

# CPA National Recognition and Accreditation Standards for Post-Secondary Institutions

*Standards for the recognition of  
undergraduate courses for admission  
to the CPA Professional Education Program*

*Standards for accreditation of  
graduate courses and programs  
for advanced standing in  
the CPA Professional Education Program*

Effective January 1, 2020

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# Introduction

Post-secondary institutions have long played an important role in the education of Canada's professional accountants through the delivery of relevant, high quality prerequisite courses for admission to professional programs and, in some cases, all or part of professional education program. In the unified Canadian accounting profession, Chartered Professional Accountants (CPA), post-secondary institutions continue to play these important roles.

## 1.1 Profile of the CPA certification program

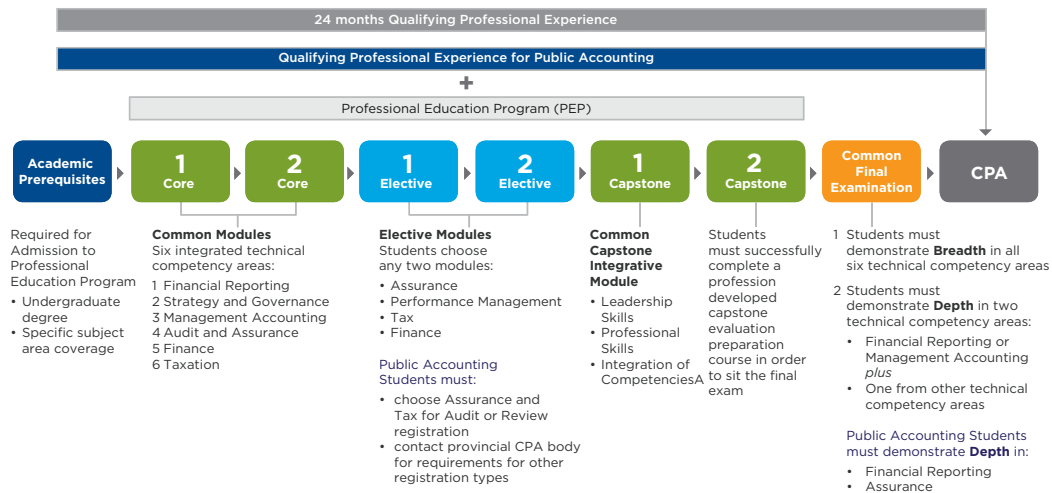
The CPA Professional Education Program (CPA PEP) is nationally developed and provincially/regionally delivered in all jurisdictions across Canada. It is designed to meet the needs of industry, government and public practice by ensuring that all CPAs have the strong foundation of knowledge and skills as professional accountants to succeed in the roles and positions they take on. It builds on the foundation of an undergraduate degree and accounting and business education that is defined in *The CPA Competency Map*. The program is competency based, using a comprehensive, integrated approach and diverse teaching and learning methodologies, as well as integrated and varied evaluation approaches, to ensure CPA candidates<sup>1</sup> develop and integrate both the Enabling and Technical competencies expected of the newly qualified CPA.

The CPA certification program consists of:

- academic prerequisites for admission to the CPA PEP
- a graduate level CPA PEP
- nationally set examinations, including a Common Final Examination
- qualifying practical experience

<sup>1</sup> Note that the specific regulations and bylaws of the Provincial Bodies take precedence over these general guidelines and requirements. CPA Candidates are subject to the specific regulations and bylaws of the Provincial Body with which they have registered.

### Diagram of the CPA certification program:



## 1.2 Post-secondary institution partnerships with the CPA profession

Post-secondary institutions have the opportunity to partner with the CPA profession to deliver CPA education in two ways:

- **Delivery of prerequisite learning** for admission to the CPA Professional Education Program (CPA PEP) through undergraduate and graduate programs/courses identified by recognized post-secondary institutions as meeting the specific knowledge requirements for entry to the CPA professional education program.
- **Delivery of some or all of the CPA Professional Education Program** through graduate programs equivalent to the profession's programs meeting the competency requirements defined in *the CPA Competency Map*.

## 1.3 “Recognition” and “accreditation” standards

The CPA profession distinguishes between the recognition of prerequisite courses and the delivery of the CPA PEP through accreditation.

### 1.3.1 Recognition standards

Recognition standards are developed through partnerships with post-secondary institutions that deliver prerequisite learning for admission to CPA PEP.



### 1.3.2 Accreditation standards

Accreditation standards apply to the review, assessment and approval of graduate programs that deliver some or all of the CPA Professional Education Program through programs equivalent to the CPA profession's program. Accreditation standards for the delivery of some or all of the CPA Professional Education Program represents a significantly higher level of partnership between the post-secondary institution and the CPA profession than do recognition standards.

## 1.4 Objectives of national standards for recognition and accreditation

The national standards for recognition of prerequisite learning and accreditation of graduate programs are contained in this document. They are principles-based, with the objective of:

- protecting the public interest
- ensuring the quality of accounting education programs leading to the CPA program
- providing an appropriate variety of paths, in addition to the CPA PEP, for students to develop CPA competencies

## 1.5 Applicability of national standards for recognition and accreditation

Recognition of prerequisite learning and the accreditation of programs is ultimately the responsibility of each provincial/regional CPA body under provincial regulation.

Provincial/regional CPA bodies choosing to partner with post-secondary institutions to deliver education components equivalent to the CPA PEP will use the national standards to develop their recognition and accreditation processes.

