

# CPA Examination Regulations

WHAT YOU NEED TO KNOW

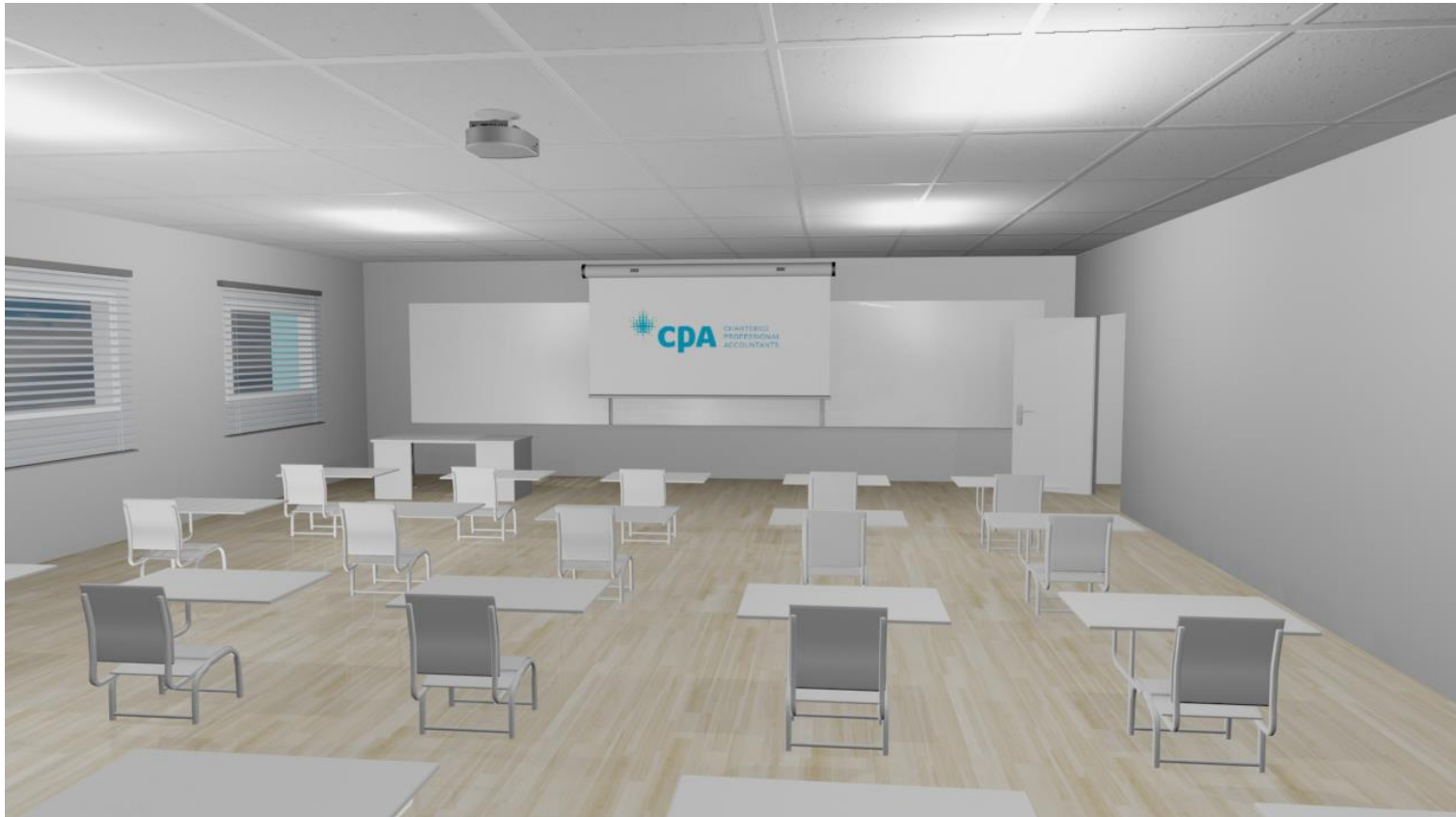


**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
CANADA

COMPTABLES  
PROFESSIONNELS  
AGRÉÉS  
CANADA

# CPA EXAMINATIONS ARE CONDUCTED IN A SUITABLE FACILITY IN YOUR COMMUNITY



Your region will contact you regarding posted notifications, or will indicate a website you can visit to confirm the location, date and time.

# Prior to the examination day

- Ensure that your laptop has Surpass (*SecureClient*) installed and updated and you have submitted a “validation examination” to confirm the software is working properly
- Confirm your examination start time and familiarize yourself with the examination centre location, parking, etc.
- Review the CPA examination regulations

# Prior to the examination day

You will also be required to sign:

- **Training Contract**
- **Policy Statement**
- **Agreement Regarding Exam Confidentiality**

The Training Contract, which includes a waiver related to laptop use in the examination centre, is signed as part of the registration process or during the module (depending on your region).

