



CPA Professional Education Program Candidate Guide

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A Note About This Guide's Functionality

The Candidate Guide is a comprehensive starting point for the CPA Professional Education Program. You should refer to this guide as a resource manual as you progress through the modules.

Functionality of this guide includes:

- bookmarks
- hyperlinked table of contents
- hyperlinks within the document
- references to resources available in your learning management system (Desire2Learn)

This document has been carefully curated in an attempt to balance effectiveness and efficiency. We welcome suggestions for improvement, which you can provide directly to CPA Canada via your module-end survey.

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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 and the CPA Professional Education Program (CPA PEP)
- practical experience
- the Common Final Examination (CFE)

The program is nationally developed by CPA Canada and regionally/provincially delivered. Contact information for each region/province can be found in [Appendix I](#).

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

- A **student** is anyone enrolled in a program providing prerequisite 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. You can find the map in the Certification Resource Centre (CRC).

OVERVIEW OF MODULES

Candidates are required to complete two core modules, then two elective modules, and finally two capstone modules before attempting the CFE. Candidates may take more than two elective modules before they start Capstone 1. Both core modules must be completed before starting the elective modules, and at least two elective modules must be completed before starting the capstones. Capstone 1 is a prerequisite course for Capstone 2; successful completion of Capstone 2 is required before attempting the CFE.

In some regions/provinces, candidates may “fast track” the CPA PEP by taking both core modules at the same time and/or two elective modules at the same time; however, the prerequisite courses as described above remain. Section 1 of *The CPA Competency Map* discusses each of the modules in more depth.

Core and elective modules

The core modules focus on building breadth of knowledge across *The CPA Competency Map*. Each of the core modules has a self-assessed entrance exam, located in the CRC. The elective modules focus on building depth of knowledge in the chosen elective.

For detailed information about the core and elective modules, refer to [Appendix II](#).

Capstone modules

In the capstone modules, candidates learn about team management and how to communicate in a professional environment. These modules also deepen candidates' strategic competencies using the knowledge they have acquired in the prerequisites and earlier modules as they prepare to attempt the CFE. No new technical competencies are introduced in the capstone modules.

Capstone 1

Capstone 1 focuses on applying existing knowledge across all competency areas and on further developing candidates' enabling skills.

Capstone 1 combines individual and team work, supported by written assignments and oral presentations. When candidates are enrolled in Capstone 1, additional materials will be provided for the administration of this module.

Capstone 2

Capstone 2 is the CFE preparation module and is the last module in the CPA PEP. Capstone 2 is a unique module, and it is not designed to resemble the core or elective modules.

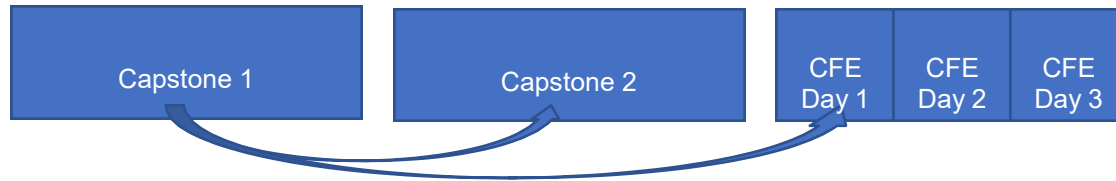
Capstone 2 focuses on preparing candidates for entry into the profession by requiring candidates to apply the competencies acquired throughout the CPA program in unique, complex, and highly integrative cases. When candidates are enrolled in Capstone 2, additional materials will be provided for the administration of this module.

Timing of Capstone 1, Capstone 2, and the CFE

The case used in Capstone 1 changes for each offering of Capstone 1. Day 1 of the CFE is linked to the Capstone 1 case. The Day 1 practice cases for Capstone 2 also change for each offering of Capstone 2.

If you take Capstone 1 and Capstone 2 leading up to the CFE, the Day 1 practice cases in Capstone 2 will be based on your Capstone 1 case. Day 1 of the CFE will be based

on your Capstone 1 case. The graphic below shows this relationship between the cases in the capstone courses and the CFE.



It is **strongly** recommended that you consider Capstone 1, Capstone 2, and the CFE as one integrated package and therefore take Capstone 1 and Capstone 2 immediately leading up to the CFE to ensure consistency of the cases. The following table illustrates why.

