

CPA Practical Experience Requirements

What do employers need to know?

CPA practical experience requirements are a critical component of the CPA certification program. There are two routes which future CPAs can obtain their practical experience requirements:

- **Pre-approved Program Route in which future CPAs gain relevant experience in training positions pre-approved by the profession**
- **Experience Verification Route in which future CPAs demonstrate relevant experience at an employer of choice**

Future CPAs can gain experience through either route, or a combination of both. There are five common requirements:

1. Qualifying Experience

- Future CPAs must gain relevant paid employment that is progressively challenging to develop as a professional accountant.
- Both routes take a minimum of 30 months; this includes an allowance of up to 20 weeks of time away from work (including vacation time).
- The period of practical experience cannot begin until the future CPA has a CPA mentor.

2. Appropriate Supervision

- The supervisor is responsible for either assigning the future CPA required experience in a pre-approved program, or within the experience verification route, verifying that the recorded experience within the experience report is factually accurate.
- The supervisor does not need to be a designated accountant.

3. Reporting & Self-Assessment

- Practical experience must be captured in the profession's online practical experience reporting tool (PERT). Once future CPAs register with their provincial/regional body, they will obtain access to PERT.
- The experience report details the duration of the experience, the type of experience being gained and the future CPA's self-assessment of this experience.
- The future CPA's gained experience is self-assessed at least semi-annually and discussed with the CPA mentor.
- Reporting covers both technical competencies and enabling competencies.

4. CPA Mentorship

- The CPA mentor meets at least semi-annually to review the future CPA's progress against set required competencies.

5. CPA Review

- At key milestones, the future CPA's experience report must be assessed by their provincial/regional body.

Will my employees' experience outside of Canada be recognized?

Yes, if the experience satisfies the practical experience requirements, whether it is gained domestically or internationally, it may be recognized.

Am I required to provide study time?

No. Time away from work is solely at the discretion of each employer.

What are my responsibilities?

The responsibilities of employers differ between the pre-approved program route and the experience verification route. See the Employer Responsibilities resource for more information.

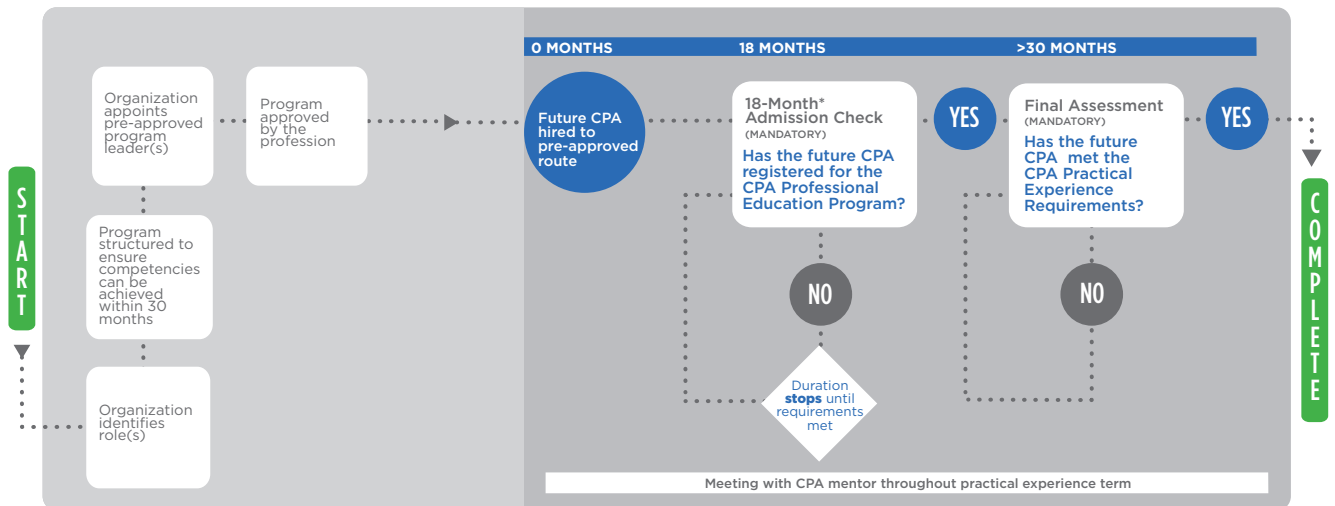
Two Models. One Standard.

