CPA Canada Candidate Guide for the Professional Education Program — Elective Modules
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Welcome to the CPA certification program

Your journey: Student → Candidate → Member

The CPA certification program is built on three pillars of education:

- Prerequisite education and the CPA Professional Education Program
- Practical experience
- A final examination — the Common Final Examination (CFE)

We refer to people in the different stages of certification as follows:

**Student:** anyone enrolled in a program providing prerequisite courses.

**Candidate:** anyone enrolled in the CPA Professional Education Program (PEP).

**Member:** anyone who has met the education, experience, and examination requirements for CPA certification and been formally accepted into membership by a regionally or provincially regulated CPA body.

CPAs must abide by a code of conduct, are required to participate in lifelong professional development and are subject to uniform standards of entry into the profession.
Program overview
CPA Professional Education Program focuses on developing the technical and enabling competencies that are essential to the CPA profession.

The program consists of six modules:

- Two core modules to develop competencies in management and financial accounting and to build upon the other four core technical competency areas. The core modules focus on breadth.
- Two elective modules to develop deeper skills in areas of career interest. Each candidate chooses two of: assurance, performance management, tax, and finance. Anyone pursuing a licence in public accounting must choose assurance and tax. The elective modules focus on depth.
- One capstone module that integrates the core technical and enabling competencies. The module focus is application, integration, and teamwork.
- One capstone module that focuses on preparation for the Common Final Examination.

The program is designed with an emphasis on developing professionals, rather than just teaching technical knowledge. Learning activities use a case-based approach, and are representative of what new CPAs are likely to encounter in the business world. Each module has a two-day face-to-face workshop which focuses on enabling skills and application. Candidates will further develop competencies during their term of practical experience.

Prerequisite knowledge
Candidates are responsible for prerequisite knowledge as outlined in the CPA Competency Map. The CPA Professional Education Program is cumulative and candidates will be held responsible for their previous learning at the proficiency levels set out in the CPA Competency Map.

Core modules
Core 1 focuses primarily on financial reporting and Core 2 focuses on management accounting. In both modules, candidates will build the enabling and technical competencies required of a professional accountant. The modules are integrative, drawing on law, economics, finance, strategy, statistics, and IT, as well as the technical competency areas. Candidates will develop competence in integration and in applying aspects of all areas of the competency map: financial reporting, strategy and governance, management accounting, audit and assurance, finance, and taxation.

Elective modules
Of the four available options, candidates are required to choose two elective modules to complete (note: if candidates are planning on practising public accounting, they will need to complete the Assurance and Taxation elective modules). The elective modules provide candidates with an opportunity to explore a field in greater depth.

Assurance: The objective of this module is to equip candidates with the competencies necessary to perform both internal audit projects and external assurance engagements, from assessing the need for an engagement or project, to developing and performing the procedures, through to documenting and reporting results. While this module is primarily designed for candidates who wish to practise public accounting or to work in internal audit, it would be beneficial to a wide range of candidates because it
focuses on the key concepts of auditing, such as risk, materiality, and internal control, which are concepts that have broad application. Candidates also have the opportunity to delve into some of the more complex financial accounting topics and understand how governance plays a key role in assurance.

Finance: The objective of this module is to equip candidates with the competencies necessary to develop overall finance policies and to identify, analyze, evaluate, and recommend investment and financing decisions. Candidates will learn to apply the appropriate finance principles and conceptual approaches to determine appropriate courses of action. Candidates will also develop the capability to provide finance-related services for an entity, either individually or as part of a larger team, to understand when the advice of a finance specialist is required, and to understand and communicate with other finance professionals.

Performance management: The objective of this module is to equip candidates with the ability to contribute to strategic decision making, support effective governance, manage and mitigate risk, and assess overall performance management. Candidates will apply conceptual frameworks for strategy, governance, risk, and performance in more complex settings than dealt with previously, developing competencies used to focus an entity on improving performance and delivering sustainable value.

Taxation: The objective of this module is to equip candidates with the competencies necessary to provide taxation services and guidance. The scope includes assisting individual and corporate entities to minimize taxes and meet their objectives while remaining in compliance with tax laws and regulations. Candidates will learn to address compliance and tax-planning issues for individuals and corporate entities, with some exposure to partnerships and trusts. Candidates will also learn to go beyond presenting the issues and consider the broader circumstances and risk tolerance of all stakeholders involved. In addition, candidates will develop competence in the areas of tax governance, controls, and risk management by exploring the relationship between financial reporting decisions and taxation, and considering the importance of taxes when making business and investment decisions.

Capstone modules
In the capstone modules, candidates will learn about team management and how to communicate in a professional environment. The modules will also deepen candidates’ strategic competencies using the knowledge they have acquired in the prerequisites and earlier modules as they prepare to attempt the Common Final Examination.

Capstone modules and the CFE
The case used in Capstone 1 changes for each offering of Capstone 1. Day 1 of the CFE is linked to the Capstone 1 case. As a result, the Day 1 practice cases for Capstone 2 also change for each offering of Capstone 2.
For example, if you take Capstone 1 and Capstone 2 leading up to the CFE:

- The Day 1 practice cases in Capstone 2 will be based on your Capstone 1 case.
- Day 1 of the CFE will be based on your Capstone 1 case.