Provincial/regional CPA bodies can set standards higher than the national standard. Post-secondary institutions, CPA students and other interested stakeholders should refer to the regulations of their provincial/regional CPA body for the specific standards they must meet.

## 1.6 Effective date

Recognition and Accreditation Standards came into effect October 16, 2013, with updates effective January 1, 2020.

## 1.7 Application and review of national standards

The CPA profession will establish an inter-institute committee, consisting of representatives of the provincial/regional bodies and a representative of CPA Canada, to share best practices to assist in the interpretation and application of the national standards. This committee will meet on an as-needed basis and at least annually to share best practices on a national basis to assist in the interpretation and application of the national standards for recognition and/or accreditation by the CPA provincial/regional bodies and to identify potential revisions to the national standards.

The CPA Canada representative is responsible for facilitating interprovincial information sharing, maintaining the national standards, and providing national support and guidance materials on behalf of the CPA profession.

The national standards for recognizing prerequisite learning and accrediting graduate programs will be formally reviewed by the CPA profession every three years.

# 2 Requirements for admission to the CPA Professional Education Program

## 2.1 Admission requirements

To be admitted to the CPA Professional Education Program (CPA PEP), applicants require:

- an undergraduate degree or Masters' degree
- completion of prerequisite learning
- 120 credit-hours or equivalent of education (30 credit-hours/academic year)
- good character

## 2.2 Definitions

### 2.2.1 Undergraduate degree

The undergraduate degree required for entry to CPA PEP must be granted by an academic institution that either must be:

- a post-secondary academic institution that is authorized by the appropriate regulatory authorities in Canada to grant degrees
- a university that provides post-secondary academic education and is recognized in the International Handbook of Universities published by the International Association of Universities or a similar recognition service
- a post-secondary academic institution that is a member of the equivalent national association in another country and is accredited by the appropriate regulatory authorities in the other country to grant degrees

To be acceptable, an international degree must require the equivalent of academic achievement at the level of an undergraduate degree or equivalent and be granted by a degree-granting institution.

### 2.2.2 Eligible academic institution<sup>2</sup>

The academic institution must:

- be established or accredited by a statute or other governmental approval
- offer a program(s) of academic study beyond the general and compulsory primary and secondary levels of schooling required by the government of the country, state, or province as the case may be

For the purposes of the recognition of prerequisites, the academic institution can accept instruction provided by either:

- a non-degree-granting institution, on behalf of a degree-granting institution
- an educational institution outside of Canada that is recognized for credit by an authorized, degree-granting Canadian institution

### 2.2.3 Prerequisite learning

Formal educational instruction identified by post-secondary institutions and recognized by the CPA profession as providing the “specific subject area coverage” required by the CPA Competency Map as an entrance requirement for enrolment in the CPA PEP.

### 2.2.4 Achievement in prerequisite learning

Achievement in the prerequisite learning must meet the following standards:

- a) A passing grade or 60%, whichever is higher in each applicable core course, and
- b) A passing grade or 50%, whichever is higher, in each applicable non-core course, and
- c) A minimum GPA requirement of 65% or equivalent as calculated by averaging grades across all of a student’s core courses.
- d) Non-core courses include Introductory Financial Accounting, Introductory Management Accounting, Economics, Statistics, Business Law, and Information Technology.
- e) Core courses are all other prerequisite courses except those identified as a non-core course. If a course is not clearly included as a non-core course it defaults to a core course.

### 2.2.5 CPA candidate

Individuals who are registered with a provincial/regional CPA body and:

- are enrolled in a CPA professional education program, either through the profession’s CPA PEP or through an accredited graduate level program offered by a post-secondary institution; or

<sup>2</sup> Note: The definition of an academic institution differs slightly for the purposes of recognition of prerequisites and accreditation of graduate programs

- have completed the CPA PEP and have yet to pass the Common Final Examination, and/or their practical experience requirements

Note that the terms “candidate” or “student” may be used by provincial/regional CPA bodies, depending on provincial regulation. See Section 2.2.6 *CPA Student*.

### 2.2.6 CPA student

Individuals registered with a provincial/regional body and working towards prerequisites for admission to CPA PEP – either through CPA preparatory courses or in recognized courses and programs offered by post-secondary institutions.

Note that the terms “student” may be used by provincial/regional CPA bodies to refer to CPA Candidates, as defined above, depending on provincial regulation. See Section 2.2.5 *CPA Candidate* above.

## 2.3 Examples of prerequisite education pathways

CPA PEP applicants can meet the degree requirement, 120 credit-hours, and prerequisite subject area coverage requirements in several different ways. For example, each of the following would be considered to meet the requirements:

- a four-year undergraduate degree program that includes all the specific prerequisite subject area coverage
- a four-year undergraduate degree plus CPA preparatory courses or other recognized courses or programs that provide the required prerequisite subject area coverage or
- a three-year undergraduate degree that includes all prerequisite subject area coverage and is preceded by a year of post-secondary education, such as a Quebec three-year university degree preceded by CEGEP, and equivalent international baccalaureates

For additional information, refer to Section 2.2.4 *Achievement in prerequisite learning*.

## 2.4 Additional prerequisite education pathways

Other education pathways may meet CPA entrance standards for entry to CPA PEP, subject to review and assessment by the CPA profession.

## 2.5 Recognition of instruction by non-degree-granting institutions

For the purposes of the recognition of prerequisites, the CPA profession can accept instruction provided by either:

- a non-degree-granting institution, on behalf of a degree-granting institution, or
- an educational institution outside of Canada that is recognized for credit by an authorized, degree-granting Canadian institution

## 2.6 Currency of education

For admission to the CPA PEP, candidates should have completed at least one applicable course in each of the CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation within the last 10 years of application for admission to the CPA PEP.

