

# CPA Harmonized Education Policies Vol. 1

*A collection of policy directives for the  
CPA Professional Education Program*

Effective September 1, 2019

CPA provincial/regional bodies	CPA Education contact information
<b>CPA Western School of Business</b>	Email: <a href="mailto:cpaapplication@cpawsb.ca">cpaapplication@cpawsb.ca</a> Phone: 1.866.420.2350
<b>CPA Ontario</b>	Website: <a href="http://www.cpaontario.ca/contactus.aspx">www.cpaontario.ca/contactus.aspx</a> Phone: 416.962.1841
<b>Ordre des comptables professionnels agréés du Québec</b>	Email: <a href="mailto:programmenational@cpaquebec.ca">programmenational@cpaquebec.ca</a> Phone: 514.982.4606 [4] or 1.800.363.4688 [2615]
<b>CPA Atlantic School of Business</b>	Email: <a href="mailto:programs@cpaatlantic.ca">programs@cpaatlantic.ca</a> Phone: 902.334.1172
<b>CPA Canada – International</b>	Email: <a href="mailto:InternationalInquiries@cpacanada.ca">InternationalInquiries@cpacanada.ca</a> Phone: n/a
<b>CPA Canada Toronto Head Office</b>	Email: <a href="mailto:member.services@cpacanada.ca">member.services@cpacanada.ca</a> Phone: 416.977.0748 or 1.800.268.3793

© 2019 Chartered Professional Accountants of Canada

All rights reserved. This publication is protected by copyright and written permission is required to reproduce, store in a retrieval system or transmit in any form or by any means (electronic, mechanical, photocopying, recording, or otherwise).

# Table of contents

<b>Introduction</b> .....	<b>1</b>
Certification requirements .....	1
<b>1 Admission Policies</b> .....	<b>3</b>
1.1 Admission requirements .....	3
1.1.1 International degree holders .....	3
1.1.2 Examples of degree requirements .....	4
1.1.3 Currency of education .....	4
1.2 30 credit-hour definition .....	5
1.3 Conditional admission .....	5
1.4 Additional admission category .....	6
Mature entrants .....	6
1.5 Admission process .....	6
<b>2 Administrative Policies</b> .....	<b>7</b>
2.1 Time limitations .....	7
2.2 Fees/refunds .....	7
2.3 Transfers from other regions .....	7
2.4 Program expulsion or suspension .....	8
2.5 Withdrawals .....	8
2.5.1 Temporary withdrawals .....	8
2.5.2 Permanent withdrawals .....	8
2.5.3 Module withdrawals .....	8
2.6 Readmission .....	9
2.7 Academic accommodation .....	9
<b>3 Module Policies</b> .....	<b>11</b>
3.1 Module enrollment .....	11
3.2 Module exemptions .....	11
3.3 Module audits .....	11
3.4 Module assignments .....	11
3.4.1 Late assignments .....	11
3.5 Module workshops and in-class sessions .....	12
3.5.1 Late assignments .....	12
3.5.2 Workshop absences .....	12
3.5.3 Failed workshops .....	12

3.6	Passing a module . . . . .	12
3.7	Repeating a module . . . . .	13
3.8	Access to course in D2L (Brightspace) . . . . .	13
<b>4</b>	<b>Module Examination Policies . . . . .</b>	<b>15</b>
4.1	Module examinations . . . . .	15
4.2	Module examination deferrals . . . . .	15
4.3	Module examination appeals (remark) . . . . .	15
4.4	Module examination feedback . . . . .	16
<b>5</b>	<b>Common Final Examination Policies . . . . .</b>	<b>17</b>
5.1	Common final examination format . . . . .	17
5.1.1	CFE Eligibility . . . . .	18
5.2	First attempt of the common final examination . . . . .	18
5.3	Repeating the common final examination . . . . .	18
5.3.1	Day 1 of the CFE . . . . .	18
5.3.2	Day 2 and Day 3 of the CFE . . . . .	18
5.3.3	Three Days of the CFE . . . . .	18
5.4	Common final examination deferral . . . . .	19
5.5	Common final examination appeals (remark) . . . . .	19
5.6	Common final examination feedback . . . . .	19
<b>6</b>	<b>Student Integrity and Professional Conduct Policies . . . . .</b>	<b>21</b>
6.1	Academic integrity . . . . .	21
6.2	Professional conduct . . . . .	21
	<b>Appendix A: Day 1 of the CFE . . . . .</b>	<b>23</b>

