COVID-19: FAQs for the CPA Certification Program

Updated September 3, 2020

The information in this document is current as of September 3, 2020. As public health and safety guidelines continue to evolve, the information in this document is subject to change. As described below, the CPA profession will provide full logistical details (including steps being taken by CPA Canada to mitigate the risks associated with COVID-19) to candidates as the date of the CFE approaches.

List of Questions

General Questions

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2. Third-party international credential evaluators (e.g. WES, ICAS, and ICES) are closed due to the COVID-19 pandemic and I am unable to get my official international transcripts. How will I be assessed for admission into the certification program?

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30. I am an international student studying in Canada. If I return to my home country and am unable to return to Canada in time to write the CFE due to travel restrictions will I be granted accommodations so that I can still write the exam this year?
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6. I’m an employer and am facing some challenges completing my PERT responsibilities. What should I do?
7. I’m an employer and I can’t offer my student/candidate the same experience I had planned. What should I do?
General Questions

1. Recently my university announced that due to the coronavirus situation, students will have the option to either receive a grade or take a pass/fail mark without a grade. If I choose the pass/fail option would that affect my admission to the CPA program in the future?

The CPA provincial bodies and regional schools will honour courses that receive a pass mark as meeting the prerequisite subject area for admission; however, these courses will not be factored in the calculation of applicants’ overall 65% GPA requirement (or equivalent) for entry into the CPA Professional Education Program.

2. Third-party international credential evaluators (e.g. WES, ICAS, and ICES) are closed due to the COVID-19 pandemic and I am unable to get my official international transcripts. How will I be assessed for admission into the certification program?

CPA provincial bodies and regional schools are temporarily accepting unofficial transcripts (translated in English or French) for admission assessments. Conditional admission without third-party credential evaluation may be granted; however, students/candidates should contact their provincial/regional bodies for details on the deadlines for providing official transcripts and/or a third-party assessment after conditional admission is granted.
August/September CPA PEP and CPA Preparatory Course Assessment Questions

1. How and when will the August/September 2020 CPA PEP and CPA preparatory course assessments be delivered?

The August/September 2020 assessments will not take place in-person at exam writing centres but will be delivered remotely. You will write your assessment at home or another remote location using your own computer at a specific date and time (see below).

To prepare to write your assessment, ensure that you have:
- reliable Internet access
- Word processor (i.e. “.docx” format) and spreadsheet (i.e. “.xlsx” format) applications installed on your computer
- the hardware, operating, software, and other computer requirements specified in the Learning management system and computer requirements section of the CPA Canada Preparatory Courses Student Guide or the Learning management system section of the CPA Canada Professional Education Program Candidate Guide.

Previously, the dates scheduled for the assessments were August 28-29, 2020; however, to minimize conflicts for students writing multiple assessments during this evaluation period, the assessments will be written over eight (8) business days. Refer to the August/September 2020 schedule for the dates and times for individual course assessments. Each assessment will be two hours in length.

For the CPA PEP assessments, the dates scheduled were September 23-24, 2020. The assessments will now be written over five (5) business days. Each assessment will commence at 12:00 p.m. EDT. Refer to the CPA PEP calendar for the revised dates.
2. **What will the format be for the August/September CPA preparatory course assessments?**

<table>
<thead>
<tr>
<th>Courses</th>
<th>Revised format</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-core courses</td>
<td>• Between 5 and 13 constructed response questions</td>
</tr>
<tr>
<td></td>
<td>• Combination of short and long answer questions:</td>
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<td></td>
<td>o Short answer questions:</td>
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<td>▪ General calculation or application type</td>
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<td>o Long answer questions:</td>
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<td></td>
<td>▪ Address major concepts</td>
</tr>
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<td></td>
<td>o Both short and long answer questions will be marked for process, so it is important to document your work</td>
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<tr>
<td>Core courses</td>
<td>• Between 4 and 9 constructed response questions</td>
</tr>
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<td></td>
<td>• Combination of short and long answer questions:</td>
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<td>o Short answer questions:</td>
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</tr>
</tbody>
</table>

We would like to reiterate that the changes to the assessment format are in response to the COVID-19 pandemic and related restrictions. While the formats are different, there are no changes to the testable content as outlined in the course content. Once the restrictions end, the profession will revert to the normal formats for all CPA preparatory course assessments.

