

# CPA Canada Preparatory Courses Student Guide

Updated June 2022 for Semester 4, 2022

This guide is specific to the following courses:

- Non-core courses
  - Introductory Financial Accounting
  - Introductory Management Accounting
  - Economics
  - Statistics
  - Business Law
- Non-redesigned core courses
  - Corporate Finance
  - Performance Management

For all other courses, refer to the [Student Guide for redesigned preparatory courses](#).

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2022-06-06

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Note: This document is general in nature and intended to be used for reference only. It does not contain specific information about regional policies. If you require more detailed information, please contact your regional office (see the contact list in Appendix A) or review the regional guide (if available).

# Welcome to the CPA certification program

## Your journey: Student → Candidate → Member

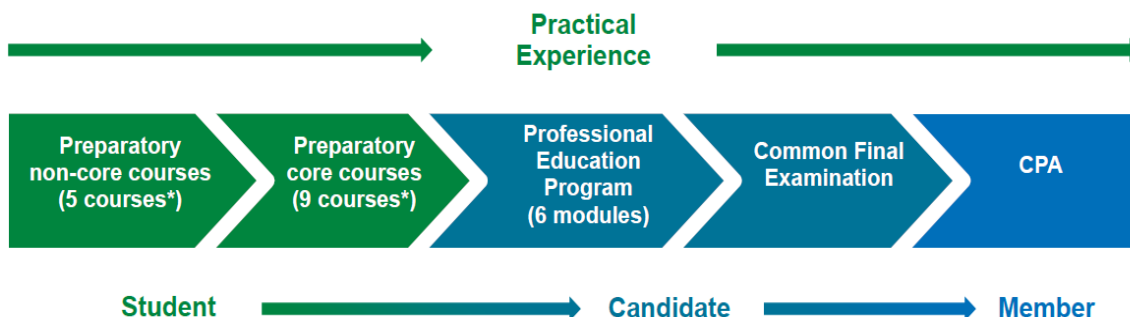
The CPA certification program is built on three pillars of education:

- The CPA preparatory courses and the CPA Professional Education Program (CPA PEP)
- Practical experience
- The Common Final Examination (CFE)

CPA Canada refers to people in the different stages of certification as follows:

- **Student:** anyone enrolled in CPA preparatory courses
- **Candidate:** anyone enrolled in the CPA PEP
- **Member:** anyone who has met the education, experience,<sup>1</sup> and examination requirements for CPA certification and been formally accepted into membership by a provincially regulated CPA body

The diagram below illustrates this journey. Along with their practical experience, students take six preparatory non-course courses and then eight preparatory core courses. Then, candidates take six CPA PEP courses before completing the Common Final Examination. Finally, they become CPA members.



<sup>1</sup> A minimum of 30 months (24 months in Quebec) of experience is required, as identified in the [CPA Practical Experience Requirements document](#). 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.

## CPA preparatory courses overview

### Harmonized Education Policies

CPA Canada's [Harmonized Education Policies](#) outline the national guidelines regarding the implementation of policies for admission, administration, courses, examinations, and other policies for CPA preparatory courses.

The specific regulations and bylaws of the provincial/regional bodies take precedence (where applicable) over these general guidelines and requirements. Contact your regional office for specific requirements.

### Description of courses

The CPA preparatory courses focus on developing the prerequisite technical competencies outlined in the *CPA Competency Map*, essential to entering the CPA PEP. They are intended for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the necessary prerequisites of the CPA PEP. The only academic prerequisite for enrolling in the CPA preparatory courses is the completion of a minimum of 30 credit hours<sup>2</sup> or equivalent education at a post-secondary institution.

There are 14 CPA preparatory courses:

- Five non-core courses to develop basic competencies in management and financial accounting, economics, business law, and statistics, which provide a foundation for the core courses
- Nine core courses to develop technical competencies in intermediate and advanced financial accounting, corporate finance, audit and assurance, personal and corporate taxation, management accounting, performance management, and information technology

The CPA preparatory courses are designed to allow students to complete them in an accelerated and condensed manner. The courses are delivered on a part-time basis to offer students maximum flexibility, using a blend of online learning and self-study with additional options for webinar or classroom lectures. Delivery options vary among regions.

Students only need to complete the courses they require. These courses **may not be transferable** for credit to a post-secondary institution.

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<sup>2</sup> Credit hours represent the time required to earn credit for the course. Generally, a three-credit course requires 33 hours of contact time (such as lectures) or 132 hours of student engagement time (lectures, tutorials, practice activities, testing or assessment, or preparation).

Admittance into the CPA PEP requires 120 credit hours or equivalent post-secondary education. Students with an undergraduate or master's degree but fewer than 120 credit hours may attain the outstanding credit hours through the completion of the CPA preparatory courses. The following credits will be recognized for CPA preparatory courses:

| Preparatory course                       | Credits   | Type     |
|--|-----------|----------|
| Introductory Financial Accounting (IFA)  | 3         | Non-core |
| Introductory Management Accounting (IMA) | 3         | Non-core |
| Economics (ECO)                          | 3         | Non-core |
| Statistics (STA)                         | 3         | Non-core |
| Business Law (BUL)*                      | 3         | Non-core |
| Intermediate Financial Reporting 1 (IF1) | 3         | Core     |
| Intermediate Financial Reporting 2 (IF2) | 3         | Core     |
| Advanced Financial Reporting (AFR)       | 3         | Core     |
| Corporate Finance (COF)                  | 3         | Core     |
| Audit and Assurance (AUA)                | 3         | Core     |
| Taxation (TAX)*                          | 3         | Core     |
| Intermediate Management Accounting (MAA) | 3         | Core     |
| Performance Management (PMA)             | 3         | Core     |
| Information Technology (ITE)             | 3         | Core     |
| <b>Total</b>                             | <b>42</b> |          |

\*Canadian TAX and Canadian BUL

Students must achieve a minimum grade of 50% in non-core courses and 60% in core courses, **with an overall average grade of 65% on the core courses**, for admittance into the CPA PEP.

The order in which you take your preparatory courses is important, as some courses are prerequisites for others. More information is provided below as well as in the [CPA Preparatory Courses Syllabus](#), which also contains information about topic coverage in each of the courses.

The CPA preparatory courses are competency based. They emphasize development of the key areas of knowledge and the enabling competencies required of accountants and senior financial managers, including:

- Professional expertise in accounting and related areas
- Interpretive, judgmental, and analytical skills
- Management of change in the technologies, processes, and structures of organizations
- Use of complex information systems in decision-making

## Non-core courses

Introductory Financial Accounting and Introductory Management Accounting are prerequisites for all core courses. All students must have either recognized academic credits or equivalent course credits in both introductory accounting courses before proceeding with any core course.

Introductory Management Accounting can be taken concurrently with, but not prior to, Introductory Financial Accounting.

Non-core courses have open enrollment. This means you can register for any non-core course at any time and take as long as you need to complete it, as long as you attempt that course's examination within one year of the course start date. The start date of non-core courses is defined as the completion date of full registration for that course.

Students who do not complete the final examination within the one-year time limit will fail the course, and an attempt will be charged. Students will be required to retake the course to be eligible for another examination attempt.

There are five exam offerings in each course within a year. A schedule of exam dates is available on the CPA Canada website ([CPA Preparatory Courses Calendar](#)).

Non-core courses are self-study courses. Students will receive access to their study materials once their registration is complete. A notification email will be sent out once a student is granted access to the material.

The evaluation of non-core courses will be based 100% on the final exam. Students will need to achieve 50% to pass the exam and the course.

### *Non-core course time and commitment expectations*

The time commitment for the non-core courses is dependent on how quickly you wish to complete the course. For example, students electing to complete their course within a 12-week period can expect to spend five to 10 hours per week on the non-core courses, depending on their prior accounting knowledge. However, students who are less familiar with accounting concepts or who wish to accelerate their course and take less than 12 weeks to complete the course could spend upwards of 15-20 hours or more.

## Core courses

The CPA preparatory core courses do not have open enrollment. Instead, they are provided on a semester basis. For details on course start dates and exam dates, please see the CPA Canada website ([CPA Preparatory Courses Calendar](#)).



Core courses may be taken out of order, provided the prerequisites for each course have been met. Course prerequisites are as follows:

| Course | Prerequisites  |
|--------|--|
| IF1    | IFA and IMA  |
| IF2    | IFA, IMA, and IF1  |
| AFR    | IFA, IMA, IF1, and IF2   |
| COF    | IFA and IMA  |
| AUA    | IFA, IMA, IF1, and IF2   |
| TAX    | IFA, IMA, IF1, and IF2   |
| MAA    | IFA, IMA, and COF (IF1 and IF2 are recommended but not required) |
| PMA    | IFA, IMA, and MAA  |
| ITE    | IFA and IMA  |

All core courses have been redesigned except for Corporate Finance and Performance Management, which will be redesigned for November 2022 (Semester 1).

