

The CPA Reciprocity Education and Examination (CPARE) Program Guide

*Information for International Applicants seeking
to qualify under the Public Accounting path for
the Canadian CPA designation*

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1 Introduction

Members of accounting bodies outside Canada that were assessed by the International Qualifications Appraisal Board (IQAB) as having education, examination and experience requirements substantially equivalent to the high standards of the Canadian CPA qualification program and who wish to practice in public accounting must complete the education and experience requirements as set out by each province or region*.

The CPA Reciprocity Education and Examination (CPARE) program is the educational component of this requirement and is the way the Canadian CPA profession measures the requisite professional competence, in a Canadian context. The CPARE program consists of a mandatory preparatory module and an examination that covers assurance, financial reporting, and Canadian tax and business law.

The philosophy underlying the provincial/regional bodies' qualification processes is summarized as follows:

- i) The public interest must be protected, and the integrity of the CPA designation must be maintained by ensuring that members of accounting bodies outside Canada who apply for the CPA designation and public accounting rights in one of the provincial or regional bodies in Canada embody the high standards of education, technical competence and professionalism associated with CPAs in Canada;
- ii) While the requirements to be completed by all those accepted by the provincial and regional bodies in Canada as applicants must be uniform, at the same time they must fully take into account the diverse academic and practical experience backgrounds of members of accounting bodies outside Canada; and
- iii) The qualification processes and the regulations on which they are based must be administered equitably.

*Note: Maintenance of the CPA membership and Continuing Professional Development requirements are outside the scope of this document.

2 CPARE Examination Overview

2.1 Content Coverage

The CPA Reciprocity Examination (CPARE) examines the following materials to the extent that it is integral to the demonstration of your knowledge of:

Canadian Taxation

You are responsible for knowledge of the federal taxation legislation, the Federal Income Tax Act, including the *Income Tax Application Rules* (ITARs) and *Regulations*, and the *Excise Tax Act*, enacted as of **December 31 of last year**.

You are not responsible for provincial tax legislation or tax law applicable only to specific industries.

Canadian GAAP

You are responsible for knowledge of the Canadian GAAP in effect as of **December 31 of last year**.

- IFRS (CPA Canada Handbook Accounting – Part I);
- ASPE (CPA Canada Handbook Accounting – Part II);
- Not-For-Profit (CPA Canada Handbook Accounting – Part III); and
- Public Sector Accounting.

Canadian GAAS

You are responsible for knowledge of the Canadian GAAS as of **December 31 of last year**.

- CPA Canada Handbook Assurance (CSQC,CAS, Other Canadian Standards and Assurance and Related Services Guidelines);
- Guidance on the Criteria of Control Board; and
- Risk Oversight and Governance Collection.

The CPARE tests knowledge, comprehension and the application of knowledge in accordance with the levels of proficiency defined in [The CPA Competency Map](#).

You are not responsible for the Strategy and Governance, Management Accounting, and Finance sections of the Competency Map and will not be tested on these competencies.

Canadian Business Law

You are responsible for knowledge of the fundamental principles of Canadian business law including the law of torts, contract law and laws relating to business organizations and related topics (corporation, partnership, sole proprietorship, agency, bailment, etc.).

2.2 Examination Blueprint

The CPARE features 110 multiple choice questions that are arranged by competency areas. The CPARE is structured as follows:

Knowledge Areas	Number of Questions	Weighting
Taxation	35-45	31% - 41%
Business Law	15-25	14% - 23%
GAAP	20-30	18% - 27%
GAAS	20-30	18% - 27%
TOTAL	110	100%

2.3 Format and Structure

The CPARE is written on a laptop pre-loaded with a lock-down examination software. This software disables most of the computer's functionality and file access, and you will not be able to access any other files or programs. It will ensure that during the CPARE you will be able to use the computer for the following purposes only:

- **Reference:** You will be able to search the *CPA Standards and Guidance Collection* and the *Federal Income Tax Collection*;
- **Keyed Response:** You will input your responses to multiple-choice questions and submit them electronically for marking purposes.