3. **What will the format be for the September CPA PEP core and elective assessments?**

<table>
<thead>
<tr>
<th>Modules</th>
<th>Revised format</th>
<th>Exam Length*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core modules</td>
<td>Two case-based questions</td>
<td>2.5 hours (1 hour/case)</td>
</tr>
<tr>
<td>Electives modules</td>
<td>Two case-based questions</td>
<td>4 hours (between 80 and 120 minutes/case)</td>
</tr>
</tbody>
</table>

* There will be a 30-minute transition period between cases.

We would like to reiterate that the changes to the assessment format are in response to the COVID-19 pandemic and related restrictions. While the formats are different, there are no changes to the testable content as outlined in the CPA Competency Map. Once the restrictions end, the profession will revert to the normal formats for all Core and Elective assessments.
4. How should I prepare to write my August/September assessment?

Students writing the August/September assessments are encouraged to familiarize themselves with the D2L module that will be used to administer the examination. Students will also be required to download and review the examination regulations, reference schedule and examination instructions, as well as sign and upload the policy statement at least one week prior to the examination. Note that you will only be provided access to the assessment questions on the scheduled start time for your assessment.

5. Do I need to consider academic integrity rules when writing the August/September assessments?

Yes. The CPA profession takes academic integrity seriously and has implemented measures to deter misconduct from students. These measures include requiring all students to sign an acknowledgement of the examination rules and regulations prior to the assessment, as well as monitoring all submissions for plagiarism using the plagiarism detection software, Turnitin. Investigations will be conducted if it is suspected that a student violated any rule or regulation, or copied and pasted information from anything other than the Income Tax Act or the CPA Canada Handbook. Penalties for academic misconduct may result in disciplinary action as stated in the CPA Canada Plagiarism Policy or the rules and regulations of your provincial/regional CPA body.

6. I am sharing a space with another student/candidate who is writing an assessment at the same time. Can we write the assessment together or share responses?

No. This would be considered a violation of the CPA examination rules and you and the other student would be subject to penalties. Examinations in their entirety must be completed independently by each student. Students who are sharing the same living space should approach the assessment as they would in a typical exam setting (physically separate as much as possible, do not look at each other's screens, no talking, etc.).

7. I am unsure about an answer. May I contact another person for help?

No. All assessments must be completed independently. You may only request assistance for technical issues experienced during the examination by contacting the CPA Student Support Web Portal.
8. **During the assessment, am I allowed to view or include content from other sources (e.g. websites, textbooks etc.)?**

   The assessment is open book, so you can use any material available, but there should not be any collaboration with other students or persons, as indicated in the CPA Examination Regulations effective for the COVID-19 special assessments.

   Do not copy any content or material directly from any source other than the Income Tax Act or the CPA Canada Handbook. The submission of any content copied from another source as your own work is considered plagiarism and is subject to a review for academic integrity. If you copy content from the *Income Tax Act* or the *CPA Canada Handbook* be sure to indicate the source within your response.

9. **One of the assessment questions requires me to reference the *Income Tax Act* or the *CPA Canada Handbook*. Am I allowed to reference it in my assessment?**

   Yes. Some of the assessments will require students to reference certain materials. It is not expected that proper referencing protocols (e.g. APA style) are followed in an exam setting. However, assessment writers must indicate the source if they are using a direct quote (e.g. “As per the ITA...”). Chapter 20 –Section 3 of the Enabling Competencies Learning eBook contains information on how to reference documents such as the *Income Tax Act*.

