

CPA Harmonized Education Policies Vol. 2

*A collection of policy directives for
the Post-Designation Public Accounting
(PDPA) Program*

Effective July 1, 2024

CPA provincial/regional bodies	CPA Education contact information
CPA Western School of Business	Email: pdpa@cpawsb.ca Phone: 1.866.420.2350
CPA Ontario	Email: PDPAandCPARE@cpaontario.ca Phone: 1.800.387.0735
Ordre des comptables professionnels agréés du Québec	Email: programmenational@cpaquebec.ca Phone: 514.982.4606 [4] or 1.800.363.4688 [2615]
CPA New Brunswick	Email: info@cpanewbrunswick.ca Phone: 506.830.3300
CPA Prince Edward Island	Email: info@cpapei.ca Phone: 902.894.4290
CPA Nova Scotia	Email: registrations@cpans.ca Phone: 902.425.7273 [231]
CPA Newfoundland & Labrador	Email: pdpa@cpanl.ca Phone: 709.753.3090
CPA Canada – International	Email: InternationalInquiries@cpacanada.ca Phone: n/a
CPA Canada Toronto Head Office	Email: member.services@cpacanada.ca Phone: 416.977.0748 or 1.800.268.3793

© 2024 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

Introduction	1
Provincial/regional adaptations to Harmonized Education Policies.....	2
Education and examination requirements for public accounting rights.....	2
PDPA module and examination	2
PEP Taxation module and examination (only available in some provinces) .	3
1 Admission Policies	4
1.1 Admission requirements	4
1.1.1 CPA PEP candidate admissions.....	4
1.2 Admission process	5
2 Administrative Policies	5
2.1 Fees and refunds.....	5
2.2 Transfers from other regions	5
2.3 Education recognition	5
2.4 Voluntary withdrawals	6
2.4.1 Module withdrawals.....	6
2.5 Readmission	6
2.6 Academic accommodation.....	6
3 Module Policies	8
3.1 Module exemptions.....	8
3.2 Passing a module.....	8
3.3 Repeating a module	8
3.4 Access to module in Brightspace (D2L).....	8
4 Examination Policies	9
4.1 Examination.....	9
4.2 Examination withdrawals.....	9
4.3 Examination deferrals.....	9
4.4 Examination attempt	10
4.4.1 Examination did not write.....	10
4.4.2 Number of examination attempts.....	10
4.5 Examination appeals (remark).....	11
4.6 Examination feedback	11
5 Applicant integrity and Behaviour Policies	12
5.1 Academic integrity and misconduct	12
5.2 Professional behaviour.....	12

Introduction

Protection of the public and provincial regulatory requirements demand that all CPA provincial/regional members with the right to provide public accounting services meet the profession's public accounting registration standards¹.

Public accounting requirements are met at the point of certification as a CPA by those CPA PEP candidates² who successfully complete the assurance pathway in education, evaluation and experience.. Members can also meet requirements post-certification by meeting additional education, examination, and experience requirements. Some jurisdictions offer tiered/varied licensing pathways for post-designation public accounting registration.

Members should contact their provincial/regional CPA body for specific requirement details.

The information contained in this policies document relates to the education and examination requirements for the Post-Designation Public Accounting (PDPA) program and the CPA Professional Education Program (CPA PEP) Taxation module (only available in provinces with tiered licensing pathways for post-designation public accounting registration). Members should *contact their provincial/regional CPA body* for information pertaining to the practical experience requirements.

Provincial/regional adaptations to Harmonized Education Policies

The CPA Harmonized Education Policies Vol. 2 sets out general and specific guidelines relating to the CPA Post-Designation Public Accounting (PDPA) program, and applies to all PDPA applicants.

The specific regulations, legislation, and bylaws of the provincial/regional bodies take precedence over these general guidelines and requirements. Above all, PDPA applicants are subject to the specific regulations and bylaws of the provincial/regional CPA body with which they hold membership.

1 The definition of public accounting varies by province. Members should consult their provincial/regional contact, identified on the contact table in this document, for more information.