Possible routes	Capstone 1	Capstone 2	CFE	Implications
Route 1: Take Capstone 1 and 2 immediately leading up to the CFE.	Capstone 1 case: Case A	Day 1 practice cases based on Case A (your Capstone 1 case)	Day 1 CFE case based on Case A (your Capstone 1 case)	Case A is consistent across Capstone 1, Capstone 2, and the CFE; therefore, this route is recommended .
Route 2: Take Capstone 1. Then, wait and do not take Capstone 2 immediately afterwards.	Capstone 1 case: Case A	Day 1 practice cases based on Case B (not the same as your Capstone 1 case)	Day 1 CFE case based on Case A (your Capstone 1 case)	The Day 1 case in Capstone 2 is different from the cases in Capstone 1 and the CFE; therefore, this route is not recommended .

There are specific implications for repeat CFE writers. In these instances, candidates should reach out to their regional/provincial contacts in [Appendix I](#) for more information.

LEARNING MANAGEMENT SYSTEM

Desire2Learn (D2L) is the learning management system used to deliver the CPA PEP. Each module will be its own course within D2L.

Technical requirements

Operating system

- Microsoft Windows operating system: Windows 7, Windows 8, or Windows 10

Required hardware

- PC computers only; **no** PowerPC, Macintosh, or tablet computers will be allowed during exams, even if they run Windows.
- 8 GB minimum of RAM
- 1.5 GB of free hard-drive space

Required software

- Microsoft PowerPoint (minimum Office 2010 compatible)
- Microsoft Word (minimum Office 2010 compatible)
- Microsoft Excel (minimum Office 2010 compatible)
- Power BI
- Surpass (Secure Client)
- JavaScript enabled
- Cookies enabled
- Adobe Flash
- Acrobat Reader

General requirements

- Sound card with speakers or headphones (modules may contain audio that requires headphones or speakers)
- Internet access; high speed strongly recommended
 - Firefox 9 (latest)*
 - Chrome (latest)*
 - Internet Explorer (version 9 or higher)

* *Preferred D2L browsers*

Additional hardware/software requirements

Specific user guides for some of the required programs (such as exam-writing software and Power BI, mentioned above) outline additional technical requirements for running the software. These specific guides are located on the D2L module homepage.

Access

You will receive an automatic email once you have been enrolled in a module on D2L. The email will contain instructions for login and access. You will continue to have access to your modules and their content until you pass the CFE.

Time zone

You can set the time zone based on your location. This allows you to view the calendar, quizzes, and dropbox due dates in your own time zone. **It is highly recommended that you change the time zone in D2L to your local time zone to ensure you don't miss deadlines.**

All CPA PEP deadlines are stated in Pacific Standard Time (PST). The time zone feature does not change the due dates; instead it converts them to a particular time zone.

For example, if you are in Calgary, you would update your time zone to Mountain Standard Time (MST). For a deadline of Friday night at 11:55 PM PST, your calendar and dropbox would show Saturday at 12:55 AM MST. Saturday 12:55 AM MST is equivalent to Friday 11:55 PM PST.

Email

D2L has an internal email feature that you can use to contact other D2L users. The email works only within D2L, so it cannot email external email addresses, nor can external email addresses send emails to the D2L email address.

You can forward D2L emails to an external email account so that you are notified of new emails. **You cannot reply to the forwarded emails from the external email account.**

Discussion board

The module discussion board is a common candidate discussion board for all candidates in a region/province registered in the module for that offering. You can post questions about the technical content of the module material to the discussion board. The candidate discussion board is monitored by the lead facilitator(s).

The goal of this tool is to:

- allow for efficient and consistent information flow to candidates
- benefit all candidates with learning opportunities
- provide for candidate-to-candidate interaction

The discussion board will be available from the first day of the module until the end-of-module exam. After the exam, the discussion board will be deactivated, and the postings will no longer be accessible.

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

- If you have any questions, first ask your online facilitator via email.
- 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.
- While lead facilitators will respond on the discussion board, the discussion board is not monitored by those who develop the curriculum. Candidates are encouraged to provide any feedback about the program, module format, and so on to CPA Canada via the end-of-module survey. This ensures that those responsible for making changes to the program receive all feedback.
- The tone of discussion board postings should be professional.

CANDIDATE RESOURCES

Candidates have access to a number of resources during the CPA PEP.

Team Support

Online facilitator

A facilitator’s role is to coach candidates in their learning, review submissions and provide feedback, and help candidates with any questions they have.

Each candidate is assigned to a facilitator. Facilitators will email candidates with specific instructions at the start of the module and will be available via email within D2L. To ensure privacy and security, facilitators will not provide other email addresses or telephone numbers.

Facilitators will respond to candidate emails within 24 hours. If your facilitator has not replied to an email you sent within D2L, please contact your region/province using the contact information in [Appendix I](#).

The facilitator is a designated CPA and acts as a coach, meant to support candidates and assess their level of competency based on assignments. However, the facilitator does not decide whether a candidate succeeds in a module.

