

The Use of CPA Canada Cases and Learning Materials by Post-Secondary Institutions

Post-secondary institution professors and instructors may choose to incorporate past Uniform Evaluation (UFE) and Common Final Evaluation (CFE) cases into their courses, and certain cases can be used for this purpose without formal permission from CPA Canada. The cases that can be used without permission are included in the list below^{*}.

This case list will be updated twice per year and supersedes all UFE and CFE case permissions that have been granted by CPA Canada. If you wish to use a case or educational material that is not included on this list, or if you have any questions regarding use of these cases, contact <u>Permissions@cpacanada.ca</u>. Permission will not be granted for materials that are or may be in use in the CPA education programs.

Instructors of post-secondary accredited programs whose students enter the CPA PEP at Capstone 1 or Capstone 2 may use all past UFE and CFE Board Reports (and cases therein) that are not included in Capstone 2 without explicit permission from CPA Canada. Refer to the <u>list of Capstone 2 cases</u> that are currently in Capstone 2 and may not be used.

Instructors of post-secondary accredited programs whose students are eligible to write the CFE upon program completion (and thus do not take Capstone 2 of the CPA PEP) may use all past UFE and CFE Board Reports (and cases therein) without explicit permission from CPA Canada.

This policy applies to organizations that are Canadian post-secondary institutions (i.e.: colleges and universities). Organizations that are not Canadian post-secondary institutions may not use CPA Canada cases or educational materials.

Year	Day	Paper	Case Title
2024 CFE (May)	1	-	Neptune Point Fisheries Inc. (NPF)
2023 CFE (Sept)	1	-	J.R. Pets Inc. (JRP)
2023 CFE (May)	1	-	Kingsdale Tea Inc. (KTI)
2022 CFE (Sept)	1	-	CanDo Fitness Ltd. (CFL)
2022 CFE (May)	1	-	Creative Toys Inc. (CTI)
2021 CFE	1	-	Waste Disposal Inc. (WDI)
2020 CFE	1	-	Distinct Hotels Corporation (DHC)
2019 CFE	1	-	Marmani Inc.
2018 CFE	1	-	Heartbreak Estate Vineyard & Winery Ltd. (HEVW)
2017 CFE	1	-	First View Theatres Inc. (FVT)
2016 CFE (Sept)	1	-	Phoenix Risen Inc. (PRI)
2016 CFE (May)	1	-	Canada Heavy Engineering Incorporated (CHEI)
2015 CFE	1	-	Rejuvenating Spa Inc.
	1	1	Millman University
	2	2	Carlson Contracting
2014 UFE	3	1	Long Haul Trucking Inc.
		2	Hemp Co.
2013 UFE	3	3	John and Sheila Brown (The Browns)
2012 UFE	2	3	Digital Future Technologies
2011 UFE	1	1	North River Development Agency
	3	2	Prime Transformers Canada Inc.
	1	1	SableTel Limited (StarNova)
	2	1	Brennan & Sons
2010 UFE		3	Gray Hill Apartments Inc.
	3	1	Central Air Limited
		2	Lowe, Holmes & Henderson LLP (LH&H)
	I	1	Oxford Development Inc.
	II	1	Memorial City School Board
2009 UFE		3	Computer Bazaar
	III	1	Goal Products Limited (GPL)
		2	Comm News Inc.
		3	United Football League

Year	Day	Paper	Case Title
2008 UFE	II	2	NetWay Solution Inc.
		3	Foreign Infants Adoption Inc.
	111	1	Jim and Karen Thurold
		2	Super Sports Ltd.
		3	Far West Camp
2007 UFE	II	2	ASAP Inc.
		3	Doctor Robert Blake
		2	Pharmex Inc.
		3	E-covers Inc.
2006 UFE	Ι	1	Good Spring Farms
	11	1	Eastern Economic Development Corporation (Security Plus)
		2	Bassett University
		3	Sunkick Coffee Corp.
		2	Reality TV Inc.
	I	1	White Snow Winter Resort
2005 UFE	11	3	Winner's Lottery Service
	III	2	Cool Look Ltd.
		3	Big City Gymnastics
	I	1	Saskatoon Fields Forever
	II	1	Legere & Co LLP (Orosz Metropolitan Inc.)
		3	Dunstan Electric Inc.
2004 UFE -	111	1	Integrated Measurement Systems Inc.
		2	Enviro H2O
		3	Green Grass Lawn Care
		All UFE	cases 2003 and prior
		Updat	red on June 1, 2024

* Please note that this policy does not apply to the case studies purchased by students of the 11 accredited Quebec universities through the CPA Quebec Order PEP Learning Platform.



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