



CPA PREPARATORY COURSES

STUDENT GUIDE

Core courses

Non-core courses

Updated April 2024



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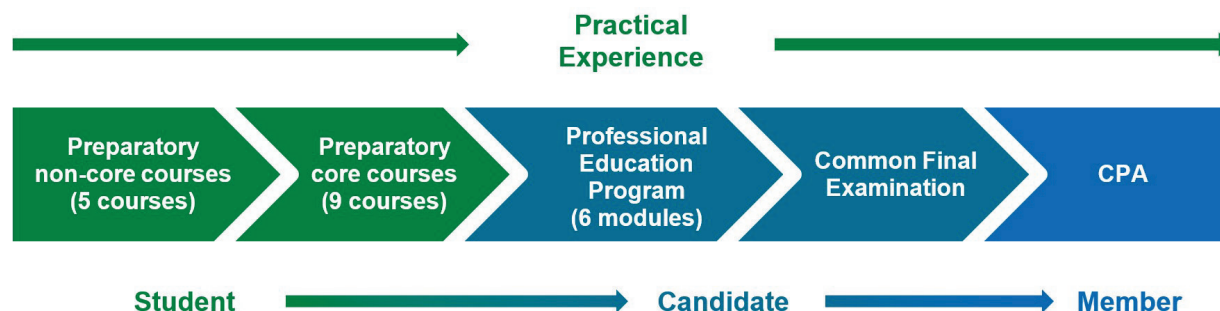
Program Overview

The journey to becoming a CPA has three stages: student, candidate, and member. The CPA certification program is built on three pillars of education:

- Prerequisite education (such as the CPA preparatory courses) and the CPA Professional Education Program (CPA PEP)
- Practical experience
- The Common Final Examination (CFE)

CPA Canada refers to people at the different stages of certification as follows:

- A student is anyone enrolled in prerequisite courses, including the CPA preparatory courses.
- A candidate is anyone enrolled in the CPA PEP.
- A member is anyone who has met the education, experience, and examination requirements for CPA certification and has been formally accepted into membership by a regionally/provincially regulated CPA body.



Section 1 of the [CPA Competency Map](#) discusses the program overview in more depth.

Overview of CPA Preparatory Courses

The CPA preparatory courses focus on developing the prerequisite technical competencies outlined in the *CPA Competency Map*, which are essential to entering the CPA PEP. These courses are intended for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the necessary prerequisites of the CPA PEP. For information on academic prerequisites, admission requirements, course credits, and length of access to the CPA preparatory courses, refer to the [CPA Harmonized Education Policies Vol 3](#).

There are 14 CPA preparatory courses:

Preparatory course	Type
Introductory Financial Accounting (IFA)	Non-core
Introductory Management Accounting (IMA)	Non-core
Economics (ECO)	Non-core
Statistics (STA)	Non-core
Business Law (BUL)	Non-core
Intermediate Financial Reporting 1 (IF1)	Core
Intermediate Financial Reporting 2 (IF2)	Core
Advanced Financial Reporting (AFR)	Core
Corporate Finance (COF)	Core
Audit and Assurance (AUA)	Core
Taxation (TAX)	Core
Intermediate Management Accounting (MAA)	Core
Performance Management (PMA)	Core
Information Technology (ITE)	Core

These courses include the following:

- Four preliminary non-core courses to develop basic competencies in management accounting, financial accounting, economics, and statistics, which provide a foundation for the core courses
- One non-core course in business law
- Nine core courses to develop technical competencies in intermediate and advanced financial accounting, corporate finance, audit and assurance, personal and corporate taxation, management accounting, performance management, and information technology

Students need to complete only the courses they require. These courses **may not be transferable** for credit to a post-secondary institution.

Students must achieve a minimum grade of 50% in non-core courses and 60% in core courses, **with an overall average grade of 65% on the core courses**, for admittance into the CPA PEP.

The order in which you take your preparatory courses is important, as some courses are prerequisites for others. Core courses may be taken in any order, provided the prerequisite requirements for each course have been met.

There are four exam offerings for each course within a year. For details on core course start dates and CPA preparatory exam dates, refer to the [CPA Preparatory Courses Calendar](#).

For information related to admittance into the CPA PEP, including number of credit hours and minimum grade requirements, refer to the [CPA Harmonized Education Policies Vol. 1](#).

Changes to the 2024 schedule

Beginning in 2024, the CPA preparatory courses and examinations will be offered in four semesters. If you have questions about the 2024 schedule, contact your region/province using the information in Appendix I.

Non-core courses

Introductory Financial Accounting and Introductory Management Accounting are prerequisites for all core courses. All students must have recognized academic credits or equivalent course credits in both introductory accounting courses before proceeding with any core course.

Non-core courses have open enrolment. This means you can register for any non-core course at any time and take as long as you need to complete it, as long as you attempt that course's examination within one year of the course start date. The start date of non-core courses is defined as the completion date of full registration for that course.

Students who do not complete the final examination 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.

Non-core courses are self-study courses. Students will receive access to their course once their registration is complete. A notification email will be sent out once a student is granted access to the course.

Time commitment

The time commitment for the non-core courses is dependent on how quickly it takes to complete the course. For example, students electing to complete their course within a 12-week period can expect to spend five to 10 hours per week, depending on their prior knowledge. However, students who are less familiar with the course concepts or who want to accelerate their course and take less than 12 weeks to complete the course could spend upward of 15 to 20 hours or more.

Core courses

Core courses are offered on a semester basis over a condensed six-week period or an open enrollment basis, depending on your region. The course activities are self-paced. You are responsible for managing your time appropriately to complete the activities before the exam eligibility date noted on your course's D2L homepage. You must meet the exam eligibility requirements by the stated date to be eligible to write the exam. It is strongly encouraged that you set up a study plan and start studying early in order to increase your chances of success.

Time commitment

The time commitment for core courses is expected to be 15 to 20 hours per week on average during a 6-week timeframe. You should expect to spend additional time if you are less familiar with the technical concepts.

Transfer credits and internationally educated students

Each regional/provincial CPA body publishes a transfer credit guide that is used to determine which courses taken at a post-secondary institution are equivalent in content to CPA preparatory courses. There are specific steps that internationally educated students must complete. Contact your regional/provincial CPA body for more information (see [Appendix I](#)).

Learning Management System

D2L Brightspace (D2L) is the learning management system used to deliver the CPA preparatory courses.

Technical requirements

Required hardware

- A personal computer (PC, Apple, or tablet computer)
- At least 8 GB RAM
- 1.5 GB of free hard-drive space

Required software

- Microsoft Word and Excel, or similar software that can view AND generate the following file types:
 - .doc/.docx
 - .xls/.xlsx
- JavaScript enabled
- Cookies enabled
- Adobe Acrobat Reader or other PDF reader software

General requirements

- Sound card with speakers or headphones (courses contain audio that requires headphones or speakers)
- Internet access (high speed is strongly recommended)
- One of the following internet browsers:
 - Firefox (latest version)
 - Chrome (latest version)
 - Microsoft Edge (latest version)

Additional hardware/software requirements

Certain courses have activities that require the use of Power BI. If your course contains Power BI activities, you will be provided with a Power BI guide within the course. The guide outlines additional technical requirements for running the software. Note that a Windows operating system is required to run the Power BI software.