The Policy Statement and Agreement Regarding Exam Confidentiality are signed at the examination centre.

Contact your regional administrator if you have any questions regarding these agreements.

# On the day of the examination

## ARRIVE EARLY

- Late arrivals are permitted only in the first hour of the examination
- If you arrive late, **no additional time is granted**, and you must complete the examination in the time remaining.



No additional  
time granted  
to late arrivals

# On the day of the examination

## SIGN IN

- You will be required to sign in and identify yourself with currently valid, government-issued identification that includes a photo and signature.
- If you do not produce a government-issued photo identification or if the ID appears to be damaged or altered in any way, you will be required to obtain a notarized copy and send it to your regional office or visit your registrar personally after the examination.
- In larger examination centres, there may be multiple sign-in locations. Look for signs directing you to the appropriate location.

# On the day of the examination

## LOCATE ASSIGNED SEAT

After sign-in, you will be assigned a specific seat in the examination centre.



# On the day of the examination

- You will be required to store all personal belongings, such as coats, bags, purses and cell phones, either outside or along the wall of the examination room
- Do not bring valuables or unauthorized items to the examination centre
- The examination centre will **not** be responsible for any lost/stolen/damaged items



# During the examination

The examination centre will provide you with:

- A BAII Plus Texas Instrument calculator (*for CPA preparatory course examinations in Ontario and all CPA PEP examinations*)
- Soft ear plugs

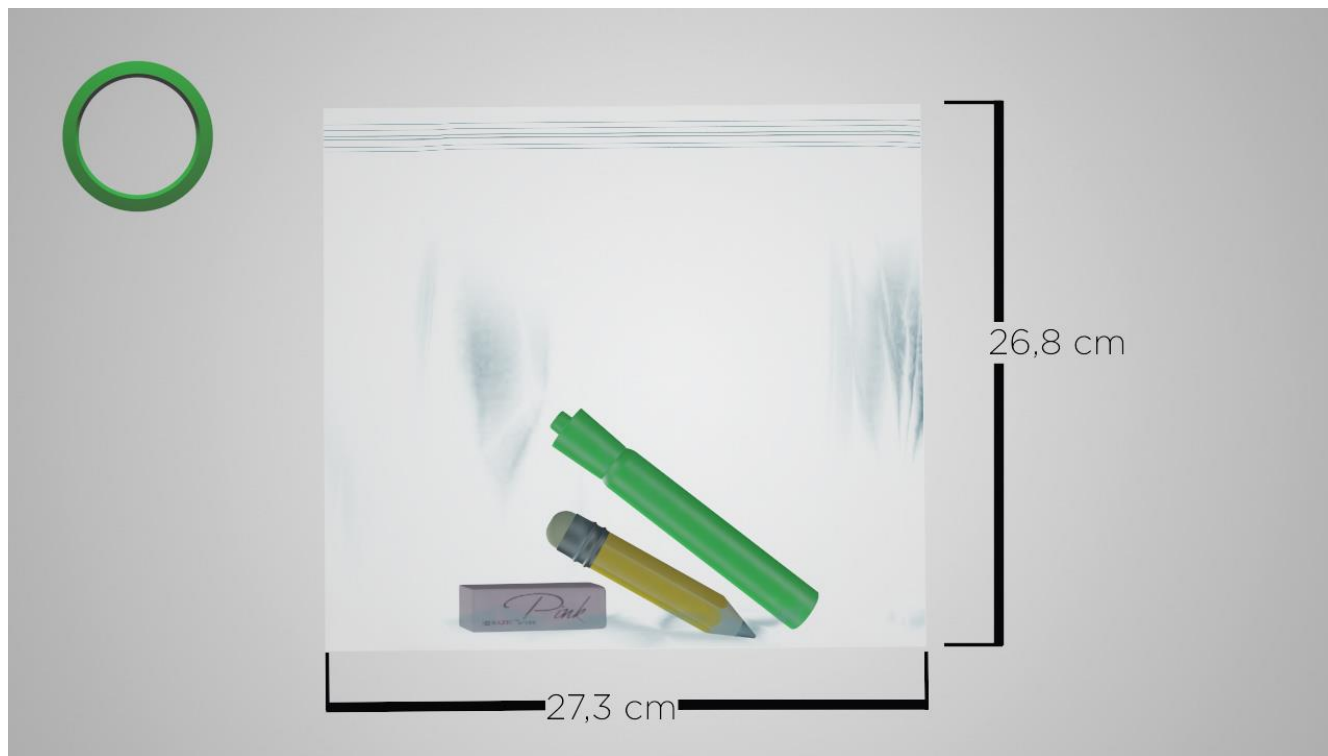
# During the examination

The following items are **PERMITTED** at your assigned seat:

