in exam-like conditions within the suggested time noted in the case. For strategies on how to write a practice case, refer to the case-writing tutorial.

Topics Covered

The following chapters from the eBook volumes are the recommended readings for the module.

Unit 1

Financial Reporting eBook

- Chapter 28 — Passive Investments in Financial Assets
- Chapter 31 — Impairment of Assets
- Chapter 54 — Investments in Associates — Overview
- Chapter 55 — Investments in Associates — In-depth

Audit and Assurance eBook

- Chapter 1 — Assurance and Audit Defined
- Chapter 2 — The Regulatory Framework for Assurance
- Chapter 5 — Client Acceptance and Continuance
- Chapter 7 — Planning — Risk Assessment
- Chapter 10 — Planning — Approach and Strategy Considerations
- Chapter 11 — Planning — Materiality
- Chapter 12 — Planning — Assertions and Procedures
- Chapter 13 — Planning — Evidence and Documentation
- Chapter 16 — Execution — Substantive Procedures

Taxation eBook

- Chapter 3 — The Income Tax Act

Enabling Competencies eBook

- Chapter 25 — Exam Preparation
- Chapter 26 — Exam Preparation — Approaching a Case

Unit 2

Financial Reporting eBook

- Chapter 6 — CPA Canada Handbook
- Chapter 15 — Other Statements and Reports
- Chapter 17 — Revenue — ASPE
- Chapter 18 — Revenue — IFRS
- Chapter 19 — Revenue — Specific Applications
- Chapter 35 — Uncommon Capital Assets

Strategy and Governance eBook

- Chapter 3 — Governance — Structure Overview

Audit and Assurance eBook

- Chapter 3 — Codes of Professional Conduct
- Chapter 4 — Ethics and Legal Considerations
- Chapter 6 — Planning — Introduction to Audit Planning
- Chapter 17 — Execution — Sampling
- Chapter 18 — Execution — Audit of Cash Balances and Investments

Taxation eBook

- Chapter 1 — The Canadian Tax System — Overview
- Chapter 4 — Administration
- Chapter 5 — Personal Sources of Income

Enabling Competencies eBook

- Chapter 7 — Financial Reporting Issues
- Chapter 8 — Audit Issues
- Chapter 27 — Exam Preparation — Debriefing a Case

Unit 3

Financial Reporting eBook

- Chapter 3 — Accounting Principles, Assumptions, and Concepts
- Chapter 20 — Cash and Cash Equivalents
- Chapter 22 — Trade Receivables
- Chapter 23 — Notes Receivables
- Chapter 26 — Inventory
- Chapter 30 — Intangible Assets
- Chapter 51 — Accounting for Changes
- Chapter 52 — Accounting for Errors
- Chapter 59 — Joint Arrangements
- Chapter 61 — Discontinued Operations
- Chapter 62 — Non-Current Assets Held for Sale

Audit and Assurance eBook

- Chapter 9 — Planning — Fraud and Other Risk Considerations
- Chapter 14 — Internal Controls
- Chapter 19 — Execution — Audit of the Revenue, Receivables, and Receipts Cycle
- Chapter 20 — Execution — Audit of the Purchases, Payables, and Payments Cycle
- Chapter 21 — Execution — Audit of the Inventory and Distribution Cycle

Finance eBook

- Chapter 29 — Valuations — Big Picture

Taxation eBook

- Chapter 6 — Employee Versus Contractor
- Chapter 7 — Employment Income
- Chapter 10 — Property Income

Enabling Competencies eBook

- Chapter 11 — Financial Statement Analysis

Unit 4

Financial Reporting eBook

- Chapter 29 — Property, Plant, and Equipment
- Chapter 49 — Leases — Lessee Accounting
- Chapter 50 — Leases — Lessor Accounting
- Chapter 57 — Investments in Subsidiaries — Date of Acquisition
- Chapter 58 — Investments in Subsidiaries — After Acquisition
- Chapter 66 — Segment Reporting