Access

You will receive an automatic email once you have been enrolled in a course. The email will contain instructions for login and access to D2L.

Support and General Resources

Discussion board

A discussion board is available for each course. You can post questions about the content of the course to the discussion board. The discussion board is monitored by a lead facilitator.

The goal of the discussion board is to:

- Allow for efficient and consistent information flow to students
- Provide all students with learning opportunities
- Encourage student-to-student interaction

For core courses that are semester-based, the discussion board will be available from the first day of the course until the course exam date. After the exam, the discussion board will close, and students will not be able to make new posts. For non-core courses and core courses with open enrolment, the discussion board is available throughout the year. You should expect to receive responses from the lead facilitator within 24 hours.

To ensure privacy and security, lead facilitators will not provide email addresses or telephone numbers for communication outside the discussion board. Lead facilitators are not responsible for responding to emails within D2L.

Here are some best practices you should follow when you post to the discussion board:

- Only post questions related to course content, course structure, and studying to the discussion board.
- Before you post to the discussion board, first check to see if your question has already been asked by searching keywords using the search function.
- There is no need to say “thank you” after receiving a reply to your post. While this is polite and appreciated, it creates many unnecessary posts.
- The tone of discussion board postings should be professional.
- Although lead facilitators will respond on the discussion board, the discussion board is not monitored by those who develop the curriculum. For core courses, you are encouraged to provide any feedback to CPA Canada via the course survey. This ensures that those responsible for making changes receive the feedback.

Office hours (core courses only)

For core courses, students can book a 15-minute, one-on-one live virtual meeting with a lead facilitator to ask technical questions about course content. Note that bookings are limited to one 15-minute session per student, per day. Students that book several appointments on the same day will have their subsequent bookings cancelled by the administrator. Note that all bookings and cancellations must be made 24 hours in advance of the session. Navigate to your course’s D2L site under Content > Support > Office hours to book an appointment.

Regional/provincial CPA body

Questions related to course policies, course and exam administration, and CPA Preparatory course planning should be directed to your regional/provincial CPA body using the contact information in [Appendix I](#).

Examples of topics that your regional/provincial CPA body can help you with are:

- admission requirements
- prerequisite requirements
- course and exam registration
- course policies
- CPA preparatory course planning
- enrolments
- deferrals
- extensions
- course and exam withdrawals

- exam eligibility
- exam writing location

IT Helpdesk

For help with technology issues, contact the [IT Helpdesk](#). Examples of topics that the IT Helpdesk can help you with are:

- Access or issues with any of the technologies used in your course, such as D2L, the adaptive learning platform (core courses and IFA), Pearson e-textbooks (BUL, ECO, and STA), and the Revel platform (BUL).
- For core courses, D2L grades are not calculating properly, or grades are not showing in the gradebook after 48 hours of activity completion.

Introduction to the Preparatory Courses

Introduction to the Preparatory Courses is an optional course provided to all preparatory course students in D2L once they are enrolled in a CPA preparatory course. This course will help students to become familiar with the CPA preparatory courses and their policies, procedures, and structure, and provide resources to help with their studies, such as Excel tutorials and the calculator guide.

Knotia

Knotia is CPA Canada's platform to access the *CPA Canada Handbook*. Depending on which course you register in, you may be provided access to Knotia. Refer to the [Preparatory Courses Exam Blueprint](#) to determine the resources available during your exam. For any issues with your Knotia account, contact the CPA Canada Customer Service Department at 1.800.268.3793 or member.services@cpacanada.ca.

Non-Core Courses

Course format

CPA preparatory non-core courses are designed to allow students to work through course concepts on a flexible timeline. Course prerequisites and topic coverage are outlined in the [Non-Core Course Syllabus](#).

Getting started – mandatory activity

You will be directed to complete the academic integrity quiz upon entering a course in D2L. The academic integrity quiz confirms your understanding of the CPA Canada plagiarism policies, which are covered in this guide. Completion of the academic integrity quiz is mandatory. Once it is completed, the course materials will become available.

Each non-core course is organized into four units. For each unit, it is suggested that you complete the following learning activities in order:

1. Master the concepts:
 - a) Read the assigned chapters.
 - b) Complete and debrief the chapter practice questions and examples.
2. Test yourself:
 - a) Complete and debrief the unit assessment.

All learning materials are accessible through the course's D2L site. Note that for IFA, each unit's learning materials are located on the adaptive learning platform. Refer to [Appendix III](#) for additional information and frequently asked questions about the adaptive learning platform.

Learning materials

Below is a summary of learning materials for the non-core courses:

Non-core course components	Description
CPA Canada Learning Library eBooks (IFA and IMA only)	Contains assigned readings for technical studying that include written instruction, examples, summary problems, and interactive practice questions to apply what you have learned.
VitalSource e-textbook (BUL, ECO, and STA only)	Contains assigned readings for technical studying that include written instruction, practice questions, and examples.
Pearson MyLab platform (ECO and STA only)	Contains interactive practice questions to apply what you have learned.
Pearson Revel platform (BUL only)	Contains assigned readings for technical studying that include written instruction, examples, videos, case studies, and interactive practice questions to apply what you have learned.
Unit assessments	A quiz consisting of multiple-choice questions to test your knowledge of the topics covered within the unit.
Additional practice problems	Optional practice problems to apply what you have learned, accessible within the exam preparation checklist.

Non-core course components	Description
Exam reference schedule (STA only)	A reference sheet provided for use during the exam.

Grades

Non-core course activities are not graded, and there is no minimum course grade to meet in order to be eligible to attempt the examination. The non-core course final grade is based 100% on the exam grade. This means that a student's grade on the exam will be their final grade for the course. Students will need to achieve a grade of 50% on the exam to pass the course.

Core Courses

Course format

CPA preparatory core courses allow students to work through course concepts using technology solutions that adapt course content to meet unique learner needs. Course prerequisites and topic coverage by unit are outlined in the respective [course syllabuses](#).

All learning materials are accessible from the course's D2L site and adaptive learning platform. Refer to [Appendix III](#) for additional information and frequently asked questions about the adaptive learning platform.

Getting started — mandatory activities

Upon receiving access to your course in D2L, you will be asked to complete the following:

- Academic integrity quiz — This confirms your understanding of the CPA Canada plagiarism policies, which are covered in this guide.
- Policy quiz — This outlines key administrative, submission, and completion policies to which students must agree. If you disagree with any of the statements in this quiz, contact your region/province.

These activities are mandatory. Once they are completed, the course materials will become available.

Units

Each core course contains six units. For each unit, you will work through a checklist in D2L and complete the following learning activities in this order:

1. Master the concepts in the adaptive learning platform:
 - a) Read the assigned lessons in the CPA Canada Learning Library eBooks and complete the knowledge checks consisting of practice MCQs.
 - b) Complete the adaptive review.
2. Apply what you have learned:
 - a) Complete the practice problems.
 - b) Complete the task-based simulations (TBSs).*
 - c) Complete the unit assessment.
3. *Note: The Information Technology course does not have task-based simulations.*

Time zone

You can set your time zone based on your location. This allows you to view the activity due dates in your local time zone. The due dates are stated in Pacific Time (PT). The time zone feature does not change the due dates; instead, it converts it to a particular time zone.