Candidates are not permitted to email their facilitator to “pre-review” a submission before the deadline.

CPA Canada is dedicated to a quality learning experience for all candidates and encourages candidates to email their facilitator if they are unsatisfied with the quality of their learning experience. If you are unable to resolve difficulties with your facilitator, email your region/province using the contact information in [Appendix I](#).

Note that there is no online facilitator for Capstone 2 because candidate responses are marked by the National Marking Centre.

Lead facilitator

Lead facilitators are CPAs who monitor and facilitate discussions on the discussion board. They are subject matter and policy matter experts, and they will help candidates with their questions. As stated in the discussion board best practices, email your online facilitator to ask questions before you post them on the discussion board.

Session leader

Session leaders are CPAs who guide the two-day workshops during the modules. Session leaders are available to candidates during the two-day workshops.

Regional/provincial contacts

The regional/provincial contacts are available throughout the CPA PEP and can be reached using the contact information in [Appendix I](#).

Curriculum resources

Introduction to PEP

Introduction to PEP is intended for new candidates coming into Core 1 and transitional candidates who may be entering the CPA PEP at a point other than Core 1. All candidates are enrolled in Introduction to PEP once they are enrolled in a CPA PEP module. This module will help candidates get familiar the CPA PEP and its policies, procedures, and module structure, and will explain how to use the D2L site and the various resources available to candidates.

Survival Guide

Each module has its own Survival Guide that outlines weekly tasks, estimated timing, deadlines, readings, and required submissions, as well as technical and enabling webinars for core modules. The timing is an estimate based on module content only and does not account for time spent reviewing prerequisite knowledge. You can find the Survival Guide in the D2L module content.

The CPA Canada Learning eBooks

The Learning eBooks cover technical and enabling competencies. There are six technical volumes and one enabling competency volume. The Learning eBooks are not meant to be a comprehensive representation of the entire *CPA Competency Map*; rather, they are a tool to help candidates in their studies. The eBooks are located in the CPA PEP version of Knotia.

Online resources

Knotia

Knotia is CPA Canada's research platform for insights into accounting, assurance, and taxation matters.

Certification Resource Centre (CRC)

The CRC offers valuable resources for CPA PEP candidates. The CRC has two sections:

- Resources for CPA PEP: contains important CPA PEP–related guidance and policies
- Resources for CPA examinations: contains important exam information

You should read and be aware of the information in the CRC sections on CPA PEP and evaluation.

Particularly important items in the CPA PEP section are:

- The *CPA PEP Candidate Guide* (this document): a policy and resource manual for CPA PEP candidates
- *The CPA Competency Map*: a guide to understanding the competencies a candidate must demonstrate to become a CPA. Candidates are responsible for prerequisite knowledge as outlined in this document. Candidates can use this document to understand what concepts are examinable and seek resources to create their study plan accordingly. Details about how to use *The CPA Competency Map* are located within the document.

Particularly important items in the evaluation section are:

- Exam blueprints: outline the exam format and competency weightings, including testable standards and regulations
- Exam regulations and rules: outline the rules and policies for the end-of-module exams and CFE
- Exam reference schedules: will be available for candidates to use at the end-of-module exams and CFE

Technical Resources

IT Helpdesk link

Direct any technical issues to the IT Helpdesk at <https://cpacanada.service-now.com/support>. **For the most timely resolution of your issue, contact the IT Helpdesk instead of your online facilitators, as they are not trained to help with hardware or software issues.** Please include your candidate ID number to ensure a timely reply to your request.

D2L How To Videos

D2L How To Videos are available to demonstrate many of the functions and features available to you in D2L. They are located under the Technical Support heading under the Content portion of your D2L module course page.

ACADEMIC AND PROFESSIONAL POLICIES

The CPA PEP is a graduate-level accounting designation program. As such, candidates are to familiarize themselves with policies on appeals and conduct, which they are responsible for knowing in order to be successful in the program.

Conduct

CPAs must abide by a code of conduct, are required to participate in lifelong professional development, and are subject to uniform standards of entry into the profession.

Using the CPA designation

Before passing the CFE and being formally accepted into membership by a regionally/provincially regulated CPA body, candidates 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 candidates.

Professionalism

How members and candidates act reflects on the CPA designation and affects the level of respect the profession receives. Candidates taking CPA PEP modules are expected to behave professionally. Refer to the Harmonized Education Policy.

Code of ethics

All candidates and members are required to abide by their regional/provincial act, bylaws, and the 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 honesty

During their studies in the CPA certification program, candidates are expected to maintain the highest standards of academic honesty. While each module has some of its own unique requirements and standards, academic honesty applies equally to all candidates. 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. Candidates are expected to conduct their studies with professionalism and integrity. Where there is any doubt, candidates should contact their online facilitator for guidance.

CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics, and best business practices. 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.

Penalties

CPA Canada does not tolerate plagiarism in any form. Students or candidates 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/module
- A committee hearing to determine good character
- 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 the 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 candidates (current or previous), solutions, feedback guides, or any other source is considered plagiarism, and penalties will apply (see above). If you are copying from a source (such as the *CPA Canada Handbook* or an online source), be sure to clearly reference your source.

Other examples of plagiarism includes (and is not limited to) whenever a candidate:

- presents work that has been written in part or in whole by another person
- presents the words, images, or data of another person as the student/candidate'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 solutions or feedback guides (cannot be submitted as a part of an assignment)
- shares CPA program files with others (see training contract and Certification Resource Centre)
- purchases work that has been written in part or in whole by another person and presents it as the student/candidate's own

Candidates are encouraged to use the module 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 (unless sharing with team members in Capstone 1). This would be considered plagiarism or enabling plagiarism. Unless explicitly stated otherwise, candidates are expected to compose their responses to module assignments independently (or with their team members in Capstone 1).

Each region/province has the right, at its sole discretion and without specific notice to candidates, 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 candidates or program years, program articles, or internet-based resources.

Plagiarism and cheating are serious offences and are considered to be a breach of the Rules of Professional Conduct, as governed by the profession's discipline committees. Plagiarism and cheating may result in suspension of the candidate's registration and eligibility to continue pursuing the designation. All candidates should become thoroughly familiar with the Rules of Professional Conduct on their regional/provincial website and are accountable for conforming to its standards.

Appeals

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

Appeal of module results

Candidates should expect a high level of fairness, professionalism, and objectivity in the CPA certification program. The appeals process is designed to handle concerns candidates raise. The intent of the process is to ensure fairness and clear communication.

All appeals related to program 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 that you will undertake 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, any 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 candidate. Any other reasons for a delay beyond this time frame will be communicated in writing.

Appeal of fees

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

some situations, a written appeal may be directed to the provincial/regional body for review.

Appeal relating to ethics

Ethical issues such as cheating or plagiarism will first be dealt with by the candidate'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 your regional/provincial body. Candidates may submit an appeal of the decision for consideration by the appeals committee, and they will be notified of the results in writing. Candidates 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 of exam results

For a fee, candidates may appeal exam results after each exam, up until three business days after the results are released for the exam in question. Candidates must use the guidelines in the Harmonized Education Policies (in the CRC) to appeal their results.

CPA will not accept appeals of grades regarding subject matter from previous exams or related to issues from before the exam for which the appeal has been submitted. Candidates may not appeal on the basis of changes to the program or the program's curriculum based on previous offerings of the program.

MANAGING YOUR PROGRAM

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

Personal information changes

You are responsible for notifying your regional/provincial education body when circumstances change, such as the following:

- address change
- employer change
- name change

Enrolling in a module

To enrol in a module, you must be registered with the appropriate program in a Canadian region/province, usually the one in which you are living. You can enrol 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 module

Except in unusual circumstances, if candidates choose to withdraw from a module, they can withdraw through your regional/provincial body. To withdraw from a module, contact your region/province using the contact information in [Appendix I](#).

You may or may not be given a refund for the module when you withdraw. This depends on when you withdraw:

- If you withdraw before the second Friday of the module, you will not be charged for a module attempt. Check with your region/province to determine if you are eligible for a refund.
- If you withdraw between the second Friday of the module and the fourth Friday of the module, you will not get a refund and you will not be charged for a module attempt.
- If you withdraw after the fourth Friday of the module, you will not get a refund and you will be charged for a module attempt.

Please note that a 'module attempt' means an attempt at a module and/or the module exam. In all cases, if you re-enrol in a module after withdrawing from an earlier offering, you will need to restart the module at week 1.

Module fees and candidate dues

Module fees are required in full at the time of enrolment. To maintain status as a CPA candidate, you are also required to pay annual dues, set by your regional/provincial body.

Important dates

The program schedule lists the module enrolment dates, module start and exam dates, workshop 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 candidates to complete their assignments or attend a workshop in its entirety. CPA Canada has certain procedures in place to deal with these situations.

Extensions: Module activities

Late submissions will not receive feedback and will not be reviewed. However, in extenuating circumstances, candidates may request an extension. To request an extension, contact your region/province from an external email address using the information in [Appendix I](#). Facilitators do not have the authority to grant extensions. Workload or lack of internet connection are not usually considered extenuating circumstances.

Accommodation: Module workshop

Candidates are expected to attend the entire workshop. If you arrive late or miss part of the session, you may be suspended from the program or withdrawn from the module.