10. **Can we use a tablet or MAC computer for the August/September 2020 examinations?**

    Yes, any device you use to complete your weekly module or course assignments can be used for the August/September 2020 examinations.

11. **I am studying outside of Canada. Can I still write my August/September 2020 examination?**

    Yes, since the August/September examinations will be completed remotely, you will not be restricted to write the examination within Canada. Please be aware of any time differences between your location’s time zone and the scheduled time of your exam to ensure you are available to write during the set time.
12. How will you prevent students from breaking the examination rules?

All students will be required to sign an acknowledgement of the examination rules and regulations prior to the examination. If it is discovered that any rule or regulation has been broken, the student will face severe penalties. In addition, all submissions will be put through the plagiarism detection software, Turnitin. If anyone is found to have copied and pasted information from anything other than the Income Tax Act or the CPA Canada Handbook, they will be investigated for plagiarism.

As with all examinations, the performance of other students on the exam will not affect your overall grade. Each student will be required to meet the passing profile to successfully pass the examination.

13. I was granted accommodations when writing my examinations. Will I be affected by the new assessment format?

Your accommodations for the August/September 2020 examinations will be factored into the examination format. You will receive a separate communication in the upcoming weeks.

14. Are we allowed to use more than a single monitor when writing the examination?

Yes, you will be allowed to use more than a single monitor when writing your examination, although this is not required.

15. If the examination is provided in a PDF format, are we allowed to use functions within the PDF-reader software, such as highlighting or adding comments?

Yes, you may use these functions when within the PDF-reader software.

16. When using word processor and spreadsheet software during the examination, are we allowed to use all the functions/commands?

Yes, you will be able to use all the functions/commands available in the word processor and spreadsheet.

17. After the assessment, may I share my work with another student who also wrote to compare answers?

No. All students are expected to keep the assessment and their work confidential.
CFE Questions

1. **How will the September 2020 CFE be delivered?**

Candidates will write the September 2020 CFE in-person at multiple hotels across the country in the usual cities where examination centres were held in the past. Each candidate will be assigned their own hotel room for the duration of the examination. Within each room, candidates will have access to their own washroom and writing desk. Candidates will be provided with CPA-issued laptops that will have Word, Excel, and Folio Views installed (Surpass will not be used on this CFE). The hotel rooms, laptops and desks will be cleaned prior to the start of the CFE.

During the examination, hotel room doors will remain open and the writing desks will be visible from the hallway. Candidates and their invigilator, as required, will be the only persons permitted to access the rooms.

Candidates will not be allowed to sleep in the rooms in which they write their examination but will have the option of booking another hotel room if they wish to stay at the same hotel.

2. **What are the health and safety measures that will be in place for the September 2020 CFE?**

As of July 22, 2020, the following is in place. We are constantly monitoring the situation across the country and if necessary additional procedures may be added.

In addition to the measures described above, candidates will be required, as a condition of writing the September 2020 CFE, to confirm in advance that neither they, nor anyone in their household:

- have experienced symptoms of COVID-19 (fever, cough, shortness of breath, sore throat) in the 14 days prior to the CFE;
- have had close contact or exposure to a person who has a confirmed or suspected case of COVID-19 in the 14 days prior to the CFE;
- have a confirmed or suspected case of COVID-19; or
- have travelled outside of Canada in the 14 days prior to the CFE;

Personal protection equipment (including face masks) will be provided to each candidate and invigilator on each day of the CFE. Candidates and invigilators will be required to wear face masks when in the common areas of the building (i.e., lobby, elevator, hallways, etc.).

To maintain physical distancing guidelines, start times will be staggered, as needed, to minimize the number of candidates entering and exiting the hotel at the same time. Exact arrival times will be provided to candidates in advance of the examination.
3. Will I be required to wear a face mask at all times?

You will be required to wear a face mask when you arrive at the hotel as well as when traveling within the hotel’s common areas (lobby, elevator, hallway). You are permitted to remove your face mask when you are alone in your hotel room. However, you will be required to put it back on when an invigilator needs to enter your room.