The CPARE is a **non-disclosed examination**; therefore, all examination booklets are collected at the writing centres and the examination questions and solutions are not published.

You will have to abide by the [CPA Canada examination rules](#).

2.4 CPARE Schedule

For 2023, the CPARE is scheduled for Thursday, November 2 from 9:00 a.m. to 1:30 p.m. (local time).

3 CPARE Preparatory Module

The CPARE Preparatory Module is an on-line module designed to assist applicants preparing for the CPA Reciprocity Examination. Applicants must enroll in the CPARE Preparatory Module to be eligible to write the CPARE.

The CPARE Preparatory Module covers the technical knowledge required for Canadian practice, including tax, assurance, financial reporting, and business law. It is a self-study module that consists of reading resources, practice problems and multiple-choice questions covering the material at the elective level. There are no deadlines, submissions or face-to-face components (for example, workshops) to the module.

Participants are provided with a suggested eight-week study schedule to assist with the preparation of the CPA Reciprocity Examination. While the CPARE Preparatory Module covers a large majority of the technical knowledge outlined in *The CPA Competency Map* for designation and assessed on the CPARE examination, participants may need to supplement their knowledge with additional resources.

For more information about the CPARE Preparatory Module, contact your provincial/regional CPA body (see *Appendix A* for contact information).

4 Application Requirements

4.1 Eligibility

Only qualified Applicants are eligible to register for the CPARE program.

To use the “Chartered Professional Accountant” designation in the province/region of membership, a member in good standing of an accounting body outside Canada that has signed a Mutual Recognition Agreement (MRA) or a Reciprocal Membership Agreement (RMA) with Chartered Professional Accountants of Canada and the provincial/regional CPA bodies must apply to a provincial/regional CPA body to become an applicant, and must meet the requirements as prescribed by the provincial/regional body’s Council, bylaws and regulations. Once the CPA membership criteria are met, the successful completion of the CPARE by a membership applicant is required to meet the educational requirement for licensure in Canada.

4.2 Registration

Online registration and/or an application form for the CPARE program will be available on the website of each of the provincial/regional bodies in Canada. Eligible Applicants should contact their provincial/regional CPA body to confirm registration deadlines, module log-in information, the date and time of the CPARE Examination, and the location of the examination centres.

The contact information for provincial/regional CPA bodies is provided in Appendix A.

4.3 Fees

Eligible Applicants should contact their provincial/regional CPA body to confirm the fee for the CPARE program, which includes the cost for the CPARE Preparatory Module and Examination. The fee is payable to the provincial or regional CPA body at the time the on-line registration/application form is submitted.

5 CPARE Administrative, Education, and Behavioral Policies and Processes

Eligible CPARE applicants are subject to the following administrative, module, examination and behavioural policies and processes.

5.1 Administrative Policies and Processes

5.1.1 Education Recognition

A CPARE applicant’s education (module and examination) will be recognized, except in any of the following circumstances:

- Non-payment of fees
- Failure to comply with regulations of their provincial/regional CPA body
- Exhausting examination attempts as outlined in section 5.2 *Module and Examination Policies and Processes*
- Academic misconduct as outlined in the section 5.3 *Applicant Academic Integrity and Behavioural Policies*

5.1.2 Voluntary Withdrawals

All voluntary CPARE preparatory module or examination withdrawal requests must be made in writing to the appropriate provincial/regional CPA body by the CPARE applicant.

A voluntary withdrawal will result in the following:

- A module attempt will be counted if the applicant does not attempt the examination and is not granted a deferral for the exam to the next available offering. See section 5.2.7 *Examination Deferrals* for more information.
- No refunds will be issued once access to materials in the CPARE Preparatory Module has been provided.