For example, if you are in Calgary, you would update your time zone to Mountain Time. For a deadline of Friday night at 11:55 p.m. Pacific Time, your calendar and dropbox would show Saturday at 12:55 a.m. Mountain Time. Saturday 12:55 a.m. Mountain Time is equivalent to Friday 11:55 p.m. Pacific Time.

Instructions on how to change your time zone are provided within your course in the getting started checklist.

Learning materials

Below is a summary of learning materials that may be available in each course:

Core course component	Description
CPA Canada Learning Library eBooks	eBooks for technical studying that include written instruction, examples, e-lessons (short instructional videos focused on the practical application of the concepts), summary problems, and adaptive reviews consisting of multiple-choice questions; accessible via the adaptive learning platform.
Practice problems	Short problems that cover a small number of topics; complete solutions are provided. The practice problems are accessible within the eBooks on the adaptive learning platform.
Practice problem debrief videos	Videos that explain how to approach the problems, including templates, tips, and techniques. The practice problem debrief videos are accessible on D2L after submission to the dropbox.
Task-based simulations	Objective-format simulations that require students to complete a template (solutions are provided).
Retired exam questions	Past exam questions provided for additional practice (solutions are provided).
Webinars	Webinars covering key technical topics from that unit.
Exam reference schedule (COF and TAX only)	A reference sheet provided for use during the exam.

CPA Canada Learning Library eBooks

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

The 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.

You will then complete a series of knowledge checks containing multiple-choice questions to evaluate your mastery of the concepts. The knowledge checks are not graded; however, the knowledge check questions may be used later in graded assessments.

After you have attempted all the eBook lessons and knowledge checks for a unit, you will complete an adaptive review. The number of questions in an adaptive review is dependent on your performance, as the activity will adapt in difficulty and provide questions based on your previous answers. 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.

Adaptive reviews

The adaptive reviews are completed in the adaptive learning platform and are due by the your exam eligibility date stated in D2L. Adaptive reviews are graded. You must complete each adaptive review in one sitting. Plan your time accordingly, as you cannot save your progress and continue later. The first attempt will count for grades. Any subsequent attempts will be for practice only.

Practice problems

You will be assigned a series of short practice problems that are linked to technical material from each unit's eBook readings. You should work through the eBook for that unit before completing the practice problems, which resemble the constructed-response questions used in the final exam. The practice problems are located in the eBook in the "End of chapter practice" section.

TBSs

If applicable, you will be assigned a set of TBSs for each unit. The TBSs are objective-style questions that provide further practice on the technical concepts covered in the eBook and practice problems.

Unit assessments

You will complete the unit assessment within D2L, which consists of 25 multiple-choice questions that are aligned with the topics covered in the eBook from that unit. Unit assessments are graded. The first attempt will count for grades. Any subsequent attempts will be for practice only. You may start the assessment, save your progress, and continue later. After submitting your quiz response, you will be able to debrief your response using the solution.

Submitting assignments

Refer to D2L for your exam eligibility date. All activities listed below are due on this date.

Adaptive reviews

Completion of the adaptive reviews is tracked automatically in the adaptive learning platform.

Practice problems

Responses to all practice problems for a specific unit should be drafted in one Word and (if required) one Excel file.

Qualitative responses should be drafted in Word, and calculations (if any) should be drafted in Excel. This means that all practice problems for a unit will be submitted in one Word file and, if necessary, one Excel file. You are encouraged to use page breaks in Word and separate worksheets in Excel to organize your responses in a professional manner.

Responses must:

- Be in Arial, Times New Roman, or Calibri 12-point font
- Be single spaced
- Have one-inch margins

Files should be named with the following convention, where # is the unit number: "LastnameFirstname-PP#".

The file extension after the name will be either .doc or .docx for a Word file, and .xls or .xlsx for an Excel file.

You must submit your responses to the practice problems by your exam eligibility date stated in D2L. Responses will be evaluated for a reasonable attempt. A blank file is not considered a reasonable attempt.

No feedback will be provided on your response, but you will be able to evaluate your own response using the solutions and debrief videos (if applicable for your course).

TBSs (if applicable)

TBSs must be completed in the task Excel templates provided for each TBS. You will have a set of completed TBS templates to submit for each unit. **You must submit all completed TBS task files for a unit at once to the dropbox.**

Files should be named with the following convention:

LastnameFirstname-TBS#-#, where #-# is the unit number followed by the TBS number (for example, the third TBS in Unit 2 would be "2-3")

The file extension after the name will be .xls or .xlsx.

You must submit your completed task responses to the dropbox by your exam eligibility date stated in D2L. Responses will be evaluated for a reasonable attempt. A blank task file is not considered a reasonable attempt.

No feedback is provided on your response. You will be able to debrief your response using the solution.

Unit assessments

Completion of the unit assessments is tracked automatically in D2L. The first attempt at the unit assessment prior to the due date is for grades. You must submit your response in order to complete your attempt. Any subsequent attempts are for practice only and will not be graded.

Submitting to the dropbox

The dropbox functionality within D2L is used to track student submissions of practice problems and TBSs (where applicable). Review your submissions before submitting to the dropbox ensure that you are submitting the correct responses.

Solutions and videos

Access to the solutions and practice problem debrief videos (if applicable) is granted after you submit your response to the dropbox or after the due date passes, whichever comes first. A link to the debrief materials is provided within the unit checklist.

Late submissions

Due dates can be found within D2L. Late submissions will not be accepted unless an extension has been granted by your region/province.

Course grade and exam

The exam preparation checklist in your course D2L site contains resources that you should review to prepare for the day of the exam, including exam regulations and an exam blueprint that outlines the structure of the exam.

To be eligible to attempt the course exam, you must achieve a minimum grade of 75% on the course activities. If you do not meet this requirement, you may not be eligible to write the course exam. The course exam must be written within one year of the course start date.

Students who are not eligible to write the course exam will be notified by their region/province. If you have not been contacted, you should assume you are qualified to write unless you hear otherwise.

If you are unsure about your eligibility to write the exam at any point, please contact your region/province ([Appendix I](#)).

Course grade for exam eligibility

To determine the overall grade on the course activities, the activities are weighted as follows:

- Adaptive reviews — 20%
 - The adaptive review is assessed as a whole, based on a reasonable attempt. They are not assessed for proficiency. As such, you are expected to use these as a learning tool and make a reasonable attempt.
 - A grade of 100% is awarded for a reasonable attempt on the adaptive review (there are no partial marks).
 - Each unit's adaptive review is weighted evenly, worth $\frac{1}{6}$ of 20%, or 3.33%, of the overall course grade.

- Unit assessments and course survey — 40%
 - For each unit assessment, you are eligible for two graded components:
 - Attempt: A grade of 100% is awarded based on a reasonable attempt made before your exam eligibility date.
 - Score: This grade is based on your actual performance on your first attempt for the unit assessment. Any subsequent attempts will not be graded.

For example, if a student completes a unit assessment before their exam eligibility date and answers 50% of the questions correctly, the student will receive a grade of 100% for submitting a reasonable attempt and a grade of 50% for their actual performance.