Candidates with significant relevant work experience may apply for an exemption from the currency requirement for a prerequisite course if they successfully completed a relevant course more than 10 years prior to admission to CPA PEP. Assessments of work experience may result in no exemption, a full exemption from a prerequisite course, or a partial exemption from a prerequisite course, requiring candidates to complete the module examination.

# 3 Recognition standards for degree-credit prerequisite courses

## 3.1 Eligibility for recognition

The standards of recognition apply to any course or combination of courses that develop required competencies of the *CPA Competency Map* that are Academic Prerequisites to the CPA professional education program.

Coverage is best determined by comparing the course or courses to *the CPA Competency Map*.

The profession provides post-secondary institutions with the *CPA Competency Map*, which includes detailed learning outcomes, as guidance on the types of knowledge that the institution might provide in the process of developing students' competencies.

## 3.2 Objectives of recognition standards

The following standards are intended to balance the objectives of:

- student access to the CPA Professional Education Program
- student preparedness for the CPA Professional Education Program
- no undue burden on post-secondary institutions (e.g. not duplicating standards that are already enforced by others such as by Association to Advance Collegiate Schools of Business (AACSB) and European Quality Improvement System (EQUIS))

Course syllabi should include sufficient information on ethics policies; program design, structure and content; and evaluation methodology.

### 3.3 Ethics policies

**Recognition Standard 1:** The post-secondary institution must have appropriate ethics statements, policies and procedures relating to issues of importance to the CPA profession, particularly issues of plagiarism, fraud and cheating, and demonstrate that they are consistently applied.

### 3.4 Program design, structure and content

**Recognition Standard 2:** The course or program must include coverage of substantially all the corresponding sections of *the CPA Competency Map* at the appropriate prerequisite level.

### 3.5 Approach to evaluation methodology

**Recognition Standard 3:** The course or program must demonstrate how the content and topic coverage are formally evaluated. Content and topics that are not formally evaluated must be identified with an explanation provided. The course or program must include an element of individual, written evaluation, proctored where appropriate. The integrity of evaluation for online courses should be demonstrated. Courses that lend themselves to group-based evaluation will be considered where appropriate.



# 4 Special recognition standards for non-credit granting units

## 4.1 Eligibility for special recognition

An academic unit of a post-secondary institution is eligible to have course(s) recognized under these special recognition standards when the post-secondary institution is accredited by the appropriate regulatory authorities in Canada to grant degrees.

## 4.2 Commitment to the CPA profession

**Special Recognition Standard 1:** The non-credit granting academic unit must demonstrate a strong commitment to provide learning and assessment to meet the CPA Professional Education Program requirements of the CPA profession.

The vision of the CPA profession is to be “the pre-eminent internationally recognized Canadian accounting and business credential that best protects and serves the public interest.”

Academic units seeking recognition must:

- demonstrate a commitment to and a focus on the vision of the CPA profession
- feature an overall design and materials that:
  - represent the CPA profession well and demonstrate a commitment to excellence in professional accounting education
  - meet or exceed the requirements of the CPA profession
  - enable candidates to achieve proficiency for the relevant Enabling and Technical competencies as prescribed in *The CPA Competency Map*
- share in the notion of partnership upon which special recognition is based, including the development and monitoring of metrics to strengthen and support the special recognition standards

### 4.3 Ethics policies

**Special Recognition Standard 2:** The academic unit must establish expectations for ethical behaviour by administrators, faculty and students through appropriate, published code of ethics statements, policies and procedures. The academic unit must define how it applies to itself the principles of ethically and socially responsible governance.

Ethical behaviour is an essential component of the CPA profession. Non-credit granting academic units with program(s) that have special recognition status must have published policies to demonstrate the importance of proper behaviour for administrators, faculty and students in their professional actions.

For examples, see the Appendix.

### 4.4 Quality assurance policies

**Special Recognition Standard 3:** The program is subject to quality assurance policies and systems, including:

- processes for the continuous review and update of the course(s) and program,
- formal external program reviews conducted on a cyclical basis

Quality assurance policies and systems are a means to provide students, the CPA profession and the public with confidence in the value and standards of a program. They also confirm that academic units and programs have processes in place to meet changes in thinking within the discipline and in the public's expectations.

For examples, see the Appendix.

### 4.5 Professors, instructors, facilitators' profiles

The non-credit courses are taught by faculty, instructors and facilitators with various levels of experience.

#### 4.5.1 Faculty sufficiency

**Special Recognition Standard 4.1:** The academic unit must have sufficient faculty resources to provide a stable teaching environment, and course offerings on a systematic and regular basis to avoid program interruption.

CPA candidates benefit from a stable teaching environment that allows for student-faculty interaction, and hence facilitates guidance and knowledge transfer. CPA Enabling and Technical competencies are better developed when courses can be taken in a timely manner in a programmatic sequence.

### 4.5.2 Faculty qualification and expertise

**Special Recognition Standard 4.2:** The academic unit must have highly qualified faculty, well-informed about the CPA profession's needs and challenges and knowledgeable about the evolution of the different CPA competency areas, able to provide relevant and up to date education.