It is HIGHLY recommended that candidates consider Capstone 1, Capstone 2, and the CFE as one integrated package and therefore take Capstone 1 and Capstone 2 immediately leading up to the CFE to ensure consistency of the cases. The following guidance illustrates why:

Example routes:

<table>
<thead>
<tr>
<th>Route 1: Take Capstone 1 and 2 immediately leading up to the CFE.</th>
<th>Capstone 1 case: Case A</th>
<th>Day 1 practice cases based on Case A (your Capstone 1 case)</th>
<th>Day 1 CFE case based on Case A (your Capstone 1 case)</th>
<th>Case A is consistent across Capstone 1, Capstone 2, and the CFE, therefore this route is recommended.</th>
</tr>
</thead>
</table>

| Route 2: Take Capstone 1. Then, wait and do not take Capstone 2 immediately afterwards. | Capstone 1 case: Case A | Day 1 practice cases based on Case B (not the same as your Capstone 1 case) | Day 1 CFE case based on Case A (your Capstone 1 case) | The sample Day 1 cases in Capstone 2 would be different from what was taken in Capstone 1 and what will be written on the CFE, therefore this route is not recommended. |

There are specific implications to repeat CFE writers. In this instance, candidates should reach out to their region/province for further information.
Your responsibilities

Joining a profession
The CPA certification program is designed to prepare candidates to join a respected profession. In the certification program, candidates are expected to uphold the same values as the profession’s members.

Taking charge of your studies
The CPA Professional Education Program is competency based, which means candidates might notice differences between this program and post-secondary education. First, when candidates are preparing responses to assignments, there is often no single correct answer. Additionally, there is no lecturer or any other person telling candidates what they need to do, what they need to read, or where to find additional information. Candidates are expected to have acquired the study skills, sense of responsibility, self-motivation, and discipline necessary for an independent course of study.

When can you use the CPA designation?
Before passing the CFE and being formally accepted into membership by a regionally or provincially regulated CPA body, candidates may not, under any circumstances, use the designation “CPA” or any other title suggesting that they are Chartered Professional Accountants. Please refer to the regional or provincial guidelines on use of titles for candidates.

Professional conduct
The manner in which members and candidates conduct their activities reflects on the CPA designation and affects the level of respect accorded to the profession.

Code of ethics
Those who do not abide by the Code of Ethics may be subject to the disciplinary process and have their registration deleted.

All candidates and members are required to abide by their regional or provincial act, bylaws, and Code of Ethics.

Academic honesty
During their studies in the CPA certification program, candidates are expected to maintain the highest standards of academic honesty. While each module has some of its own unique requirements and standards, academic honesty applies equally to all candidates. Plagiarism — the unauthorized and/or uncredited use of others’ intellectual property — is considered a serious offence and may result in penalties including suspension or dismissal from the program. There is likewise a no-tolerance policy toward cheating of any sort. Candidates are expected to conduct their studies with professionalism and integrity. Where there is any doubt, candidates should contact their facilitator for guidance.

Note that, among other things, copying from other candidates, previous candidates, and solutions/feedback guides is considered plagiarism, and penalties (see below) will apply. If you are citing material from a source (such as the Handbook), be sure to clearly reference your source.
Candidates are encouraged to use the module discussion board as a platform for collaboration with their peers prior to composing their own responses. Collaboration can include:

- Discussion of technical topics
- Identification of potential resources for further research
- Discussion of general approach to assignments

Collaboration does not involve sharing files or templates with peers. This would be considered plagiarism or enabling plagiarism. Unless explicitly stated otherwise, candidates are expected to compose their responses to module assignments independently.

Where group work is involved, the contribution of each candidate must be acknowledged, and reports must be signed off with a declaration that the report is original, produced by the signed authors, and that any intellectual property from other sources is properly quoted and credited.

Each province/region reserves the right, at its sole discretion and without specific notice to candidates, to employ active and/or passive techniques for the detection of plagiarism. This includes, but is not limited to, comparative analysis of written submissions in hard copy or electronic form, including the use of human reviewers and/or automated search by plagiarism detection software using a comparative databank of written submissions from other current candidates and/or program years, program articles, or Internet-based resources.

Plagiarism and cheating are serious offences and are considered to be a breach of the Professional Rules of Conduct, as governed by the profession’s Discipline Committees, and may result in the suspension of the candidate’s registration and eligibility to continue pursuing the designation. All candidates should become thoroughly familiar with the “Rules of Professional Conduct” on their regional or provincial website and are accountable for conforming to its standards.

Penalties can include:
- Fines
- Repeating a module
- Expulsion or suspension
- Letter to employer
- Completing an ethics course
- Reporting offences to the applicable regional/provincial body

**Keeping the profession informed**
Candidates are responsible for notifying their provincial/regional education body when circumstances change, such as for a(n):
- Address change
- Employer change
- Name change

See the Candidate Guide Addendum that accompanies this guide.
Computer requirements
CPA Professional Education Program content is delivered through Desire2Learn (D2L), CPA Canada’s learning management system. The specific requirements to access D2L are listed below. For all technical issues, visit the technical support portal (https://cpacanada.service-now.com/support).

