

COVID-19: FAQs for the CPA Certification Program

Updated March 26, 2020

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General Questions

1. **Why are you cancelling the April exams and May CFE when post-secondary institutions are considering other options like allowing open book exams and using students course work to determine final grades?**

We understand that this is a challenging time for everyone as COVID-19 continues to evolve. In the interest of the health and safety of our students and staff, the CPA profession has made the decision to postpone all April exams until our next scheduled exam sittings in June 2020.

Post-secondary institutions have developed alternative plans that suit the purpose of their students and exam criteria. The CPA profession will be considering alternatives to in-person writing centres should it become apparent that social distancing will be required for a protracted period of time. Announcements will be made prior to the June exam writing dates as to the procedures that will be employed based on the social distancing restrictions in place at that time.

2. **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 for entry into the CPA Professional Education Program.

3. **Can I get a portion of my annual student dues back as a result of the cancellations?**

While the April and May exams have been cancelled, students and candidates have been automatically enrolled in the next exam offerings in June (CPA preparatory courses and PEP) and September (CFE). Except for the April Capstone 2 module, all courses and modules continue to be offered remotely and students/candidates are granted conditional admission to allow them to progress to their next course or module without the required prerequisite. These changes ensure students/candidates are not delayed in their studies.

Annual dues relate to all aspects of the certification program, including practical experience reporting and access to educational resources such as D2L and Knotia. Students and candidates will continue to have access to these resources. As a result, we are not refunding annual dues.

4. 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.

5. I was planning to write in a smaller exam centre with only a few other students. Why are April exams and the May CFE cancelled?

The CPA certification program is nationally developed and we must ensure fairness for all students, regardless of where in the country they choose to write.

In addition, this is a rapidly evolving situation. The Profession has chosen to make a coordinated and proactive decision in the best interests of our students, our staff and the community at large.

6. Will I be able to get a refund?

CPA preparatory courses students and CPA PEP candidates who were enrolled in the April exams will be automatically enrolled in the June exams.

CPA PEP candidates who were enrolled in the May offering of Capstone 2 will be automatically enrolled in the July offering.

All candidates enrolled in the May CFE will be automatically enrolled in the September CFE.

Students and candidates who wish to withdraw should contact their region to arrange for a refund or a deferral to a later sitting.

7. Will I have to pay another fee to sit the next exam?

No. All enrolled students will be automatically deferred to the next exam sitting free of charge.

8. I was scheduled to write my examination in April. When will I be able to write now that it's cancelled?

CPA preparatory courses students and CPA PEP candidates who were enrolled in the April exams will be automatically enrolled in the June exams.

CPA PEP candidates who were enrolled in the May offering of Capstone 2 will be automatically enrolled in the July offering.

All candidates enrolled in the May CFE will be automatically enrolled in the September CFE.

9. Do I have to write at the very next sitting or can I choose when to write instead?

Not necessarily. Students are free to request a deferral and enroll for a later sitting of their choice.

10. I was already enrolled to write another exam in June, which will now conflict with the one re-scheduled from April. Will I be limited to writing only one or the other?

We understand that this delay may result in scheduling conflicts for students, and we apologize for any inconvenience. Our education staff are actively considering potential alternatives for any student who finds themselves in this situation. We will share more information as it becomes available.

11. I made plans to be away in June on the date(s) of the rescheduled exam. What should I do?

We understand that this delay may result in scheduling conflicts for students and we apologize for the inconvenience. Students who are unable to participate in the June exam sitting will be permitted to write at a later date. Please contact your provincial body/school for information on how to register for an examination scheduled after June 2020.

12. What happens if my exam was deferred to June and I am unsuccessful on that exam?

If you are unsuccessful on your June exam, you will not be able to proceed to any course or module for which that exam was a pre-requisite until you have passed it. For any other course or module that you were taking consecutively, the results will stand.

CFE Questions

1. 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 will also be 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 Management 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

2. Why are you cancelling the May CFE when you don't even know if COVID-19 will still be an issue at that time? Can't you offer the exam in a different format?

The latest guidance from public health authorities is to cancel or postpone all large gatherings and to restrict any non-essential activities, including exam writing. Knowing how much time and hard work is required for students to prepare for this exam, and given advice from health authorities, we made the difficult but precautionary decision to cancel the May sitting.

The CFE is a high stakes exam that is a requirement for entry into the profession. It is critical that we do not compromise the integrity of this exam by offering it in a different format that does not provide the same level of testing or rigor as previous offerings.

While it remains an uncertain time for all of us, CPA Canada and the provincial/regional bodies will continue to closely monitor the evolving public health concerns around COVID-19.

3. I am scheduled to write the CFE in September 2020. Has that been cancelled?

At this time, we do not anticipate that the September 2020 CFE will need to be postponed or cancelled.

4. 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.

5. I was unsuccessful on the September 2019 CFE and didn't request a performance analysis review (PAR) because I wouldn't get it back in time for the May 2020 CFE. Is it too late to request a PAR so I can have it back with sufficient time for the September CFE?

The profession will re-open the application process to allow candidates to request a PAR from April 1 to 17, 2020. Candidates who make a PAR request by April 17, 2020 will receive it by July 1, 2020.