# Introduction

The CPA *Harmonized Education Policies Vol. 1* outline the national guidelines regarding the implementation of policies for admission, administration, modules, module examinations, the common final examination (CFE), and other policies for the CPA Professional Education Program (CPA PEP).

## Certification requirements

Candidates must meet experience, education and examination requirements to be eligible for CPA certification. Eligibility for public practice requires specific experience, education, and examination requirements.<sup>1</sup>

Candidates are encouraged to complete the CPA Professional Education Program (CPA PEP) and experience requirements concurrently.

The specific regulations and bylaws of the provincial/regional bodies take precedence over these general guidelines and requirements. CPA candidates are subject to the specific regulations and bylaws of the provincial/regional body with which they have registered.

<sup>1</sup> Contact your provincial body for specific requirements.



# 1 Admission Policies

## 1.1 Admission requirements

To be admitted to the CPA Professional Education Program (CPA PEP), applicants require:

- an undergraduate degree or Masters' degree
- completion of prerequisite learning
- 120 credit-hours or equivalent of education (30 credit-hours<sup>2</sup>/academic year)
- good character

An additional admission category is in section *1.4 Additional admission category*.

### 1.1.1 International degree holders

Only degrees obtained from post-secondary institutions, which are recognized in the *International Handbook of Universities* published by the International Association of Universities or a similar recognition service, will be accepted. Canadian study permits are required for all international students studying in Canada.

International degrees should be assessed for 120 credit-hours for CPA PEP admission by a recognized qualification assessment service. The qualification assessment service may include non-degree academic credit from an international professional designation to count toward the credit-hour requirement.

The process for determining content equivalency is up to the regional/provincial body in accordance with the CPA national recognition and accreditation standards for post-secondary institutions. International credentials are compared to the competency requirements of the CPA Competency Map.

<sup>2</sup> Credit-hour is an input measure meant to reflect student time required to earn credit for the course. Generally a three credit course requires 33 hours of contact time (lectures etc.) or 132 hours of student engagement time (lectures, tutorials, practice activities, testing or assessment, or preparation).

### 1.1.2 Examples of degree requirements

CPA PEP applicants can meet the degree requirement, 120 credit-hours, and prerequisite subject area coverage requirements in several different ways. For example, each of the following would be considered to meet the requirements:

- a four-year undergraduate degree program that includes all the specific prerequisite subject area coverage
- a four-year undergraduate degree plus CPA preparatory courses or other recognized courses or programs that provide the required prerequisite subject area coverage or
- a three-year undergraduate degree that includes all prerequisite subject area coverage and is preceded by a year of post-secondary education, such as a Quebec three-year university degree preceded by CEGEP, and equivalent international baccalaureates

Achievement in the prerequisite learning must meet the following standard:

- a) A passing grade or 60%, whichever is higher in each applicable core course, and
- b) A passing grade or 50%, whichever is higher, in each applicable non-core course, and
- c) A minimum GPA requirement of 65% or equivalent as calculated by averaging grades across all of a student's core courses.
- d) Non-core courses include Introductory Financial Accounting, Introductory Management Accounting, Economics, Statistics, Business Law, and Information Technology.
- e) Core courses are all other prerequisite courses except those identified as a non-core course. If a course is not clearly included as a non-core course it defaults to a core course.

### 1.1.3 Currency of education

For admission to the CPA PEP, candidates should have completed at least one applicable course in each of the CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation within the last 10 years of application for admission to the CPA PEP.

Candidates with significant relevant work experience may apply for an exemption from the currency requirement for a prerequisite course if they successfully completed a relevant course more than 10 years prior to admission to CPA PEP. Assessments of work experience may result in no exemption, a full exemption from a prerequisite course, or a partial exemption from a prerequisite course, requiring candidates to complete the module examination.