Required hardware
- PC-based computers only; no Apple/Power PC/Macintosh/tablet computers will be allowed during examinations, even if they run Windows
- 8GB minimum of RAM
- 1.5GB of free hard-drive space

Operating system
Microsoft Windows Operating System: Windows 7, Windows 8, or Windows 10

Required software
- Microsoft PowerPoint (minimum Office 2010 compatible)
- Microsoft Word (minimum Office 2010 compatible)
- Microsoft Excel (minimum Office 2010 compatible)
- JavaScript enabled
- Cookies enabled
- Adobe Flash
- Acrobat Reader

General requirements
- Sound card with speakers or headphones. Modules may contain audio that requires headphones or speakers.
- Internet access required. High speed strongly recommended.
  o Firefox (latest)
  o Internet Explorer (version 9 or higher)
  o Chrome (latest)

Note: If you are having issues in D2L, please use Firefox or Chrome. They are the most reliable browsers to use D2L with.

There are separate computer requirements for the end-of-module examination. They are outlined in the exam writing software user guide located on your module’s D2L homepage.
Email forwarding option
Candidates have the ability to forward D2L emails to an external email account. It is important to be aware that external email accounts cannot respond to D2L email addresses. All emails must be sent within D2L. To set up this forwarding feature, follow the steps below:

1. Once logged in to D2L, click on your name in the top right corner of the page and select “Account Settings”.

2. Under the “Account Settings” tab and “General Settings” header, update your system email to the external email you wish to use.

3. Click the “Email” tab. Under the “Forwarding Options” header, click the check box to “Forward incoming messages to an alternate email account”. Ensure the external email you wish to forward messages to is shown under “Email Address”.

4. Select a forwarding option and click “Save and Close”.

5. Emails that are forwarded to an external email account cannot be responded to from the external email, only from within D2L. You must log in to D2L and respond to the email using D2L’s email feature.
Your support team

As candidates complete the Professional Education Program, several individuals will provide support.

**Facilitator:** In each elective module, candidates are grouped with a cohort of candidates and facilitators. The facilitator is the person who will review candidates’ assignments, similar to how a manager or supervisor reviews work. When providing feedback, the facilitator will provide comments to guide candidates’ approach, rather than providing a “right answer.” Just like in the workplace, there are often many approaches one can take while completing assignments, and it will be up to candidates to decide which approach is best, based on the information presented and what is being asked.

The facilitator is a designated CPA and acts as a coach, meant to provide candidates with support and to assess candidates’ level of competency based on assignments; however, the facilitator does not decide whether a candidate succeeds in a module.

Facilitators will email candidates with specific instructions at the start of the module, and will be available via email within D2L. Facilitators are available to candidates up to the day of the module exam.

Candidates are encouraged to use the discussion board to ask questions on assignment details. In addition, candidates are encouraged to respond to their peers’ questions and comments. Questions of a personal nature or those related to the application of policies should be reserved for email.

To ensure privacy and security, facilitators will not provide other email addresses or telephone numbers.

CPA Canada is dedicated to a quality learning experience for all candidates and encourages candidates to email their facilitator if they are unsatisfied with the quality of their learning experience. If candidates are unable to resolve their difficulties with the facilitator, they should email their regional/provincial delivery body (see Candidate Guide Addendum for contact information).

**Session leader:** This is the person who guides the two-day workshop during the module. Session leaders will be CPAs.
<table>
<thead>
<tr>
<th>Support team member</th>
<th>What to expect from them</th>
<th>What they will expect from candidates</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lead facilitator</strong></td>
<td>• Monitor and facilitate discussions on the discussion board.</td>
<td>• Post questions about technical topics or assignment details on the discussion board. • Respond to peers’ questions and comments on the discussion board. • Review the discussion board daily and respond to emails in a timely manner.</td>
</tr>
<tr>
<td><strong>Facilitator</strong></td>
<td>• Help candidates locate information and understand new concepts. • Provide feedback on assignments to allow candidates to debrief and update/revise assignments. • Respond to questions via email within 24 hours.</td>
<td>• Email personal questions related to policies and specific submissions. • Submit assignments on time.</td>
</tr>
<tr>
<td><strong>Session leader</strong></td>
<td>• Lead discussions and activities during a two-day workshop.</td>
<td>• Complete workshop pre-work. • Arrive on time, prepared to participate in the session.</td>
</tr>
</tbody>
</table>

**Provincial/regional staff:** The provincial and/or regional bodies will have employees dedicated to supporting candidates through CPA certification for questions about:

- Registering in the CPA Program,
- Prerequisites,
- Admittance criteria,
- Eligibility,
- Module registration; and
- Accommodations.

Please see the Candidate Guide Addendum that accompanies this guide for contact information.
Module overview
The elective modules consist of independent online learning and one two-day face-to-face workshop.

This guide should be read in conjunction with your module Survival Guide and Survival Guide Calendar (posted on the D2L module homepage).

Online learning
Candidates will access the online content via D2L, the CPA Canada learning management system. Within D2L, candidates will find their weekly online activities, resources, and other material that they will use during the Professional Education Program. Each week, candidates will complete assignments that will be submitted via D2L to their facilitator for review.