Faculty quality directly impacts the quality of the specific courses and ultimately of the program as whole. Quality is typically measured by the qualifications and expertise of the program faculty. Qualifications include professional designations and/or terminal degrees. Academic units should have an appropriate team mixture that reflects their goals and vision. Rules for faculty hiring and promotion are important, and an understanding of, and expertise in, CPA competency development will also be taken into account. Understanding of the CPA profession's needs and challenges is key to the successful delivery of relevant accounting-related programs, and to the eventual career success of the CPA candidate. Faculty knowledgeable about the evolution of the different CPA competency areas allows regular and timely program adjustments, fosters development in order to keep the CPA candidate curriculum relevant and up to date.

### 4.5.3 Faculty educational involvement

**Special Recognition Standard 4.3:** The academic unit must have faculty committed to the success of the specially recognized course(s) or program and involved in the preparation, supervision and teaching of the program's courses.

Faculty commitment assures that the program is regularly assessed and adjusted to meet the CPA candidate's needs. Faculty involvement in the program's courses permits those adjustments to be reflected in the individual courses. Although some teaching can be delegated to outside parties, courses and programs are more likely to be successful when faculty assumes program strategic decisions, course preparation and supervision.

For examples, see the Appendix.

## 4.6 The learning environment

**Special Recognition Standard 5:** The academic unit, course(s) or program must provide a learning environment that is stimulating, respectful and supportive.

For CPA candidates, the learning experience is intensive. CPA candidates should benefit from an enabling learning environment featuring modern higher education, including faculty-student ratios appropriate to the learning and evaluation methodologies employed, workshops and seminars, opportunities

for one-on-one interaction, individual and group feedback, internet support and webinars, and any other activity that helps students to achieve their learning goals.

Program management and faculty create an environment conducive to learning. They demonstrate respect in their interactions with CPA candidates.

For examples, see the Appendix.

## 4.7 Student profile and admission standards

**Special Recognition Standard 6:** The program must have an established minimum admission standard to reflect the ability of students to succeed in the program.

The quality of the student population is a major asset for professional education programs. Admission standards will take into account the CPA candidates' abilities to complete the course(s) and program, attain their objectives and to become quality professional accountants. In addition, admission standards will reflect the valuable contribution that students make to the academic environment by participating actively in the program and being involved in student or professional associations.

The academic unit sets a minimum standard for admission that reflects the applicant's ability to succeed in the program. For example, an appropriate grade point average obtained in the undergraduate program, stipulated prerequisite courses, or the equivalent.

## 4.8 Program design

**Special Recognition Standard 7:** *The CPA Competency Map* describes the competencies for all the elements of the CPA program, including expectations of CPA candidates at the point of enrolling in the program. Academic units will evaluate how well their course(s) or program achieves the underlying objectives of covering the Technical and Enabling Competencies identified in *The CPA Competency Map*.

**Note:** The updates to the 2019 Competency Map should be incorporated in the formal curriculum of the program by September 2021. Earlier adoption is encouraged.

For examples, see the Appendix.

## 4.9 Teaching and learning methodologies

**Special Recognition Standard 8:** The course(s) or program must employ an appropriate level of diversity in teaching and learning methodologies that emphasize competency development.

The program must:

- include diversified learning approaches as appropriate for competency development
- offer learning activities that engage candidates in active experiential and reflective learning
- provide opportunities for robust formative feedback as a way of creating and reinforcing learning

For examples, see the Appendix.

## 4.10 Evaluation methodologies

**Special Recognition Standard 9:** The course(s) or program must utilize various assessment methods that:

- include both formative and summative assessments
- enable students to assess their development and provide evidence of competence

The use of a combination of methods is considered best practice in education and provides students with multiple methods of demonstrating competence.

The assessments must:

- inform students of their progress
- contribute to their learning
- demonstrate to the CPA profession that the students have gained the necessary competence to be successful

Students need to be provided with a number of opportunities to demonstrate their competence through assessments that are fair and valid.

For examples, see the Appendix.

## 4.11 Student achievement

**Special Recognition Standard 10:** Achievement in the prerequisite learning must meet the following standards:

- a) A passing grade or 60%, whichever is higher in each applicable core course, and

- b) A passing grade or 50%, whichever is higher, in each applicable non-core course, and
- c) Non-core courses include Introductory Financial Accounting, Introductory Management Accounting, Economics, Statistics, Business Law, and Information Technology.
- d) Core courses are all other prerequisite courses except those identified as a non-core course. If a course is not clearly included as a non-core course it defaults to a core course.

Student performance provides an important perspective as to students' preparedness for the balance of the CPA PEP, including the Common Final Examination, as well as the quality of the program.

The CPA profession has set a minimum standard for achievement. For additional examples, see the Appendix.

# 5 Accreditation standards for advanced standing

## 5.1 Accreditation options

Post-secondary institutions have four options for seeking **accreditation for graduate programs** offering advanced standing in the CPA Professional Education Program (CPA PEP).

Option	Advanced Standing for CPA PEP Modules:			
	Core 1 and Core 2	Electives (minimum of 2)	Capstone 1 - Integrated Module	Capstone 2 -Preparation for the CPA Common Final Examination
A	✓			
B	✓	✓		
C	✓	✓	✓	
D	✓	✓	✓	✓

Other options may be considered, subject to review and assessment by the CPA profession.

## 5.2 Definitions

### 5.2.1 Accreditation

Approval granted to a post-secondary institution by the CPA profession acknowledging that identified courses and/or programs provide education equivalent to specified portions of the CPA PEP.

### 5.2.2 Graduate education

Education offered by an academic institution subsequent to an undergraduate degree; graduate education can take many forms, including the CPA PEP, graduate diploma programs and a master's degree.