## 1.2 Undergraduate degree definition

The undergraduate degree required for entry to CPA PEP must be granted by an academic institution that either must be:

- a post-secondary academic institution that is authorized by the appropriate regulatory authorities in Canada to grant degrees
- a university that provides post-secondary academic education and is recognized in the *International Handbook of Universities* published by the International Association of Universities or a similar recognition service
- a post-secondary academic institution that is a member of the equivalent national association in another country and is accredited by the appropriate regulatory authorities in the other country to grant degrees

The academic institution must:

- be established or accredited by a statute or other governmental approval
- offer a program(s) of academic study beyond the general and compulsory primary and secondary levels of schooling required by the government of the country, state, or province as the case may be

For the purposes of the recognition of prerequisites, the academic institution can accept instruction provided by either:

- a non-degree-granting institution, on behalf of a degree-granting institution
- an educational institution outside of Canada that is recognized for credit by an authorized, degree-granting Canadian institution

To be acceptable, an international degree must require the equivalent of academic achievement at the level of an undergraduate degree or equivalent, and be granted by a degree-granting institution.

## 1.3 Conditional admission

CPA PEP applicants must satisfy all admission requirements before starting the program. Applicants who represent that they have satisfied all of the requirements, but their degree has not yet been formally conferred and/or their official transcript for some prerequisite courses is not yet available, will be granted conditional admission to start the first module of their program. CPA PEP candidates are permitted to register for Core 1 and Core 2 while they are conditionally admitted. Examination results for Core 1 will be released, however, examination results for Core 2 will not be released until official documents verifying admissibility to the CPA PEP have been received and processed (except in Ontario where official transcripts must be received within four months of being registered as a candidate).

## 1.4 Additional admission category

### Mature entrants

A mature entrant into CPA PEP is defined as an individual who meets the eligibility criteria described below:

1. completion of at least eight years of relevant experience in any of the CPA technical competency areas — Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation — with any two competency sub-areas developed to at least a Level 1 proficiency as identified in the [CPA Practical Experience Requirements standards document \(CPA PER\)](#)
2. submission of a comprehensive resume presenting all current and past work experience, community service and volunteer activities
3. submission of all official transcripts from any prior university or college courses taken
4. submission of three letters of reference from a:
  - i. current employer
  - ii. colleague who is a CPA or a member of an international accounting body that has a reciprocity agreement with CPA Canada
  - iii. personal character reference
5. submission of a written personal statement on the individual's desire, capacity and commitment to pursuing the CPA designation
6. successful completion of prerequisite learning

## 1.5 Admission process

To complete admission to CPA PEP, applicants must submit the following:

1. a correctly completed application form
2. the appropriate fee remittance
3. all required supporting documentation, which may include official transcripts, international credit equivalency reviews (e.g. World Education Services Canada), transcripts from other recognized accredited bodies, proof of legal name, and completed student or candidate code of conduct form
4. a study permit, for international, non-resident students studying in Canada

# 2 Administrative Policies

## 2.1 Time limitations

CPA PEP candidates must finish the CPA PEP modules and attempt the CFE within six years of their initial start.

In special circumstances, the appropriate provincial/regional CPA body may grant CPA candidates a period of intermission that will not be counted towards their time limit for program completion; this is considered a temporary program withdrawal. See *2.5.1 – Temporary program withdrawal* for more information.

For candidates registered in CPA PEP, the maximum duration for completing the CPA certification program (education, experience and examination) must not exceed seven years. In special circumstance, extensions may be granted to candidates who can demonstrate substantial progress towards completion of the CPA PEP and practical experience requirements.

## 2.2 Fees/refunds

Regional/provincial bodies will set course access fees and collect these fees from students and candidates.

## 2.3 Transfers from other regions

On request from the candidate in CPA PEP, necessary records will be transferred from one region/province to another. Transfers should normally occur at the completion of a CPA PEP module.

