CPA ONTARIO
STUDENT GUIDE

Your Map to the Chartered Professional Accountant (CPA) Designation

April 24, 2017
This Guide is a tool to help you navigate through the CPA certification program. Ensure that you are familiar with the CPA Ontario regulations, codes and bylaws outlined in Essential Reference Material and on our website for up-to-date information.
Welcome to CPA Ontario

On behalf of the Chartered Professional Accountants of Ontario (CPA Ontario) and the Student Services team, congratulations on starting your path to becoming a CPA.

CPAs are in demand thanks to their financial expertise, strategic thinking, business insight and strong leadership. The Chartered Professional Accountant (CPA) designation is the leading business designation in demand across every sector and in every size of organization. The CPA designation is earned through significant study and hard work and will reward you with exceptional career prospects and a prosperous future.

The CPA designation is not simply a path to career success. The CPA profession acts as an educator, thought leader, regulator, advocate and provider. We protect the public interest by ensuring our members meet the highest standards of integrity and expertise. CPAs and students in the CPA certification program willingly abide by the rules set out in the CPA Code of Professional Conduct (CPA Code), which require them to behave at all times in a manner that will maintain the reputation of the profession and serve the public interest. Students must be aware of and comply with the applicable bylaws, regulations and other standards set out in the Member’s Handbook, including those in the Academic Code of Conduct.

This guide is designed to help you navigate through the CPA certification program. Within these pages, you will find:

- information about CPA Ontario.
- an overview of the CPA certification program.
- specific information on each element of the program, with links to essential resources.
- a list of services available to you from CPA Ontario.
- an outline of the conduct and academic standards you are expected to meet.
- an appendix for specific categories of students, including Internationally Trained Accountants (ITAs).

We have provided this guide as a downloadable PDF so that you have the option of a printed copy. Keep in mind, however, that this is an evolving document and you should always refer to cpaontario.ca for the most up-to-date information and regulations pertaining to students.

Thank you for choosing to invest your time and fulfil your career aspirations with the CPA program. CPA Ontario and its dedicated Student Services team look forward to supporting you as you progress on the path to achieving the CPA designation. I wish you all the best in your academic studies.

Sincerely,

Richard Piticco, CPA, CA, CFA
Vice President, Student Services

Questions? Contact cpaontario.ca/contact-us or call 1 800 387.0735 (Monday – Friday, 8 a.m. – 6 p.m.).
About CPA Ontario

About CPA Canada
Chartered Professional Accountants of Canada (CPA Canada) is the profession’s national body. They play an important role in influencing international accounting, audit and assurance standards to ensure that these standards are appropriate for Canadian market needs.

About CPA Ontario
Chartered Professional Accountants of Ontario (CPA Ontario) protects the public interest by ensuring its members meet the highest standards of integrity and expertise. CPA Ontario regulates and supports its more than 87,000 members and 19,000 students in their qualification and professional development in a wide range of senior positions in business, finance, public accounting, government, not-for-profits and academe.

CPA Ontario Head Office
69 Bloor Street East
Toronto, ON
M4W 1B3

Hours of Operation
Monday - Friday, 8:30 a.m. – 5 p.m.

Customer Service
1 800 387.0735
(Monday – Friday, 8 a.m. – 6 p.m.)
cpaontario.ca/contact-us

Websites
cpaontario.ca
cpaontario.ca is the main website for all information relating to CPA Ontario and the profession. It contains resources, links and references critical to students, members, firms and the public.

Social Media

@CPA_Ontario
facebook.com/CPAOntario

instagram.com/gocpaontario
linkedin.com/company/cpa-ontario

Privacy
CPA Ontario is committed to protecting the privacy of employees, firms, members and students and any personal information collected from them. To learn more, please visit Privacy Policy.
The CPA Certification Program Overview

The **CPA certification program** is designed to ensure that all CPAs have a strong foundation of ethics, knowledge and skill. The nationally developed and provincially delivered CPA certification program consists of:

- **academic prerequisites** with specific subject area coverage,
- the **CPA Professional Education Program (CPA PEP)**, including the Common Final Examination (CFE), and
- a minimum of 30 months of relevant **practical work experience**.

The CPA program must be completed within specified timelines as outlined in the **Member’s Handbook, Regulation 6-1 (s.13)**. Please note that the CPA program does not award a degree.
I. CPA Ontario Preparatory Courses

For aspiring accountants who are missing some, or all, of the academic prerequisites required for admission into the CPA Professional Education Program (CPA PEP), CPA preparatory courses allow you to gain the necessary prerequisite subject area coverage. Students complete only the courses they require for entry into the CPA PEP.