4. Can I bring my own personal protective equipment?

When you arrive at the hotel, you will need to wear your own face mask. You will also be allowed to bring your own hand sanitizer.

The profession will provide you with alcohol wipes, face masks and gloves once you are on your floor, which you can use at your discretion.

5. What are the safety measures that will be in place for the laptops?

All laptops will be disinfected prior to distribution. You will be provided with three individually packaged alcohol wipes each day that you can use to clean your laptop, if you choose. The laptops will stay in your hotel room for the duration of the examination.

6. What are the procedures for candidates with visible seasonal allergies or other conditions that exhibit COVID-like symptoms?

It is recommended that candidates who have visible seasonal allergies, or other conditions which would make them appear ill on the day of the examination, contact their region to determine if a doctor’s note or getting tested for COVID-19 prior to the CFE would be required.

7. Will there be measures to ensure that candidates who are sick are prevented from writing the CFE?

Candidates are expected to demonstrate ethical behaviour and report whether they are exhibiting symptoms. The weekly health questionnaires and on-site testing will be in place to identify any candidates who are sick. Physical distancing guidelines will be enforced with each candidate writing the CFE in their own hotel room.

8. How will you prevent congestion when using the hotel elevators?

In order to minimize risks, less than 400 candidates will be writing at any one hotel. The staggered start times and arrival process will be in place to prevent congestion. If elevators are required to be used there will be signs indicating the number of candidates per elevator and candidates writing on lower floors will be directed to take the stairs to their floor.
9. **Who can candidates contact to discuss accommodations under applicable human rights laws in connection with the September 2020 CFE?**

   The CPA profession is committed to meeting its obligations under applicable human rights laws in its administration of the September 2020 CFE. Candidates who require an accommodation on the basis of disability or any other prohibited ground of discrimination are encouraged to refer to the [CPA Canada website](https://cpa-canada.org).

10. **Does the profession envision continuing to write exams in individual hotel rooms beyond the September 2020 CFE?**

   The delivery approach for future examinations, including the CFE, is being assessed as the public health and safety guidelines continue to evolve. Due to the importance of the CFE, extraordinary measures are being put in place to deliver the exam in-person in September. The profession is not planning to use hotel rooms as a delivery approach for other examinations planned for 2020.

11. **Can I select which hotel I will write the September 2020 CFE?**

   No. Due to the complexity of planning for the September 2020 CFE, hotels will be preassigned to each candidate by their provincial/regional CPA body. The hotel you are assigned to write the CFE will be in the city you selected when you registered for the CFE.

   During the week of August 4, 2020, candidates who have signed the acknowledgement of risk and waiver of liability will be notified of the hotel in which they will write the CFE, along with information about the option of booking a room at that hotel at a discounted rate if you wish to stay at the hotel. The discounted rate will be available until August 9, 2020. Candidates will not be permitted to sleep in the same room in which they write their examination.

12. **What if I feel unsafe writing in a public setting like a hotel?**

   If an individual is uncomfortable with the risk of writing an exam in a hotel, they do have the option of waiting to take the next offering of the CFE.

13. **Can I write the September 2020 CFE in a different province/region than the one in which I am currently enrolled?**

   Candidates in good standing who intend to write the September 2020 CFE in a region/province where they are currently not enrolled must request a transfer to the new region/province no later than July 26, 2020.
14. Will there be enough exam invigilators to ensure a fair testing environment?

Exam invigilators will be patrolling the hallways and have a line of sight into each hotel room. A low ratio will be maintained between invigilators and candidates to ensure that all rooms can be monitored equally. In addition, all areas of the hotel room may be subject to a physical inspection by the invigilators.

15. What if I experience technical issues during the CFE?

To notify your exam invigilator that you are experiencing technical issues during the examination, you will need to stand in the doorway of your hotel room. If they need to enter your room, you will need to put your face mask on, and you will both need to ensure physical distancing is maintained.