- Pencils, highlighters and erasers
- A backup laptop with *SecureClient* installed
- A wired mouse, wired keypad and/or wired USB hub
- Food in their original wrapping or container, or re-covered in clear wrapping
- Keys and wallet
- Feminine hygiene products
- Medication(s) (in clear containers, packaging or wrapping, or alternatively, loose)
- Tissues (loose or in clear wrapping)
- Prescription glasses

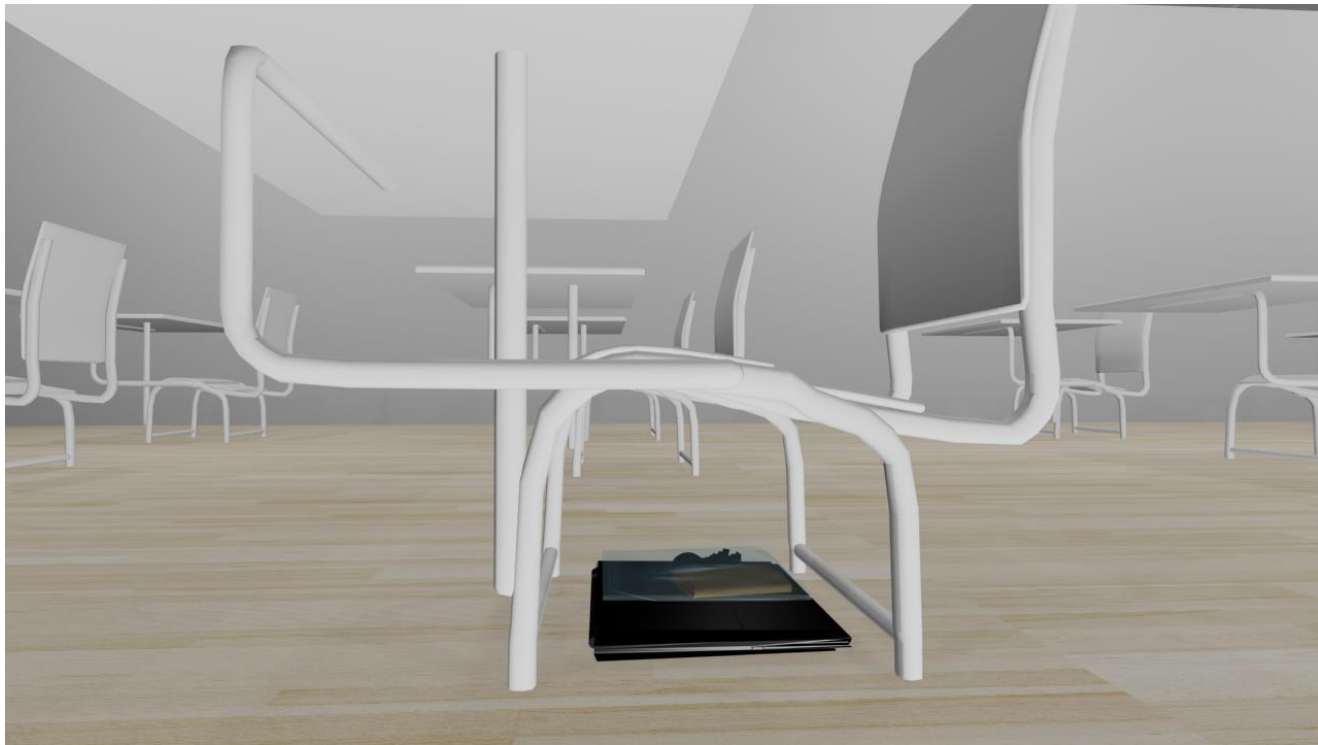
# During the examination

Permitted items you bring must be placed in a clear plastic bag (no larger than 26.8 cm x 27.3 cm in size) on your desk in clear view of the invigilator.



# During the examination

Your keys and wallet (in another clear plastic bag) and backup laptop (without a computer bag) must be placed on the floor under your desk.



# During the examination

The following items are **PROHIBITED** at your assigned seat:

- Pens and mechanical pencils, pencil sharpeners, rulers
- Calculators other than a BAII Plus Texas Instrument calculator
- Computer bags, purses, briefcases, backpacks, hip-packs and pencil cases
- Books, notebooks, dictionaries, reference material, “Post-it” notes
- Large jewelry
- Sunglasses and eyeglass cases
- Watches
- Cigarettes, tobacco products, lighter, matches
- Weapons of any kind
- Coats, gloves, ties and scarf

*(continued on next slide)*

# During the examination

## PROHIBITED items continued:

- Hats, visors or hoodies, **except** head coverings worn for religious reasons (see next slide for more information)
- Personally-supplied earplugs or headphones
- Pillboxes, organizers and cases
- Food that is noisy, distracting or has a strong scent
- Electronic data storage devices and communication devices
- A wired or wireless external keyboard, external monitor, mouse pad and wireless mouse
- Any device to communicate within or outside the examination centre

Refer to the *CPA Examination Regulations* for CPA preparatory courses or CPA PEP for a comprehensive list.