## 5.3 Eligibility for accreditation

A degree-granting institution, being:

- a post-secondary academic institution that is accredited by the appropriate regulatory authorities in Canada to grant degrees, or
- a university recognized in the International Handbook of Universities as published by the International Association of Universities or a similar recognition service that provides post-secondary academic education, or
- a post-secondary academic institution that is a member of the equivalent national association in another country that is fully accredited by the appropriate regulatory authorities in Canada or the other country to grant degrees

The academic institution must:

- be established or accredited by a statute or other governmental approval,
- offer a program or programs of academic study beyond the general and compulsory primary and secondary levels of schooling required by the government of the country, state, or province as the case may be, and
- have a minimum of three years of strong performance on national examinations (for example, first-time national pass rates on CPA PEP examinations and the Common Final Examination) from students who completed graduate or undergraduate programs from the institute.

### 5.3.1 Definition of programs

These accreditation requirements apply to a program at the graduate level of an eligible academic institution seeking accreditation under one of the options for advanced standing (Section 5.1 *Accreditation options*).

For the purposes of accreditation, a “program” can be a defined program or a stream of courses that demonstrates a coordinated programmatic focus on professional accountancy.

### 5.3.2 Program eligibility for accreditation

Education in the CPA certification program is a combination of academic prerequisites and graduate professional education.



For eligibility, a program must:

- meet the education and examination requirements of one of the advanced standing options identified in Section 5.1 *Accreditation options*
- in the case of options C and D, integrate the CPA profession-developed Capstone 1 – Integrated Module case into the program

## 5.4 Commitment to the CPA profession

**Accreditation Standard 1:** The post-secondary institution must demonstrate a strong commitment to provide learning and assessment to meet the CPA Professional Education Program requirements of the CPA profession.

The vision of the CPA profession is to be “the pre-eminent internationally recognized Canadian accounting and business credential that best protects and serves the public interest.”

Programs seeking accreditation must:

- demonstrate a commitment to and a focus on the vision of the CPA profession
- feature an overall design and materials that:
  - represent the CPA profession well and demonstrate a commitment to excellence in professional accounting education
  - meet or exceed the requirements of the CPA profession
  - enable candidates to achieve proficiency for the relevant Enabling and Technical competencies as prescribed in *The CPA Competency Map*
- share in the notion of partnership upon which accreditation is based, including the development and monitoring of metrics to strengthen and support the accreditation standards

## 5.5 Ethics policies

**Accreditation Standard 2:** The institution/program must establish expectations for ethical behaviour by administrators, faculty, and students through appropriate, published code of ethics statements, policies and procedures. The institution must define how it applies to itself the principles of ethically and socially responsible governance.

Ethical behaviour is an essential component of the CPA profession. CPA accredited post-secondary institutions and programs must have published policies to demonstrate the importance of proper behaviour for administrators, faculty and candidates in their professional actions.

For examples, see the Appendix.

## 5.6 Quality assurance policies

**Accreditation Standard 3:** The program is subject to quality assurance policies and systems, including:

- processes for the continuous review and update of the program,
- formal external program reviews conducted on a cyclical basis

Quality assurance policies and systems are a means to provide candidates, the CPA profession and the public with confidence in the value and standards of a program. They also confirm that institutions and programs have processes in place to meet changes in thinking within the discipline and in the public's expectations.

For examples, see the Appendix.

## 5.7 Professors, instructors, facilitators profiles

The graduate program is taught by faculty, instructors and facilitators with various levels of experience.

### 5.7.1 Faculty sufficiency

**Accreditation Standard 4.1:** The program must have sufficient faculty resources to provide a stable teaching environment, and course offerings on a systematic and regular basis to avoid program interruption.

CPA candidates benefit from a stable teaching environment that allows for student-faculty interaction, and hence facilitates guidance and knowledge transfer. CPA Enabling and Technical competencies are better developed when courses can be taken in a timely manner in a programmatic sequence.

### 5.7.2 Faculty qualification and expertise

**Accreditation Standard 4.2:** The program must have highly qualified faculty, well-informed about the CPA profession's needs and challenges and knowledgeable about the evolution of the different CPA competency areas, able to provide relevant and up to date education.

Faculty quality directly impacts the quality of the specific courses and ultimately of the program as whole. Quality is typically measured by the qualifications and expertise of the program faculty with emphasis on an appropriate team of both designated professional accountants and tenured/tenure-track PhD qualified faculty. Rules for faculty hiring and promotion are important, and an understanding of, and expertise in, CPA competency development will also be taken into account. Understanding of the CPA profession's needs and challenges

is key to the successful delivery of relevant accounting-related programs, and to the eventual career success of the CPA candidate. Faculty knowledgeable about the evolution of the different CPA competency areas allows regular and timely program adjustments, fosters development in order to keep the CPA candidate curriculum relevant and up to date.

### 5.7.3 Faculty educational involvement

**Accreditation Standard 4.3:** The program must have faculty committed to the success of the accredited program and involved in the preparation, supervision and teaching of the program's courses.

Faculty commitment assures that the program is regularly assessed and adjusted to meet the CPA candidate's needs. Faculty involvement in the program's courses permits those adjustments to be reflected in the individual courses. Although, some teaching can be delegated to outside parties, programs are more likely to be successful when faculty assumes program strategic decisions, course preparation and supervision.

For examples, see the Appendix.

## 5.8 The learning environment

**Accreditation Standard 5:** The program must provide a substantially in-class learning environment that is stimulating, respectful and supportive.