Weekly activities
Candidates should expect to spend between 12 and 17 hours each week to complete the elective online learning activities. Each week, candidates will complete the following:
1. Immersive case activities, and
2. A practice unit that includes:
   a) Multiple-choice questions (MCQs), and/or
   b) A practice case

Immersive case: One interactive case flows through each module and provides real-world professional experience. Different characters within the immersive case will outline the related weekly assignments.

Facilitators will review immersive case submissions in detail and will provide feedback via a feedback guide uploaded to the D2L dropbox.

Revisions
In weeks 1 to 7, revisions are optional. There are no submitted revision opportunities for week 8. After submitting revisions, facilitators will provide additional feedback.

Practice units: Every week, candidates will complete a set of MCQs and/or a practice case that together make up a practice unit. Practice units are required activities for submission by the stated deadlines.

Facilitators will review practice case submissions (every second week for the elective modules) in detail and will provide feedback via a feedback guide uploaded to the D2L dropbox. Submitted revision opportunities are not available on practice cases. MCQ quizzes will be completed online and will be automatically assessed in D2L, with feedback available immediately.

Assignment submission deadlines and late or partial submissions
All deadlines are quoted in Pacific Standard Time (PST) and candidates will need to translate the deadlines into their local time zone. To change your time zone, click on the arrow beside your name at the top of the screen and select Account Settings. Scroll to the Time Zone section and update your time zone.

Weekly activities (e.g., immersive case, practice cases, MCQ quizzes, module workshop pre-work and revisions) are due each Friday at 11:55 p.m. PST.
Facilitators will not provide feedback or review late initial submissions or revisions. However, in extenuating circumstances, candidates may request an extension. To request an extension, see the Candidate Guide Addendum that accompanies this guide. Please note that extensions are granted at the sole discretion of the provincial/regional administrators. Facilitators do not have the authority to grant extensions, and cannot provide any commentary to the candidates about the likelihood of their requests being approved. Workload or lack of internet connection are not usually considered extenuating circumstances. See the “academic accommodations and extensions” section below for more information on extensions.

**Note that for the immersive case only, weeks 1 to 7, candidates are permitted to complete revisions on activities that were not originally submitted. See the “assessment and examinations” section below for more information.**

**Revisions**

Practice and feedback are integral principles to effective learning. As a result, candidates are provided the opportunity to revise their immersive case assignments.

In weeks 1 to 7, revisions are optional for the immersive case. In these weeks, if a candidate chooses to submit revisions, they must submit them by the revision deadline. Late revisions will not be accepted. There are no submitted revision opportunities for week 8 (given the proximity to the exam date).

In completing revisions, a candidate may choose which components of the response they would like to revise. Candidates are not required to revise all components.

**Formatting immersive case activities and practice cases**

Submissions are only accepted as Word and/or Excel documents (unless specifically designated in the assignment details).

Word documents:
- Single-space Word documents, using black 12-point Arial or Times New Roman font and one-inch margins.
- Use headings and bullets to organize information.

Excel documents:
- Use Excel formulas for all calculations. Use cell references to link information that is calculated elsewhere in a spreadsheet.
- Use black 12-point Arial or Times New Roman font and one-inch (1”) margins.
- Show calculations as separate line items.
- Do not copy and paste an image of an Excel file, or embed an Excel file within a Word document. If an Excel file contains supporting calculations, please refer to the document within the Word document, and submit both files.
**Immersive case activities**

Use one Word file for each week’s immersive case activities that require a written response. (i.e. only submit one word file containing all the immersive case activities for that week).

- Organize each activity in the same order as requested, inserting a page break between each activity within the Word file.
- Use the correct memo or letter format, as required, for each activity ensuring that the subject line of the memo or letter corresponds to the subject line of the email that was received in the immersive case environment.

Use one Excel file for each week’s immersive case activities that require calculations.

- Use a different worksheet for each activity within the Excel file.
- Label each worksheet of the Excel document clearly.

**Revisions**

- Complete revisions using the Track Changes feature in Word and a different coloured font (such as red) in Excel.
- Insert the minimum proficiency reference (or row) number from the feedback guide after each completed revision (so that the facilitator can see which revision(s) were addressed). For instance, include the reference/row number in brackets directly after the revision is addressed.
- Leave Track Changes on so your facilitator can easily see what changed in your submission.

**Practice cases**

- Use one Word file for each assigned practice case.
- Use the correct memo or letter format, as required.
- Use one Excel file for each assigned practice case that requires calculations.
- Label each worksheet of the Excel document clearly.

**Process for submitting responses**

Candidates do not need to submit immersive case and practice case responses for the week at the same time. However, candidates must submit all immersive case activities for one week at the same time.

If candidates experience technical difficulties while submitting an assignment, they should visit the technical support portal (https://cpacanada.service-now.com/support).

Please note that all dropboxes close promptly at the specified deadline. Last-minute uploads that are in progress will time out and the submissions will not be uploaded or evaluated.