2 Throughout this document we use the term "candidate" to refer to an individual in the CPA PEP. However, it is understood that in some regions these individuals are referred to as "students".

Education and examination requirements for public accounting rights

Members looking to commence practice in assurance services will be required to complete the nationally-developed PDPA program, which includes the PDPA module and the PDPA examination.

Members looking to commence practice in compilation services (only available in provinces with tiered licensing pathways for post-designation public accounting registration) will be required to complete the PEP Taxation module and examination.

Some PDPA applicants may be eligible for education exemptions as determined by the provincial/regional CPA body. See Section 3.1 [Module exemptions](#) for more information.

PDPA module and examination

The PDPA module covers the technical knowledge required for public accounting rights, including tax, assurance, financial reporting, finance, and strategy and governance. It is a self-study module that consists of reading resources, practice problems, and multiple-choice questions, covering the CPA Competency Map at the assurance and taxation elective level.

The PDPA module is designed as a preparatory module; PDPA participants are provided with a suggested eight-week study schedule to assist in their preparation for the PDPA examination. PDPA participants are expected to complete the PDPA module prior to writing the PDPA examination.

The PDPA module is self-study and does not include access to a facilitator. There are no deadlines, submissions, or face-to-face components (for example, workshops) associated with the module. PDPA participants will be provided access to an unmonitored discussion board that they can use to communicate with other PDPA participants.

The PDPA examination consists of objective-format questions and a case-based question, testing the required technical knowledge for public accounting rights. See the [PDPA Examination Blueprint](#) for more information, including competencies covered.

PEP taxation module and examination (for provinces with tiered licensing pathways for post-designation public accounting registration)

The CPA PEP Taxation module is designed to equip participants 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.

The CPA PEP Taxation module is primarily self-study, but includes access to a facilitator who will provide feedback on optional assignments and is available to answer questions throughout the module. PDPA participants also have the option of attending a two-day face-to-face weekend workshop alongside candidates enrolled in the CPA Professional Education Program (CPA PEP).

The examination for the CPA PEP Taxation module is designed as a three-hour exam but participants are provided four hours in which to write the exam. It is comprised of two cases which make up approximately 75% of the exam and objective-format questions, such as multiple-choice questions which make up the remaining 25%. See the [Taxation Examination Blueprint](#) for more information.

The CPA PEP Taxation module offered to members is the same as the Taxation elective module offered to CPA PEP candidates; members who have taken the CPA PEP Taxation

1 Admission Policies

1.1 Admission requirements

To be eligible for admission to the PDPA program, PDPA applicants must be a member with a CPA body in the province/region where they intend to practice public accounting.

1.1.1 CPA PEP candidate admissions

CPA PEP candidates who have completed the education and evaluation requirements for the CPA PEP, but have not received membership status, should [*contact their regional/provincial body*](#) to determine eligibility for the PDPA program.

1.2 Admission process

PDPA applicants may be required to submit the following³:

- A complete application form (form may vary depending on the province/region)
- A processing fee
- Information on the number of attempts in the PDPA examination in any province/region in the last five years

³ Provincial/regional CPA body eligibility requirements may differ. Members should consult their provincial/regional contact identified on the contact table in this document for more information.

2 Administrative Policies

A provincial/regional CPA body may appoint an educational institution to administer the registration or delivery of the PDPA program.

2.1 Fees

Provincial/regional bodies will set and collect course access fees from PDPA applicants.

2.2 Transfers from other regions

On request from the PDPA applicant, necessary records will be transferred from one province/region to another.

The PDPA applicant must be a member in good standing with their province/region at the time of the request.

The receiving provincial/regional CPA body will honour the assessment work completed by the sending provincial/regional CPA body.

2.3 Education recognition

A PDPA participant's education (module and examination) will be recognized except in any of the following circumstances:

- Non-payment of fees
- Failure to comply with regulations of their provincial/regional CPA body
- Exhausting examination attempts as outlined in Section 4.4.2 *Number of examination attempts*
- Academic or professional misconduct as outlined in Section 5 *Applicant Integrity and Behaviour Policies*

PDPA participants whose education is not recognized due to any of these circumstances may be eligible for reinstatement based on whether the applicant merits and/or is qualified for reinstatement as determined by the provincial/regional CPA body. See Section 2.5 *Readmission* for more information.