16. Which model of laptop will be used for the September 2020 CFE?

The models of the CPA-issued laptops will vary but each will have a 15-inch display, numeric keypad, 2 USB ports, and 1 USB-3 port.

17. Will I be provided with a mouse for the September 2020 CFE?

The profession will not provide candidates with a mouse, but candidates are permitted to bring their own wired mouse.

18. Which versions of Word and Excel will be used for the September 2020 CFE?

The CPA-issued laptops will have Microsoft Word 2016 and Microsoft Excel 2016 installed. The Surpass software will not be used on this CFE. For candidates writing Days 2 and 3 of the CFE, please be aware that unlike prior years, the Day 2 financial statements will not be pre-populated in Excel.

19. What is Folio Views?

Folio Views is the software that gives candidates access to the *CPA Canada Handbook* and *Income Tax Act*. All candidates will be granted access to Folio Views and will be able to practice using it through the Introduction to Capstone 2 and CFE module within D2L. All CFE writers will be granted access to this module by the end of July.

20. Will I receive additional time to respond to the Day 2 case as the financial statements will not be pre-populated in Excel?

No additional time will be provided to respond to the Day 2 case. The BOE has accounted for this in the design of the exam and the exam will be marked with this change in mind.
21. Will I be provided with paper copies of the exam booklets for each day of the CFE?

Each day candidates will receive two different booklets: one booklet with the case and a second booklet with scrap paper. A booklet containing the Capstone 1 case will also be provided on Day 1. Candidates are not allowed to remove any pages from the booklets.

22. Will the exam booklets be single- or double-sided?

The exam booklets will be double-sided.

23. Am I allowed to have more than one Word and one Excel file open at the same time?

No, only a single Word and a single Excel file may be open at the same time. For Day 3, all three cases will be written in a single Word file and a single Excel file (on the same tab). Candidates will need to clearly identify each case number.

24. Is there a limit to the number of columns I can use in Excel?

There is no limit to the number of columns you may use in Excel.

25. Will autosave features be enabled in Word and Excel?

Yes, autosave features will be enabled in Word and Excel, but it is recommended that candidates save regularly.

26. What are the Day 1 cases that will be tested on the upcoming CFEs?

For the September 2020 CFE, the following Day 1 cases will be tested:
- Distinct Hotels Corporation case (version 1) – introduced in the January 2020 Capstone 1 module and also covered in the May 2020 Capstone 1 module.
- Marmani Inc. case (version 2) – introduced in the May 2019 Capstone 1 module (A version 3 of the Marmani case will no longer be offered as previously stated.)

For the May 2021 CFE, the following Day 1 cases will be tested:
- Waste Disposal Inc. case (version 1) – introduced in the January 2021 Capstone 1 module
- Distinct Hotels Corporation case (version 2) – introduced in the January 2020 Capstone 1 module and covered in the May 2020 Capstone 1 module

For the September 2021 CFE, the following Day 1 cases will be tested:
- Creative Toys case (version 1) – introduced in the May 2021 Capstone 1 module
- Distinct Hotels Corporation case (version 3) – introduced in the January 2020 Capstone 1 module and covered in the May 2020 Capstone 1 module
27. I was unsuccessful on the September 2019 CFE. When does the offer for a free rewrite expire?

The offer of a free re-write was extended to all unsuccessful candidates who wrote the September 2019 CFE. That offer does not have an expiry date, but all students are still expected to complete the education program within regular time limits.

If your program completion timeline is at risk due to the delays or cancellations related to COVID-19, you may request a timeline extension due to extenuating circumstances. We encourage you to contact your provincial body/school with any questions or concerns about these timelines.

28. Which version of the Competency Map will align with the September 2020 CFE?

The September 2020 CFE will continue to align with the 2019 Competency Map, except that candidates will no longer be responsible for the new data analytics and information systems (DAIS) competencies or the new GST/HST competencies included in this version. All other changes to the Competency Map will be testable.