The student or candidate must be in good standing in the currently enrolled region/province at the time of the request.

Receiving regional/provincial bodies will honour the assessment work completed by the sending regional/provincial body.

## 2.4 Program expulsion or suspension

Candidates in CPA PEP will be suspended or expelled from their respective programs for:

- non-payment of fees
- failure to comply with regulations of provincial body
- exhausting module attempts or
- failure to complete the program within the established time limits

Candidates may be suspended or expelled from their respective programs for academic or professional misconduct. For more information, see *Chapter 6 Student Integrity and Behaviour Policies*.

Candidates who are expelled may be considered for reinstatement based on:

- a) whether the applicant merits and qualifies for re-instatement,
- b) academic and/or experience requirements at the time of re-entry and conditions to be completed if reinstated, and
- c) all applicable regional regulations

## 2.5 Withdrawals

### 2.5.1 Temporary withdrawals

In special circumstances, candidates in CPA PEP can temporarily withdraw from the program for a maximum two years in total. While they are withdrawn, candidates do not have access to program course material, but may access other benefits (job board, etc.).

### 2.5.2 Permanent program withdrawals

Candidates in CPA PEP can permanently withdraw in good standing from the program by submitting a request in writing to their provincial/regional CPA body. If they choose to reapply and get accepted to the program, the time limit will reset.

### 2.5.3 Module withdrawals

Voluntary module withdrawal requests must be made in writing to the appropriate provincial or regional body by the CPA PEP candidate.

Candidates withdrawing from a CPA PEP module are subject to the following:

- no module attempt is charged until the fourth Friday of the module
- a module attempt is charged after the fourth Friday of the module

- a module attempt is charged and a failing mark is given if an examination deferral to the next available offering is not granted
- required to restart the module if the candidate re-enrolls in the module and complete all portions of the module including the workshop(s) and weekly assignments

## 2.6 Readmission

Candidates who have temporarily withdrawn from CPA PEP (see Section 2.5.1 *Temporary program withdrawals* for more information) do not need to apply for readmission and are eligible to continue in the program they were last registered in if they notify the appropriate provincial/regional CPA body before the two-year limit for temporary withdrawals.

Candidates in CPA PEP who:

- have been expelled or suspended (see Section 2.4 *Program expulsion or suspension* for more information),
- have chosen to permanently withdraw (see Section 2.5.2 *Permanent program withdrawals* for more information), or
- have exhausted all attempts to pass modules (see Section 3.7 *Repeating a module* for more information)

must apply for readmission and, if readmitted, restart CPA PEP. All admission requirements (see Section 1.1 Admission requirements for more information) must be met including the currency of prerequisite education (see Section 1.1.3 *Currency of Education* for more information). The six year program time limit is reset.

## 2.7 Academic accommodation

Candidates may request academic accommodations in the case of a documented health condition or similar disability that may affect their ability to participate in a module or attempt its examination. Appropriate documentation must be provided and additional information may be requested to approve the requested accommodation. More information on accommodations can be found on the [CPA Canada website](#).



# 3 Module Policies

## 3.1 Module enrollment

Candidates in CPA PEP cannot take Core 2 before Core 1, but can take the two core modules concurrently if they meet the applicable provincial/regional requirements. They must pass the core modules before starting any elective modules. Candidates must successfully pass two electives before starting Capstone 1 and must pass Capstone 1 before starting Capstone 2. Candidates must pass all modules before attempting the common final examination (CFE).

## 3.2 Course exemptions

The only CPA PEP module exemptions are from a CPA accredited program.

## 3.3 Module audits

With the exception of the Capstone 2 module, candidates who have passed a CPA PEP module are not permitted to participate in online activities or at face-to-face workshops of subsequent offerings of that module.

## 3.4 Module assignments

To be eligible to attempt the module examination, candidates in the CPA PEP must submit a minimum number of completed assignments as established for the module. Submitted assignments not meeting the minimum standard will be considered incomplete. This will count as a module attempt and the candidate will be required to repeat the module. Repeating a module requires successful completion of all components, including the workshop(s), assignments and the module-end examination.