6. 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.

- 7. 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 at designated examination writing centres throughout Canada, Bermuda, the Caribbean, and specific cities in China. Candidates need to be onsite at a designated writing centre to write the CFE as remote proctoring is not an available alternative. 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.

- 8. 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 at designated examination writing centres throughout Canada, Bermuda, the Caribbean, and specific cities in China. Candidates need to be onsite at a designated writing centre to write the CFE as remote proctoring is not an available alternative. 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.

CPA Preparatory Course Questions

- 1. 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.

- 2. I am currently scheduled to write my last preparatory course in April and I am conditionally enrolled for Core 1 that starts in May. Does this mean that I won't be able to start in May anymore?**

You will be permitted to continue in the Core 1 module and will need to successfully pass your preparatory course exam in June.

- 3. The course I'm enrolled in currently is a prerequisite for a course that I'm registered for in Semester 3. Does that mean I won't be able to start the course in Semester 3?**

You will be permitted conditional enrollment in Semester 3, provided that you complete all quizzes and project requirements for your current semester or course. You will need to successfully pass your course exams in June.

- 4. Should I still continue to submit my projects and quizzes?**

Yes, you should continue to submit all course components by the existing deadlines as identified in Brightspace (D2L).

- 5. 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.

- 6. I'm taking a core preparatory course and the current pass requirement is set to change starting with the June exams. Which requirements will be applied when I write April's exam in June?**

Due to the cancellation of the April exams, the profession has decided to delay the implementation of the new pass requirement for the core preparatory courses, and it will not come into effect until the August 2020 examinations. If you are seeking admittance into the CPA Professional Education Program (CPA PEP), you are still required to achieve a minimum overall average grade of 65% in core courses.

7. What happens if I pass the course in which I received conditional admission, but fail April's exam when I write in June?

The passing mark you receive on the course in which you received conditional admission will stand and you will not be required to retake that course. If you are unsuccessful on the June exam that you were originally scheduled to write in April, you will not be able to proceed to any course for which that exam is a prerequisite until you pass it, with the exception of the course or module in which you received the conditional admission.

For example, if you are currently completing the 2020 Semester 2 offering of the IF1 course and you have also enrolled in the 2020 Semester 3 IF2 course, you would be granted conditional admission to the 2020 Semester 3 IF2 course. You would write your IF1 exam, originally scheduled on April 8, 2020, on June 19 along with your IF2 exam (if you choose to write IF2 at the first available exam sitting. Under the new flexible model you can also choose to write your Semester 3 exam within one year of the semester start). If you are unsuccessful with IF1 in June but successful with IF2, your successful IF2 result would stand and you would not be required to retake the IF2 course or exam. However, you would not be able to proceed to AFR until you have passed the IF1 exam.

CPA PEP Questions

1. 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.

2. Do I have to take Capstone 1 again?

No. If you successfully completed the January 2020 Capstone 1 module, there is no need to take the module again.

3. Why are you cancelling the April Capstone 2 module?

Since the Capstone 2 is a preparatory module for the CFE, it is most effective for candidates to complete it as close as possible to their planned CFE sitting. In addition, since some candidates take time off work to prepare for the CFE, the Profession would like to provide the opportunity to make appropriate changes to their schedules.

4. I was supposed to write the exam for my last elective in April 2020. Will I still be able to continue to take the Capstone 1 module starting in May 2020 so that I can write the CFE in September 2020?

Yes, you will be permitted conditional admission to the Capstone 1 module, provided you meet the 75% threshold requirement for your current elective module(s). You will need to successfully pass your exam(s) at the end of June to be eligible to write the CFE in September. Please be aware that Capstone 1 presentations are scheduled between July 4 and 8, 2020.

If you complete the Capstone 1 module and are unsuccessful in writing the elective module-end exam(s) in June, you will no longer be eligible to write the CFE in September 2020. Instead you will need to successfully complete the remaining exam(s) prior to attempting the Capstone 2 module and May 2021 CFE.

5. What happens if I pass the module in which I received conditional admission, but fail April's exam when I write in June?

The passing mark you receive on the module in which you received conditional admission will stand and you will not be required to retake that module. If you are unsuccessful on the June exam that you were originally scheduled to write in April, you will not be able to proceed to any module for which that exam is a prerequisite until you pass it, with the exception of the module in which you received the conditional admission.

For example, if you are currently completing the Winter 2020 offering of the Core 1 module and you have also enrolled in the Spring 2020 offering of the Core 2 module, you would be granted conditional admission to the Spring Core 2 module provided you meet the 75% threshold requirement for your current Core 1 module. You would write the Core 1 exam, originally scheduled on April 2, 2020, on June 29 or 30, 2020 along with your Core 2 exam. If you are successful on your Core 2 exam in June, but unsuccessful on your Core 1 exam, your successful Core 2 result would stand and you would not be required to retake the Core 2 module or exam. However, you would not be able to proceed to any elective modules until you pass the Core 1 exam.

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. 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.

2. 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.

3. 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.

4. 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.

5. 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](#).

6. 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](#).