29. I am currently working/studying abroad as part of my degree program. If I am unable to return to Canada in time to write the CFE due to travel restrictions will I be granted accommodations so that I can still write the exam this year?

The next CFE is scheduled to be written on September 9-11, 2020 in-person at multiple hotels across Canada in the usual cities where examination centres were held in the past. If you are unable to return to Canada to write the September CFE, you would need to consider writing the exam in 2021 instead.

To get additional information about the possibility of writing the CFE at a designated CPA exam writing centre outside of Canada, please contact CPA Canada – International at internationalInquiries@cpacanada.ca. Students in Bermuda should contact the CPA Atlantic School of Business.
30. I am an international student studying in Canada. If I return to my home country and am unable to return to Canada in time to write the CFE due to travel restrictions will I be granted accommodations so that I can still write the exam this year?

The next CFE is scheduled to be written on September 9-11, 2020 in-person at multiple hotels across Canada in the usual cities where examination centres were held in the past. If you are unable to return to Canada to write the September CFE, you would need to consider writing the exam in 2021 instead.

To get additional information about the possibility of writing the CFE at a designated CPA exam writing centre outside of Canada, please contact CPA Canada – International at internationalInquiries@cpacanada.ca. Students in Bermuda should contact the CPA Atlantic School of Business.
CPA Preparatory Course Questions

1. How and when will the November 2020 CPA preparatory course assessments be delivered?

The November 2020 assessments will not take place in-person at exam writing centres but will be delivered remotely. You will write your assessment at home or another remote location using your own computer at a specific date and time (see below).

To prepare to write your assessment, ensure that you have:
- reliable Internet access
- Word processor (i.e. “.docx” format) and spreadsheet (i.e. “.xlsx” format) applications installed on your computer
- the hardware, operating, software, and other computer requirements specified in the Learning management system and computer requirements section of the CPA Canada Preparatory Courses Student Guide.

Previously, the dates scheduled for the assessments were November 6-7, 2020; however, to minimize conflicts for students writing multiple assessments during this evaluation period, the assessments will be written over eight (8) business days. Refer to the November 2020 schedule for the dates and times for individual course assessments.

2. Will I be able to receive conditional admission for a CPA preparatory course if I receive a pass mark at a post-secondary institution for the prerequisite course?

Yes, CPA provincial bodies and regional schools will honour courses/modules that receive a pass mark as meeting the prerequisite subject area for admission. This will ensure students/candidates are not delayed on their pathway to earn the CPA designation.

3. The CPA preparatory courses in-person lectures are cancelled, but will there be online lectures instead?

At this time, alternative delivery formats for CPA preparatory course lectures may be offered in some regions. If so, your respective region will be in touch with you. Students seeking to withdraw from their course are encouraged to contact their provincial body/school.
CPA PEP Questions

1. How will the CPA PEP module workshops be delivered?

There are two online delivery formats of the module workshops: virtual and asynchronous. Your provincial/regional body will communicate which format will be used for each module workshop.

Virtual module workshops will be held at pre-determined times. Candidates will attend the module workshop through an online platform with a session leader leading the workshop in real time. Candidates must complete pre-work prior to the workshop and fully participate in the activities during the live sessions. Session leaders and candidates will work through and debrief activities together during the live sessions.

Asynchronous module workshops can be completed at the candidate’s own pace. Candidates will be responsible for watching instructional videos and working through activities during the scheduled workshop weekend. It is mandatory for candidates to watch the videos and submit responses for ALL activities by the submission deadline. Refer to the Dropboxes in D2L for the official deadlines for each specific module. Feedback for core and elective asynchronous module activities will be holistic (assessing reasonable effort) and will focus on building candidates’ enabling competencies.

The Capstone 2 module workshop will be delivered asynchronously. Module workshop activities will be reviewed for completion and two activities will receive detailed feedback from the National Marking Centre. In order to provide candidates with an opportunity to interact with a session leader, webinars will be held in each week of Capstone 2. The hour-long webinars will consist of a 40-minute presentation and a 20-minute question and answer period.

