

Transition Student Guidelines

(Excluding Quebec and Alberta)

Students completing legacy CA, CGA, or CMA programs and those who transitioned to the CPA program must comply with requirement completion deadlines, and maintain active registration, including payment of dues/fees, to retain their transition rights. Consequences for noncompliance are provided. Contact your provincial/regional body for any additional requirements.

Completed legacy education

The following information is specific for students who completed the education requirements in a legacy program but have not completed the degree and/or practical experience requirements for legacy certification.

Important Dates:

The following dates are relevant to those students who completed their legacy education:

- **September 1, 2018 (August 31, 2018 in BC):** Legacy students have until this date to complete legacy practical experience requirements (PER). The profession will continue to recognize legacy PER completed by September 1, 2018, provided students also meet the degree completion deadline.
- **June 30, 2020:**
 - *Degree completion deadline:* Students who have completed legacy education must complete their degree by this date.
 - *CPA PER:* If students cannot complete legacy PER by September 1, 2018, they must transition to the CPA PER and complete the CPA PER by June 30, 2020.

Consequences:

Students who do not complete the degree and/or practical experience requirements by June 30, 2020 will:

- be removed from the legacy certification program;
- lose all transition rights, including any currency exemptions and advanced standing;
- need to apply to the CPA PEP as a new CPA candidate; see the *CPA Harmonized Education Policies Vol.1* for more information;
- be able to receive recognition for a maximum 12 months of prior practical experience, provided the experience meets the CPA PER (See the *CPA Practical Experience Requirements* and the *CPA Harmonized Practical Experience Policies* for more information.);
- earn a CPA designation upon completion of all CPA certification requirements

Summary of completion deadlines and consequences:

Legacy PER	Degree	CPA PER*	Consequences	
Complete by September 1, 2018 (August 31, 2018 in BC)	Complete by June 30, 2020	Complete by June 30, 2020	Receives tagged designation (CPA in NS)	Removed from program and loses transition rights
✓	✓	n/a	✓	
✓	x			✓
x	✓	✓	✓	
x	✓	x		✓
x	x			✓

*CPA completion deadlines are based on each student's individual transition date. Therefore, the CPA completion deadlines for each student may be earlier than the dates provided.

Transitioned to CPA Professional Education Program (CPA PEP)

The following information is specific for students who did not complete their legacy education and transitioned to the CPA Professional Education Program (CPA PEP).

Important Dates:

The following dates are relevant to those students who transition to the CPA PEP:

- **July 1, 2016:** Deemed the transition date for students who transitioned to the CPA PEP, unless the actual date they enrolled in the CPA PEP was earlier than July 1, 2016; then the earlier date is the transition date.
- **September 1, 2018 (August 31, 2018 in BC):** Students have until this date to complete legacy practical experience requirements (PER). The profession will continue to recognize any legacy PER completed by September 1, 2018 (August 31, 2018 in BC) until June 30, 2022, provided students also meet the degree, education, CFE, and certification completion deadlines.
- **June 30, 2020:** Students must complete their degree by this date.
- **June 30, 2022*:** Students must complete the CPA PEP and successfully complete the Common Final Examination (CFE) by this date.
- **June 30, 2023*:** Students who completed the CPA PEP and the CFE by June 30, 2022 and transitioned to the CPA PER must complete the CPA PER for certification by this date.

***Important:** The CPA PEP and CPA PER completion dates are determined as six and seven years after each student's individual transition date. Therefore, completion deadlines for each student may be earlier than the dates listed above.

Consequences:

- Students who do not complete their legacy PER by September 1, 2018 (August 31, 2018 in BC) must transition to the CPA PER
- Students who do not complete the degree, CPA PEP, and/or practical experience requirements by the appropriate deadlines listed above will:
 - be removed from the CPA certification program;
 - lose all transition rights, including any currency exemptions and advanced standing;
 - need to apply to the CPA PEP as a new CPA candidate; see the *CPA Harmonized Education Policies Vol.1* for more information;
 - be able to receive recognition for a maximum 12 months of prior practical experience, provided the experience meets the CPA PER (See the *CPA Practical Experience Requirements* and the *CPA Harmonized Practical Experience Policies* for more information.);
 - earn a CPA designation upon completion of the CPA certification program.