Qualifying practical experience can be gained through two routes. Here's how they work.

1) Pre-Approved Program Route

What does it mean for future CPAs and employers?

- Employers offering these programs have had them approved by the profession in advance. The programs have been designed to provide future CPAs all the required experience within 30 months.
- As a result, less documentation in PERT is required from future CPAs taking this path. Assessment by the profession occurs when they complete the program.

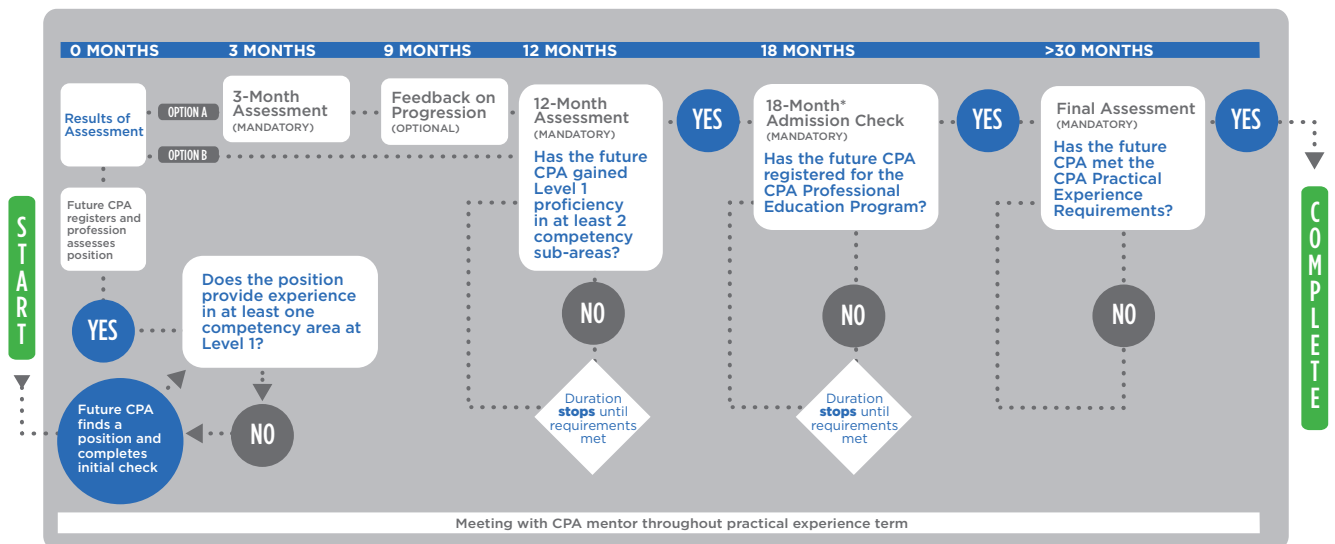


*This experience can be any combination of full-time, part-time or co-operation experience but no more than 12 months will be recognized as prior experience. If the future CPA is reporting experience as they gain it, then they require a CPA mentor. If the experience is being reported as prior experience, capped at 12 months, then no mentor is required for the period of prior experience.

2) Experience Verification Route

What does it mean for future CPAs and employers?

- This flexible, self-directed route allows future CPAs to demonstrate competence and have relevant experience recognized, as it is gained, at an employer of choice.
- Future CPAs complete detailed experience reports in PERT that are assessed by the profession at key milestones. Supervisors review and attest to the accuracy of experience reports.



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