If you are taking a redesigned core course, please refer to the [Student Guide](#) for the redesigned core courses.

The non-redesigned core courses will continue to have the following grade breakdown:

- Quizzes: 12%
- Projects: 18%
- Course examination: 70%

#### ***Core course time and commitment expectations***

The non-redesigned CPA preparatory core courses are mostly self-study and condensed to be completed within an accelerated time frame of six weeks (whereas a traditional post-secondary course is usually offered over 13 to 15 weeks). For that reason, students must have taken Introductory Financial Accounting and Introductory Management Accounting or their equivalents through the CPA preparatory courses or another recognized institution so that they have the accounting basics before attempting any of the accelerated six-week courses.

Students must be prepared to spend the necessary time required for these courses. On average, 12 to 15 hours a week of study is required to be successful in these accelerated courses. However, students who are less familiar with accounting concepts could spend upward of 20 hours or more. Students who clear their schedules before starting a CPA preparatory core course and are familiar with the information contained in this student guide are more successful in their studies.

## Online learning

### Getting started

Before you can access the online materials, you must complete the Academic Honesty and Training Contract quizzes.

### Academic Honesty Quiz

CPA Canada expects students to adhere to academic honesty standards in both the preparatory courses and the CPA PEP. The Academic Honesty Quiz is a tutorial that presents a series of scenarios and several actions that you could take in response to each scenario. You will be required to read the scenarios and identify the behaviours relating to academic honesty that CPA Canada considers acceptable.

Plagiarism — the unauthorized and/or uncredited use of others' intellectual property — is considered a serious offence and may result in penalties. There is likewise a no-tolerance policy toward cheating of any sort. Students are expected to conduct their studies with professionalism and integrity. Where there is any doubt, students should contact their region/province for guidance (Appendix A). There is more detailed information about plagiarism later in this guide.

### Training Contract Quiz

The Training Contract Quiz represents a contract of agreement between you and CPA Canada. It contains a series of questions about your responsibility within the program along with expectations that you are expected to understand and agree to relating to CPA proprietary materials, plagiarism, software responsibilities, CPA property, and penalties for failing to comply. Many of these items are discussed in further detail in this document. All students must complete this contract.

## Transfer credits

Each regional CPA office publishes a Transfer Credit Guide that is used to determine which courses taken at a post-secondary institution are equivalent in content to the CPA preparatory courses. To gain an exemption from a CPA preparatory course, you must provide an official transcript from a post-secondary institution indicating completion of the course(s) that adequately cover the content as described in the *CPA Competency Map*. Transcript assessments are performed by each provincial body and are only valid for one year from the date of review. Contact your regional office for more information about transfer credits (Appendix A).

**All core CPA preparatory courses or equivalents at a post-secondary institution must have been completed within 10 years of when the student applies for CPA PEP.** There are no currency requirements for the non-core courses.

### Internationally educated students

Credit hours or equivalent education obtained from post-secondary institutions that are recognized in the *International Handbook of Universities* (published by the International Association of Universities) or by a similar recognition service will be accepted.

Canadian study permits are required for all temporary residents studying in Canada.

Course exemptions can be granted for internationally educated students for Introductory Financial Accounting, Introductory Management Accounting, Economics, and Statistics if both of the following criteria are met:

- A specific equivalency standard cannot be determined, but it is deemed that the student should have sufficient coverage in the foundation topic area as related to CPA Canada's requirements.
- Transcripts are submitted that indicate completion of applicable courses at a minimum international grade conversion of 50% or higher for non-core courses and 60% or higher for core courses.

A core course exemption is granted for completion of the equivalent subject through an accredited education institution at a standard that can be verified according to coverage of substantially all the topics at the required CPA knowledge level. Detailed documentation that outlines specific course coverage, applicable texts, and evaluation criteria must be submitted. Students should refer to the "Entry" column of the *CPA Competency Map Knowledge Supplement* for detailed requirements at the prerequisite level.

Please note that Canadian content is required for courses on business law and taxation.

### Internationally designated professionals

In situations where a student possesses an international accounting designation associated with the International Federation of Accountants (IFAC), potential eligibility and placement for the CPA PEP require the following:

- Completion of equivalent prerequisite Canadian taxation and Canadian business law courses
- Review and consideration of an undergraduate or graduate university degree and the designation and level of related practical experience

Additional documentation must be submitted, including details and verification of practical experience as related to the competencies, as well as review processes at committee levels. Confirmation of acceptance can take considerable time.

## Conditional acceptance

Conditional admission will only be granted to applicants who have satisfied the requirements of a minimum of one year (30 credits) of post-secondary study in any discipline from a diploma or degree program at a recognized post-secondary institution but have not been formally granted the credit hours. Students admitted conditionally will not receive course results or be able to enrol in subsequent courses until they provide proof that they have completed one year (30 credits) of post-secondary studies.

For conditional acceptance based on credit hours, students must provide an official transcript from their post-secondary institution indicating that they have completed a minimum of 30 credit hours (one year).

Conditional acceptance may be granted for credit hours only. Students who are enrolled in a CPA preparatory course may enrol in a subsequent course conditionally pending the release of the prerequisite course grades.

Any conditional entry requirements that are not met will result in a course withdrawal with no refund.

## Course exemptions

An exemption will be granted for a CPA preparatory core course if the student has taken an equivalent course and passed with a mark of at least 60%. An exemption will be granted for a CPA preparatory non-core course if the student has taken an equivalent course and passed with a mark of at least 50%. If the student has taken two or more prerequisite courses for exemption from a preparatory course, the student must have received the minimum grade requirement for each individual course taken. Practical experience will not be considered as a basis for a CPA preparatory course exemption.

## Your responsibilities

### Joining a profession

The CPA certification program is designed to prepare students to join a respected profession. In the certification program, students are expected to uphold the same values as the profession's members. Refer to your regional office's code of ethics for more detail, normally found on its website.

### Taking charge of your studies

The CPA preparatory courses are competency based and accelerated in timing, which means students might notice differences between these courses and courses at a post-secondary institution.

Not all courses have a lecturer or anyone telling students what they need to do, what they need to read, or where to find additional information. Resources such as student notes, practice problems, and videos are available. Students are encouraged to use these resources to ensure their individual success. Students are expected to have appropriate study skills, a sense of responsibility, self-motivation, and discipline, all of which are necessary for an independent course of study. Additionally, students will find the non-redesigned core courses are more fast paced due to the condensed time frame of six weeks as opposed to a typical 13- to 15-week course at a post-secondary institution. As a result, on average, students can expect to spend 12 to 15 hours studying each week (and up to 20 hours or more if unfamiliar with accounting concepts) to keep up with the weekly delivery and required components of each course to be successful.

### When you can use the CPA designation

Students 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 guidelines on use of titles for students. The term "CPA Student" is also not an appropriate title for students enrolled in the CPA preparatory courses.

### Professional conduct

The CPA profession takes academic integrity and misconduct seriously. The way members, candidates, and students conduct their activities reflects on the CPA designation and affects the level of respect accorded to the profession.

Academic misconduct includes plagiarism, the enabling of plagiarism, theft of another or former student or candidate's work, and unethical behaviour such as lying or cheating.

Before starting the CPA preparatory courses, all students must complete the Academic Honesty and Training Contract quizzes, described in the section of this document on online learning.

Read the following two sections on the code of ethics and academic honesty to ensure you fully understand what is expected in terms of professional conduct. You are also encouraged to follow the links on your regional office's website for more information on professional conduct and academic integrity.

### 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 students, candidates, and members are required to abide by their provincial Act, bylaws, and codes of ethics, which you can find on your regional office's website.

### Academic honesty

During your studies in the CPA preparatory courses and the CPA PEP, you are expected to maintain the highest standards of academic honesty. While each course has some of its own unique requirements and standards, academic honesty applies equally to all students. Plagiarism — the unauthorized and/or uncredited use of others' intellectual property — is a serious offence and may result in penalties including suspension or dismissal from the courses or program. There is likewise a no-tolerance policy on cheating of any sort. You are expected to conduct your studies with professionalism and integrity, as outlined in the following section on study/work groups. If you have any questions about proper conduct, contact your regional office for guidance.

#### Plagiarism

CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics, and best business practices, and thus takes ethics violations very seriously. As stewards of the public trust, students, candidates, and members are expected to maintain a high level of integrity and ethical standards.

**Plagiarism in any form is considered a serious offence.** All cases of suspected plagiarism will be investigated, are taken very seriously, and will have significant consequences that will impact the education journey and possibly the career of the individuals involved. Students and candidates are reminded that they are expected to always maintain the highest standards of academic honesty, including in the completion of their course work, writing exams and reporting practical experience. Ultimately, it is your responsibility to ensure that you do not commit an act of plagiarism.