2.4 Withdrawals

All voluntary withdrawal requests must be made in writing to the appropriate provincial/regional CPA body by the PDPA applicant.

2.4.1 Module withdrawals

PDPA participants withdrawing from the PDPA module or CPA PEP Taxation module are subject to the following policies:

- A module attempt is counted if the applicant does not attempt the final examination and is not granted a deferral of the exam to the next available offering (subject to the specific regional/provincial policy for withdrawals). See Section 4.3 *Examination deferrals* for more information.
- No refunds on module fees will be issued once access to materials has been provided.

2.5 Readmission

PDPA applicants must re-apply and restart the PDPA program or CPA PEP Taxation module if:

- their education has not been recognized (see Section 2.3 *Education recognition* for more information) or
- they exhausted all attempts to pass the examination (see Section 4.4.2 *Number of examination attempts* for more information)

All admission requirements, as outlined in Section 1.1 *Admission requirements*, must be met at the time of re-application. At the point of re-application, the five-year program time, as discussed in Section 3.3 *Repeating a module*, is reset.

2.6 Academic accommodation

PDPA participants may request academic accommodations in the case of a documented disability, or other health condition, that may affect their ability to participate in a course or attempt its examination. The deadline for submitting an examination accommodation request is 10 weeks prior to the examination for which the applicant is seeking an accommodation to allow time for review and, if approved, for arrangements to be made at the examination. Participants who miss the application deadline should still submit their completed application to their provincial/regional CPA body as soon as possible. Please note that applications submitted after the 10-week deadline may not have sufficient time for review or for arrangements to be made at the examination by the requested examination date.

More information on accommodations can be found on the [CPA Canada website](#), including the submission process and required application forms. The Information for Accessibility and Accommodation Requests package (available for download on the CPA Canada website), also includes valuable information on the accommodations process and types of documentation that may be required. Applicants can direct questions to their respective provincial/regional body.

3 Module Policies

3.1 Module exemptions

For the PDPA module, members are not granted exemptions. For the CPA PEP Taxation module, exemptions may be granted for equivalent courses completed through CPA-accredited programs offered at post-secondary institutions.

3.2 Passing a module

To pass the PDPA or CPA PEP Taxation module, PDPA participants must demonstrate competency on the associated examination, as determined by the Board of Examiners.

Supplemental examinations will not be offered; PDPA participants who fail a module examination must wait for a subsequent provincial/regional offering to make an additional attempt.

3.3 Repeating a module

PDPA participants can attempt each module three times within a rolling five-year period. After three attempts of the same module within five years, participants must re-apply. See Section 2.5 *Readmission* for more information.

The PDPA and CPA PEP Taxation module-end examination can be re-attempted without repeating the module; however, PDPA participants are encouraged, and may be required in some regions, to repeat the module before attempting the examination a third time. Contact your provincial/regional CPA body for details.

3.4 Access to module in Brightspace (D2L)

PDPA participants will have access to their module materials in Brightspace (Desire2Learn or “D2L”), the profession’s online learning environment, while they are registered for the module or examination. Access to D2L will be revoked six months following successful completion of the examination.

4 Examination Policies

4.1 Examination

The examination will be computer-based. Participants will be provided with access to reference material during the examination. The nature and volume of reference material may be adapted to the PDPA module's assessment objectives.

Participants must comply with the regulations for CPA examinations, and all applicable provincial/federal laws. The PDPA examination must be written in-person at a CPA examination centre in Canada or Bermuda.

4.2 Examination withdrawals

If the PDPA module was taken immediately preceding the examination, refer to Section 2.4.1 *Module withdrawals*.

If the module was not taken immediately preceding the examination, participants are able to voluntarily withdraw from the examination up to one day before the scheduled start time of the examination without being charged an attempt.

Refer to your provincial/regional CPA body for additional examination withdrawal policies.