For CPA candidates, the learning experience is intensive. CPA candidates should benefit from an enabling learning environment featuring modern higher education, including faculty-student ratios appropriate to the learning and evaluation methodologies employed, workshops and seminars, opportunities for one-on-one interaction, individual and group feedback, internet support and webinars, and any other activity that helps students to achieve their learning goals.

Program management and faculty create an environment conducive to learning. They demonstrate respect in their interactions with CPA candidates.

For examples, see the Appendix.

## 5.9 Student profile and admission standards

**Accreditation Standard 6:** The program must have an established minimum admission standard to reflect the ability of students to succeed in the program.

The quality of the student population is a major asset for professional education programs. Admission standards will take into account the CPA candidates' abilities to complete the program, attain their objectives and to become quality professional accountants. In addition, admission standards will reflect the valuable contribution that candidates make to the academic environment by participating actively in the program and being involved in student or professional associations.

The program sets a minimum standard for admission that reflects the applicant's ability to succeed in the program. For example, an appropriate grade point average obtained in the undergraduate program, stipulated prerequisite courses, or the equivalent.

## 5.10 Program design

**Accreditation Standard 7:** The program must have established an integrated program designed to enable CPA candidates to achieve proficiency for each of the Enabling and Technical Competencies as prescribed in *The CPA Competency Map*, with specific proficiency levels defined for each Technical Competency. Enabling Competencies must be integrated throughout the program.

*The CPA Competency Map* describes the competencies for all the elements of the CPA program, including expectations of CPA candidates at the point of enrolling in the program, and the body of competencies developed through the integrated certification process that includes education, examination and experience. Integration of a significant proportion of the Enabling Competencies with the areas of Technical Competencies is appropriate in the development of CPA PEP. In particular, the Professionalism and Ethical Behaviour competencies are central to the CPA profession and must be appropriately emphasized in the program.

Educators will evaluate how well their program achieves the underlying objectives of covering the Technical and Enabling Competencies identified in *The CPA Competency Map*.

**Note:** For a course and/or program to maintain accreditation status, updates to the 2019 Competency Map need to be incorporated in the formal curriculum of the course and/or program by September 2021. Earlier adoption is encouraged.

For examples, see the Appendix.

## 5.11 Teaching and learning methodologies

**Accreditation Standard 8:** The program must employ an appropriate level of diversity in teaching and learning methodologies that emphasize competency development.

The program must:

- include diversified learning approaches as appropriate for competency development
- offer learning activities that engage candidates in active experiential and reflective learning
- provide opportunities for robust formative feedback as a way of creating and reinforcing learning

For examples, see the Appendix.

## 5.12 Evaluation methodologies

**Accreditation Standard 9:** The program must utilize various assessment methods that:

- include both formative and summative assessments
- enable candidates to assess their development and provide evidence of competence

The use of a combination of methods is considered best practice in education and provides students with multiple methods of demonstrating competence.

The assessments must:

- inform candidates of their progress
- contribute to their learning
- demonstrate to the CPA profession that the students have gained the necessary competence to be successful

Students need to be provided with a number of opportunities to demonstrate their competence through assessments that are fair and valid.

For examples, see the Appendix.

### 5.13 Student achievement

**Accreditation Standard 10:** Students are required to achieve the greater of:

- the program’s requirement for student achievement,
- “B minus” being approximately 70% as calculated by averaging grades in the group of courses covering the required competencies of *The CPA Competency Map*

Student performance provides an important perspective as to the student’s preparedness for the balance of the CPA PEP, including the Common Final Examination as well as the quality of the program.

The CPA profession has set a minimum standard for achievement. For additional examples, see the Appendix.

### 5.14 Employer involvement

**Accreditation Standard 11:** The involvement of employers and professional accountants in the delivery of the program is encouraged.

Employer involvement in the program should be designed to the appropriate extent.

The objective in adopting a competency-based approach to qualification is to strengthen the link between formal education and on-the-job performance. The degree to which this link is reflected in actual and ongoing contact between educators and employers will only serve to strengthen the learning experience for prospective CPAs. Such interactions benefit all stakeholders and contribute to strengthening competency-based learning.

In order for the CPA students to be prepared to practice successfully as professional accountants, the program is rooted to a large extent within professional practice. Employers and professional accountants visiting the program can provide insights into the role of accountants in both professional practice and the wider business community.

For examples, see the Appendix.

# 6 Processes and quality assurance for recognition and accreditation standards

## 6.1 A strong and vital partnership

The recognition of prerequisites and the accreditation of professional education will be supported by a strong partnership between the provincial/regional CPA body and post-secondary institutions. The CPA profession believes that this partnership is the most important factor in the success of recognition and accreditation.

## 6.2 Application, self-assessment and site visit

To initiate the recognition or accreditation processes, post-secondary institutions inform their provincial/regional CPA body as to CPA prerequisites or elements of the CPA Professional Education Program (CPA PEP) that they seek to provide.

The review process comprises:

- information gathering
- self-assessment by the post-secondary institution
- assessment by the reviewers

Reviews will be conducted by a review team appointed by the provincial/regional CPA body, and may include provincial/regional staff, CPA Canada staff or an independent academic advisor.

All information used in the review process must:

- have a direct impact on the recognition or accreditation decision
- be supported by appropriate evidence
- be applied to achieve a consistent level of quality among accredited programs

The CPA profession will provide a format for the self-assessment. Post-secondary institutions may be charged an accreditation or program fee set by their provincial/regional CPA body.

### 6.2.1 Additional requirements for accreditation

The assessment for accreditation status will also include a site visit. Essential to the site visit are meetings with senior administrators and faculty members who have overall responsibility for the courses or program and with students.