In extenuating circumstances, candidates may request permission to arrive late or miss the workshop. In most cases, candidates will be expected to complete a make-up assignment and may be charged a make-up assignment fee. For core and elective modules, if candidates do not attend the workshop and do not complete the make-up assignment, they may not be allowed to attempt the module exam. To request an accommodation, refer to the contact information in [Appendix I](#).

Academic accommodations

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

APPENDIX I: CONTACT INFORMATION

Academic Accommodations

For information related to:	Contact:
An academic accommodation for missing all module activities or exam accommodations for medical reasons or disability	https://www.cpacanada.ca/en/become-a-cpa/accessibility-special-accommodation-requests

CPA West (CPAWSB)

For information related to:	Contact:
A change in the assigned workshop location	cpamodule@cpawsb.ca
Enrolment questions, including withdrawing from a module and DiSC profile assessments	cpamodule@cpawsb.ca
An assignment extension	cpaextensions@cpawsb.ca
Exam locations (posted two weeks before exam date)	https://www.cpawsb.ca/cpa-pep/location-information/exam-locations
Workshop locations (posted two weeks before workshop)	https://www.cpawsb.ca/cpa-pep/location-information/workshop-locations

CPA Ontario

For information related to:	Contact:
A change in the assigned workshop location	cpaPEPenrolment@cpaontario.ca
Enrolment questions, including withdrawing from a module	cpaPEPenrolment@cpaontario.ca
An assignment extension	cpaextensions@cpaontario.ca
Module or challenge exam registration, including Module Zero	cpaPEPenrolment@cpaontario.ca
DiSC profile assessments	cpamodule@cpaontario.ca
Workshop locations (posted one week before the module start date)	https://www.cpaontario.ca/become-a-cpa/complete-your-designation/cpa-pep-cfe/workshops

CPA Quebec

For information related to:	Contact:
A change in the assigned workshop location	programmenational@cpaquebec.ca
Enrolment questions, including withdrawing from a module and DiSC profile assessments	programmenational@cpaquebec.ca
An academic accommodation for medical reasons or disability	programmenational@cpaquebec.ca
An assignment extension	programmenational@cpaquebec.ca
Workshop locations (provided 10 days before the workshop)	Candidates will be contacted directly

CPA Atlantic

For information related to:	Contact:
A change in the assigned workshop location	lmurphy@cpaatlantic.ca
Enrolment questions, including withdrawing from a module and DiSC profile assessments	lmurphy@cpaatlantic.ca
An assignment extension	lmurphy@cpaatlantic.ca
Workshop locations (provided shortly after the module start date)	Posted directly to D2L

CPA International

For information related to:	Contact:
A change in the assigned workshop location	kscarlett@cpacanada.ca
Enrolment questions, including withdrawing from a module and DiSC profile assessments	kscarlett@cpacanada.ca
An assignment extension	kscarlett@cpacanada.ca

APPENDIX II: CORE AND ELECTIVES

Module format

Each core and elective module is eight weeks long. A suggested study schedule, including weekly pre-work and required submissions, is outlined in each module's Survival Guide.

Each week, candidates must complete and submit the following assignments:

- multiple-choice question (MCQ) quizzes
- integrated problems (IP)
- practice cases (PC)
- module workshop pre-work (in the week before the workshop, when applicable)

The facilitator will return a marked feedback guide in the dropbox and update the corresponding grade for each week's IP and PC no later than 96 hours (48 hours in week 8) after the candidate deadline.

In addition, each week, candidates are provided with eBook readings, which include optional practice MCQ questions.

MCQ quizzes

Each week, candidates are required to complete an MCQ quiz. The MCQ quizzes include 25 questions that are randomly selected from the Learning eBook practice MCQs.

The MCQ quizzes must be completed by the deadline. The quizzes are automatically marked, and feedback is provided within D2L. MCQs can be attempted, saved, and returned to anytime up to the submission deadline. Once a quiz is submitted, no more changes can be made.

Integrated problems

Each week, candidates are assigned a series of integrated problems. The problems are linked to the technical material for the week, and they allow candidates to work through scenarios without time constraints. Often, a single problem will address more than one technical competency. The integrated problems provide an opportunity to practice applying technical knowledge in a case environment and to practice integrating technical areas.

Practice cases

Each week, candidates will be assigned one practice case. The practice cases are meant to resemble the cases that will appear on the end-of-module exam. The cases are 60 to 90 minutes long, depending on the module.

The practice cases cover technical knowledge that has previously been addressed in the module through eBook readings, integrated problems, and previous weeks' practice cases. As such, candidates are expected to have a good basis of technical knowledge to complete the practice cases.