- For the course survey, a grade of 100% is awarded based on completion of the survey before your exam eligibility date. To complete the survey, you must click the "Submit Survey" button at the end of the survey. Any surveys that are in progress and not submitted will not be graded.

The grades for the unit assessment components and the course survey are weighted evenly and averaged together to comprise 40% of the overall course grade.

- Practice problems — 20%*
 - You will receive one grade for a unit's set of practice problems. The problems are assessed as a whole, based on a reasonable attempt. They are not assessed for proficiency. As such, you are expected to use these as a learning tool and make a reasonable attempt.
 - A grade of 100% is awarded for a reasonable attempt on a set of practice problems (there are no partial marks).
 - Each unit's practice problems are weighted evenly, worth $\frac{1}{6}$ of 20%, or 3.33%, of the overall course grade.

- TBSs — 20%*
 - You will receive one grade for a unit's set of TBSs. The TBSs are assessed as a whole, based on a reasonable attempt. They are not assessed for proficiency. As such, you are expected to use these as a learning tool and make a reasonable attempt.
 - A grade of 100% is awarded for a reasonable attempt on a set of TBSs (there are no partial marks).
 - Each unit's TBSs are weighted evenly, worth $\frac{1}{6}$ of 20%, or 3.33%, of the overall course grade.

** For Information Technology, the practice problems are worth 40% and there is no separate TBS component.*

The overall grade on the course activities is cumulative. Therefore, the beginning overall grade on the course activities is 0%. As activities are completed and grades are received on those activities, the overall grade on the course activities will increase proportionately to the grades earned, weighted as outlined above.

You will need to achieve 75% overall by the exam eligibility date to be eligible to write the exam. You may view your total grade accumulated in the Grades section in D2L at any time. It can take up to 48 hours for grades to be awarded in the gradebook after completion of activities or submission to dropboxes. If a grade has not been awarded within 48 hours of submission, contact the [IT Helpdesk](#).

Passing grade

Once you are eligible to write the course exam, the exam grade becomes your final grade for the course. In other words, the exam grade is weighted 100% toward the course grade, and the other activities completed in the course do not count toward the final course grade.

In core courses, you must achieve a minimum grade of 60% on the exam to pass the course.

For more information on passing exam grades, refer to the [CPA Harmonized Education Policies Vol 3](#).

Academic and Professional Policies

You must familiarize yourself with policies on appeals and conduct, which you are responsible for knowing in order to be successful in your courses.

Conduct

The CPA preparatory courses are designed to prepare students to join a respected profession. As a student taking the CPA preparatory courses, you are expected to

uphold the same values as the profession's members. For more detail, refer to your regional/provincial CPA body's code of ethics, which should be found on its website.

Using the CPA designation

Before passing the CFE and being formally accepted into membership by a regionally/provincially regulated CPA body, students may not, under any circumstances, use the designation "CPA" or any other title suggesting that they are Chartered Professional Accountants. Refer to the regional/provincial guidelines on the use of titles for students.

Professionalism

How students act reflects on the CPA designation and affects the level of respect the profession receives. Students taking CPA preparatory courses are expected to behave professionally. Refer to the [CPA Harmonized Education Policies](#) for more information.

Code of ethics

All students are required to abide by their regional/provincial act, bylaws, and code of ethics. Those who do not abide by the code of ethics may be subject to the disciplinary process and have their registration removed.

Academic Integrity

During their studies in the CPA preparatory courses, students are expected to maintain the highest standards of academic integrity. While each course has some of its own unique requirements and standards, academic integrity applies equally to all students. Plagiarism — the unauthorized and/or uncredited use of others' intellectual property — is considered a serious offence and may result in penalties. There is likewise a no-tolerance policy toward cheating of any sort. Students are expected to conduct their studies with professionalism and integrity. Where there is any doubt, students should contact their region/province for guidance ([Appendix I](#)).

Use of generative artificial intelligence

Students are encouraged to read the policy on [Academic Integrity and the Use of Artificial Intelligence \(AI\)](#). This policy explains how generative AI can be used appropriately by learners. An example of a generative AI platform is ChatGPT.

Plagiarism

CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing best business practices and the highest standards of accounting and ethics. As such, CPA Canada takes violations of ethics very seriously. As stewards of the public trust, students, candidates, and members are expected to maintain a high level of integrity and ethical standards.

Plagiarism in any form is considered a serious offence. All cases of suspected plagiarism will be investigated, will be taken very seriously, and will have significant consequences that will impact the education journey and possibly the career of the

individuals involved. Students are reminded that they are expected to always maintain the highest standards of academic integrity, including when completing course work, writing exams, and reporting practical experience. Ultimately, it is your responsibility to ensure that you do not commit an act of plagiarism.

Penalties

CPA Canada 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 student/candidate database
- A mark of “fail” in the course
- A committee hearing to determine good character
- An ethics course
- Suspension or expulsion

The regional/provincial body responsible for investigating the plagiarism also has the right to issue additional penalties or contact other regulatory bodies as required.

Any questions regarding this plagiarism policy should be directed to your regional/provincial body using the contact information in [Appendix I](#).

Plagiarism examples

Among other things, copying from other student work (current or previous), solutions, or any other source is considered plagiarism, and penalties will apply (see above). If you are using content from a source (such as the *CPA Canada Handbook*, CPA Canada Learning Library eBooks, or an online source), be sure to clearly reference your source.

Plagiarism also includes (and is not limited to) whenever a student:

- Presents work that has been written in part or in whole by another person as the student’s own
- 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 CPA Canada program files with others (see the training contract and academic integrity quiz)

- Purchases work that has been written in part or in whole by another person and presents it as the student's own

CPA Canada's definition of plagiarism includes the use of materials posted to study resource websites or platforms such as Course Hero, Chegg, OneClass, Quizlet, WhatsApp groups, Kijiji, and so on. **Any instance of use of these types of materials will be flagged by our plagiarism-detection software and subject to investigation.** Posting content to these websites or platforms before, during, or after your enrolment in a course is also considered plagiarism and will be investigated accordingly.

Students are encouraged to use the discussion board as a platform to collaborate with their peers before composing their own responses. Collaboration can include:

- Discussing technical topics
- Identifying potential resources for further research
- Discussing a general approach to assignments

Collaboration does not involve sharing files or templates with peers. This would be considered plagiarism or enabling plagiarism. Unless explicitly stated otherwise, students are expected to compose their responses to course assignments independently.

Each region/province 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 those from previous years, CPA Canada articles, or internet-based resources.

Plagiarism and cheating are serious offences and are considered to be a breach of the Code of Professional Conduct, as governed by the profession's discipline committees. Plagiarism and cheating may result in suspension of the student's registration and eligibility to continue pursuing the designation. All students are responsible for thoroughly familiarizing themselves with and adhering to the Code of Professional Conduct found on their regional/provincial website.

Appeals

Below is a discussion of the various appeals within the CPA preparatory courses. All contact information regarding appeals for your region/province can be found in [Appendix I](#).

Appeal of course grade for exam eligibility

Students should expect a high level of fairness, professionalism, and objectivity in the CPA preparatory courses appeals process. The appeals process is designed to handle

concerns raised by students. The intent of the process is to ensure fairness and clear communication.