### 3.4.1 Late assignments

No late CPA PEP assignments will be accepted; however extensions may be granted under extenuating circumstances. All extension requests are expected to be submitted with appropriate supporting documentation.

## 3.5 Module workshops and in-class sessions

Attendance is mandatory for the entire CPA PEP workshop session. Arriving late (see Section 3.5.1 *Late arrival*) or unapproved workshop absences (see Section 3.5.2 *Workshop absences*) may result in the candidate failing the workshop (see Section 3.5.3 *Failed workshops*).

### 3.5.1 Late arrival

CPA PEP candidates who have arrived late will be required to complete a make-up assignment and may be charged a make-up assignment fee.

### 3.5.2 Workshop absences

In special circumstances (such as illness or family member death), permission may be granted to miss a CPA PEP workshop, with documented proof of extenuating circumstances required.

Candidates will be required to complete a make-up assignment and may be charged a make-up assignment fee.

Permission may be granted for a maximum of one workshop absence while the candidate is in the CPA PEP. If special circumstances require further absences the candidate will be required to retake the module at a later offering.

### 3.5.3 Failed workshops

In the core and elective modules, candidates who do not attend the workshop and do not complete the required make-up assignments are not permitted to attempt the module-end examination. This counts as a module attempt and candidates are required to complete the entire module to be eligible to attempt the examination.

For the Capstone modules, candidates who do not attend the workshop and do not complete the required make-up assignments will fail the module.

## 3.6 Passing a module

To pass the core and elective CPA PEP modules, candidates must achieve competency, as determined by the Board of Examiners, on the module-end examination. To pass the CPA PEP Capstone modules, candidates must successfully meet the components of the passing profile for each module as determined by the Pre-certification Education Directors Committee.

Supplemental examinations will not be offered for CPA PEP. Candidates who fail a module examination must wait for a subsequent provincial/regional examination offering to attempt it again.



### 3.7 Repeating a module

Candidates in CPA PEP have three attempts to pass a core module, after which they are expelled. Candidates can attempt each elective module up to three times. After the third unsuccessful attempt, no further attempts for that module can be made without withdrawal from the program (refer to Section 2.5.2 *Permanent program withdrawal*) and successful readmission to the CPA PEP (refer to section 2.6 *Readmission*). Candidates who are unable to successfully complete two of the electives are expelled. A module attempt includes a module and/or examination attempt.

Candidates who fail a module-end examination may be eligible to attempt a subsequent regional offering of that examination with or without taking the associated module offering. Candidates who have failed a module examination twice are required to retake the module before attempting the examination again. Repeating a module requires successful completion of all components, including the workshop(s), assignments and the module-end examination. Candidates should check with their province/region CPA body if they are unsure of what options are applicable to their situation.

Candidates who are unsuccessful completing Capstone 1 or Capstone 2 are required to repeat the module. Candidates have three attempts to pass each capstone module. After the third unsuccessful attempt, no further attempts for that module can be made without withdrawal from the program (refer to Section 2.5.2 *Permanent program withdrawal*) and successful readmission to the CPA PEP (refer to section 2.6 *Readmission*).

### 3.8 Access to courses in D2L (Brightspace)

Candidates will have access to their modules in D2L (Brightspace) until the announcement of their successful completion of the Common Final Examination (CFE) on the results release date. Six months following the successful completion of the CFE, modules will be “retired” and students/candidates will no longer have access. The six-month window is sufficient to allow students/candidates to complete each module. In special circumstances, access beyond the six month time limit can be arranged if the regional/provincial staff approves the request. A fee may be applied for extended access.



# 4 Module Examination Policies

## 4.1 Module examinations

Candidates must comply with the examination writing rules, and all applicable provincial/federal laws. CPA members are not permitted to write CPA PEP module-end examinations, except where specifically allowed for public accounting registration purposes.

Candidates may be provided with access to reference material during all module-end examinations. The nature and volume of reference material will be adapted to each module's assessment objectives.