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<thead>
<tr>
<th>CPA PEP Prerequisites</th>
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<tbody>
<tr>
<td>1. Introductory Financial Accounting</td>
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<td>2. Introductory Management Accounting</td>
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<tr>
<td>3. Economics</td>
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<tr>
<td>4. Statistics</td>
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<tr>
<td>5. Intermediate Financial Reporting 1*</td>
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<td>7. Advanced Financial Reporting *</td>
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<tr>
<td>8. Corporate Finance *</td>
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<tr>
<td>9. Audit and Assurance *</td>
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<tr>
<td>10. Performance Management *</td>
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<tr>
<td>11. Taxation *</td>
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<tr>
<td>12. Intermediate Management Accounting *</td>
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<tr>
<td>13. Business Law</td>
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<td>14. Information Technology</td>
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* Indicates a core course

How to Enrol in a Preparatory Course

1. Log in to the Preparatory Course enrolment portal by following the instructions on the page.

2. Pay the applicable fees. For a list of fees, please refer to the 2017 Preparatory Course Schedule.

Students may not enrol in a course if they have not completed the required prerequisite for that course. For example, a student cannot enrol in Intermediate Management Accounting without having completed Introductory Management Accounting or having received an exemption.

Brightspace (D2L) & Course Material

At least one week prior to the course start date, you will receive an email from Brightspace, the online learning platform, with your login and password. All the material for the preparatory courses will be delivered through Brightspace, where you also have access to webinars, discussion boards and other learning tools. Should you experience any difficulty with Brightspace, please contact D2Lsupport@cpacanada.ca.

Results

CPA preparatory course examination results are posted on Brightspace approximately two weeks after each exam. Students are permitted three attempts per course. Students who are unsuccessful after three attempts must complete the requirements for that course through a post-secondary institution.
Reviews

Students who are unsuccessful at core courses may submit a request for review of their examination results by enrolling in a review through the Preparatory Course enrolment portal three business days of the release of the final results. A fee of $100 plus HST applies for all reviews. Reviews take approximately ten business days. If the review is successful, the fee will be refunded.

Rewriting Examinations

Students who receive a final grade of 49.5 - 59.4 per cent in core courses are eligible to rewrite the examination. Eligible students will be contacted one month before the examination period with details on how to enrol. The rewrite examination counts as a course attempt. Students who are unsuccessful at the rewrite examination for their second course attempt will need to retake the full course.

Note: rewrite examinations are not deferrable. If a student does not attempt the rewrite examination in the semester immediately following the original attempt, they must attempt the entire course again.

Withdrawals & Deferrals

Students may withdraw from a CPA preparatory course or exam by “enrolling” in a withdrawal through the Preparatory Course enrolment portal. By enrolling in a withdrawal, students accept the terms laid out in the refund policy. A fee may apply.

Students may defer a CPA preparatory course examination if they have completed all the mandatory components of the course. Students may defer for one semester only; if they do not sit the deferral exam in the subsequent semester, they will receive a grade of zero and be charged with a course attempt. If you would like to defer an examination, email ppp@cpaontario.ca. A fee applies for all deferrals.

A complete list of fees can be found in the Member’s Handbook, Regulation 4-2.

Entry to the CPA Professional Education Program (CPA PEP)

Once you have completed the prerequisite education requirements, your file will be reviewed for eligibility to enter CPA PEP. If you are currently enrolled in your final CPA preparatory course you may be eligible to conditionally enrol in CPA PEP, pending your final grade. If you are deemed eligible or conditionally eligible to enrol in CPA PEP, you will receive communications from the Transcript Assessment team at PEPeligibility@cpaontario.ca with details on how to proceed. Please note that all official transcripts and supporting documentation must be submitted prior to enrolling in CPA PEP.

Legacy & Transitional Students

Legacy and transitional students should refer to Legacy I Transitional Students for specific restrictions and the consequences of not meeting the prescribed deadlines.

Essential Links

Preparatory Course Webpage
Preparatory Course Enrolment Guide PDF
Preparatory Course Enrolment Portal
Preparatory Course FAQs
Harmonized Education Policies (HEP) PDF

The CPA preparatory courses have not yet been approved by the Public Accountants Council for the Province of Ontario (PAC) and, therefore, any individual enrolling in CPA preparatory courses is not eligible to become a Licensed Public Accountant (LPA). For the time being, students interested in becoming an LPA should fulfil the CPA PEP prerequisites through approved courses at a post-secondary institution. For more information, see Public Accounting Licence.
II. CPA Professional Education Program (CPA PEP)

The CPA PEP focuses on developing the enabling and technical competencies that are essential to the CPA profession.

<table>
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<tr>
<th>COMPETENCIES</th>
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<tr>
<td>TECHNICAL</td>
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<td>Advanced Financial Reporting</td>
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<tr>
<td>Management Accounting</td>
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<tr>
<td>Strategy and Governance</td>
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<tr>
<td>Audit and Assurance</td>
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<tr>
<td>Finance</td>
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<td>Taxation</td>
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Students complete the CPA PEP by successfully passing six modules—two core modules, two elective modules and two capstone modules—and the Common Final Examination (CFE). The modules must be taken in sequence (except students on the SI Credit-Hour path, or those who meet the criteria of section 32B in Regulation 6-1):

1. Two core modules develop competencies in all six technical areas. Each module focuses on a student’s breadth of knowledge:
   - Core 1: This module focuses on financial accounting and reporting.
   - Core 2: This module focuses on management accounting, planning and controls.