Given that practice cases are not intended to include "new" technical knowledge (as described above), candidates are encouraged to write them in exam-like conditions. This includes limiting yourself to the case time suggested (60 to 90 minutes) and using the exam-writing software practice examination mode.

Each practice case will have a stated time with a corresponding word count limit. That word count is typically higher than what you could read, plan, outline, and write in the stated time. For practice case submissions go over the stated maximum word count, the excess will not be marked by the online facilitator. For example, if a 60-minute case has a word limit of 1,800 and a candidate submits 1,900 words, the last 100 words will not be marked.

Module workshop

Each module includes a module workshop (Core 1 also includes an orientation workshop). Attendance at each module workshop is required, and the session leader will grade participation. Candidates are expected to complete the module workshop pre-work. Some modules require pre-work to be submitted to the dropbox. See [Appendix I](#) for regional/provincial workshop location information. After each workshop, candidates will receive a link to a workshop survey. After completing the survey, candidates should take a screenshot (see [Appendix III](#)) and submit it as instructed for that week's submissions.

Learning eBook readings

Learning eBook chapters focus on technical material on the key topics for the week. Most technical chapters have MCQs for practice that are directly linked to that chapter's materials. There is also a Learning eBook volume that focuses on enabling skills such as case writing and debriefing approaches. Each week, candidates will be assigned a series of Learning eBook chapters.

Learning materials

Below is a summary of available learning materials that are specific to each module. The available resources will be outlined in each module's Survival Guide:

Material	Purpose
Integrated problem and practice case solutions	Complete PDF and Excel solutions (if applicable) to the integrated problems and practice cases.
Integrated problem and practice case feedback guides	Guides to self-assess performance on the integrated problems and practice cases.
Annotated practice cases	Practice cases with annotations that explain how to use and organize the facts in the case.
Practice case debrief videos (core modules only)	Videos that explain how to approach the practice cases, including case-writing tips and techniques (core modules only).
MCQ quizzes — practice versions	After the submission deadline, a practice version of the quiz will be made available. You may complete the practice versions as many times as you like to help you prepare for the end-of-module exam.
Webinars (core modules only)	You will have the opportunity to attend a one-hour live webinar on technical and/or enabling competencies, as noted in the Survival Guide. Attendance at the webinar is highly encouraged but not mandatory (core modules only).

Submitting assignments

The integrated problem and practice case solutions, feedback guides, and other debrief materials are made available after a candidate submits the assignment to the dropbox.

The materials can be found under the Content section of D2L for that specific week.

File submission format

All submissions, unless noted otherwise, should be drafted in one Word and/or one Excel file. This means that all activities for a week's integrated problem set will be submitted in one Word file and/or one Excel file. Candidates are encouraged to use page breaks in Word and separate tabs in Excel to organize their responses in a professional manner.

Responses must:

- be in Arial or Times New Roman 12-point font
- be single spaced
- have 1" margins

Files should be named with the following convention:

- LastnameFirstname-XX-week#, where XX is one of the following:
 - MW (module workshop pre-work)
 - IP (integrated problem)
 - PC (practice case)

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

Submitting to dropbox

The CPA PEP uses the dropbox functionality within D2L to track candidate submissions and results.

Candidates must submit documents to the correct dropbox. Only one submission is permitted. Candidates are encouraged to review and revise their submissions as a part of the debrief process, but no facilitator assessment of this revision will be provided. After submitting your files, you cannot make edits to them. Be sure to submit your final response only.

Late or incorrect submissions

All deadlines are quoted in PST, and you can translate the deadlines into your local time zone. Deadlines can be found in the D2L calendar. Facilitators will not provide feedback or review late submissions unless an extension has been granted.

If you have submitted the incorrect file to the dropbox, you need to contact your online facilitator before the deadline. Ask your facilitator to delete the original submission so that you can submit the right file. Facilitators are required to respond to emails within 24 hours, so if it is near the deadline, email your facilitator the submission files along with the request to extend the dropbox. If the files are received before the deadline, the facilitator will then delete and extend the dropbox, and they can verify that the same files were submitted to the dropbox. If the facilitator does not receive the correct files before the deadline, then the submission will be considered late and cannot be accepted.

A candidate who did not submit an attempt on an integrated problem or practice case can email their facilitator to request the solution and debrief materials after the submission deadline.

Facilitator feedback

Facilitators will review candidates' integrated problems and practice case submissions (Word and Excel files) and provide feedback in a separate file. That separate file is called a "feedback guide" and will be attached to the dropbox.

The integrated problems and practice cases are made up of individual assessment opportunities (AOs). An AO is a specific requirement of an integrated problem or practice case. Each AO is further broken up into minimum proficiency indicators (MPIs).