All appeals related to CPA preparatory course policies must be made in writing, and each appeal must clearly state that it is a letter of appeal. The stronger the submission, the greater the likelihood that it will be favourably considered. To make an appeal stronger:

- Include an explanation and supporting documentation, where applicable, if there were extenuating circumstances that kept you from meeting the requirements or established policies.
- Avoid making general statements such as “I will work harder.” Identify the issue or weakness that created the situation, and clearly outline what changes are required and what you will do should your appeal be successful.

The applicable regional/provincial body, in line with its established processes and/or bylaws, will consider appeal submissions. If the appeal is of a confidential nature, all individuals involved in the review are bound by privacy policies. An appeal decision can be expected within six weeks of submission unless additional information is requested from the student. Any other reasons for a delay beyond this time frame will be communicated in writing.

For appeals relating to exam results and final course grade, refer to the section on exam remarks below.

Appeal of fees

Issues with payment and refunds, as per the approved and published schedules, are not appealable. In the case of financial hardship, contact your regional/provincial body to discuss resources that may be available or alternate arrangements that may be considered.

Appeal relating to ethics and conduct

Ethical issues such as cheating or plagiarism will first be dealt with by the student's regional/provincial body. Depending on the nature of the situation, and/or in line with regional/provincial requirements, the matter may have to be forwarded to the individual responsible for ethical issues. Any reported instances of plagiarism may result in disciplinary action according to the standards/policies of the regional/provincial body. Students may submit an appeal of the decision for consideration by the appeals committee, and they will be notified of the results in writing. Students will be responsible for any costs of the appeal.

For ethical issues that relate to workplace or professional conduct, the regional/provincial committee for disciplinary action will consider the matter.

Appeal (remark) of exam results

Students should expect a high level of fairness, professionalism, and objectivity in the CPA certification program. The remark process is designed to handle concerns raised by students, while ensuring fairness and clear communication.

For a fee, you may request a remark of your exam results after your course exam. Only the constructed-response portion of the exam will be reviewed. You must request a remark within three business days after the results are released for the exam in question. Requesting an exam remark is permitted when you “fail” a core course.

Once your request is received, the constructed-response questions are remarked. A change to the exam 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 your response (for example, the markers missed a relevant discussion somewhere).
- The markers exhibited poor application of judgment.

Refer to the [CPA Harmonized Education Policies Vol 3](#) for additional information on remarks.

If your remark results in a change to your exam grade, your remark fee will be refunded. Results of a remark will be released as they become available. CPA Canada will not accept remarks relating to previous exams or issues from before the exam. You may not request a remark on the basis of changes to the course or the course’s curriculum from previous course offerings.

Course Administration

You should be familiar with how to make changes to your courses.

Personal information changes

You are responsible for notifying your regional/provincial education body (see [Appendix I](#)) when personal information or circumstances change, such as the following:

- Address change
- Employer change
- Name change

Enrolling in a course

To enrol in a course, you must be registered as a CPA preparatory course student in a Canadian region/province, usually the one in which you are living. You can register as a student and enrol in a course by visiting your regional/provincial site for specific

instructions. Direct any questions about the registration process to the contacts in [Appendix I](#).

Withdrawing from a course

Students who choose to withdraw from a course must contact their regional office (see [Appendix I](#) for contact information). Students must check with their regional office as to whether they will be issued a full or partial refund or charged for a course attempt.

Refer to the [CPA Harmonized Education Policies Vol 3](#) for more information on course attempts.

Withdrawing from an exam

If you have registered for and are eligible to write an exam, you may withdraw from the exam at any time prior to the date of the exam. If you do not request a withdrawal by the deadline and do not write the exam, you will receive a “fail” for the course. To withdraw from an exam, contact your region/province ([Appendix I](#)).

Course fees and student dues

Course fees are required in full at the time of enrolment. To maintain status as a CPA student, you are also required to pay annual dues set by your regional/provincial body. If you withdraw from a course, you may or may not be given a refund for the course. Check with your region/province to determine if you are eligible for a refund.

Important dates

The schedule lists the course enrolment dates, course start and exam dates, and the dates that results are released. You are encouraged to check your regional/provincial website for key dates.

Accommodations and extensions

Extenuating circumstances sometimes make it difficult for students to complete their assignments. CPA Canada has certain procedures in place to deal with these situations.

Extensions for course activities

Late submissions will not be accepted. However, in extenuating circumstances, you may request an extension. To request an extension, contact your region/province ([Appendix I](#)). Lead facilitators on the discussion board do not have the authority to grant extensions. Workload or lack of internet connection are not usually considered extenuating circumstances.

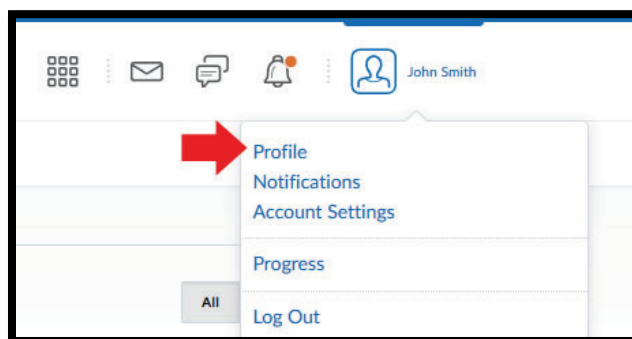
Academic accommodations

If you have a medically documented reason or disability that affects your participation in the course activities or your ability to attempt the course exam as scheduled, you can request an academic accommodation. You will need to provide appropriate documentation and may be asked to provide additional information. To request course or exam accommodations, see [Appendix I](#).

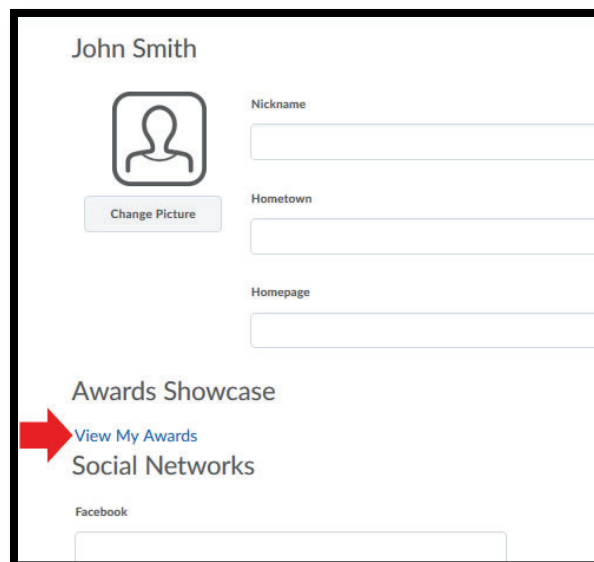
Statements of Completion

Students can access their Statement of Completion award certificate after successfully completing a preparatory course.

Awards will be accessible through the “Profile” link:



If you have received an award, a link to “View My Awards” will appear:



If you do not have any awards, the “Awards Showcase” section will be blank:

Course Home Content Awards

Edit My User Profile

John Smith

Nickname

Home town

Homepage

Awards Showcase

Social Networks

Facebook
e.g. <http://www.facebook.com/yourname>

Google+
e.g. <https://profiles.google.com/yourname>

Twitter
e.g. <http://twitter.com/#/yourname>

LinkedIn
e.g. <http://www.linkedin.com/in/yourname>

The Statement of Completion will look similar to the following:

CPA CHARTERED PROFESSIONAL ACCOUNTANTS

Statement of Completion

has successfully fulfilled the academic requirements of this course.