# Religious Headgear

- CPA Canada and its regions/provinces follow protocols established by Citizenship and Immigration Canada with respect to photograph specifications. In particular, hats and head coverings must not be worn, unless they are worn daily for religious beliefs or medical reasons.
- If you wear head covering of any sort for religious reasons, you must notify the Registrar of your regional CPA authority in advance of the examination day.
- In every case, a candidate's full face must be clearly visible and any head covering must not cast any shadows on the candidate's face.
- At the time of registration, a candidate may be asked to remove any Religious Attire, or part thereof, if necessary to establish the candidate's identity. If this is required, the CPA region will take measures to respect the dignity of the candidate.

# During the examination

Candidates are permitted electronic access, within *SecureClient*, to the following reference materials:

- An examination version of the *CPA Standards and Guidance Collection*
- An examination version of the *Federal Income Tax Act*

A laptop with a Windows operating system must be used. An Apple laptop or tablet is **not** allowed under any circumstance.





# During the examination

## When you arrive at your assigned desk:

- Display your government-issued photo identification at the top-right corner of your desk.
- Turn on your laptop, check that the current date and time is set and connect to the wireless network as instructed. Ensure that it is plugged in and running on AC power, not battery.
  - Although an interruption to power in the examination centre is unlikely, you may need to use your laptop battery. Ensure it has at least one hour's supply of power.
- Open *SecureClient* and wait at the *PIN Code* screen until a PIN is provided to you by the Exam Centre Supervisor.

# During the examination

## While writing the examination:

- Watch the time and carefully budget the allotted time across all examination questions
- You are not permitted to ask questions of an Exam Centre Supervisor or invigilator, and no explanations will be provided as to the meaning or purpose of case or objective-format question. If you perceive any ambiguity, you should make an assumption and continue on.

# During the examination

## Additional Rules

- Make sure to comply with requests or instructions made by any invigilator, proctor or staff member during the examination, including, but not limited to, requests to leave the examination room.
- Be alert for instructions announced by the Exam Centre Supervisor before, during and following the examination
- Temporary absences from the examination room are only permitted under the supervision of an invigilator. You are not allowed to permanently leave the examination room during the first 3 hours of the examination, nor are you allowed to leave the examination room for any reason during the last half hour of the examination.

# During the examination

## YOU WILL NOT:

- Touch the examination materials on your desk prior to the announcement of the commencement of the examination.
- Impersonate other candidates or have an impersonator write any part of the examination on your behalf.
- Communicate with other candidates during the examination including, but not limited to, obtaining or using answers or information from, or giving answers or information to, any other person during the sitting of the examination
- Be physically or verbally abusive towards any Invigilator, proctor or staff member at any time

# At the end of the examination

## REMAIN SEATED

- Immediately stop typing and follow the rules for shutting down *SecureClient* when directed to by the Exam Centre Supervisor.
- The examination booklets will be collected while you are seated. If the required items are not returned to the Exam Centre Supervisor, your responses will **not** be accepted.
- The security files contained within the uploaded examination will be reviewed to ensure that you did not exit *SecureClient* during the examination. Copies of the security files and your responses are contained in the cloud.

# At the end of the examination

## **GATHER PERSONAL BELONGINGS**

- Collect your laptop and personal belongings and wait for instructions. You will remove from the examination room your permitted items contained in clear, plastic bags. Tissues, paper, wrapping etc. will be collected.
- Once all materials have been collected and reconciled, you will be released by the Exam Centre Supervisor.

- **If you are found guilty of violating any of the examination rules, your responses will not be marked and/or your results will be voided.**
- **In the event that an invigilator suspects a breach of the examination rules, any offending material will be confiscated. You will not be permitted to continue writing the examination.**
- **A plea of accident or forgetfulness shall not be accepted under any circumstances in the case of any breach of examination rules.**

# Confidentiality

**By participating in the examination, candidates should note the following:**

- The examination material remains the exclusive property of CPA Canada.
- The confidentiality of the examination content, including the objective format items, is to be maintained at all times.
- The examination material is not to be reproduced through memorization or any other means, including but not limited to postings on the Internet regarding the examination content or answers.
- Information related to the examination content may not be provided to any individual who may take the examination.
- The examination content is not to be shared with any individual, organization or agency.