

Frequently Asked Questions for International Trained Accountants

Canada's Chartered Professional Accountants (CPA)

1. What is CPA Canada?

Chartered Professional Accountants of Canada (CPA Canada) is the national organization that supports a unified Canadian accounting profession. CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics and best business practices.

CPA Canada represents Canada's CPAs and members of the three legacy designations (Chartered Accountant, Certified Management Accountant and Certified General Accountant), all of which have unified or are unifying under the CPA banner.

CPA Canada is a progressive and forward-thinking organization whose members bring a convergence of shared values, diverse business skills, exceptional talents, management disciplines and innovative thinking to the accounting field. Once the

profession is fully unified, CPA Canada will be one of the five largest accounting bodies in the world with more than 200,000 members. This will significantly enhance CPA Canada's ability to influence international accounting, audit and assurance standards, and to ensure that these standards are appropriate for Canadian market needs.

CPA Canada also conducts research into current business issues and supports the setting of accounting, auditing and assurance standards for business, not-for-profit organizations and government. It issues guidance on control and governance, publishes professional literature, develops continuing education programs and represents the CPA profession nationally and internationally. CPA Canada is a founding member of the International Federation of Accountants (IFAC) and the Global Accounting Alliance (GAA).

2. What does CPA Canada do?

CPA Canada:

- Provides financial and staff resources to support Canada's independent process for setting auditing and accounting standards;
- Conducts research;
- Develops and marks the qualifying common final examination (CFE) administered in the provinces and territories;
- Develops conferences and training for the continuing education of chartered professional accountants; and
- Publishes material on auditing, accounting, and business matters.

CPA Canada does not admit members or students. You receive your membership in CPA Canada automatically through your membership in one of the provincial or regional CPA bodies.

In Quebec and Ontario, education is delivered by the provincial bodies. In eastern and western regions, education is delivered regionally by the [CPA Atlantic School of Business](#) and the [CPA Western School of Business](#), respectively. In the Caribbean and Asia, education is delivered by CPA Canada – International.

3. How is Canada's Chartered Professional Accountant profession organized?

Canada's Chartered Professional Accountant profession is organized nationally and provincially. Each of the provincial CPA bodies has the responsibility and authority to admit members and student members, and to determine practice requirements and the discipline of members and students. Education is delivered by provinces and regions.

Becoming a Canadian CPA

4. How do I become a Canadian CPA?

The process for becoming a Canadian CPA depends on your current credentials, education and work history, and the international accounting body of which you are a member, if any. Depending on these variables, there are different pathways to becoming a Canadian CPA, each with its own requirements:

- a. If you are a member of an accounting body outside of Canada that has a Mutual Recognition Agreement (MRA) or Reciprocal Membership Agreement (RMA) with a legacy CA, CGA, or CMA accounting body, see [Members of international accounting bodies with MRA or RMAs](#) for detailed instructions.
- b. If you do not belong to an accounting body with a MRA or RMA, then your education and credentials will be individually assessed by the provincial body in which you want to become a member. See [International professionals seeking the Canadian CPA designation without a MRA or RMA](#) for detailed instructions.

5. I have an accountancy designation from my home country – can I use that in Canada?

The laws of all provinces and territories prohibit the use of international accountancy designations in Canada. Once you are a Canadian CPA, however, your CPA designation is fully portable across Canada by applying for membership in the provincial or territorial CPA body in which you wish recognition. In Quebec, members also must meet provincial government French-language proficiency requirements.

6. What credentials are required if I am not a member of a professional accounting body?

If you are a university-educated accountant but not a member of a professional accounting body, you must have a baccalaureate or Master's degree equivalent to a Canadian university degree, with 120 credit-hours or equivalent of education. You must provide official, certified transcripts/documents of degrees and degree-credit courses from your post-secondary institution. The provincial body will assess these credentials and determine your path to the Canadian CPA designation.