## 4.2 Module examination deferrals

CPA PEP candidates who have completed the module assignments and completed the workshop in the core and elective modules may be able to choose not to write the module-end examination and defer writing the examination until the next provincial/regional examination offering, as per provincial/regional policies. Deferrals do not require extenuating circumstances and may be requested without supporting documentation. Candidates may only defer the module-end examination once per module attempt. If they do not attempt the examination at the next provincial/regional offering, they fail the module and an attempt is charged. Candidates must then retake the full module (refer to Section 3.7 *Repeating a module*) before they can write the module-end examination again. All deferral requests should be made to the appropriate provincial/regional body within three business days after the module-end examinations and may be subject to the provincial/regional deferral fee. CPA PEP candidates who have been granted a challenge examination are not eligible for deferral.

## 4.3 Module examination appeals (remark)

Only CPA PEP module-end examination results and the Common Final Examination (CFE) results are subject to appeals (remark). Appeals (remark requests) must be made within three business days after the examination results are released, and are subject to a fee.

The following process applies to appeals (remark) requested by students who fail course-end examinations:

- i) **Objective Format Portion:** When the style of objective format includes a written component (e.g., short answer or fill in the blank), the responses will be reviewed. If there is a combined score (objective and case portions combined), the score will be re-tabulated to verify its accuracy. However, since the responses to all objective format questions will be input and marked electronically, there is no need to re-tabulate.
- ii) **Written Portion:** A marker's judgment should be accepted in the absence of evidence strongly supporting that their judgment was in error. A change to the candidate's results should be made only if one or more of the following errors occurred, the markers:
  - misapplied the marking guidelines
  - failed to consider a relevant section of the student's response (e.g. the markers missed a relevant discussion somewhere in the paper, etc.)
  - exhibited poor application of judgment

Appeals are not available for an unsuccessful Capstone 1 panel presentation result as the decision is made by a panel of CPA members. All failures of Capstone 1 are marked at least twice and also reviewed by another province/region before releasing a failed result.

#### 4.4 Module examination feedback

Feedback on performance for the module-end examinations will be provided to candidates who fail through a results report, adapted to the nature of each examination. No additional feedback will be provided with the result of a remark.

Module-end examinations are non-disclosed examinations. Candidates do not have direct access to module-end examinations once they are written, and will not have access to the module-end examination questions, marking keys or any other marking materials.

# 5 Common Final Examination Policies

## 5.1 Common final examination format

The common final examination (CFE) is a three-day examination:

- Day 1 of the three days will be an individual response to a large case that is linked to the large case that was worked on in groups in Capstone 1.
- Day 2 of the three days will be a large case that will evaluate a candidate's ability to demonstrate depth of competency in either Financial Reporting or Management Accounting (will depend on the case), and in one Elective area of choice. Most candidates can choose any role (they are not limited to their electives) and must declare their choice when they register for the CFE. Candidates intending to practice public accounting must choose the Assurance role.
- Day 3 of the three days will be a mix of smaller cases that will evaluate the breadth of competency development and provide additional opportunities to demonstrate depth in Financial Reporting and Management Accounting. All candidates will play the same role in each case.

Day 1 of the CFE is evaluated independently from Day 2 and Day 3 of the CFE. Day 2 and Day 3 of the CFE are evaluated as one unit. Candidates must be successful on both portions of the CFE:

- Day 1 and
- Day 2 and Day 3

The examination will be computer-based. Candidates will be provided with access to reference material for the CFE.

### 5.1.1 CFE Eligibility

Candidates are eligible to attempt the CFE once they complete the Capstone examination preparation module as part of the CPA PEP or an accredited post-secondary institute. For more information, see Section 3.1 *Module enrollment*.

Candidates must comply with the examination writing rules, and all applicable provincial/federal laws.

CPA members and CPA candidates who already successfully completed the CFE are not permitted to write the CFE.

## 5.2 First attempt of the common final examination

Candidates attempting the CFE for the first time must attempt all three days of the same examination offering.

Candidates must attempt the Day 1 case that is linked to the Capstone 1 module they completed the first time, provided that case is available.