## *Penalties*

CPA Canada does not tolerate plagiarism in any form. Students who are found guilty of plagiarism are subject to penalties/consequences that may include but are not limited to the following:

- The finding being noted in the student/candidate database
- A failing mark in the course
- A committee hearing to determine good character
- Enrolment in an ethics course
- Suspension or expulsion

The regional office responsible for the investigative process also reserves the right to levy any additional penalties or contact other regulatory bodies as required. Any questions regarding the plagiarism policy should be directed to your regional office (see Appendix A for contact information).

## *Plagiarism examples*

Plagiarism is a form of copying. It occurs any time someone copies material without acknowledging the source. More specifically, plagiarism occurs whenever a student does any of the following:

- presents work that has been authored in part or in whole by another person
- presents the words, images, or data of another person as the student's own, without reference to the original author or source
- presents work that contains unreasonably long quotes, even when properly cited
- presents work that in any way compromises the integrity of the evaluation process
- presents work that is substantially similar to another person's work
- presents work that contains any portion of the CPA-provided solutions or feedback guides in the examinations or assignments (cannot be submitted as a part of an assignment or revision)
- shares CPA preparatory course files with others
- purchases work that has been authored in part or in whole by another person and presents that work as the student's own

CPA Canada defines plagiarism to include the use of materials posted to study resource websites or platforms such as Course Hero, Chegg, OneClass, Quizlet, WhatsApp groups, Kijiji, and so forth. **Any instance of use of these types of materials will be flagged by plagiarism detection software and subject to investigation.** The provision of materials (posting of content) to these websites or platforms before, during, or after your enrolment in the program/module is also considered plagiarism and will be investigated accordingly.

**If you are copying from a valid source (such as the *CPA Canada Handbook*), be sure to properly cite it.**

CPA Canada utilizes plagiarism detection software. Students found guilty of plagiarizing or cheating on any projects or quizzes risk receiving a grade of zero in the course, having their student registration suspended, and being deregistered as a student.

### Study/work groups

Studying or working in groups is encouraged and recognized by CPA Canada as beneficial to learning. It encourages students to interact with their peers in the courses and allows them to build contacts within the profession. Working with others can offer many benefits to both students in classroom settings and students taking courses through distance learning.

It can be difficult for friends and family to appreciate the dedication, time commitment, and hard work required to be successful in a fast-paced education program, but your peers in the courses can definitely understand. Having contacts to talk to about progress and difficult concepts and to share ideas about projects and quizzes can be invaluable for keeping a positive frame of mind and achieving success in the program.

You are encouraged to use the course discussion board as a platform for collaboration with your peers prior to composing your own responses. In addition, you are encouraged to use the discussion board to connect with your peers, ask questions about course materials, and respond to your peers' questions and comments.

Collaboration can include the discussion of technical topics, research, and the discussion of general approaches to assignments.

Collaboration does **not** involve sharing files or templates with peers. This would be considered plagiarism or enabling plagiarism. Unless explicitly stated otherwise, students are expected to compose their responses to course projects independently. Answers to quiz, assignment, and project questions must be produced individually, unless expressly noted.

It is important to understand the difference between collaboration and cheating, especially when participating in a group. While helping each other understand concepts or questions is acceptable, students should never share their answers with one another. Doing so enables plagiarism by allowing others to earn marks without completing the work themselves, and impedes their learning process because they do not have the opportunity to apply the concepts and ideas they are learning. Therefore, students are expected to exercise caution when collaborating with one another.

All work submitted for any course assignment must be original work done by that student during that session for that course. Submitting work copied from another source is a violation of the Education Policy. Refer to your regional office's website (see Appendix A) for a copy of its Education Policy.



Course discussion boards can be used initially to share contact information or let others in your cohort know of your interest in joining a study group. Please use the appropriately designated section of the discussion board for this and do not post in the content sections of the board. Courteous and professional conduct is expected in study groups. Students often find that connections made while taking the CPA preparatory courses are maintained through the CPA PEP and into their professional careers.

If you find that a study group is not leading to success or positive engagement with the course materials, you should leave that study group and either attempt to find a new one or work individually. Facilitators are always available to assist, so you should never feel that you have no one to run ideas by or ask questions of. It is best to leave a negative or non-functioning group.

Although studying in groups is acceptable, you are encouraged to use the course discussion boards for communication to ensure that quiz and project answers are not shared.

### **Changes to your information**

Students are responsible for notifying their regional office about changes in circumstances or information, such as the following:

- Address change
- Employer change
- Name change

# Learning management system and computer requirements

## Content delivery

The CPA preparatory course materials are delivered via Brightspace, an online learning management system developed by software company D2L.

All students will be registered as Brightspace (D2L) users before the start of each course and will receive an email with their login name and password. Within Brightspace (D2L), students will find the weekly student notes, practice problems, class materials (slides and problems), resource materials, and other documents. Students will complete projects in each core course that will be reviewed by a facilitator. Brightspace (D2L) also contains a discussion board where students will communicate with each other to further their understanding of the course materials. Students are encouraged to check Brightspace (D2L) frequently to make use of the online resources. Course updates and announcements will be posted on Brightspace (D2L).

Any student who withdraws from a CPA preparatory course will have their access to Brightspace (D2L) revoked.

The specific requirements to complete your course using Brightspace (D2L) are listed below.

### Required hardware

- A personal computer (PC, Apple, or tablet computer)
- At least 8 GB RAM
- 1.5 GB of free hard-drive space

### Required software

- Microsoft PowerPoint (minimum Office 2010 compatible)
- Microsoft Word (minimum Office 2010 compatible)
- Microsoft Excel (minimum Office 2010 compatible)
- Power BI (which requires a Windows operating system)
- JavaScript enabled
- Cookies enabled
- Acrobat Reader

## General requirements

- Sound card with speakers or headphones (courses contain audio that requires headphones or speakers)
- Internet access (high speed is strongly recommended)
- Firefox (latest) or Chrome (latest)

## Technical support

If you require technical assistance, please visit the [CPA Student Support Web Portal](#) to create a ticket, or search the Knowledge Base for any articles related to Brightspace (D2L).

## Setting up email forwarding

Students can forward Brightspace (D2L) messages to an external email account in order to be notified immediately of any important alerts. To set up this feature, follow the steps below:

1. Once logged in to Brightspace (D2L), click the down arrow beside your name 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 checkbox that reads “Forward incoming messages to an alternate email account.” Ensure the external email you want to forward messages to is shown under “Email Address.”
4. Select a forwarding option, then click “Save and Close.”

Brightspace (D2L) cannot receive emails from external email accounts. You will be forwarded copies of Brightspace (D2L) messages and cannot respond by direct reply. In order to respond, you must log in to Brightspace (D2L) and use the email function within the system.

## Time zones

It is important to set your time zone in Brightspace (D2L) by following the steps below:

1. Once logged in to Brightspace (D2L), click the down arrow beside your name and select “Account Settings.”
2. Under the “Account Settings” tab, select “Time Zone” and set the time zone for the area you are in.

This will allow you to see when scheduled activities and deadlines occur in your local time. The default time zone is Eastern Time, so unless you change this setting, your quiz and project submission deadlines will reflect Eastern Time and may be incorrect.

## Your support team

Several individuals are available to provide support in the CPA preparatory courses.

### Facilitators

In each non-redesigned core course, students will be assigned an online facilitator.

At the beginning of the semester, facilitators will welcome students to the course and provide useful tips for success. They will support students via the discussion board and email throughout the course up to the day of the course examination.

For issues of a personal nature or those related to the application of policies, students should email their regional office.

To ensure privacy and security, facilitators will not provide non-Brightspace (D2L) email addresses or telephone numbers.

Facilitators are not able to provide assistance with quizzes or projects and should not be approached for help with either of these deliverables. However, if students have a concern that there is an error or unclear aspect in a quiz or project, they should advise their facilitator of the issue. The facilitator will look into the issue and will post any updates or clarifying information to Brightspace (D2L).

CPA Canada is dedicated to a quality learning experience for all students. As such, students are encouraged to email their facilitator if they are unsatisfied with the quality of their learning experience. If students are unable to resolve their differences with the facilitator, they should email their regional office (refer to Appendix A for contact information).

### Class facilitators

Some regions may continue to offer in-person lectures for non-redesigned core courses. Where available, class facilitators lead the lectures for the core courses. They lead the lectures in person, through live webinars, or via recorded lectures provided in Brightspace (D2L). These facilitators provide interpretation and teaching comments on the slides and in-class problems provided for each week of core course content.