**For immersive case submissions**

1. Name Word and Excel files: LastnameFirstname-IC-week# (e.g., “SmithJane-IC-week1.doc” or “SmithJane-IC-week1.xls”).
2. Upload to the D2L dropbox (refer to the Candidate Dropbox Guide in the Certification Resource Centre for instructions).
3. Within 96 hours (4 days) of the posted deadline in weeks 1 to 7 and 48 hours (2 days) after the posted deadline in week 8, the facilitator will provide feedback on immersive case assignments using the dropbox and will complete the Grades section for the assignment.
For immersive case revisions
1. Name Word files: LastnameFirstname-IC-week#-R1 (e.g., “SmithJane-IC-week1-R1.doc”).
2. Upload to the D2L dropbox (refer to the Candidate Dropbox Guide in the Certification Resource Centre for instructions).
3. Within 120 hours (5 days) of the posted deadline in weeks 1 to 6 and 48 hours (2 days) after the posted deadline for week 7 revisions, the facilitator will provide feedback on revised immersive case assignments using the dropbox and will complete the Grades section for the assignment.

For practice case submissions
1. Name Word and Excel files: LastnameFirstname-PC-week# (e.g., “SmithJane-PC-week1.doc” or “SmithJane-PC-week1.xls”).
2. Upload to the D2L dropbox (refer to the Candidate Dropbox Guide in the Certification Resource Centre for instructions).
3. Within 96 hours (4 days) of the posted deadline for weeks 2, 4, and 6 and 48 hours (2 days) for week 8, the facilitator will provide feedback on the practice case using the dropbox and will complete the Grades section for the case.

For MCQ quizzes
1. No submission to the dropbox is required. Complete the MCQ quizzes in D2L for the week by the submission deadline.
2. Facilitators do not provide feedback on MCQ quizzes. Feedback and grades are provided automatically once the quiz is attempted in its entirety.
3. The practice versions will release after the deadline, regardless of whether the quiz was completed by the deadline or not. These will not count for grades, but can be used as a study tool.

For workshop pre-work
1. Name Word and Excel files: LastnameFirstname-WS (e.g., “SmithJane-WS.doc” or “SmithJane-WS.xls”).
2. Upload to the D2L dropbox (refer to the Candidate Dropbox Guide for instructions).
3. Facilitators do not return workshop pre-work submissions, but will complete the Grades section for the assignment.

Resources and learning materials
Within D2L, candidates will have access to online resources, including the VPL, which includes the CPA Canada Handbook. Additionally, a set of Learning eBooks covering technical and enabling competencies is provided.

A link to the Certification Resource Centre is located on the module home page, which contains all candidate guidance documents regarding policies, exam information, etc.

The immersive case and practice case solutions, feedback guides, and debrief materials are made available after a candidate submits the assignment to the dropbox. The materials can be found under the Content section for the specific week.
If you did not submit an attempt on an immersive case activity or practice case, you can email your facilitator to request the solution and debrief materials.

Below is a summary of learning material available for each module:

<table>
<thead>
<tr>
<th>Material</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Immersive case and practice case solutions</td>
<td>Complete PDF and Excel solutions to the immersive case and practice case.</td>
</tr>
<tr>
<td>Immersive case and practice case feedback guides</td>
<td>Guides to self-assess performance on the immersive case and practice case.</td>
</tr>
<tr>
<td>Practice case annotations (as applicable)</td>
<td>Practice cases with annotations that explain how to use and organize the facts in the case.</td>
</tr>
<tr>
<td>MCQ quizzes — practice versions</td>
<td>After submitting the MCQ quizzes every second week, two practice versions of the quiz will become available — one with the questions in the same order as the quiz and one with the questions randomized. You may complete the practice versions as many times as you like to help you prepare for the module-end examination.</td>
</tr>
<tr>
<td>MCQs — immersive case practice</td>
<td>Each week, a set of practice MCQs for the immersive case will be available. These questions are meant to assist in refreshing your technical knowledge for the week’s immersive case activities. You may complete the practice MCQs as many times as you like to help you prepare for the immersive case and the module-end examination.</td>
</tr>
<tr>
<td>CPA Canada Learning eBooks</td>
<td>Learning eBooks, organized by competency area, to assist in development of technical and enabling competencies.</td>
</tr>
</tbody>
</table>

Candidates will have continuous access to their module materials as long as they are in good standing with their respective regional/provincial body. Assuming good standing, access will be removed once a candidate passes the CFE.
Classroom learning
Once per module, candidates will gather with a session leader for a two-day module workshop. There is also a two-day orientation workshop before the start of Core 1. Refer to the applicable regional/provincial body’s website for schedule details.

The workshops run from 8:30 a.m. to 4:30 p.m. local time. Candidates are expected to attend the entire workshop, and arriving late or missing a portion of the session may result in being suspended from the program or being withdrawn from the module.

In extenuating circumstances, candidates may request to arrive late or miss the workshop. Refer to the “academic accommodations and extensions” section below for more information. To make this request, see the Candidate Guide Addendum that accompanies this guide. In most cases, candidates will be expected to complete a make-up assignment and may be charged a make-up assignment fee. If candidates do not attend the workshop and do not complete the make-up assignment, they may not be allowed to attempt the module examination.

Preparing for the workshop
Candidates are expected to arrive at the workshop with any requested pre-work completed and prepared to participate in the group discussions and activities. Candidates are also expected to bring a laptop to the workshop with workshop materials already downloaded from the module’s D2L site.

Workshop behaviour
Professional behaviour is expected throughout the program, module, and workshop. This includes arriving on time, being present and actively involved, avoiding or limiting distracting communications, and respecting other candidates and the session leader.