5.1.3 Re-application

CPARE applicants must re-apply and restart the CPARE program if:

- Their education has not been recognized (see section 5.1.1 *Education recognition* for more information) or
- They exhausted all attempts to pass the CPARE Examination (see section 5.2 *Examination Policies and Processes* for more information).

All application requirements must be met at the time of reapplication.

5.1.4 Academic Accommodation

CPARE applicants may request academic accommodations in the case of a documented health condition or similar disability that may affect their ability to participate in the CPARE preparatory module or attempt the Examination. Appropriate documentation must be provided, and additional information may be requested to approve the requested accommodation. CPARE applicants should contact their provincial/regional CPA body for request details. All accommodations must be submitted to the provincial/regional bodies 10 weeks prior to the exam date.

5.1.5 Transfers from other regions

On request from the CPARE applicant, necessary records will be transferred from one province/region to another.

At the time of the request, the CPARE applicant must be a member in the province/region to which they are requesting the information [be transferred](#).

5.2 CPARE Preparatory Module and Examination Policies and Processes

5.2.1. Exemptions

Exemptions are not granted for the CPARE Preparatory Module and Examination.

5.2.2 Passing the CPARE Program

To pass the CPARE Program, applicants must demonstrate the prescribed competency levels on the associated examination, as determined by the Board of Examiners.

5.2.3 Repeating the CPARE Program

Subject to provincial legislation, CPARE applicants can attempt the CPARE Preparatory Module and Examination three times within a rolling five-year period. After three attempts within five years, applicants must re-apply (see section 5.1.3 *Re-application* for more information).

5.2.4 Access to the CPARE Preparatory Module in Brightspace (D2L)

CPARE applicants will have access to their module materials in Brightspace (Desire2Learn or “D2L”), the profession’s online learning environment, while they are registered for the CPARE program. Access to D2L will be revoked six months following the examination.

5.2.5 Examination Rules and Reference Materials

CPARE applicants must comply with the [CPA examination writing rules](#).

CPARE applicants will receive access to reference material during the writing of the examination, as deemed appropriate in relation to the module's assessment objectives.

5.2.6 Examination Deferrals

CPARE applicants can request to defer writing the examination until the next provincial/regional offering. If the examination is not attempted at the next offering, it is considered an unsuccessful attempt at the examination. Deferral requests:

- can be made up to three business days after the examination
- must be supported with documentation to substantiate the request, and
- may be a subject to a fee.

CPARE applicants should contact their provincial/regional CPA body for specific examination deferral fees and required documentation.

5.2.7 Examination results

Results for the CPARE are communicated to applicants by their provincial or regional CPA body within six to eight weeks after the examination date.

The results are reported as either a successful or unsuccessful attempt. No alpha or numerical grades are reported.

Given the non-disclosed nature of the CPARE, a review of questions and answers by applicants subsequent to the examination submission is not allowed.

Given that the current examination format consists of objective-format questions only, there is no appeal process for unsuccessful attempts.

5.3 Academic integrity and behavioral policies

5.3.1 Academic Integrity and Misconduct

The CPA profession takes academic integrity and misconduct seriously. Academic misconduct in the CPARE Program includes unethical behaviour, such as plagiarism, lying, or cheating.

5.3.2 Professional behaviour

CPARE applicants are expected to behave professionally throughout the program. Professional behaviour includes but is not limited to: adhering to provincial/regional codes of conduct, conducting oneself ethically, demonstrating integrity and honesty, and exhibiting respect to others. This behaviour applies to all written and oral communication with fellow CPARE applicants and educational as well as provincial, regional, and national staff. Penalties for unprofessional behavior may include but are not limited to: non-recognition of the completion of the CPARE program (refer to section *5.1.1 Education Recognition* for more details), fines, and a written complaint of unprofessional conduct to the provincial/regional CPA body.