### Marking facilitators/markers

The marking facilitator or marker is the person who will review students' projects, similar to how a manager or supervisor reviews work. When providing feedback, they will complete a marking key, identifying whether students have met the required objectives of the project. Marking facilitators or markers assess how students perform on projects. In some cases, the facilitator and marking facilitator or marker will be the same individual.

| Support team member  | What to expect from them  | What they will expect from students   |
|----------------------|---|---|
| Facilitators         | <ul style="list-style-type: none"> <li>• Help students locate information and understand new concepts</li> <li>• Mark project submissions (in some cases, a marking facilitator or marker may be used)</li> <li>• Respond to questions via email within 24 hours</li> <li>• Monitor and facilitate discussions on the discussion board</li> </ul> | <ul style="list-style-type: none"> <li>• Post questions about technical topics on the discussion board</li> <li>• Respond to peers' questions and comments on the discussion board</li> <li>• Submit projects and quizzes on time</li> <li>• Review the discussion board daily, and respond to emails in a timely manner</li> </ul> |
| Class facilitators   | <ul style="list-style-type: none"> <li>• Provide instruction on course content and work through in-class problems</li> </ul>  | <ul style="list-style-type: none"> <li>• Be active learners during the lectures</li> </ul>  |
| Marking facilitators | <ul style="list-style-type: none"> <li>• Assess projects against the marking key</li> </ul>   | <ul style="list-style-type: none"> <li>• Submit a comprehensive response for the projects</li> <li>• Follow the guidelines in the Project Formatting document</li> </ul>  |

### Provincial/regional staff

The provincial/regional bodies also have employees dedicated to supporting students throughout the CPA certification program. Please refer to Appendix A for contact information.

## Weekly activities

### Non-core courses

For non-core courses, the time commitment per week is dependent on how quickly the student wishes to complete the course. For example, students electing to complete their course over a 12-week period can expect to spend five to 10 hours per week on the course depending on their prior accounting knowledge. However, students who are less familiar with accounting concepts or who wish to accelerate their course and take less than 12 weeks to complete the course could spend upwards of 15-20 hours or more per week. The online learning materials include the following:

- Student notes
- Practice problems
- Quizzes
- Pearson MyLab or Revel access (a collection of online homework, tutorial, and assessment products)

Student notes are accessible in Brightspace (D2L); however, depending on the computer, the notes may be easier to view in the Bookshelf application, which is designed to make learning easy, intuitive, and fun. See Appendix C for instructions on accessing Bookshelf.

Note: The Pearson eTextbook for Business Law is now on the Revel platform instead of MyLab. Instructions on how to navigate on that platform are available on the Revel site.

To perform well in the non-core courses, students must spend time solving problems and checking their answers carefully to test their understanding. To maximize learning, students should attempt to answer the practice questions before looking at the solutions.

It is recommended that students complete the quizzes regularly in order to better assess their ongoing learning and to allow time to review feedback on their submissions.

Non-core quizzes are not mandatory and are not counted for marks, but it is strongly recommended that students complete all their quizzes.

## Core courses

For non-redesigned core courses, students should expect to spend between 12 and 15 hours (and up to 20 hours or more, depending on their accounting knowledge) each week to complete the online learning materials. The online learning materials for the non-redesigned core courses include the following:

- Lecture slides
- In-class problems
- Student notes
- Practice problems
- Quizzes
- Projects (which cover multiple weeks of content)

Quizzes are marked automatically, and marks are made available according to the course schedule in Brightspace (D2L). Facilitators will review projects in detail within two weeks of the due dates and provide feedback via a marking key uploaded to the Brightspace (D2L) dropbox.

## Submission deadlines and late or partial submissions

All deadlines are quoted in Pacific Time. Students will need to translate the deadlines into their local time zone. (See the instructions for setting the local time zone in Brightspace (D2L) in the section of this document on time zones.)

Quizzes are due each Friday at 11:55 p.m. Pacific Time for the core courses.

Quizzes are not mandatory, but it is strongly recommended that students complete all their quizzes because they count for 12% of their final grade. Students will receive a zero for each quiz they do not complete. Students who choose not to complete the quizzes and then fail the course will **not** have another opportunity to complete the quizzes. Practice MCQs are available in Week 6 of the course. These do not count for marks, and the results are not tracked in the Grades section of Brightspace (D2L).

Projects are due on specified Saturdays (detailed in each course) at 11:55 p.m. Pacific Time. Students must follow the guidelines in the Project Formatting document provided in the Project section on Brightspace (D2L). Project solutions are released to students eight days after submission. These solutions are a suggested or model version for students to use.

Projects are mandatory. Students must complete projects on time or they may be disqualified from writing the course examination. Facilitators will not provide feedback on or review late projects. In extenuating circumstances (such as a death in the family or a serious medical condition), students may request an extension. A heavy workload or a lack of Internet connection are not usually considered extenuating circumstances. To request an extension, please contact your regional office (facilitators do not have the

authority to grant extensions). Refer to Appendix A for regional contact information. All extension requests must be supported by third-party documentation.

Given the time required to complete the projects, it is recommended that you not leave them until the week of the due date. The concepts being tested are based on the weekly content, so it is better to work on the project regularly each week, completing each question as it is covered in the course material. This will help you retain more knowledge and develop better application skills. Students who complete the project the week it is due are often rushed and therefore do not make the best use of this learning opportunity and tend to not be as successful. Students who do not put forth a valid attempt to complete the project will not have their projects accepted. This may result in withdrawal from the course without a refund.

### Submitting projects and quizzes

If students experience technical difficulties while submitting a project, they should visit the [CPA Student Support Web Portal](#) (see contact details on the Brightspace (D2L) course home page) or contact their regional office (see Appendix A for contact information).

#### *Project submissions*

- Word and Excel files must be named as follows: LastnameFirstname-Project# (for example, “SmithJane-Project1.docx” or “SmithJane-Project1.xls”).
- All project documents must be uploaded to the Brightspace (D2L) dropbox (refer to the Student Dropbox Guide for instructions).
- Within 10 days of the project deadline, the marking facilitator or marker will provide the marking key for projects using the dropbox and complete the Grades section for the assignment.
- Note: Multiple submissions to the dropbox are allowed. For example, students can submit both Word and Excel files, and/or students can resubmit corrected files up to the due date and time. Only the most recent submission will be retained for marking purposes.

#### *Quiz submissions*

- No dropbox submission is required. Complete each week’s quiz in Brightspace (D2L) by the deadline.
- Facilitators do not provide feedback on quiz questions. Quiz debriefs are generally made available one day after each quiz deadline. See the calendar in Brightspace (D2L).
- Practice MCQs are available in Week 6. You will receive the solution and feedback automatically after submitting, providing you have completed the end-of-course survey.



## Resources and learning materials

Students have access to several online resources in Brightspace (D2L), including the *CPA Canada Handbook*.

Solutions and debrief materials for the in-class problems and quizzes are made available after the deadline has passed.

Below is a summary of learning material available for each course.

| Material          | Non-redesigned core courses   | Non-core courses   |
|-------------------|---|--|
| Student notes     | Student notes are provided in PDF form, similar to a textbook. Students will receive an overview of the topics being covered for each week. | Virtual textbooks are provided in place of student notes.                      |
| Practice problems | These problems give students the opportunity to reinforce and practise the application of each week's content.                              | Practice problems are provided in the virtual textbook.                        |
| Slides            | These provide a high-level review of each week's content.   | Not applicable   |
| In-class problems | These are detailed problems that work through integrated and larger concepts.   | Not applicable   |
| Pearson MyLab     | Not applicable  | This provides practice problems for content review for IFA, IMA, ECO, and STA. |
| Pearson Revel     | Not applicable  | This provides practice problems for content review for BUL.                    |

| Material              | Non-redesigned core courses  | Non-core courses   |
|-----------------------|--|--|
| Quizzes               | <p>Students will complete the quiz multiple-choice questions (MCQs) in Brightspace (D2L). In addition, a PDF of each quiz is provided so that students can work out their answers before attempting the quiz.</p> <p>In Week 6, a set of Practice MCQs is available to help students prepare for the course examination by refreshing their technical knowledge. Students may repeat the Practice MCQs as often as needed.</p> | Students will complete the quiz MCQs in Brightspace (D2L). |
| Projects              | The projects will require students to draw on multiple weeks of content to answer questions and formulate responses to longer, more detailed scenarios. The requirements for the core course projects are contained in a PDF file with the scenario background and detailed requirements for students to respond to.   | Not applicable   |
| Pre-recorded lectures | In these videos, course facilitators work through each week's slides, slide exercises, and in-class problems.  | Not applicable   |

| Material       | Non-redesigned core courses  | Non-core courses |
|----------------|--|------------------|
| Course primers | These are quick reference guides to provide introductory technical information to assist with course content and include sample questions and solutions. | Not applicable   |

**Note regarding the pre-recorded lectures:** From time to time, you will see some video PowerPoint slides that do not match exactly to the student notes or facilitator PowerPoint slides. This is not necessarily an error, as the slides may be intentionally different due to the style of the presenter. There should be no difference in content provided.

Videos cannot be downloaded; they must be viewed while logged in to Brightspace (D2L).

**Important note:** Students taking a CPA preparatory course will have access to their course materials in Brightspace (D2L) for one year after completing their course.

### Classroom and webinar learning

Some regions offer the opportunity for students to attend live, in-class lectures or online webinars for instruction on the weekly course content. Lectures take place each week of the course. Schedules are set by each region.