Audit and Assurance eBook

- Chapter 22 — Execution — Audit of Property Plant and Equipment
- Chapter 23 — Execution — Audit of the Payroll Cycle
- Chapter 24 — Execution — Documentation
- Chapter 27 — Reviews and Compilations

Finance eBook

- Chapter 30 — Valuations: Asset-based Approaches
- Chapter 31 — Valuations: Income, Cash Flows, and Market-based Approaches
- Chapter 32 — Valuations: Tangible and Intangible Assets

Taxation eBook

- Chapter 8 — Capital Cost Allowance
- Chapter 9 — Business Income or Loss
- Chapter 13 — Other Personal Income and Other Deductions
- Chapter 15 — Taxes Payable for an Individual

Enabling Competencies eBook

- Chapter 10 — Critiques (WIR)

Unit 5

Financial Reporting eBook

- Chapter 14 — Financial Statements and Disclosures — Statement of Cash Flows
- Chapter 32 — Non-Monetary Transactions
- Chapter 37 — Contingencies
- Chapter 40 — Complex Financial Instruments — Overview
- Chapter 41 — Complex Financial Instruments — In-depth
- Chapter 65 — Related-Party Transactions

Audit and Assurance eBook

- Chapter 15 — Execution — Tests of Controls

Taxation eBook

- Chapter 11 — Capital Gains and Losses
- Chapter 12 — Capital Gains and Losses — Special Topics
- Chapter 14 — Taxable Income for an Individual
- Chapter 16 — Taxable Income and Taxes Payable for an Individual — Special Topics
- Chapter 18 — Residency
- Chapter 21 — Deferred Income Plans
- Chapter 23 — Stakeholder Relationships
- Chapter 27 — Taxes Payable on Investment Income for a CCPC

Enabling Competencies eBook

- Chapter 17 — Ethical Analysis

Unit 6

Financial Reporting eBook

- Chapter 34 — Decommissioning Provisions and Costs
- Chapter 43 — Share-Based Compensation Plans
- Chapter 44 — Basic Earnings Per Share
- Chapter 45 — Diluted Earnings Per Share
- Chapter 48 — Pension Plans and Other Employee Future Benefits

Audit and Assurance eBook

- Chapter 25 — Concluding and Reporting — Concluding and Completion Procedures

Taxation eBook

- Chapter 17 — Death of a Taxpayer
- Chapter 19 — Income Attribution
- Chapter 24 — Taxable Income for a Corporation
- Chapter 25 — Taxes Payable for a Corporation
- Chapter 26 — Taxes Payable for a Corporation — Special Topics

Unit 7

Financial Reporting eBook

- Chapter 46 — Current Income Taxes
- Chapter 47 — Deferred Income Taxes
- Chapter 53 — Events After the Reporting Period
- Chapter 63 — Foreign Currency Transactions
- Chapter 64 — Foreign Currency Translation

Audit and Assurance eBook

- Chapter 8 — Planning — Going Concern Considerations
- Chapter 28 — Other Engagements

Taxation eBook

- Chapter 22 — Personal Tax Checkpoint
- Chapter 28 — Corporate Tax Checkpoint
- Chapter 29 — Purchase and Sale of a Business
- Chapter 30 — Acquisition of Control
- Chapter 31 — Shareholder Manager Tax Planning
- Chapter 32 — Reorganizations

Unit 8

Financial Reporting eBook

- Chapter 33 — Government Grants
- Chapter 42 — Hedging
- Chapter 67 — Accounting for Not-for-Profit Organizations
- Chapter 68 — Public Sector Accounting

Audit and Assurance eBook

- Chapter 26 — Concluding and Reporting — Reporting Considerations

Taxation eBook

- Chapter 2 — Canadian Tax System — In-depth
- Chapter 20 — Non-Arm's Length Transactions
- Chapter 33 — Other Structures
- Chapter 34 — Goods and Services Tax — Overview and Compliance
- Chapter 35 — Goods and Services Tax
- Chapter 36 — Information Technology in Taxation
- Chapter 37 — Emerging Issues