A minimum grade of 60% is required to pass this course.

Student ID:

SAMPLE

Appendix I: Contact Information

For the timeliest answers and/or resolution of your issue, please direct your inquiries as follows:

Subject	Contact
Course administration and policies (admission requirements, prerequisites, enrolment, deferrals, extensions, and withdrawals)	Region/province (Appendix I)
CPA preparatory course planning	Region/province (Appendix I)
Exam registration, eligibility, and writing location	Region/province (Appendix I)
Course structure questions and technical questions on course content	Discussion board or office hours (core courses only)
IT technical support (grading and technology issues)	IT Helpdesk
Suggestions for course content improvements	Course survey

Regional/provincial contact information is provided below:

CPA regional/provincial body	Contact information
CPA Western School of Business	Email: prepadvising@cpawsb.ca Exam inquiries: prepexams@cpawsb.ca Phone: 1.866.420.2350
CPA Ontario	Website: CPA Ontario website Exam results appeals: ppp@cpaontario.ca Phone: 1.800.387.0735
CPA Atlantic School of Business	Email: programs@cpaatlantic.ca Phone: 1.902.334.1172

Appendix II: Frequently Asked Questions (Core Courses)

1. [I forgot to submit an activity before the due date. What can I do?](#)
2. [Where can I find the date of my exam?](#)
3. [I'm worried I'm not eligible to write an exam. What should I do?](#)
4. [What is going to be on the exam?](#)
5. [Is there a formula sheet for the exam?](#)
6. [The unit activities take longer than the suggested time. Why is that?](#)

Appendix III: Commonly asked questions about the adaptive learning platform and eBooks (IFA and core courses only)

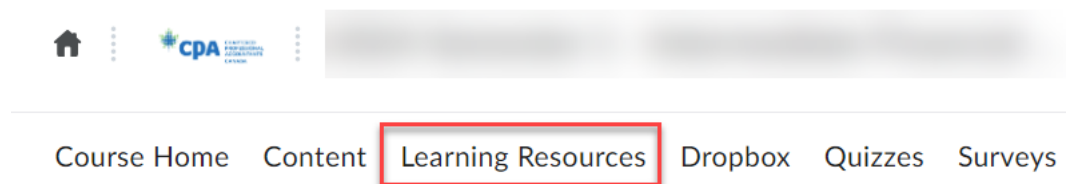
What is the adaptive learning platform, and what does it include?

The adaptive learning platform is integrated with D2L and includes learning tools that utilize the CPA Canada Learning Library eBooks, including:

- eBook readings
- Practice multiple-choice questions
- Adaptive reviews

How do I access the adaptive learning platform?

You can access the adaptive learning platform from the “Learning Resources” link in your course’s D2L navigation bar.



I am looking for a specific chapter in the eBook. How do I find the chapter I am looking for?

Once you are in the adaptive learning platform, select “Syllabus” and find the related chapter within a unit. Alternatively, select any chapter to open the eBook in VitalSource. Once the eBook is open, you can navigate to the chapter using the table of contents.

The screenshot displays the CPA Canada Learning Library interface. On the left, a sidebar shows the library title and a table of contents. A red arrow points to the 'Chapter 17: Revenue – ASPE' entry. The main content area shows a preview of Chapter 17, including the CPA logo, chapter title, and a brief description. The page number 330 is visible in the top right corner of the preview area. At the bottom, a progress bar indicates the current page is 330 out of 1904.

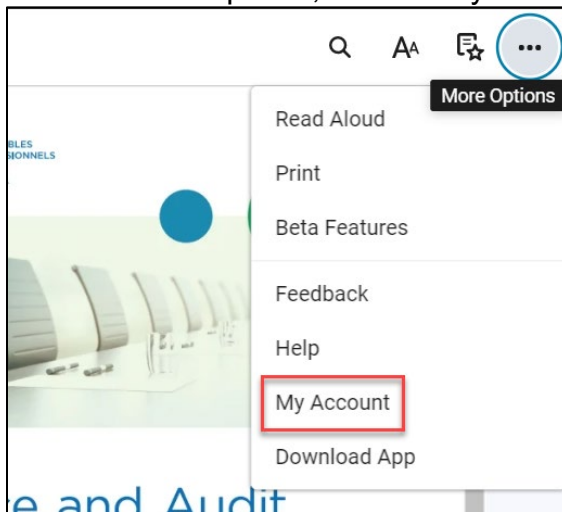
Chapter	Page Count
Chapter 17: Revenue – ASPE	330
Chapter 18: Revenue – IFRS	357
Chapter 19: Revenue - Specific Applications	404
Chapter 20: Cash and Cash Equivalents	462
Chapter 21: Internal Controls and Cash	471
Chapter 22: Trade Receivables	490

Can I access the eBooks directly through the VitalSource website instead of navigating through the adaptive learning platform each time?

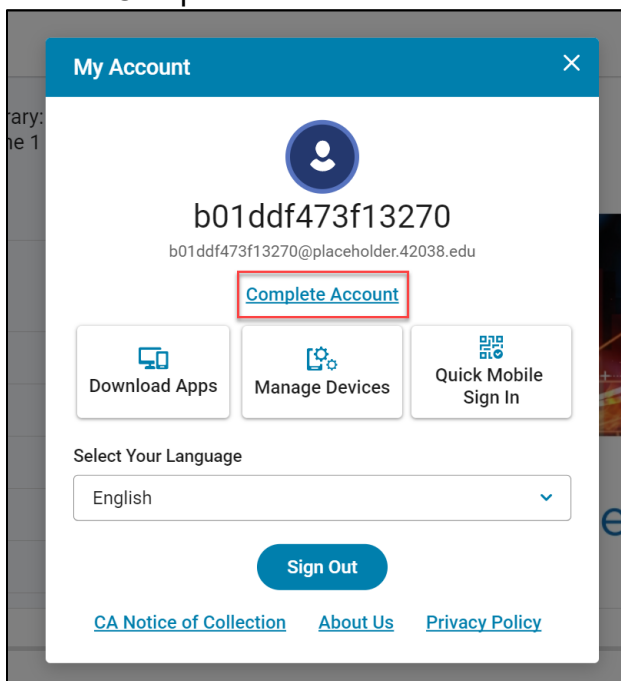
To access the eBooks directly from the VitalSource website, it is suggested that you create a VitalSource account the first time you access the eBook.