Appendix — Provincial/Regional CPA Bodies

Chartered Professional Accountants of Alberta

1900 TD Tower
10088 - 102 Avenue
Edmonton, Alberta T5J 2Z1
Toll free: +1 780.424.7391
Fax: +1 780.425.8766
Email: info@cpaalberta.ca
Web site: www.cpaalberta.ca

Chartered Professional Accountants of Bermuda

Penboss Building, 50 Parliament Street
Hamilton HM 12, Bermuda
P.O. Box HM 1625, Hamilton HM GX, Bermuda
Phone: +1 441.292.7479
Fax: +1 441.295.3121
Email: info@cpabermuda.bm
Web site: www.cpabermuda.bm

Chartered Professional Accountants of British Columbia

800 - 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
Fax: +1 604.681.1523
Email: members@bccpa.ca
Web site: www.bccpa.ca

Chartered Professional Accountants of Manitoba

1675 One Lombard Place
Winnipeg, Manitoba R3B 0X3
Phone: +1 204.943.1538
Toll Free: 1 800.841.7148 (within Manitoba)
Fax: +1 204.943.7119
Email: cpamb@cpamb.ca
Web site: www.cpamb.ca

Chartered Professional Accountants of New Brunswick

602 - 860 Main Street
Moncton, New Brunswick E1C 1G2
Phone: +1 506.830.3300
Fax: +1 506.830.3310
Email: info@cpanewbrunswick.ca
Web site: www.cpanewbrunswick.ca

Chartered Professional Accountants of Newfoundland and Labrador

500 - 95 Bonaventure Avenue
Suite 500
St. John's, Newfoundland A1B 2X5
Phone: +1 709.753.3090
Fax: +1 709.753.3609
Web site: www.cpanl.ca

Chartered Professional Accountants of the Northwest Territories and Nunavut

Phone: +1 867.873.5020
Fax: +1 867.873.4469
Email: admin@cpa-nwt-nu.org

Chartered Professional Accountants of Nova Scotia

300 - 1871 Hollis Street
RBC Waterside Centre
Halifax, Nova Scotia B3J 0C3
Phone: +1 902.425.7273
Fax: +1 902.423.4505
Email: registrations@cpans.ca
Web site: www.cpans.ca

Chartered Professional Accountants of Ontario

69 Bloor Street East
Toronto, Ontario M4W 1B3
Phone: +1 416.962.1841
Toll free: 1 800.387.0735
Fax: +1 (416) 962.8900
E-mail: ITRegistration@cpaontario.ca
Web site: www.cpaontario.ca

Chartered Professional Accountants of Prince Edward Island

600 - 97 Queen Street
P.O. Box 301
Charlottetown, Prince Edward Island C1A 7K7
Phone: +1 902.894.4290
Fax: +1 902.894.4791
Email: info@cpapei.ca
Web site: www.cpapei.ca

Ordre des comptables professionnels agréés du Québec

5, Place Ville Marie, bureau 800
Montréal (Québec) H3B 2G2
Phone: +1 514.288.3256 ext. 2601
Toll free: 1 800.363.4688
Fax: +1 514.843.8375
Email: equivalence@cpaquebec.ca
Web site: www.cpaquebec.ca

Chartered Professional Accountants of Saskatchewan

101 - 4581 Parliament Avenue
Regina, Saskatchewan S4W 0G3
Phone: +1 306.359.0272
Toll free: 1 800.667.3535
Fax: +1 306.347.8580
Email: registrar@cpask.ca
Web site: www.cpask.ca

Chartered Professional Accountants Western School of Business

Suite 301-1253 91st Str SW
Edmonton, AB, T6X1E9
Phone: +1 780.395.2086
Toll free: 1 866.420.2350
E-mail: pdpa@cpawsb.ca
Web site: www.cpawsb.ca

Chartered Professional Accountants of Yukon

c/o The Chartered Professional Accountants of British Columbia
800 - 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
Fax: +1 604.681.1523
Email: members@bccpa.ca
Web site: www.bccpa.ca