

# CPA Online Examination Regulations

Effective April 2024

The following reflect the most up-to-date version of the examination regulations for online examinations:

Note that the term candidate is used throughout the document to represent any candidate/student/member/enrollee/applicant taking CPA examinations.

1. Candidates shall affirm, through completion of the Training Contract (signed or agreed to electronically by the candidate when registering in a course, module or exam), policies with respect to examination confidentiality.
2. Candidates shall agree, through completion of the Policy Statement and Agreement Regarding Examination Confidentiality (agreed to electronically by the candidate when taking the examination) to the following text:

*I understand that all examination materials are the property of CPA Canada and are under the exclusive custody and control of CPA Canada. CPA Canada has the exclusive authority over examination materials to determine the content, use, retention, disposition, and disclosure of this material. Candidates do not have direct access to any examinations once they are written and will not, at any time, have access to their examination response, the examination questions, examination marking keys or any other marking materials for a non-disclosed examination.*

*I hereby agree that I will maintain the confidentiality of all examination materials. In addition, I agree that I will not:*

- a) Divulge the specifics of any examination question or answer under any circumstances;
- b) Obtain or use answers or information from or give answers or information to another candidate or person during the sitting of the examination; or
- c) Refer to unauthorized material or use unauthorized equipment during the examination including but not limited to generative artificial intelligence and similar technologies (for example, ChatGPT, Grammarly, ChatBots, etc.).

*I further agree to report to the Regional/Provincial/Territorial Body any situations where there is a material risk of compromising the integrity and confidentiality of the examination.*

*I affirm that I have had the opportunity to read the CPA Online Examination Regulations and the Policy on Academic Integrity and the Use of Artificial Intelligence and I agree to all of their terms and conditions.*

*In addition, I understand that failure to comply with this Policy Statement and Agreement will result in the invalidation of my results, and may result in my disqualification from future examinations, expulsion from the profession, and possible legal action.*

3. Candidates should be prepared to start their exam at the scheduled exam time. Candidates will have up to 15 minutes to start the exam.

If the candidate does not start the exam within 15 minutes of the scheduled start time, the candidate will no longer have the option to take the exam and will be deemed absent.

Candidates who do not write the exam and do not notify their provincial/regional CPA body at least one day before, will receive a mark of zero for the exam and be charged a failed course attempt in accordance with the Harmonized Education Policies. Candidates who encounter technical issues trying to log in to their D2L account on exam day or completing the exam launch process should contact their provincial/regional CPA body immediately.

4. Candidates will not be allowed to reschedule or cancel their examination time. If a candidate is unable to complete their examination for any reason, they should reach out to their provincial/regional CPA body at least one day before their exam session.
5. Candidates must ensure the environment they will be sitting their exam in is of an adequate standard. Candidates should plan to sit their exam in a private, quiet, and well-lit space and have reliable access to wi-fi and power.
6. Other examination rules:
  - a) Candidates will not impersonate other candidates or have any other person take any part of the examination on their behalf.
  - b) Candidates will not obtain or use answers or information from, or give answers or information to, another candidate or person.
  - c) Candidates will comply with requests or instructions made by provincial/regional CPA staff, including, but not limited to, a request to terminate the examination.
  - d) Candidates are responsible for ensuring that the computer they are using meets the prescribed requirements and that they have a reliable internet connection.
7. If candidates perceive any ambiguity in the examination, they should make an assumption and move on.
8. Candidates **must** bring the following to their online exam:
  - a) A cell phone: In the unlikely event that a candidate is disconnected from the exam, the candidate should contact the regional/provincial CPA body.
9. Nothing is allowed at the candidate's writing space except the items noted at regulation 8. Examples of prohibited items at the candidate's testing environment include, but are not limited to:
  - a) External monitors, webcams, microphones, speakers (these must be disconnected and covered, unless they are not built into your device and are needed to meet the minimum requirements)

- b) Electronic data storage devices, communications devices including but not limited to: USB keys, electronic diaries, recording or filming devices, cameras, fitness trackers.
- c) Any device to communicate within or outside of the writing location, with the exception of a cell phone, which must be placed out of reach once the exam is live. If the candidate experiences a disconnection during the exam, the candidate should contact a proctor from the regional/provincial CPA body.
- d) Any website, computer system, or application (including translation software) other than the candidate's online exam.

If you have any questions or clarifications regarding items on this list or items not listed, please contact your provincial/regional CPA body.

10. Candidates will not have their responses marked or the marking results will be voided if they are guilty of any of the following (or similar) dishonest practices:

- a) Speaking or communicating with other candidates/persons under any circumstances whatsoever.
- b) Impersonating other candidates or having any other person take any part of the examination on their behalf.

In these cases, the candidate may not be permitted to continue to write the remainder of the examination.

A plea of accident or forgetfulness shall not be accepted under any circumstances in the case of any breach of the rules.

By participating in the examination candidates should note the following:

- i. The examination material remains the exclusive property of CPA Canada.
- ii. The confidentiality of the examination content is to be maintained at all times.
- iii. The examination material is not to be reproduced through memorization or any other means, including but not limited to posting the examination content or answers on the Internet or entering examination content in generative artificial intelligence and similar technologies (for example, ChatGPT, Grammarly, ChatBots, etc.).
- iv. Information related to the examination content may not be provided to any individual who may take the examination
- v. The examination content is not to be shared, under any circumstances.