For each **MPI** (that is, a row in the feedback guide), your facilitator will provide a rating:

- No (N): The candidate did not attempt the MPI.
- Partial (P): The candidate attempted the MPI to some degree.
- Yes (Y): The candidate fully achieved the MPI as described.

For each **AO**, the facilitator will provide an overall rating. Ratings correspond to grades as follows:

- Not addressed (NA) = 0/2
- Nominal competence (NC) = 1/2
- Reaching competent (RC) = 2/2
- Competent (C) = 2/2
- Competency with distinction (CD) = 2/2

Ref.	Minimum Proficiency Indicator (MPI) Description	CPA Way	N/P/Y	Feedback
AO1 (Financial Reporting — Note receivable)				
1	IFRS — Discusses whether the note receivable is a financial instrument (FI) using the definition in IAS 32	Analyze		
2	IFRS — Discusses how the note receivable should be measured initially, supported by IFRS 9; prepares journal entry if appropriate	Analyze		3
3	IFRS — Determines how the note receivable should be measured subsequently, supported by IFRS 9; prepares journal entry if appropriate	Conclude		
4	ASPE — Discusses whether the note receivable is an FI using the definition in ASPE 3856	Analyze		
5	ASPE — Discusses how the note receivable should be measured initially, supported by ASPE 3856; prepares journal entry if appropriate	Analyze		
6	ASPE — Determines how the note receivable should be measured subsequently, supported by ASPE 3856; prepares journal entry if appropriate	Conclude		
NA	The candidate does not address this assessment opportunity.			4
NC	The candidate does not meet the standards for reaching competence.			
RC	The candidate identifies the accounting issues but the discussion lacks breadth or depth (4P or 2Y - at least 1 in each of IFRS and ASPE)			
C	The candidate reasonably discusses the accounting issues in depth and suggests appropriate accounting treatments (4Y - at least 1 in each of IFRS and ASPE).			
CD	The candidate thoroughly discusses both accounting issues (Y on 6).			

1. MPI number
2. MPI description
3. MPI assessment
4. AO score

Grades

When determining the overall grade on the module activities, the activities are weighted as follows, according to the following components:

- Integrated problems: 30%
 - Each set of assignments is weighted evenly, worth 1/8 of 30%, or 3.75%. As such, if a week has more problems (or more AOs), more “points” are not available.
 - The AOs are averaged together to determine each week’s grade for the integrated problem.
 - 50% of the grade is based off a reasonable attempt made before the deadline, and 50% is based on submission performance.
- Practice cases: 30%
 - Each case is weighted evenly, worth 1/8 of 30%, or 3.75%. As such, if a case has more AOs, more “points” are not available.
 - The AOs are averaged together to determine each week’s grade for the case.
 - 50% of the grade is based off a reasonable attempt made before the deadline, and 50% is based on submission performance.

- MCQ quizzes, academic honesty quiz, policy quiz, module workshop pre-work (where applicable): 30%
 - 50% of the grade is based off a reasonable attempt made before the deadline, and 50% is based on submission performance.
- Module workshop participation (includes the orientation workshop; 5% for each workshop in Core 1): 10%
 - Attendance at each module workshop is mandatory. In addition to this, 10% of the overall module grade is available for participation and behaviour during the workshop. The 10% will be awarded to those who attend the workshop and act and participate in a professional, respectful, and courteous manner. Candidates will receive either 0% or 10% on their participation; there are no part marks for workshop participation. When candidates are consistently disrespectful to others attending the workshop or are disengaged during activities (on their phone or computer), the session leader will award a grade of zero on the module workshop participation.
 - If candidates arrive late or leave early, session leaders must note this for regional/provincial bodies. It will be up to the regional/provincial bodies to determine the consequences, and they will contact candidates directly. A late candidate can still achieve 10% in their module workshop participation grades so long as they act and participate in a professional, respectful, and courteous manner after their arrival.

Note that the overall grade on the module activities is cumulative. Therefore, the beginning overall grade on the module activities is 0%. As assignments are completed and grades are received on those assignments, the overall grade on the module activities will increase proportionately to the grades earned, weighted based on the type of module activity (as outlined above).

Candidates need to achieve 75% overall by the end of the module, as this is used to determine exam eligibility. Candidates may view their total points accumulated in the grades section in D2L at any time.

End-of-module exam

The evaluations section of the CRC contains resources that candidates should review to prepare for exam day. Candidates are responsible for knowing all of the material that is examinable to them given the module and the level as set by *The CPA Competency Map*. Studying all module content may not be enough preparation for the exam, as the module content covers a large amount in eight weeks but not the entire breadth of examinable content.