The site visit can provide guidance and advice to the academic institution as well as review and assess compliance with the CPA requirements.

The applicant is encouraged to consult with the respective CPA provincial/regional body during the application process. If it appears that accreditation may not be granted, steps to increase the likelihood of a successful application will be communicated to the applicant.

Each party in the application and review process bears its own costs.

## 6.3 Documentation

### 6.3.1 Recognition of prerequisites

As part of the application, documentation includes a mapping of learning outcomes against *The CPA Competency Map*. The CPA profession will provide a template to map programs against *The CPA Competency Map*.

### 6.3.2 Accreditation of programs

As part of the application, documentation includes, but is not necessarily limited to:

- expression of support for a focused program on professional accountancy from senior administration, such as the President of the university and/or the Dean of the faculty/school
- a *CPA Competency Map* self-assessment, including supporting detailed course outlines
- documentation of how the program meets the accreditation criteria set out in this document



The CPA profession will provide a template to map programs against *the CPA Competency Map* and guidance about required documentation for each of the recognition and accreditation processes. For further information, the post-secondary institution should contact the provincial/regional CPA body.

## 6.4 Conclusions

The review can reach one of four conclusions:

- **Initial Recognition or Accreditation** for a program's initial application, or for a program that is re-applying after recognition or accreditation has lapsed, subject to review after three years.
- **Recognition or Accreditation** for a three-year period following implementation of these standards and thereafter for up to a five-year period for programs that are being renewed, in a process that is streamlined compared to initial recognition and accreditation by taking information from previous recognition or accreditation periods into account.
- **Provisional Recognition or Accreditation** conditional upon changes being made as recommended during a two-year period. Upon demonstration of the implementation of the changes, recognition or accreditation can be extended through the balance of up to a five-year period. If the post-secondary institution does not achieve recognition or accreditation during that time period, its students during the provisional period will retain recognition or accreditation status to complete the education path they started.
- **No Recognition or Accreditation** Based on their findings, the reviewers would decide the length of time before the institution could reapply, not to exceed three years.

## 6.5 Reporting

The reviewers prepare a report to the provincial/regional CPA body on their findings that will include:

- a description of the program's achievements with respect to the standards in this document
- any recommendations for improvement

The provincial/regional CPA body will notify the applicant of its conclusion. In the case of full or provisional recognition or accreditation, the notification will outline suggested or required improvements.

## 6.6 Approval

The provincial/regional CPA body approves the:

- recognition of prerequisites and/or
- accreditation of programs

In the case of a decision not to recognize or accredit, the post-secondary institution may, within 30 days of notification, appeal the decision. The provincial/regional CPA body will form an ad hoc team that is independent of the original reviewers to consider the merits of the appeal.

A provisional recognition or accreditation cannot be appealed.

## 6.7 Effective date of accreditation

The granting of accredited status will take effect on the date that the CPA provincial/regional body approves the accreditation of the program and includes the exemption from relevant elements of the CPA PEP to those graduates who satisfy the individual eligibility requirement.

The accreditation of programs will not automatically be retroactive. Students who are in a program at the time of initial accreditation and recent graduates will be accommodated, for advanced standing in the CPA PEP, fairly and equitably based on the circumstances, including the length of time that has passed since the student took part in the program. Students who begin a program after its accreditation has been lost will not be considered for advanced standing in the CPA Professional Education Program.

Accreditation may apply to students who are in the program at the discretion of the reviewers.

Where an institution loses accreditation, those candidates who are in that program would be permitted to complete it without losing their status and the post-secondary institutions, in collaboration with the provincial/regional CPA body, would make the appropriate provisions to ensure that those students were adequately prepared for exemption from the relevant elements of the CPA PEP.

## 6.8 Annual monitoring

CPA provincial/regional bodies will develop and maintain a mutually beneficial and constructive ongoing partnership with post-secondary institutions that are recognized or accredited and, at least annually, review with the post-secondary institutions, the implications of revisions to *The CPA Competency Map*, changes in the program or its faculty and indications of the program's performance.

### 6.8.1 Common Final Examination performance

The CPA profession will monitor the pass rates of Common Final Examination (CFE) writers from candidates who completed accredited programs to ensure these programs continue to prepare candidates for the CFE.

**Note:** Accredited programs are expected to prepare candidates writing CFEs that incorporate the 2019 Competency Map revisions, starting with the September 2020 CFE.

## 6.9 Revisions

Between formal reviews, post-secondary institutions will inform the respective provincial/regional CPA body of significant modifications to its program or to its capacity to continue to meet the requirements for recognition or accreditation

The provincial/regional CPA body will evaluate the impact of the changes and determine whether or not the status of the program is affected.

Also, the provincial/regional CPA body will notify the post-secondary institutions of any material changes to:

- *the CPA Competency Map*
- *CPA National Recognition and Accreditation Standards for Post-Secondary Institutions*

**Note:** For a course and/or program to maintain accreditation status, updates to the 2019 Competency Map need to be incorporated in the formal curriculum of the course and/or program by September 2021. Earlier adoption is encouraged.

## 6.10 Renewal process

Review processes and review cycles will be developed to ensure the quality, consistency and currency of recognition and accreditation status.

Between reviews, the provincial/regional CPA body will be in regular communication with post-secondary institutions to monitor and support adherence to the CPA profession's standards.

### 6.10.1 Recognition of prerequisites

Recognition of prerequisites will be reviewed no longer than five years after the previous assessment by the staff of provincial/regional CPA bodies.