## 5.3 Repeating the common final examination

Candidates are allowed three attempts to pass the CFE. Candidates with extenuating circumstances may appeal to their province/region for a fourth attempt and it may be granted with special permission.

### 5.3.1 Day 1 of the CFE

The Capstone 1 case is linked to Day 1 of the CFE, and will be used for the two CFEs immediately following the Capstone 1 module.

Candidates must choose one of the two most recent Capstone 1 cases. The Day 1 CFE case will be linked to the selected Capstone 1 case. Candidates are responsible for familiarizing themselves with whichever Capstone 1 case they select.

### 5.3.2 Day 2 and Day 3 of the CFE

Candidates who fail Day 2 and Day 3 of the CFE must reattempt both days as one unit.

### 5.3.3 Three Days of the CFE

Candidates who fail all three days of the CFE must reattempt all three days of the CFE as one unit at their next attempt. Day 1 of the CFE and Day 2 and Day 3 of the CFE are only separable if a candidate previously passed one portion of the CFE.

## 5.4 Common final examination deferral

The CFE will be offered at least once a year. After completing the Capstone modules, candidates can defer attempting the CFE until the next offering.

The Capstone 1 case is linked to Day 1 of the CFE, and will be used for the two CFEs immediately following the Capstone 1 module in which the case was first used. Candidates who defer attempting the CFE will only have one attempt at Day 1 before the Capstone 1 case is retired.

Candidates must choose one of the two most recent Capstone 1 cases. The Day 1 CFE case will be linked to the selected Capstone 1 case. Candidates are responsible for familiarizing themselves with whichever Capstone 1 case they select.

## 5.5 Common final examination appeals (remark)

Candidates who fail the CFE can appeal (request a remark of) their results. A review (remark) of the results will be conducted only for the portions of the CFE that received an unsuccessful result (Day 1, Day 2 and Day 3 combined, or all three days). A fee will be applied for appeal (remark) requests and will be refunded if the appeal (remark) provides a successful result. To appeal the results, candidates must submit their appeal (remark) request to the provincial/regional body in which they are registered within 15 days after the exam results have been publicly released.

## 5.6 Common final examination feedback

After each Common Final Examination (CFE) offering, a CFE report will be published with commentary from the Board of Examiners on candidates' performance on Day 1, Day 2 and Day 3 of the CFE.





# 6 Academic Integrity and Professional Conduct Policies

## 6.1 Academic integrity

The CPA profession takes academic integrity seriously. Academic misconduct in CPA PEP includes (but is not limited to): plagiarism, the enabling of plagiarism, or theft of another or former student or candidate's work.

Submissions will be monitored for evidence of plagiarism. Refer to the provincial/regional policies for penalties.

## 6.2 Professional conduct

Candidates are expected to behave professionally throughout the programs. Professional conduct includes (but is not limited to): adhering to provincial/regional codes of conduct, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with students, candidates, facilitators, session leaders, educational staff, and provincial, regional, and national administrative staff. Penalties for unprofessional conduct may result in disciplinary action by the provincial/regional body.



# Appendix A: Day 1 of the CFE

The following table contains information for candidates who fail Day 1 of the CFE.

CFE Day 1 Attempt	Options (if applicable)
First	Candidates are required to write the CFE Day 1 case linked to the Capstone 1 module they completed. (For more detailed information, see Section 5.2 <i>First attempt of the common final examination.</i> )
Second or Third	<p>Candidates who fail Day 1 of the CFE must choose one of the two most recent Capstone 1 cases, if available. The Day 1 CFE case will be linked to the selected Capstone 1 case.</p> <p>For more detailed information, see Section 5.3.1 <i>Day 1 of the CFE</i>. Candidates have the option to re-enrol in the Capstone 2 module.</p> <p>Candidates are responsible for familiarizing themselves with whichever Capstone 1 case they select.</p>



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
CANADA

277 WELLINGTON STREET WEST  
TORONTO, ON CANADA M5V 3H2  
T. 416 977.3222 F. 416 977.8585  
[WWW.CPACANADA.CA](http://WWW.CPACANADA.CA)