Students are expected to arrive at the lectures with an understanding of the topics to be covered that week, and they should be prepared to participate in the lectures and problems being discussed. Students may bring laptops to class to take notes or record solutions to slide exercises and in-class problems. Facilitators will use Excel and Word to demonstrate the appropriate setup for successfully solving problems. This live learning opportunity ensures that students are regularly working through the weekly in-class materials and helps them keep up with the fast pace of the courses.

Students who do not take part in the live learning opportunities can still be successful in the courses, but it requires more work and discipline to stay on track. Do not expect a weekly reminder to work through the materials before a quiz or project is due.

### Classroom and webinar behaviour

Professional behaviour is expected throughout the courses at all times, including during classes and webinars. Students are expected to arrive on time, be present and actively involved, avoid or limit distracting communications, and respect other students and facilitators.

The live learning environments encourage questions, discussion, and discourse. Respectful communication is expected and required at all times. If students are unsure whether they are being respectful, they should err on the side of caution and follow up with the facilitator during a break or at the end of class.

Distracting forms of communication (such as phone conversations, texting, and the use of social media) should be limited to scheduled breaks outside the classroom. Any emergency situations should be dealt with outside the classroom without distracting the cohort. For webinar attendance, minimizing background noise and muting your microphone are respectful practices.

Any students being disrespectful or demonstrating other unprofessional behaviour that is disrupting the learning environment will be asked to leave the classroom or will be removed from the webinar. The student, the facilitator, and the regional office should discuss the circumstances that led to the dismissal as soon as possible.

## Other resources

### Excel Refresher Videos

Good Excel skills are essential to being successful in the CPA preparatory courses, as many of the practice problems require students to create Excel solutions from scratch. To help those students who may not have good Excel skills or those who may have forgotten how to do more complicated functions, CPA Canada provides a series of Excel Refresher Videos, available in the Course Reference Materials section of Brightspace (D2L). The videos demonstrate a range of Excel skills from introductory to intermediate, and are short and focused. These videos cannot be downloaded; they must be viewed while logged in to Brightspace (D2L).

The major topic areas covered are as follows:

- Introduction to Excel, covering worksheet manipulation and formatting
- Math and Finance Functions, covering basic math and formulas as well as statistics and aggregation formulas
- Tables and Tabular Data, covering structuring tabular data
- Introduction to Data Visualization, covering creating charts and graphs
- Formulas and Functions, covering formula and function basics

### Calculator Practice Problems

Being efficient in using your calculator (Texas Instrument BA II Plus) is essential for success in the CPA preparatory courses and exams. One of the most important calculations is the time value of money. The Calculator Practice Problems document, located in the Course Reference Materials section of Brightspace (D2L), includes some sample problems that require different calculations of the time value of money. It is recommended that you practise these and compare your answers with the solutions provided to ensure you are ready for the calculations required in the CPA preparatory courses.

### CPA Way case writing videos

Case writing is an important skill to ensure success in the CPA preparatory courses. CPA Canada has created a series of videos to help students with case writing. They can be found in the Student Resources section of Brightspace (D2L). These videos cover the key steps for successful case writing, as well as the specifics of writing communication.

Of particular note is a video that works through a case assignment from start (reading) to finish (writing), which may be helpful for first-time case writers. Another video demonstrates both strong and weak responses to a case, highlighting the differences and discussing ways students can improve their case writing skills.

These videos cannot be downloaded; they must be viewed while logged in to Brightspace (D2L).

### **Project feedback**

While taking the non-redesigned CPA preparatory core courses, students will be completing assignments in the form of projects to be submitted to and graded by the marking facilitator or marker. A short video is provided to help students interpret facilitator/marker feedback from the marking key in order to better understand the marks received. The link to the video is posted in the Course Reference Materials section of Brightspace (D2L).

### **Culture courses**

CPA Canada has created two culture courses that are available to all students enrolled in the preparatory courses: Culturally Inclusive Exams and Facilitation in Accounting, and Introduction to Indigenous Culture. Students will find these courses as part of their course lineup.

#### ***Culturally Inclusive Exams and Facilitation in Accounting***

This new online, interactive course (which includes videos and quizzes) is designed to provide students with valuable insights into their own cultural biases and assumptions, as well as foundational knowledge and skills on how to work effectively and respectfully in culturally diverse environments.

Students will learn about the following:

- culture and accounting
- understanding bias, stereotyping, fairness, and offensiveness in testing
- how to increase cultural awareness and cultural competencies
- a cultural lens framework
- English language proficiency and its relevance in accounting
- dealing with exam anxiety

This course consists of six modules that take about two to three hours in total to complete.

### *Introduction to Indigenous Culture*

This new online, interactive course (which includes videos and quizzes) is designed to provide students with a valuable introduction into the deep cultural and historical foundations upon which the future prosperity of Indigenous communities must be built.

Students will learn about the following:

- Indigenous history
- Indigenous people
- reconciliation and the impact of colonization and lessons learned
- Seven Generations: moving from poverty to prosperity

This course consists of four modules that take about one hour in total to complete.

## Examinations

### Course examinations

To learn more information about the CPA preparatory course examinations, refer to the [Exam Regulations](#).

Please refer to the [Preparatory Courses Exam Blueprint](#) for details on the non-core and core courses exam format and length.

For each non-redesigned core course examination, there will be an exam review webinar held live for all cohorts. This webinar will be recorded and made available along with the accompanying slides on Brightspace (D2L) following the live session. Sample exam questions used in the exam review webinar will also be posted.

While studying for the exam, students are encouraged to review their quizzes and work through the Practice MCQs and weekly practice problems.

Facilitators do not see the actual exams and cannot tell students what is on them. Facilitators can assist students with understanding the course content, which is the key to success on the exams.

Students writing the exams for the non-redesigned core courses must achieve a minimum of 50% on their core course exam in addition to an overall mark of 60% in their core course in order to pass.

Only students who were unsuccessful in a previous **core** course may be eligible to challenge the next exam, depending on their overall course mark. A student who fails an attempt at a core course with a mark of 50% or above can attempt the rewrite examination provided they have not already completed a rewrite attempt or exhausted their three examination attempts. Students must attempt their rewrite at the next available exam sitting.

NOTE: A student who has completed their coursework under the non-redesigned course format (70% final examination, 18% project, and 12% quizzes) and will be writing or rewriting their exam after the course has been redesigned will be:

- given access to the redesigned course for study purposes but will not be required to complete the course learning activities.
- subject to the new grading structure, where the final exam is worth 100% of the grade.

### Eligibility to write the course examination

CPA Canada uses examinations to determine whether students have acquired the knowledge and developed the skills and competencies expected within the courses. Students should familiarize themselves with the [CPA Exam Regulations](#).



In some regions, students are not eligible to enrol in more than two courses per semester; students should check with their regional office before enrolling in more than one course. If you are registered in more than one course, be sure to check each course's exam schedule (found at the same site as the [CPA Exam Regulations](#)) to avoid any timing conflicts.

Students who do not complete the projects may not be eligible to write the course examination or may have their exam mark disregarded.

Students are allowed three attempts to pass each course. If students exhaust three attempts in one course, they will need to take that prerequisite course through a post-secondary institution.

If at any point you are unsure about your eligibility to write the exam, or if you would like to dispute your marks for any of your projects, email your regional office within three days of receiving your project back (refer to Appendix A for contact information). Also see the section of this document on extensions and academic accommodations.

### Overall course grades

When determining the overall course grade on the non-redesigned core courses, the quizzes, projects, and exams are weighted as noted in the CPA preparatory courses overview. Students will see an overall percentage grade for each quiz and each project.

The Grades section of Brightspace (D2L) tracks all student grades. For projects, marking facilitators and markers will return feedback on students' responses via a marking key using the Brightspace (D2L) dropbox. Quizzes will be automatically graded in Brightspace (D2L) when they are submitted.

The overall course grade is shown as the last line in the Grades section of Brightspace (D2L). Note that the overall course grade is a running total, so it will be 0% when you start a new course. As you submit assignments and they are graded, your overall course grade will increase proportionately based on the grades you earn and the relative weighting for that type of activity (quiz or project).

## Calculators

The Texas Instruments BA II Plus is the only calculator that will be accepted for examination purposes. Students should purchase this calculator prior to beginning the courses in order to develop familiarity with it as they work through problems and projects. The Calculator Practice Problems, located in the Course Reference Materials section of Brightspace (D2L), will help students work through time value of money calculations using the BA II Plus.

Note: The Texas Instruments BA II Plus Professional Edition is **not approved** for the CPA preparatory courses.

**Students should check with their regional office to see if they are required to bring their own calculators to the exam or if calculators will be provided.**

## Examination software

CPA Canada uses Surpass (*Secure Client*) software to administer exams. Students are provided CPA-issued laptops equipped with the software to write their examinations. This may change when examinations are taken under COVID-19 exam conditions.