### 6.10.2 Accreditation of programs

Accreditation for advanced standing will be reviewed after three years following implementation or for an initial application and, thereafter, no longer than five years in the case of a renewal. Reviews will be conducted by a review team appointed by the provincial/regional CPA body, and may include provincial/regional staff, CPA Canada staff or an independent academic advisor.

One year before its accreditation expires, the post-secondary institution will notify the provincial/regional CPA body of its intention to renew.

Similarly, the provincial/regional CPA body will provide the institution with one year's notice that accreditation will expire.

Compared to initial accreditation, the extent of information gathering and assessment will be streamlined and emphasize student achievement (defined in the Appendix) and re-mapping the learning to *The CPA Competency Map*.

If accreditation lapses, the institution will be required to apply as if it is an initial applicant.

## 6.11 Accreditation of new programs

Post-secondary institutions seeking accreditation of new programs should contact their provincial/regional CPA body. Provincial/regional CPA bodies choosing to assess new programs will apply these CPA National Recognition and Accreditation Standards.

# Appendix: Examples of meeting the standards

This appendix provides illustrative examples of how the accreditation standards can be met for those standards where the inclusion of examples is deemed to be most helpful.

## Commitment to the CPA profession

Evidence of commitment to the CPA profession can include:

- faculty involved in the program who participate actively in committees or other activities related to the CPA profession
- the program committee proactively adapts the program to changes in the CPA profession or *The CPA Competency Map*; for example the program provides historical evidence that its courses or program structure has been modified in a timely manner to reflect changes in *The CPA Competency Map*

## Ethics policies

Examples of policies and practices can include:

- disciplinary systems to manage inappropriate behaviour, cheating and plagiarism
- integration of ethical behaviour and corporate responsibility within the accredited program syllabus
- presence of an Ethics Committee to:
  - continually define and revise policies and procedures
  - address value conflicts or uncertainties
  - oversee compliance monitoring
- established practices to facilitate reporting of ethical misconduct
- clearly defined and independent appeals processes

## Quality assurance

Examples of Quality Assurance can include:

- The presence of an active curriculum committee
- a description of mechanisms for receiving and using feedback about the program from students, graduates, and employers
- a description of key performance indicators used by the department (e.g. retention, stakeholder satisfaction, program completion rates, employment outcomes)
- a description of recent changes in the curriculum, along with an explanation of the process followed, the reasons for changes, and evaluation of changes made
- a description of the formal program review frameworks to which the program is subject, including institutional policies and processes, government/regulatory frameworks, and third party accreditations
- a summary of the key findings of the most recent formal review(s), along with a report describing the implementation of key recommendations

## Profiles of professors, instructors and facilitators

The sufficiency and appropriate quality of academic staff must include both qualitative and quantitative measures of the number, qualifications, experience and seniority. Both qualitative and quantitative measures can be evidenced by the faculty resumes.

Examples of Quantitative measures can include:

- for sufficiency, the percentage of the program courses:
  - coordinated by full-time faculty
  - taught by full-time faculty
- for quality, the percentage of the professors, instructors and facilitators involved in the program who are:
  - part-time/full time
  - qualified academically (PhD and specialized master's degree)
  - qualified professionally (CPA, CFA, etc.)
  - engaged in professional or academic activities (active involvement in CAAA, AAA, APFF)

## Learning environment

Appropriate measures of the learning environment can comprise both qualitative and quantitative measures, including:

- program's average class sizes, where appropriate
- teaching loads

- communications of both the program and the courses objectives and requirements to the students and rigorous enforcement of program/course requirements
- encouragement of students to assume responsibility for their own learning and success
- description and examples of how students' feedback, comments and criticisms are used to monitor and improve the program's learning environment

## Teaching and learning methodologies

Examples and other materials to support the diversity of learning activities will be provided by the CPA profession on an ongoing basis, based on the learning approach adopted by the CPA PEP. Those materials will be for guidance only.

Documentation of the program's teaching and learning methodologies can include:

- list and description of teaching methodologies used in the program's courses (case studies, lectures, seminars, etc.)
- list and description of how learning technologies are used in the program's courses
- description and list of formative feedback provided to students

## Evaluation methodologies

Examples and other materials that reflect the combination of evaluation methods and related issues of development, delivery and grading will be provided by the CPA profession on an ongoing basis. Those materials will be for guidance only.

Documentation of the program's evaluation methodologies can include:

- list and descriptions of evaluation methodologies used in the program's courses (integrative case studies, etc.)
- examples of the type and percentage of the assessments based on objective format questions, small cases and large integrative cases
- description if assessment is computer based or not, with or without additional documentation available
- information on the validity, reliability and relevance of the evaluation

## Candidate achievement

Appropriate measures of the candidate achievement can comprise both qualitative and quantitative performance measures.

Quantitative measures include:

- minimum grade requirement for each individual course
- minimum average requirement for progression through/completion of the program
- candidate retention

The previous quantitative measures, in addition to being considered on a program basis and relative to other programs, can be further analyzed based on relevant input factors (e.g. admission standards of the program and candidate profile).

Qualitative measures include:

- survey of academics delivering CPA PEP components in post-secondary institutions
- survey of professionals delivering CPA PEP components within the profession
- student satisfaction survey

## Employer and professional accountant involvement

Beneficial employer involvement in learning can include:

- advisory panels
- invited speakers, lecturers, discussants, case study competitions
- consultative and alumni activities
- cooperative education
- facilitating the accessibility for candidates' practical experience







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