If you selected to continue without an account, you can pair your automatically generated VitalSource account to a personal VitalSource account as follows:

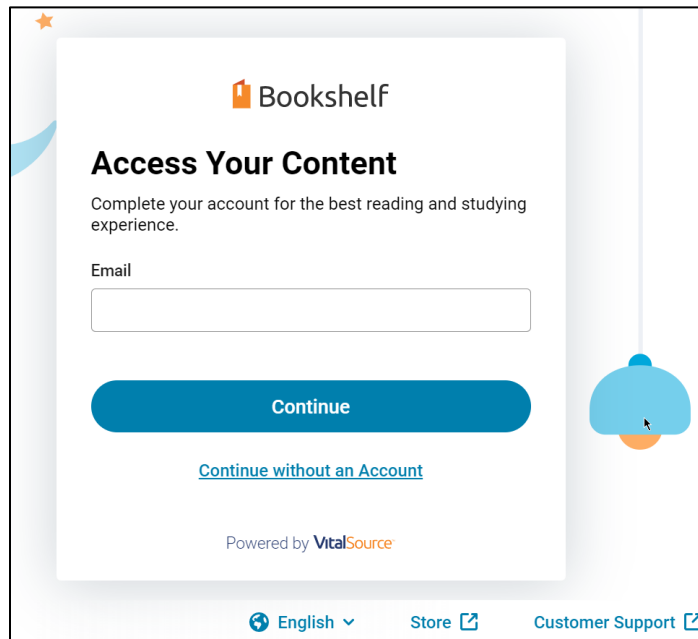
1. Enter the adaptive learning platform and open the eBook volume you would like to access.
2. Under “More Options,” select “My Account.”



3. Select “Complete Account.”



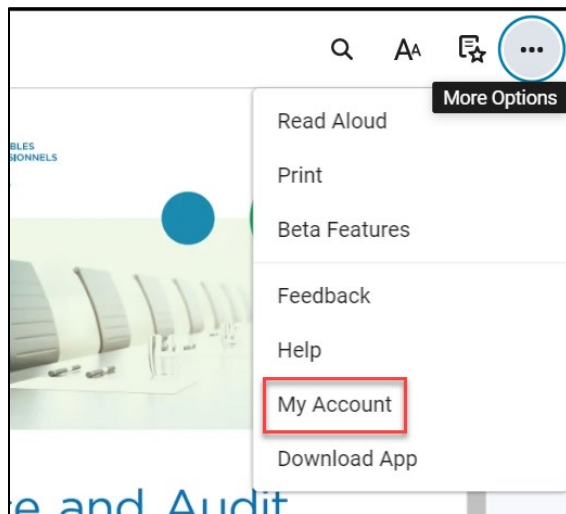
4. Sign up using your preferred email. If you have an existing VitalSource account, you can use your account email. Alternatively, you can sign up for a new account.



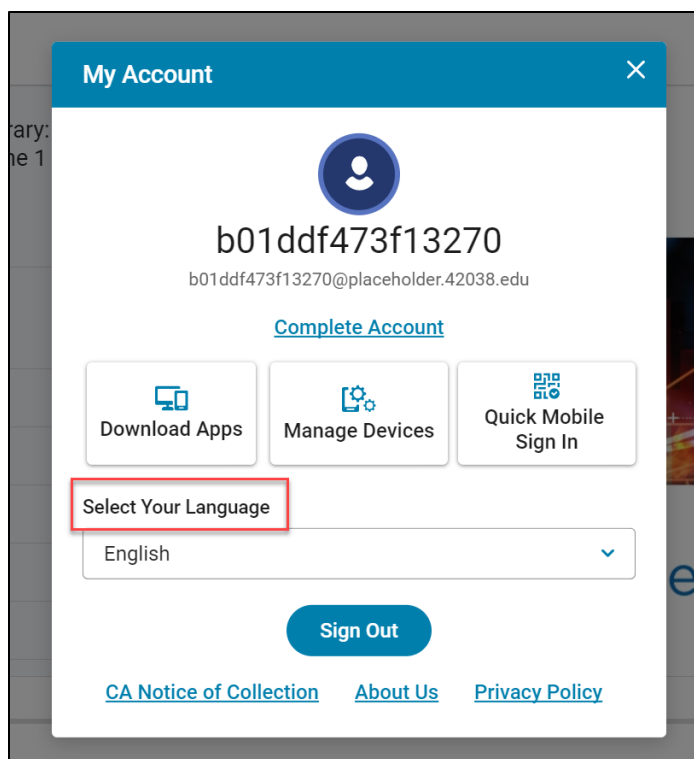
Once your account is paired, the eBook you accessed will be accessible from [your bookshelf](#).

How do I change the default language for VitalSource?

1. With VitalSource open, select “More Options” and then “My Account.”



2. Select your language from the list.



Note that VitalSource’s default user interface language is English.

Can I use the VitalSource desktop reader application?

We do not suggest using the VitalSource desktop reader application for Windows computers, as some layout boxes do not display appropriately in the desktop application. We suggest that you access the online version of the eBooks through the adaptive learning platform or the VitalSource bookshelf accessible through a web browser.

When I first enter the adaptive learning platform, it prompts me to set up a custom study plan. What is a study plan?

The custom study plan is an optional tool that schedules all activities within the technical review based on the time you have available to study. You will be prompted to enter:

- The date you want to start studying.
- The date you want to complete your studying (end date). Ensure that your end date is no later than your exam eligibility date stated in D2L. For IFA, enter your preferred date to finish studying prior to the examination.
- The days of the week you are available for study.
- The hours per day you are available for study.

CPA CHARTERED PROFESSIONAL ACCOUNTANTS
CPA Canada
Intermediate Financial Reporting 1 (IF1)

Dashboard
Study Plan
Syllabus
Question Bank
Metrics
Flashcards
My Notebook

Study Plan

When do you want to start and end studying?
We'll build a study plan to fit your schedule.

Fri, May 3 < > Fri, Jun 28 < >

How many hours a week do you wish to study?
You can make further adjustments at any time. Total estimated hours needed - 51 hours

Day	Hours
Sun	0hrs
Mon	2hrs
Tue	2hrs
Wed	2hrs
Thu	2hrs
Fri	2hrs
Sat	0hrs

Time Allotted: **10** hrs / week

Cancel Create Plan

Using this information, the adaptive learning platform will create a study plan that fits your personal study schedule. It will set the due dates for all activities included within the technical review.

The number of hours I can study per week does not meet the minimum number of hours required to save my study plan. What do I do?

Increase the number of hours and/or the date range that you plan to study by modifying the start date until the warning disappears. Then, save your study plan.

Do I need to follow the due dates set by my study plan? What happens if I fall behind and can't keep up with the due dates shown in the dashboard?

You are not required to follow the due dates set by the study plan. The study plan is a tool provided to help you plan your studies and stay on track. Regardless of the due dates noted, for core courses it is recommended that you complete all course activities prior to your exam eligibility date.

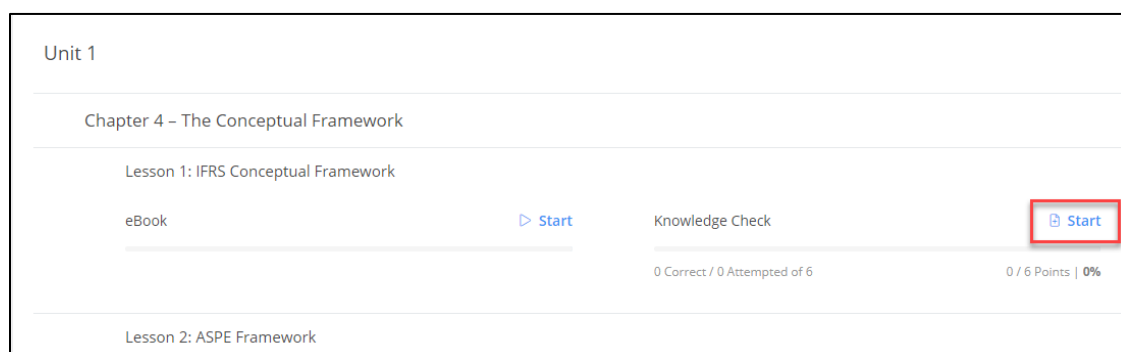
If needed, you can reset your study plan anytime to reschedule all future activities by accessing the study plan from the left-hand navigation menu.