2. Will I be able to receive conditional admission for a CPA PEP module if I receive a pass mark at a post-secondary institution for the prerequisite module?

Yes, CPA provincial bodies and regional schools will honour courses/modules that receive a pass mark as meeting the prerequisite subject area for admission. This will ensure students/candidates are not delayed on their pathway to earn the CPA designation.
Practical Experience Requirements Questions

While the CPA profession strives for national consistency, provincial regulations and bylaws take precedence over national practical experience requirements. Refer to provincial regulations and bylaws for the specific requirements in each jurisdiction. CPA students/candidates are subject to the specific regulations and bylaws of the provincial/regional body with which they have registered.

1. Due to the social-distancing recommendations and/or mandates, I now work remotely from home. Will my experience still count?

If you continue to develop the requisite enabling and technical competencies outlined in the CPA practical experience requirements (CPA PER) and your employer verifies the work experience you gain while working from home, your experience will count towards meeting the CPA PER.

2. With all the disruptions that are happening, am I still required to report my experience through PERT?

Yes. Since reporting your practical experience can be done completely online, students/candidates are expected to continue reporting their experience if they are still working. If you are not working due to circumstances related to COVID-19 you will need to include the time as a leave of absence and indicate the reason in the Notes section of your experience report. Please note that students/candidates are allowed up to 20 weeks of time away from work during their term of practical experience without it affecting their duration requirement (except in Quebec). Candidates in Quebec should contact the Ordre for more information.

3. My hours at work have been reduced as a result of the COVID-19 situation. What should I do now?

The profession understands that some businesses may be operating under reduced hours during this period. If this applies to you, please create a new experience report with your new hours and indicate that your reduced hours are related to COVID-19 in the Notes section of your experience report. When you return to normal business hours, you will need to create a new report.
4. I have a mentor meeting scheduled in the coming weeks. Should I cancel it to adhere to the social distancing guidelines?

During this time when people are being asked to self-isolate and limit person-to-person contact, the profession strongly encourages you to connect with your mentor through a method that does not involve face-to-face interaction. Under CPA practical experience policies, connecting with your mentor via the phone or using technologies such as Skype, Zoom, Facetime, etc. are all permissible methods of conducting mentor meetings. The means of communication must be through a synchronous method, in other words, ‘in-real-time’; therefore, connecting through email is not permissible. If you are not working during this time, please reschedule the meeting when practicable and have your mentor note in their comments that the delay was due to COVID-19.

5. What happens if my practical experience reporting is delayed due to circumstances outside of my control?

The profession is dedicated to supporting students/candidates in their pursuit towards the CPA designation with the least amount of disruption as reasonably possible. If you experience a delay with reporting your practical experience due to circumstances related to COVID-19, add an explanation about the delay in the Notes section of your experience report.

Please be aware that processing times for reviews of experience reports by the profession may take longer than normal.

6. I’m an employer and am facing some challenges completing my PERT responsibilities. What should I do?

If you are unable to physically sign your student/candidate’s chargeable hours form, please note that during this time you can use e-signatures or provide a note in the Program Leader Sign-off (Profession Assessment tab) in PERT to acknowledge that you agree with the contents of the form.

If you are having trouble completing the required verification steps by the set timelines, please complete them as close to the schedule as possible. Delays due to the COVID-19 situation will be assessed during the student/candidate’s assessment. For all other challenges, please contact the practical experience department at your provincial/regional body.

7. I’m an employer and I can’t offer my student/candidate the same experience I had planned. What should I do?

The CPA profession understands that during these circumstances, normal operations may be suspended or altered, and this may affect the volume and scope of responsibilities assigned to students/candidates. If you have concerns about providing your students/candidates with the necessary experience to meet their practical experience requirements, please contact the practical experience department at your provincial/regional body.