7. What other requirements do I have to meet?

If you are a member of an accounting body, you must demonstrate that you became a member through completion of the accounting body's qualification process and not through a recognition agreement with another accountancy body, or some other equivalency process. You also must supply written verification from your accounting body that indicates:

- The designation you hold
- Your current membership status
- That you are a member in good standing
- The date you were admitted to the organization
- The academic requirements you completed
- The exams you took

Depending on the organization for which you are a member, there may be additional steps that you will need to take. For more information see [International accounting bodies with legacy MRAs and RMAs](#).

8. Why do I have to register with a provincial CPA body?

Provincial CPA bodies are the qualifying and regulatory bodies for CPAs and CPA students/candidates in their jurisdictions. To work as a CPA in Canada you must first be a member of a CPA provincial body. Decide the province in which you want to work, then submit all your membership documentation and completed forms to your chosen [provincial CPA body](#) for assessment and for details on any additional requirements you must meet.

9. What are the language requirements for my documents?

All documents must be in French or English if you are applying to Quebec or New Brunswick and in English if you are applying in any other Canadian province/region. You are responsible for having your documents officially translated, if necessary.

The CPA Certification Program

10. What is the CPA Certification Program?

It meets or exceeds all International Federation of Accountants (IFAC) standards for education, assessment and practical experience, and the requirements of the leading global accounting bodies.

The CPA certification program is a nationally developed, provincially/regionally delivered, and consists of:

- Academic prerequisites for admission to the [CPA professional education program](#)
- A graduate-level [CPA professional education program](#)
- Examinations, including a [common final examination](#)
- [Relevant practical experience](#)

11. What is the CPA Professional Education Program (CPA PEP)?

Once you have registered with a provincial CPA body – and depending on your qualifications – you may have to complete the CPA PEP. The provincial/regional CPA bodies deliver CPA professional education in:

- Western Canada (BC, SK, MB, AB) – through [accredited universities](#) and its [CPA Western School of Business \(CPAWSB\)](#)
- Ontario – through [accredited universities](#) and the [Chartered Professional Accountants of Ontario](#)
- Québec – through [accredited universities](#) and the Ordre's [Professional Education Program](#)
- Atlantic Canada (PEI, NS, NB, NL, and Bermuda) – through [accredited universities](#) and the [CPA Atlantic School of Business](#)

12. What is the Common Final Examination (CFE) and what does it assess?

The Common Final Examination (CFE) is a three-day examination requiring candidates to demonstrate depth and breadth of competency development in accordance with the [CPA Competency Map](#).

There are three papers written over the three days:

- *Day 1*: a five-hour paper consisting of a single comprehensive business simulation
- *Days 2 and 3*: one four-hour paper each day. Each paper consists of more than two multi-subject simulations

In the CFE, you must demonstrate competence by responding to business-case simulations representative of the kinds of challenges faced by entry-level CPAs. See [CPA Evaluation: Common Final Examination](#) for more information.

13. What are the CPA Practical Experience Requirements (CPA PER)?

The CPA profession's competency-based *Practical Experience Requirements (CPA PER)* are an integral part of qualifying as a CPA in Canada. You should be aware that as an internationally trained professional you may be required to get additional Canadian experience to obtain your Canadian CPA designation.

14. What do the CPA PER encompass?

Generally, you must:

- Have a minimum of at least 30 months (24 in Quebec) of progressively responsible, appropriately supervised professional accounting experience. Current recognition of practical experience cannot begin until you have a CPA mentor.
- Demonstrate a depth of competency development equivalent to the competency expectations of a newly qualified CPA in one of:
 - Performance measurement and reporting
 - Governance strategy and risk management
 - Taxation
 - Assurance
 - Management decision making
 - Finance
- Demonstrate a breadth of competency development in at least two other areas. If your area of depth is NOT Assurance, or Performance Measurement and Reporting, one of your two breadth areas must include three specific competencies in Performance Measurement and Reporting. These are described on the application form. More information on experience requirements is available from the *CPA provincial/regional body* in which you plan to work.

Note: this does NOT necessarily qualify you to practice public accounting in Canada. Contact the CPA body in the province or territory in which you plan to practise for more information.