How do I access the practice MCQs?

Practice MCQs are housed within the adaptive learning platform. They are optional to complete and can be accessed in two ways:

1. Knowledge check

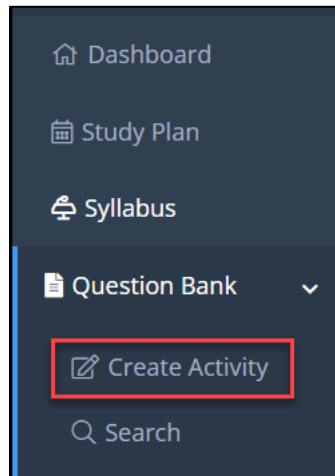
Within the syllabus, select the relevant eBook chapter and lesson. Then, select "Start" beside the knowledge check. Note that the knowledge check presents a limited selection of MCQs for that chapter. To access all MCQs for a chapter, navigate to the question bank (see instruction below).



The screenshot displays a navigation menu for Unit 1. Under Chapter 4 - The Conceptual Framework, Lesson 1: IFRS Conceptual Framework is selected. Below this lesson, there are two options: 'eBook' and 'Knowledge Check'. The 'Knowledge Check' option has a 'Start' button next to it, which is highlighted with a red box. Below the 'Knowledge Check' option, the progress is shown as '0 Correct / 0 Attempted of 6' and '0 / 6 Points | 0%'. Below Lesson 1, Lesson 2: ASPE Framework is listed.

2. Question bank

To access the question bank, select “Question bank” from the left-hand navigation, and then select “Create activity.” Note that the question bank contains all related MCQs for each eBook chapter and lesson.



What are the adaptive reviews and how do they work?

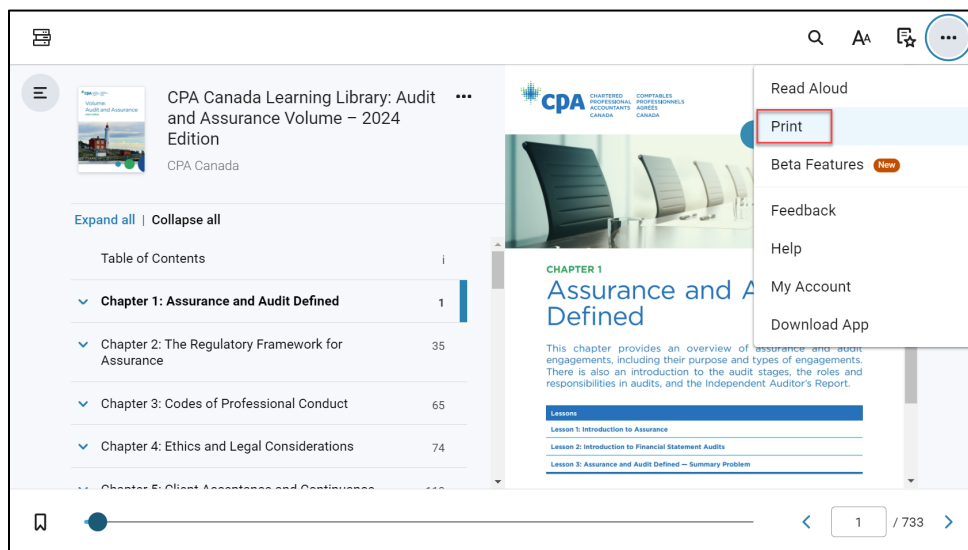
Adaptive reviews reinforce your learning and provide an opportunity for additional practice. They consist of no more than 30 questions. The first 15 questions are “baseline” questions of a moderate difficulty. Your performance is monitored on these questions, and the remaining question difficulty will increase or decrease. If you’re struggling, the difficulty of the questions will decrease. If you are performing well, the difficulty of the questions will increase to challenge you. You will receive a personalized report at the end of your adaptive review that highlights your strengths and weaknesses to assist you with debriefing.

How do I find an eBook chapter list for my course?

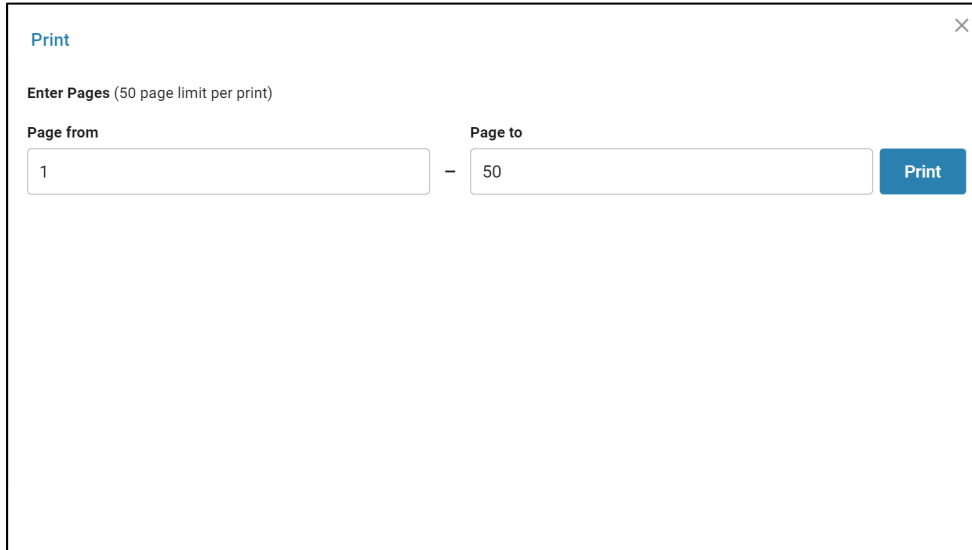
Refer to the syllabus for your course.

How do I print the eBooks?

Open the eBook in VitalSource, either through the bookshelf (see FAQ above) or through the adaptive learning platform. Once you are in VitalSource, select “Print” from the menu.



Select the page range that you would like to print and select “Print.” Note that the maximum number of pages to print at one time is 50 pages to avoid timeout.

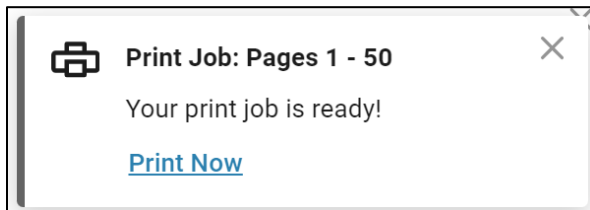



Print

Enter Pages (50 page limit per print)

Page from Page to [Print](#)

Once your print job is ready, select “Print Now” and follow the instructions on your computer to save the document as a PDF or to print to a personal printer.



 **Print Job: Pages 1 - 50**

Your print job is ready!

[Print Now](#)