Eligibility to write the end-of-module exam

To be eligible to attempt the module exam, candidates must have achieved a minimum grade on the module activities and the workshop(s) (or completed a workshop make-up assignment, if required).

A candidate who attends the workshop (or obtains accommodation for the workshop) and achieves an overall grade of 75% or higher on the module activities by the end of week 8 (per the Grades feature in D2L) will be eligible to write the end-of-module exam.

A candidate who does not meet this requirement may not be eligible to write the end-of-module exam. Only candidates who are not eligible to write the final exam will be notified by their region/province. Candidates who have not been contacted should assume they are qualified to write unless they hear otherwise.

Candidates are allowed three attempts to pass each core module. If a candidate does not pass a core module in three attempts, they will be expelled from the program. Each elective module may be attempted three times; two electives must be passed before proceeding to Capstone 1. If a candidate does not pass two electives before exhausting their three attempts per elective module, they will be expelled from the program. Your regional/provincial body will have more details on this.

If you are unsure about your eligibility to write the exam at any point, or would like to dispute any of your assignments, please email your regional/provincial delivery body using the contact information in [Appendix I](#).

APPENDIX III: SURVEY SCREENSHOTS

Once you complete a survey, you will see the following:

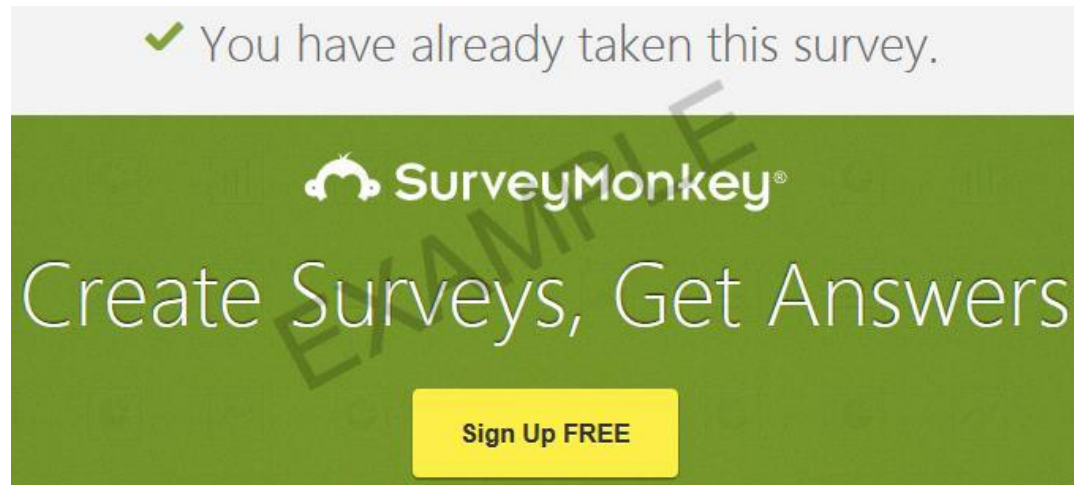


THANK YOU FOR COMPLETING THIS SURVEY!

EXAMPLE

Please take a screenshot of the above completion confirmation.

If you do not take a screenshot directly after completing the survey, before the survey deadline, you may select the survey link and take a screenshot similar to the following:



After the survey deadline the link will no longer be active, and you will not be able to get either of the above screenshots unless you have captured them in your cache. If you have one of the two acceptable survey screenshots but forgot to upload it to the dropbox before the deadline, you may email it to your online facilitator to receive full marks.

APPENDIX IV: FREQUENTLY ASKED QUESTIONS

- I forgot to submit my integrated problem/practice case/MCQ before the deadline. What can I do to get this marked? Can I at least get some feedback on my work?
- Where do I find the date of my module workshop?
 - What about its location?
- Where can I find the date of my final exam?
 - What about its location?
 - I'm worried I won't be able to qualify to write the end-of-module exam. What should I do?
- What's going to be on the end-of-module exam? Is there a formula sheet?
- The Learning eBook doesn't cover the entire *CPA Competency Map*. Why not?
 - How do I use *The CPA Competency Map* to study for the exam?
- If I complete and study the quizzes, integrated problems, and practice cases, will that allow me to pass the exam?
- I emailed my facilitator over 24 hours ago, and they haven't emailed me back. What should I do?
- I completed the survey but forgot to take a screenshot. What do I do?
- My week takes a lot longer than the Survival Guide's suggested time. Why is that?
- I want to sign up for a different workshop/exam location. Can I switch my location and if so, how?
- I can't find or never received my DiSC profile or link to fill out a DiSC survey. What should I do?