## Disputes related to projects

The process to dispute project marks is as follows:

1. The student must contact the facilitator/marker directly within three days of receiving their project marks back.
2. The **onus is on the student** to identify for the facilitator/marker who originally marked the project where the student's dispute lies and provide rationale for why the student deserves a higher mark.
3. The original facilitator/marker will review that section (not the entire response), and if they agree with the student, the project mark will be adjusted. If the original facilitator/marker does not agree that a project mark change is warranted, they will advise the student and provide an explanation. No marks will be adjusted downward.
4. If the student is still not happy with the outcome, they must contact their regional office.

## Fee considerations

Issues with payment and refunds, as per the approved and published schedules, are not appealable. Where there are cases of hardship, contact your regional office to discuss resources that may be available or alternative arrangements that may be considered (refer to Appendix A for contact information).

## Exam re-marks

Students should expect a high level of fairness, professionalism, and objectivity in the CPA certification program. The re-mark process is designed to handle concerns raised by students while ensuring fairness and clear communication. Only the constructed response portion of the exam will be reviewed.

If you are unsuccessful in a CPA preparatory course exam, you can request a re-mark of the exam within three business days of receiving the final course grade. Re-marks must be made in writing and clearly state “Request for Re-mark” in your subject line. To submit a re-mark request, contact your regional office (see Appendix A for regional office contact information). An exam re-mark is subject to a fee that will only be refunded if the final course mark changes to a pass because of the re-marking.

A change to the grade is made only if one or more of the following errors occurred:

- The markers misapplied the marking guidelines.
- The markers failed to consider a relevant section of the student’s response (for example, the markers missed a relevant discussion somewhere).
- The markers exhibited poor application of judgment.

Re-marks are solely based on the procedures listed above. Extenuating circumstances will not be considered.

For more information on the exam re-mark and what it entails, refer to the “Appeals of Examination Results” document posted within the Required Software, Guides, and Regulations section on the Brightspace (D2L) course page, or contact your regional office.

## Managing your courses

### Course enrolment

To enrol in a course, students must be registered in the program with a regional CPA office in Canada.

### Examinations

All students must write their course examinations at a designated exam writing centre.

### Withdrawing from a course or examination

Students who choose to withdraw from a course must contact their regional office (see Appendix A for contact information). Students must check with their regional office as to whether they will be issued a full or partial refund or charged for a course attempt.

In all cases, if students re-enrol in a course after withdrawing from an earlier offering, they will need to restart the course at Week 1.

Students can voluntarily withdraw from an exam any time up until the day before the final exam. Students who decide to proceed with an exam withdrawal may register for another upcoming exam if the exam date is within one year of the course start date for core courses or within one year of the course registration date for non-core courses. Some regions may charge a withdrawal fee.

### Course fees and student dues

See your regional office for information about course fees and student dues (see Appendix A for contact information).

### Important dates

The course schedules and exam dates can be found on the CPA Canada website ([CPA Preparatory Courses Calendar](#)).

### Extensions and academic accommodations

#### *Extensions for online activities*

Facilitators will not provide feedback on or review project submissions handed in late. However, in extenuating circumstances, students may request an extension. To request an extension, please contact your regional office. Facilitators do not have the authority to grant extensions. A heavy workload or lack of Internet connection are not usually considered extenuating circumstances.

### ***Academic accommodations***

Students who have a medically documented issue or disability that affects their participation in the course or their ability to attempt the course examination as scheduled may request an academic accommodation. Such students will need to provide appropriate documentation and may be asked to provide additional information. Contact your regional office for further details.

### **Skills for success**

To ensure success in the CPA preparatory courses, students can prepare themselves by working on their skills in a number of areas that will be useful not only in the CPA preparatory courses but also in the CPA PEP and in their work experience. Important skills to have are English proficiency, familiarity with using the BA II Plus calculator, and proficiency in Word, Excel, and Power BI (for the Information Technology course).

It is also important to ensure that students are familiar with the functionality of Microsoft Word and Excel prior to writing the course examination. (See the section on the examination software that follows.)

#### ***English proficiency***

To be successful, students should have a high, professional level of English proficiency. They must be able to articulate ideas orally and in written form with detailed descriptions, opinions, and explanations (preferably at Level 8 in speaking, reading comprehension, writing and listening skills as per the Centre for Canadian Language Benchmarks). While this describes the minimum requirements, it is strongly recommended that students also be currently employed in a business position or have two years of relevant work experience. It is expected that students' level of English proficiency will be strengthened as they proceed through the CPA preparatory and CPA PEP courses.

#### ***Microsoft Excel and Word***

Excel is recommended for calculations. Excel is convenient for financial statements and calculations, as it is easy to use and it makes the work appear more professional. The Excel Refresher Videos (available in the Course Reference Materials section of Brightspace (D2L)) demonstrate how to use many of the Excel functions required for the projects and exams.

Word helps make memos appear more professional and work easier to follow, and also offers spelling and grammar checks to ensure work appears professional before submission.

## **Power BI**

The Competency Map now includes data analytics and information systems as a required element of each of the technical competencies.

Power BI is a business analytics tool that allows users to visualize data and share insights across groups, teams, and organizations. It lets you build advanced queries, models, and reports. Power BI has the ability to connect to hundreds of data sources and summarize them with live dashboards and reports.

Microsoft offers a free desktop version of Power BI. [Click here to download the free version.](#)

Minimum requirements to run Power BI Desktop:

- Windows 10 or Windows Server 2008 R2 or later
- .NET 4.5
- Internet Explorer 11 or later
- Memory (RAM): at least 2 GB available, 4 GB or more recommended
- Display: at least 1440x900 or 1600x900 (16:9) recommended
- CPU: x64-bit processor: minimum 1.4 GHz, recommended 2.0 GHz or faster

Note: Some employers may require administrative access.

For more information on Power BI, refer to Appendix B.

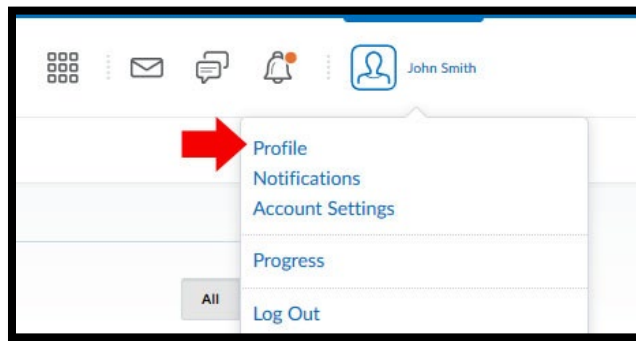
## **Examination software**

Refer to the [Exam Regulations](#) for up-to-date information on your exam delivery and any required software.

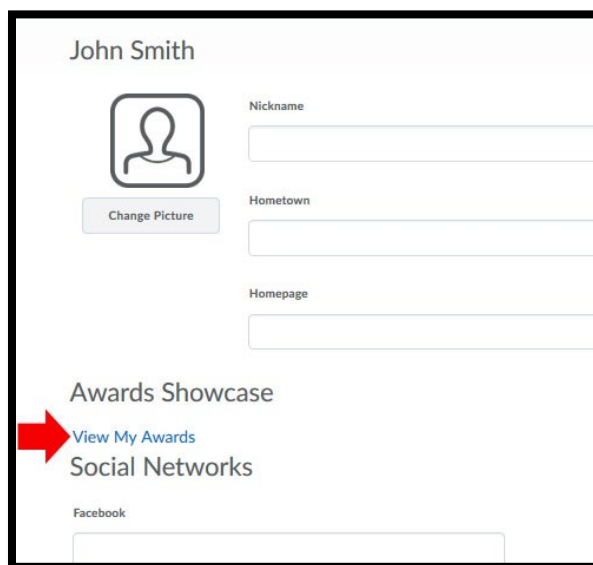
## **Statements of Completion**

Students can print out their Statement of Completion award certificate after successfully completing a preparatory course.