All late arrivals will be documented by the session leader and communicated to the regional/provincial body. This includes late arrivals after breaks. Regional/provincial bodies may ask candidates to complete make-up assignments, pay a fine, deny credit for attending the workshop if part or all of the workshop is missed (without an approved extension).

The workshop learning environment encourages discussion and discourse including debate with other candidates or the session leader. Nonetheless, the principle of respectful communication is expected and required at all times. If a candidate is unsure if they are being respectful, err on the side of caution and follow up with the session leader during a break or at the end of the day.

Distracting forms of communication including cell phone conversations, texting, social media etc. should be limited to use outside of the classroom, during scheduled breaks. Any emergency situations should be dealt with outside the classroom without distracting the cohort.

Candidates that are being disrespectful or demonstrating other unprofessional behaviour that is disrupting the learning environment will be asked to leave the classroom (and the session leader reserves the right to do so). The candidate, the session leader and the regional/provincial body should discuss the circumstances that led to the dismissal as soon as possible (such as the nearest break).
Workshop locations

Workshop locations will be published at least one week before the workshop. To request a change in an assigned location (not permitted by CPA Ontario), see the Candidate Guide Addendum that accompanies this guide.
Assessment and examinations

CPA Canada uses examinations to measure whether candidates have acquired the knowledge and developed the skills and competencies expected within the modules.

Eligibility to write the module examination

To be eligible to attempt the module examination, candidates must have achieved a minimum grade (see below) on the module activities and attended the workshop(s) (or completed a workshop make-up assignment, if required).

A candidate who attends the workshop (or obtains accommodation for the workshop) and achieves an overall grade of 75% or higher on the following module activities (per the grades feature in D2L) will be eligible to write the end of module exam:

- Immersive case activities
- Practice cases
- MCQ quizzes/workshop pre-work

A candidate who does not meet these requirements will not be eligible to write the end of module exam.

Included below are the details of how the overall grade on the module activities is determined.

In addition, please see the section below on “academic accommodations and extensions”. Candidates are allowed three attempts to pass each core or elective module. If candidates exhaust their three attempts in one module, they will be expelled from the program.

Module activities

When determining the overall grade on the module activities, the activities are weighted as follows:

- Immersive case – 70%
  - Each week’s set of immersive case activities is weighted evenly, worth 1/8 of 70%, or 8.75%. As such, if a week has more immersive case activities (or if an immersive case activity has more assessment opportunities), more “points” are not available. The activities are averaged together to determine that week’s immersive case grade.

- Practice cases – 15%
  - Each week’s practice case is weighted evenly, worth 1/8 of 15%, or approximately 2%. As such, if a practice case has more assessment opportunities, more “points” are not available. The assessment opportunities are averaged together to determine that week’s practice case grade.

- MCQ quizzes, academic honesty quiz, module workshop pre-work – 15%

Note that the overall grade on the module activities is cumulative. Therefore, the beginning overall grade on the module activities is 0%. As assignments are completed and grades are received on those assignments, the overall grade on the module activities will increase proportionately to the grades earned, weighted based on the type of module activity (as outlined above). Candidates need to achieve 75% overall by the end of the module. Candidates may view their total points accumulated in the Grades section in D2L at any time.
If you are unsure about your eligibility to write the examination at any point, or would like to dispute any of your assignments, please email your regional/provincial delivery body (see the Candidate Guide Addendum for contact information).

**Immersive case activities and practice cases**

The immersive case weeks are made up of activities, and each activity is made up of assessment opportunites (AOs). The practice cases are also made up of AOs. An AO is a specific requirement of an immersive case activity/practice case. Each AO is made up of various minimum proficiency indicators (MPIs).

Facilitators will review candidates’ immersive case and practice case submissions (Word and Excel files), in addition to immersive case revisions.

Candidates will have the opportunity to revise their immersive case submissions:

- In weeks 1 to 7, immersive case revisions are optional.
- There are no revision opportunities on practice cases, MCQ quizzes, or week 8 of the immersive case.

Where revisions are permitted (as outlined above), candidates may complete revisions even if an initial submission was not made.

For each MPI (i.e., row in the feedback guide), your facilitator will provide a rating:

- No (N) – the candidate did not attempt the MPI.
- Partial (P) – the candidate attempted the MPI to some degree.
- Yes (Y) – the candidate fully achieved the MPI as described.

For each activity/AO, facilitators will provide an overall rating. Ratings correspond to grades as follows:

- Not addressed (NA)
  - Immersive case initial submission/practice case = 0/4
  - Immersive case revisions = 0/4
- Nominal competence (NC)
  - Immersive case initial submission/practice case = 2/4
  - Immersive case revisions = 1/4
- Reaching competent (RC)
  - Immersive case initial submission/practice case = 4/4
  - Immersive case revisions = 2/4
- Competent (C)
  - Immersive case initial submission/practice case = 4/4
  - Immersive case revisions = 2/4
- Competency with distinction (CD)
  - Immersive case initial submission/practice case = 4/4
  - Immersive case revisions = 2/4
The immersive case initial submission and revision grades will be linked such that a candidate cannot receive a grade greater than 4/4 for an activity (combining the initial submission and revision). For example, on the immersive case:

<table>
<thead>
<tr>
<th>Overall ratings on...</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial submission</td>
<td></td>
</tr>
<tr>
<td>Revisions</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Initial submission</td>
</tr>
<tr>
<td></td>
<td>(Max = 4)</td>
</tr>
<tr>
<td>CD</td>
<td></td>
</tr>
<tr>
<td>CD</td>
<td>4</td>
</tr>
<tr>
<td>C (unlikely this would happen)</td>
<td>4</td>
</tr>
<tr>
<td>RC (unlikely this would happen)</td>
<td>4</td>
</tr>
<tr>
<td>NC (unlikely this would happen)</td>
<td>4</td>
</tr>
<tr>
<td>NA – does not complete</td>
<td>4</td>
</tr>
<tr>
<td>C</td>
<td></td>
</tr>
<tr>
<td>CD</td>
<td>4</td>
</tr>
<tr>
<td>C</td>
<td>4</td>
</tr>
<tr>
<td>RC (unlikely this would happen)</td>
<td>4</td>
</tr>
<tr>
<td>NC (unlikely this would happen)</td>
<td>4</td>
</tr>
<tr>
<td>NA – does not complete</td>
<td>4</td>
</tr>
<tr>
<td>RC</td>
<td></td>
</tr>
<tr>
<td>CD</td>
<td>2</td>
</tr>
<tr>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>RC</td>
<td>2</td>
</tr>
<tr>
<td>NC</td>
<td>2</td>
</tr>
<tr>
<td>NA – does not complete</td>
<td>2</td>
</tr>
<tr>
<td>NC</td>
<td></td>
</tr>
<tr>
<td>CD</td>
<td>0</td>
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<tr>
<td>C</td>
<td>0</td>
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<tr>
<td>RC</td>
<td>0</td>
</tr>
<tr>
<td>NC</td>
<td>0</td>
</tr>
<tr>
<td>NA – does not complete</td>
<td>0</td>
</tr>
</tbody>
</table>

One of the key differences for the practice cases is that they are built on technical concepts that have already been covered in the module — in previous immersive case activities, practice cases, or MCQ quizzes. As such, you should have a good basis of technical knowledge to complete the practice cases.

With that in mind, candidates are strongly encouraged to write the practice cases under exam conditions to develop their case writing skills and limit their time to that indicated in the case.
To encourage candidates to write the practice case in the given time allotment, there is a total word count maximum (as indicated in the case). Facilitators will not evaluate anything over this word count.

Keep in mind that the purpose is to encourage candidates to write an attainable amount in the time provided, and candidates should treat practice cases as if they are in an exam setting. Therefore, do not be too discouraged by a few NCs and NAs. This will not definitively hold you back from the module exam. It is more important to practice writing for the exam.

Note that the solutions for the practice cases are well over the word limit. This is because they are perfect solutions and are not attainable in the time limit. The expectation is not that you will be able to write a perfect solution. Please refer to the Survival Guide for more information.

**MCQ quizzes**

MCQ quizzes, which occur every odd week, are required activities and must be completed by the weekly Friday night deadline. The candidate's first attempt on the quiz will be "saved" in the D2L system and will be automatically transmitted to the Grades section:

- If the candidate completed the quiz by the deadline, a grade of 4/4 is received.
- If the candidate did not complete the quiz by the deadline, a grade of 0/4 is received.

Note: if you completed the quiz by the deadline but received 0/4, contact your facilitator so they can adjust your grade in D2L.

Once the candidate has completed the quiz for the first time:

- Their first attempt is “frozen” and the points are transmitted to the Grades section.
- The candidate may view their results on each question at any point in time thereafter (including feedback for each question). To view feedback from a completed quiz (any type) at a later date, click on the quiz, then click the down arrow beside the quiz title and select “view submissions”. Click on the attempt you wish to view.
- A PDF version of the quiz solution will automatically release after the initial submission.

A practice version of the quiz will be made available after the deadline; here, the candidate can redo the quiz as many times as they choose until the module end date. This version will include access to feedback on each question as well. Practice versions of the quizzes (including immersive case practice MCQs) do not count for grades.

**Module exam**

Information about the Professional Education Program module examinations is available on CPA Canada’s website (www.cpacanada.ca) and the Certification Resource Centre.

Of note, candidates should be aware that they will be unable to bring their personal calculators to the exam. CPA Canada PEP-owned BAII Plus calculators will be provided to candidates at the exam centre for use while the exam is in session, and collected at the end of the exam. The standard model used by CPA Canada will be the BAII Plus from Texas Instruments, and will be used for all PEP modules. Candidates should consider purchasing one of these calculators to develop familiarity with it as they work through practice cases and assignments. A picture of the calculator is provided below. For additional
examination information, please refer to the exam preparation materials posted in the Certification Resource Centre.
Appeals of module results
Candidates should expect a high level of fairness, professionalism, and objectivity in CPA Certification Programs. The appeals process is designed to handle concerns raised by candidates. The intent of the process is to ensure fairness and clear communication.

All appeals related to program policies must be made in writing and must clearly state that they are a letter of appeal. To submit an appeal, see the Candidate Guide Addendum that accompanies this guide. The stronger the submission, the greater the likelihood that it will be favourably considered:

1. Include an explanation and supporting documentation, where applicable, if there were extenuating circumstances that hindered your ability to satisfy the requirements or meet established policies.