4.3 Examination deferrals

Where permitted by the provincial/regional CPA body, PDPA participants can request to defer writing the respective examination until the next provincial/regional offering. Deferrals do not require extenuating circumstances and may be requested without supporting documentation. Participants may only defer the PDPA examination once. If they do not write the deferred PDPA examination at the next provincial/regional offering, they fail the examination and an attempt is recorded.

Participants should refer to their provincial/regional CPA body for deferral policies, deadlines, requests, and applicable fees.

4.4 Examination attempt

Once participants are registered for the PDPA examination, an attempt will be charged for the examination, unless a deferral or withdrawal is granted (see Section 4.2 *Examination withdrawals* and Section 4.3 *Examination deferrals*).

Participants that have attempted the PDPA examination or had access to the PDPA examination questions on examination day will be charged an attempt and are no longer eligible to defer that examination.

4.4.1 Examination did not write

Participants that do not withdraw or defer and do not appear at the examination centre will be considered a “no show” and an attempt will be charged.

Participants who do not show up for their scheduled PDPA examination, or leave prior to being dismissed, are charged an attempt. Their examination response(s) will not be marked, and an examination results transcript will not be provided.

Refer to Section 4.2 *Examination withdrawals* and Section 4.3 *Examination deferrals* for participant options prior to writing the PDPA examination.

4.4.2 Number of examination attempts

PDPA participants are permitted three attempts at the PDPA or CPA PEP Taxation examination (not including attempts within the CPA certification program) in a rolling five-year period. In special circumstances, exemptions may be granted to PDPA participants who demonstrate substantial progress toward completion of the PDPA program and associated practical experience requirements.

The examination attempt policy is applicable to registered members governed by all provinces except those in Quebec, where members are required to complete all of the PDPA program requirements within three years, regardless of the number of attempts made at the examination.

4.5 Examination appeals (remark)

Examination results may be appealed (remarked). Appeals (remark requests) are subject to a fee, and must be made within three business days following the release of examination results.

If there are multiple examination offerings in a year, it is possible that appeal (remark) results will not be available before the next offering of the module begins. In this event, PDPA participants may choose to enroll in, and begin, the next offering. If the appeal (remark) is successful, a full refund of the course will be granted and a withdrawal without an attempt count will be made.

The following process applies to appeals (remarks) requested by PDPA participants who fail an examination:

- 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 most objective format questions will be inputted 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 applicant's results should be made only if one or more of the following errors occurred, where the markers:
 - misapplied the marking guidelines
 - failed to consider a relevant section of the applicant's response (e.g. the markers missed a relevant discussion somewhere in the paper, etc.), or
 - exhibited poor application of judgment

4.6 Examination feedback

Feedback on performance for the examinations will be provided to PDPA participants through a results report, adapted to the nature of each examination. No additional feedback will be provided with the result of an appeal (remark).

Examination questions are non-disclosed. After the examination, participants will not have access to the examination questions, their response files, marking keys, or any other marking materials.

5 Applicant Integrity and Behaviour Policies

5.1 Academic integrity and misconduct

The CPA profession takes academic integrity seriously. Violations of academic integrity in the PDPA program includes (but is not limited to): cheating and plagiarism, the enabling of plagiarism, or theft of another or former participant's or candidate's work. Submissions will be monitored for academic integrity. Refer to the CPA PDPA Participant Guide and *Policy on Academic Integrity and the Use of Artificial Intelligence (AI)* for more information on academic integrity. Refer to your provincial/regional CPA body's policies on penalties. Refer to your provincial/regional CPA body's policies on penalties.

5.2 Professional behaviour

PDPA participants are expected to behave professionally throughout the program. Professional behaviour includes, but is not limited to: adhering to provincial codes of conduct, conducting oneself ethically, demonstrating integrity and honesty, and exhibiting respect to others. This behaviour applies to all written and oral communication with fellow PDPA participants, facilitators, session leaders, and educational staff, as well as provincial, regional, and national staff. Penalties for unprofessional behaviour may include, but are not limited to: non-recognition of the completion of the PDPA or CPA PEP Taxation module (refer to Section 2.3 *Education recognition*), fines, and a written complaint of unprofessional conduct to the provincial/regional CPA body.



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