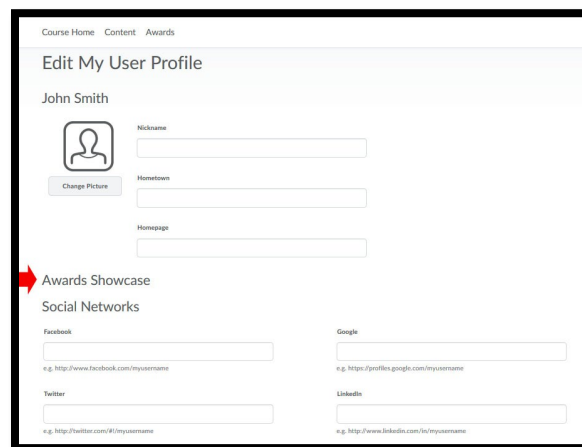
Awards will be accessible through the “Profile” link:



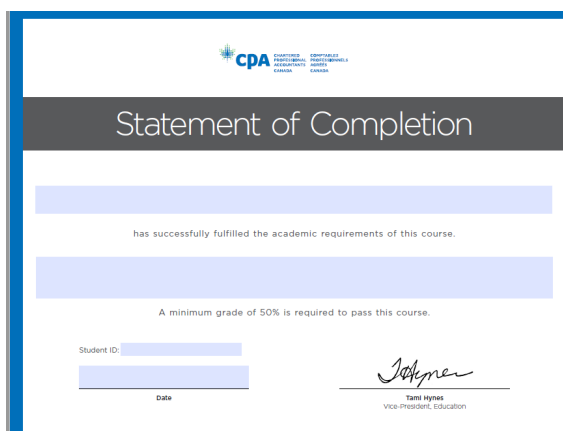
If you have received an award, a link to “View My Awards” will appear:



If you do not have any awards, the “Awards Showcase” section will be blank:



The Statement of Completion will look similar to the following:



### Uploading and sharing Statements of Completion with a Mozilla Backpack

You can use a Mozilla Backpack to store and move your Statements of Completion (also known as badges) across platforms, ensuring you retain control over your own data and have the ability to organize and share collections of badges. It is recommended that you create a Mozilla Backpack account so that you can access your Statements of Completion even after you no longer have access to Brightspace (D2L).

To create a Mozilla Backpack:

1. After accessing your Statement of Completion, click the image of the course you completed. A screen displaying the details of the course will appear.
2. Click “Share”. The Share My Award screen will appear, prompting you to create or log in to your Mozilla Backpack account.
3. Enter your email address twice and click “Share to Mozilla Backpack”. (Note: The badges you earn will be linked to your email address, so be sure to use the correct address.) The Mozilla Backpack login screen will appear. Log in to your account.
4. Click “Yes” to accept the badge. A confirmation screen will appear.
5. To share your badge on social media, from the Badges tab, click “Share this on Twitter, Google+ and Facebook” to access options for sharing your collections of badges to social media. The link to your collection portfolio page will be included when you post to any of the social media channels.

If you have any questions, contact the [CPA Student Support Web Portal](#).



## Next steps

Are you in your last preparatory course? If so, you should consider the following:

- Have you achieved an overall average of 65% in all your core preparatory courses to be eligible for the CPA PEP? Refer to the [Harmonized Education Policies](#) for information about eligibility for the CPA PEP.
- Do you know when to register for the CPA PEP? To find out when and how to apply, contact your regional office (see Appendix A).

## Appendix A

Contact the relevant region for questions about the following:

- registering in the CPA certification program
- prerequisites
- admittance criteria
- eligibility
- course registration
- accommodations

| CPA regional offices                   | CPA education contact information   |
|--|---|
| <b>CPA Western School of Business</b>  | Email: <a href="mailto:prepadvising@cpawsb.ca">prepadvising@cpawsb.ca</a><br>Exam inquiries: <a href="mailto:prepexams@cpawsb.ca">prepexams@cpawsb.ca</a><br>Phone: 1.866.420.2350              |
| <b>CPA Ontario</b>                     | Website: <a href="#">CPA Ontario website</a><br>Exam results appeals: <a href="mailto:ppp@cpaontario.ca">ppp@cpaontario.ca</a><br>Phone: 1.800.387.0735   |
| <b>CPA Atlantic School of Business</b> | Email: <a href="mailto:programs@cpaatlantic.ca">programs@cpaatlantic.ca</a><br>Phone: 902.334.1172  |
| <b>CPA Canada — International</b>      | Email: <a href="mailto:internationalinquiries@cpacanada.ca">internationalinquiries@cpacanada.ca</a><br>Exam results appeals: <a href="mailto:kscarlett@cpacanada.ca">kscarlett@cpacanada.ca</a> |

## Appendix B

The Competency Map now includes data analytics and information systems as a required element of each of the technical competencies. As a result, students will have to complete at least one data analysis activity using Microsoft's Power BI software.

Once installed, Power BI will prompt students to set up an account. However, this is optional. An account is not necessary or required to complete the weekly problems.

To bypass sign-in/account creation: When Power BI first launches, a pop-up window will display. That window has a link in the bottom left that says, "Already have a Power BI account? Sign in." Clicking on that link launches a second pop-up window requiring login information. Students can close that window using the X in the top right corner and then proceed with the activity.

### **Getting familiar with the software:**

For more information on Power BI, [see Microsoft's website dedicated to Power BI and the learning material provided](#).

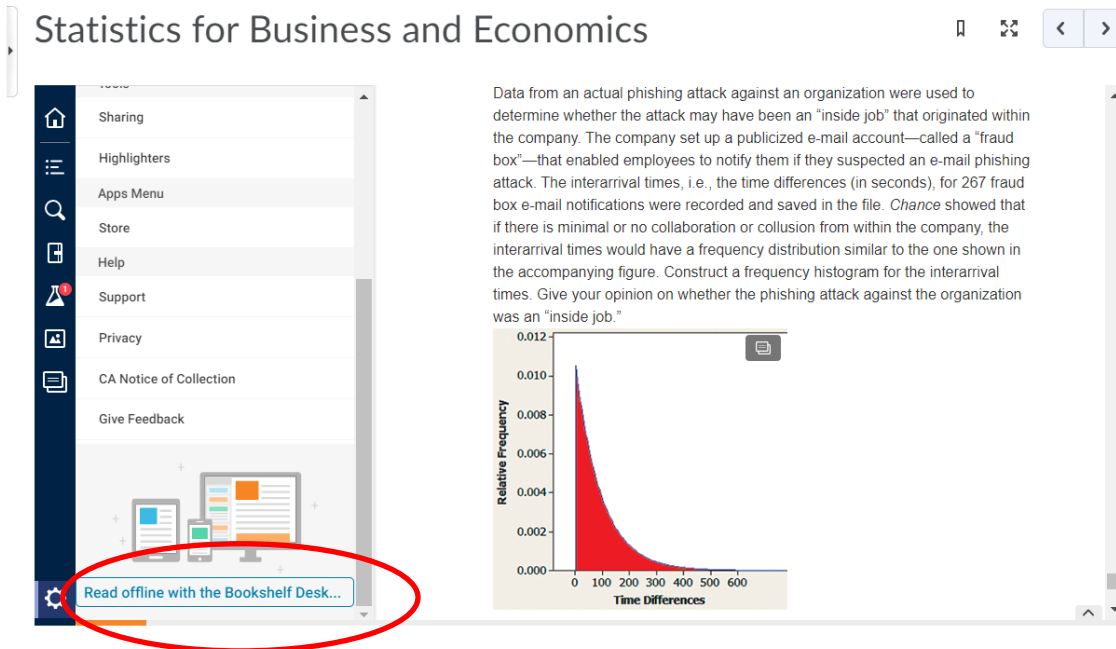
In addition, an online learning resource, ["Building blocks of Power BI,"](#) is available to all students.

Power BI also has a number of built-in resources, including videos, that you can access through the program's Help menu.

Don't be alarmed if your Power BI file looks "empty" when you first open it. Your weekly activities will guide you through the process of linking and accessing the required data.

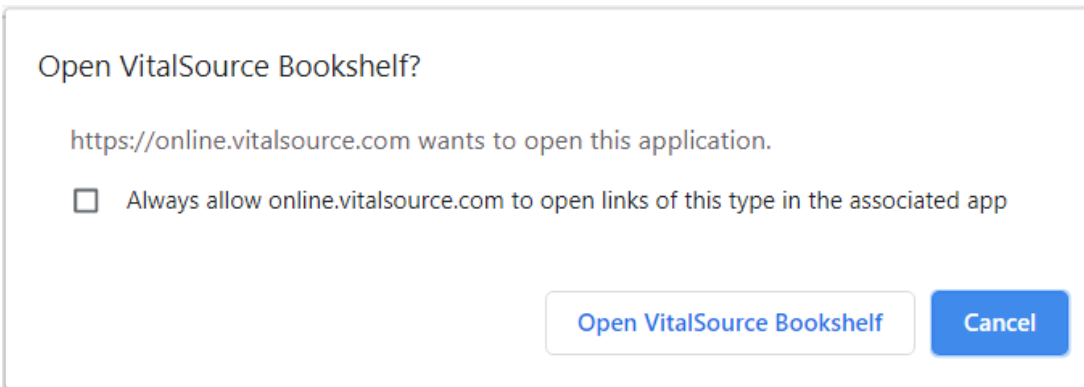
## Appendix C

To access Bookshelf, open the “Settings” menu and click “Read offline with the Bookshelf Desktop”.