2. Avoid making general statements such as “I will work harder.” Identify the issue or weakness that created the situation and clearly outline what changes are required and that you will undertake should your appeal be successful.

The applicable regional/provincial body, in accordance with established provincial processes and/or bylaws, will consider appeal submissions. Should the appeal be of a confidential nature, be assured that any individuals involved in the review are bound by privacy policies. An appeal decision can be expected within six weeks of submission, unless additional information is requested from the candidate. Any other reasons for a delay beyond this time frame will be communicated in writing.

Appeals of fees
Issues with payment and refunds, as per the approved and published schedules, are not appealable. Where there are cases of hardship, contact your regional/provincial body to discuss resources that may be available or alternate arrangements that may be considered (see the Candidate Guide Addendum that accompanies this guide). In some situations, a written appeal may be directed to the appeal committee for review.

Appeals relating to ethics
Your regional/provincial body will first consider ethical issues such as cheating or plagiarism. Depending on the nature of the situation and/or in accordance with provincial requirements, the matter may have to be forwarded to the individual responsible for ethical issues. The penalty for such actions may involve a warning, reducing the score, disallowing the assignment, or recommending suspension or removal from the program. Candidates may submit an appeal of this decision for consideration by the appeals committee, and they will be notified of the results in writing. In extreme or difficult cases, the appeal may be referred to an independent, qualified external reviewer. Candidates will be responsible for any costs of the appeal. At this stage, the person making the appeal will be required to sign an agreement that the results of this stage will be final and not subject to further appeal.

For ethical issues that relate to workplace or professional conduct, the applicable regional or provincial committee for disciplinary action will consider the matter.
Appeals of examination results
For a fee, an appeal of examination results may be submitted after each exam, until three business days after the grades are released for the exam in question (see the Candidate Guide Addendum that accompanies this guide).

Appeals of examination results are permitted for overall assessments of “Fail” only. Candidates may only apply for review of their examination results as a whole.

The following procedures are applied to an appealed result:
- Objective Format Portion: Where the objective format questions include a written element (e.g., short answer or fill in the blank) the written responses are reviewed. The objective format questions are verified against the right answers.
- Case Portion: Competency-based assessment is applied. A change to the assessment is made only if one or more of the following errors occurred:
  - The markers misapplied the marking guidelines; or
  - The markers failed to consider a relevant section of the candidate’s response (e.g., the markers missed a relevant discussion somewhere, etc.); or
  - The markers exhibited poor application of judgment.

Appeals of grades regarding subject matters from previous exams or issues that have occurred prior to the date of the exam after which the appeal has been submitted will not be accepted. Candidates may not appeal on the basis of changes to the program or the program’s curriculum based on previous offerings of the program.
Managing your program

Module enrolment
To enrol in a module, candidates must be registered with the appropriate program in a Canadian region/province, usually the one in which they are living. In the Professional Education Program, candidates must pass Core 1 and Core 2 before starting any electives. Candidates will need to pass two electives before they can start Capstone 1, and pass Capstone 1 before they can start Capstone 2.

Withdrawing from a module
Except in unusual circumstances, if candidates choose to withdraw from a module, they can withdraw through their provincial/regional body. To withdraw from a module, see the Candidate Guide Addendum that accompanies this guide.

Whether candidates are issued a refund or charged for a module attempt depends on when they withdraw:
- If the candidate withdraws before the second Friday of the module, they will not be charged a module attempt. Check with your region/province to determine if you are eligible for a refund.
- If the candidate withdraws between the second Friday of the module and the fourth Friday of the module, no refund will be issued and they will not be charged a module attempt.
- If the candidate withdraws after the fourth Friday of the module, no refund will be issued and they will be charged a module attempt.

In all cases, if a candidate re-enrolls in a module after withdrawing from an earlier offering, candidates will need to restart the module at week 1.

Module fees and candidate dues
Module fees are required in full at the time of enrolment. To maintain status as a CPA candidate, candidates are also required to pay annual dues, set by the applicable provincial or regional body.

Important dates
The program schedule lists the module enrolment dates, module start and examination dates, workshop dates, and the dates that results are released.

Academic accommodations and extensions

Module activities — Extensions
Facilitators will not provide feedback or review late initial submissions or revisions. However, in extenuating circumstances, candidates may request an extension. To request an extension, see the Candidate Guide Addendum that accompanies this guide. Facilitators do not have the authority to grant extensions. Workload or lack of internet connection are not usually considered extenuating circumstances.

Module workshop — Accommodations
Candidates are expected to attend the entire workshop, and arriving late or missing a portion of the session may result in being suspended from the program or being withdrawn from the module.
In extenuating circumstances, candidates may request to arrive late or miss the workshop. To make this request, see the Candidate Guide Addendum that accompanies this guide. In most cases, candidates will be expected to complete a make-up assignment and may be charged a make-up assignment fee. If candidates do not attend the workshop and do not complete the make-up assignment, they may not be allowed to attempt the module examination.

**Academic accommodations**

If candidates have a medically documented reason or disability that affects their participation in the module or ability to attempt the module examination as scheduled, they can request an academic accommodation. Such candidates will need to provide appropriate documentation, and may be asked to provide additional information. For additional information, see the Candidate Guide Addendum that accompanies this guide.