Summary of completion deadlines and consequences:

Legacy PER	Degree	CPA PEP*	CPA PER*	Consequences	
Complete by September 1, 2018 (August 31, 2018 in BC)	Complete by June 30, 2020	Complete by June 30, 2022	Complete by June 30, 2023	Receives CPA designation	Removed from CPA program and loses transition rights
✓	✓	✓	n/a	✓	
✓	✓	x			✓
✓	x				✓
x	✓	✓	✓	✓	
x	✓	✓	x		✓
x	✓	x			✓
x	x				✓

*The CPA PEP and CPA PER completion deadlines are determined as six and seven years after each student's individual transition date. Therefore, the CPA completion deadlines for each student may be earlier than the dates provided.

Transitioned to CPA preparatory courses (formerly CPA PREP)

The following information is specific for students who did not complete their legacy education and transitioned to the CPA preparatory courses (formerly the CPA Prerequisite Education Program (CPA PREP)).

Important Dates:

The following dates are relevant to those students who transition to CPA preparatory courses:

- **July 1, 2016:** Deemed the CPA transition date for students who transitioned to CPA preparatory courses.
- **September 1, 2018 (August 31, 2018 in BC):** Students have until this date to complete legacy practical experience requirements (PER). The profession will continue to recognize any legacy PER completed by September 1, 2018 (August 31, 2018 in BC) until June 30, 2022, provided students also meet the degree, education, CFE, and certification completion deadlines.
- **June 30, 2020:** Students must complete their degree by this date.
- **June 30, 2022:** Students must complete the CPA preparatory courses and enter the CPA PEP by this date to maintain their transition rights. Students must complete the CPA preparatory courses and CPA PEP, including successful completion of the Common Final Examination (CFE), by this date for the profession to continue to recognize any legacy PER completed by September 1, 2018 (August 31, 2018 in BC). Students who do not complete the preparatory courses and CPA PEP (including the CFE) by June 30, 2022 must transition to the CPA PER.
- **June 30, 2028*:** Students who completed CPA preparatory courses by June 30, 2022 and transitioned to the CPA PEP must complete the CPA PEP, including the CFE, by this date to maintain their transition rights.
- **June 30, 2029*:** Students who completed CPA preparatory courses by June 30, 2022 and transitioned to the CPA PEP must complete the CPA PEP, including the CFE, by June 30, 2028, and the CPA PER by June 30, 2029 to maintain their transition rights.

***Important:** The CPA PEP and CPA PER completion dates are determined as six and seven years after each student's individual transition date. Therefore, completion deadlines for each student may be earlier than the dates listed above.

Consequences:

- Students who do not complete their legacy PER by September 1, 2018 (August 31, 2018 in BC) must transition to the CPA PER.
- Students who do not complete the:
 - degree requirement by June 30, 2020 or
 - CPA preparatory courses and enter the CPA PEP by June 30, 2022 will lose their transition rights but will be able to continue taking CPA preparatory courses.
- Students who do not complete the CPA PEP by June 30, 2022 can transition to CPA PER and maintain their transition rights if they complete the CPA PEP by June 30, 2028 and CPA PER by June 30, 2029, respectively. If the June 30, 2028 CPA PEP and June 30, 2029 CPA PER completion deadlines are not met, students will:
 - be removed from the CPA certification program;
 - lose all transition rights, including any currency exemptions and advanced standing; and
 - need to apply to the CPA PEP as a new CPA candidate (See the *CPA Harmonized Education Policies Vol.1* for more information.);
 - be able to receive recognition for a maximum 12 months of prior practical experience, provided the experience meets the CPA PER (See the *CPA Practical Experience Requirements* and the *CPA Harmonized Practical Experience Policies* for more information.);
 - earn a CPA designation upon completion of the CPA certification program.

Summary of completion deadlines and consequences:

Legacy PER	Degree	CPA Prep	CPA PEP	CPA PEP*	CPA PER*	Consequences		
Complete by September 1, 2018 (August 31, 2018 in BC)	Complete by June 30, 2020	Complete by June 30, 2022	Complete by June 30, 2022	Complete by June 30, 2028	Complete by June 30, 2029	Receives CPA designation	Removed from CPA program and loses transition rights	Remains in prep but loses transition rights
✓	✓	✓	✓	n/a	n/a	✓		
✓	✓	✓	x	✓	✓	✓		
✓	✓	✓	x	✓	x		✓	
✓	✓	✓	x	x			✓	
✓	✓	x						✓
✓	x							✓
x	✓	✓	n/a	✓	✓	✓		
x	✓	✓	n/a	✓	x		✓	
x	✓	✓	n/a	x			✓	
x	✓	x						✓
x	x							✓

*The CPA PEP and CPA PER completion deadlines are based on each student's individual transition date. Therefore, the CPA completion deadlines for each student may be earlier than the dates provided.