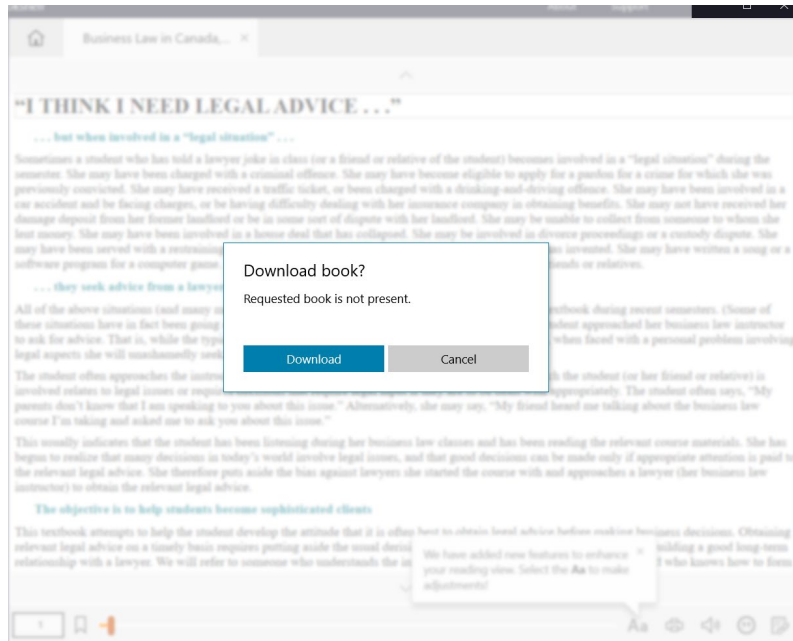
The screenshot shows the VitalSource Bookshelf interface for the document "Statistics for Business and Economics". On the left is a settings menu with options: Sharing, Highlighters, Apps Menu, Store, Help, Support, Privacy, CA Notice of Collection, and Give Feedback. At the bottom of this menu, the option "Read offline with the Bookshelf Desk..." is circled in red. The main content area displays a text passage about a phishing attack and a graph titled "Relative Frequency" vs "Time Differences". The graph shows a red-filled area under a curve that starts at a high relative frequency (around 0.011) at time difference 0 and decays rapidly towards zero as time differences increase up to 600 seconds.

You will see a prompt asking “Open VitalSource Bookshelf?”; click on “Open VitalSource Bookshelf”.

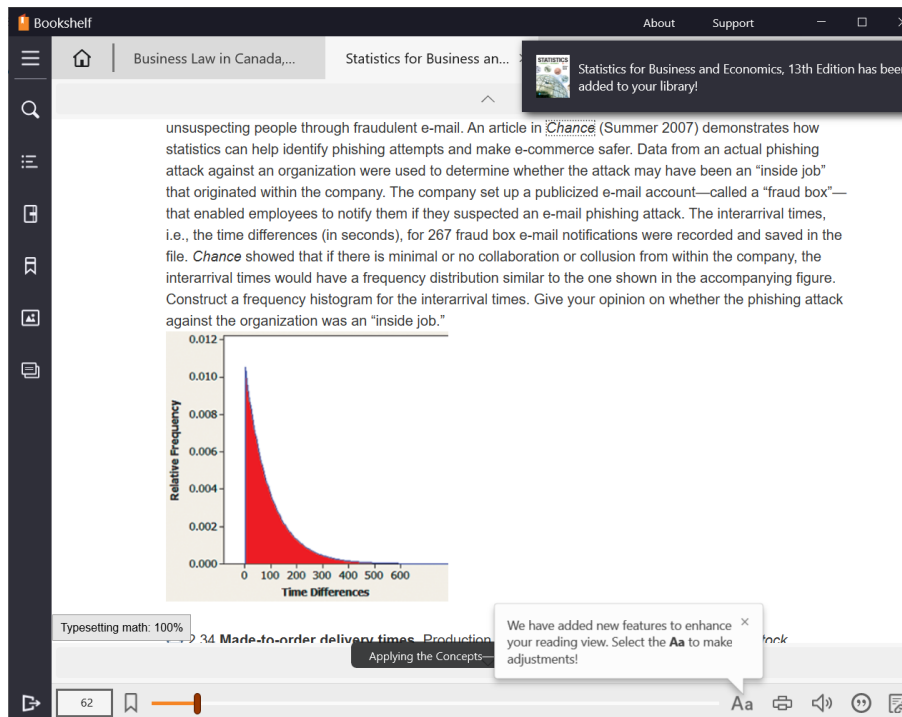



The dialog box titled "Open VitalSource Bookshelf?" contains the following text: "https://online.vitalsource.com wants to open this application." Below this is a checkbox labeled "Always allow online.vitalsource.com to open links of this type in the associated app", which is currently unchecked. At the bottom right, there are two buttons: "Open VitalSource Bookshelf" (in blue) and "Cancel" (in white with a blue border).


Depending on whether or not you have previously downloaded the eTextbook, you may be asked to download it. Click “Download” to download a copy of the eTextbook.



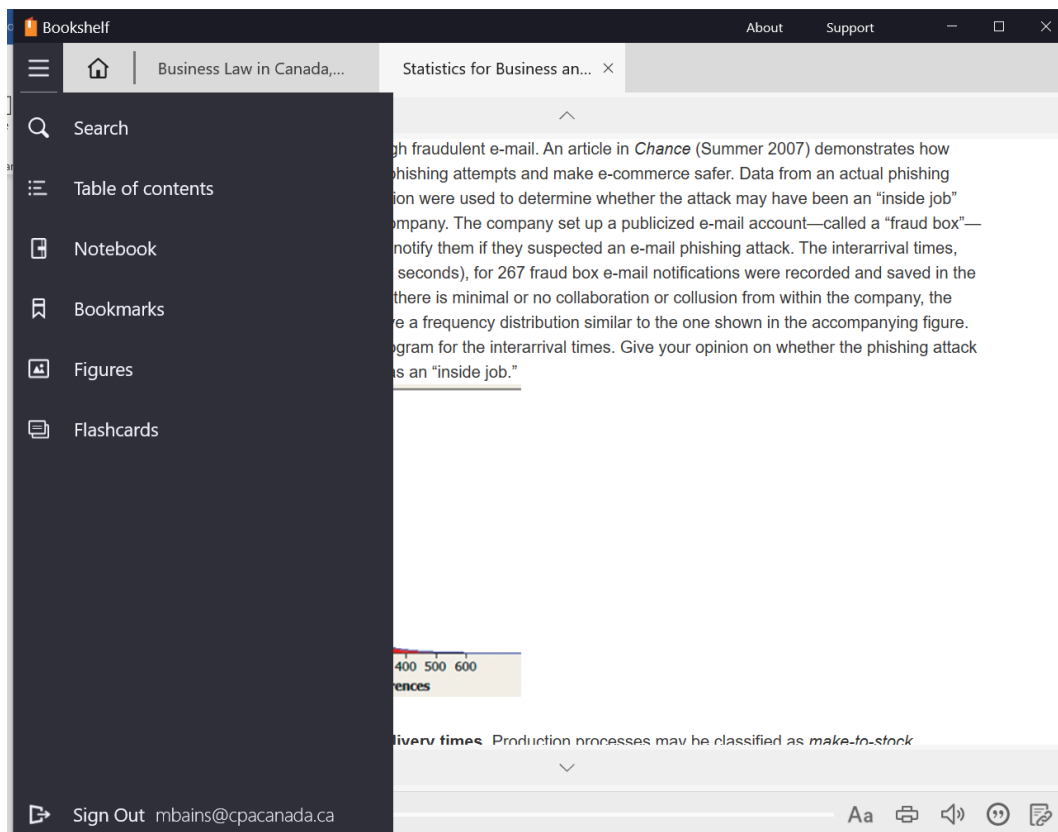
You will get a confirmation message once it is downloaded.



After opening the eTextbook, click the “Search” icon  from the left menu bar to bring up the search tool. Search inside your eTextbook to find the text you need. When you search in Bookshelf, the chapter/section heading will display the number of search results found, and you can sort based on book order (first to last, last to first).

Quickly navigate to a particular chapter by clicking the “Table of Contents” icon  from the left menu bar. Clicking on any chapter with an arrow (indicating chapter subsections) will move the contents to the next level. You will need to click the blue “Go to Chapter...” link at the top of the panel to navigate to that section of the reader.

If you don't like the location of the Search panel or Table of Contents, you can click and drag the panels to either side of the reading window or reorder their layout. Bookshelf will remember your preferences for next time.



You can also highlight text and add notes inside an eTextbook. Notes and highlights are automatically backed up and will sync across your various devices running Bookshelf. You can share your notes and highlights with other VitalSource users who have the same eTextbook.

To make a highlight, select the text. When the pop-up appears, click the coloured circle of the highlighter you wish to use. Click on a highlight to bring up the highlighter tools, which allows you to change the highlight color, add/edit a note, or delete the highlight. If you prefer making highlights as you select text, use the Fast Highlight tool located in the

scrubber bar along the bottom of your screen. Choose the highlight colour you wish to use and then start selecting text, which will automatically highlight text for you. To turn off this feature, click the “Fast Highlight” icon in the toolbar, then choose the X highlighter. The Fast Highlight feature is only available with non-touchscreen devices.

To make a note, click within the “Add Note” field. Notes can consist of text, images, emojis, lists, and more.