2. Two elective modules develop deeper skills in areas of career interest. Each module focuses on developing a student’s depth of knowledge. Each student chooses two of the following:
   - Assurance
   - Performance Management
   - Taxation
   - Finance

Requirements for Entry into CPA PEP:
- 120 credit hour degree or equivalent
- Specific subject area coverage
- Minimum grade requirements:
  - Non-core courses: 50 per cent
  - Core courses: 60 per cent
  - Minimum cumulative GPA of 65 per cent (or equivalent) for the core courses

For more information, visit our website.
There are specific requirements for students interested in becoming a Licensed Public Accountant. Learn more.

3. **Capstone 1**: This is an integrative module that focuses on a student’s application and integration of knowledge. This module integrates the core technical competencies and develops the enabling competencies.

4. **Capstone 2**: This module focuses on preparing students for the CFE by applying competencies acquired through the CPA program in complex and highly integrative cases.

The CPA PEP must be completed within specified timelines as outlined in the Member’s Handbook, Regulation 6-1 (s.13).

**How to Enrol in a CPA PEP Module or Exam**

1. Log in to the CPA PEP enrolment portal.

2. Students enrolling for the first time will be prompted to complete the mandatory Brightspace (D2L) enrolment module, Module Zero (D2L Registration). A zero dollar amount will show for this item. Select “continue to checkout” to complete the enrolment.

3. Pay the applicable fees. For a list of fees, refer to the Member’s Handbook, Regulation 4-2.

Note: Students may conditionally enrol in a module while waiting for the results of the previous module. However, if the results from the previous module determine that the student is ineligible for the module they have conditionally enrolled in, the student will be removed from that module and any results will be discarded and a full refund will be issued.

Students who miss the enrolment window have the option of being placed on a waitlist for a fee. For more information, please see the CPA PEP FAQs.

**Brightspace (D2L) and Course Material**

Within one week of enrolling in your first module or exam, you will receive an email from Brightspace with your login and password. All the material for the CPA PEP modules will be delivered through the Brightspace platform, as well as workshop location information and schedules. You will also have access to webinars, discussion boards and other learning tools. Material will be posted three days prior to a module’s start date. Students experiencing any difficulty with Brightspace should contact D2Lsupport@cpacanada.ca.

**Withdrawals & Deferrals**

Students may withdraw from, or defer, a CPA PEP module or exam by submitting a detailed request in writing to cpaPEPenrolment@cpaontario.ca. A fee may be required. A complete list of fees can be found in the Member’s Handbook, Regulation 4-2. Exams may be deferred only once. For more information, please see the CPA PEP FAQs.
Results

CPA PEP examination results are posted on Brightspace approximately two weeks after each exam. Students are permitted three attempts per examination; a student who is unsuccessful on their third attempt will be deregistered, as per the Member’s Handbook, Regulation 6-1.

Legacy & Transitional Students

Legacy and transitional students should refer to Legacy I Transitional Students for specific restrictions and the consequences of not meeting the prescribed deadlines.

Essential Links

CPA PEP I CFE
CPA PEP FAQs
CPA PEP Schedule and Fees
CPA PEP Information and Study Guide PDF
CPA Canada Guide for Candidates in the CPA PEP
CPA PEP Examination Rules PDF
Harmonized Education Policies (HEP)
Information about Securexam

Have you registered as a student with CPA Ontario with unofficial transcripts? Remember that your official documentation is due within four months of your CPA PEP start date.
III. Common Final Examination (CFE)

The CFE is the culmination of the academic portion of the CPA program, consisting of a three-day examination requiring students to demonstrate depth and breadth of competency development in accordance with the CPA Competency Map.

To successfully complete the CFE, students must demonstrate Breadth in all six core technical areas and Depth in two core technical areas. The Depth must be in Financial Reporting or Management Accounting, plus one from the other available competency areas. Students should assess their readiness for the CFE by their results in Capstone 2. Students are encouraged to defer writing the CFE until they are confident of their success.

Students are permitted three attempts to complete the CFE. A student who is unsuccessful on their third attempt will be deregistered, as per the Member’s Handbook, Regulation 6-1.

How to Enrol for the CFE

1. To enrol for the CFE, log in to the CFE portal during the enrolment period. Refer to the CPA PEP schedule for enrolment dates.
2. Select your elective depth role.
3. Pay the applicable fees. For a list of fees, please refer to the Member’s Handbook, Regulation 4-2.

CFE Results

CFE results are available approximately three months after the examination - refer to the CPA PEP Schedule for details. Consenting successful students will have their names published on a public webpage and in an ad in the Globe & Mail newspaper around the time of convocation. CPA Ontario does not notify students individually.

Refer to our website for additional information.

Essential Links

- CPA PEP I CFE
- CFE FAQs
- CPA Competency Map
- The CFE Report: Simulations and Guides
- CPA Examination Rules PDF
- Harmonized Education Policies (HEP)
IV. CPA Practical Experience Requirements (CPA PER)

In addition to completion of the CPA PEP and the CFE, the CPA certification program requires students to complete a minimum of 30 months of relevant practical experience. The knowledge and competencies gained through practical experience complement those developed through education. At least 12 months of practical experience must be completed at the same time or after a student completes the CPA PEP. All students must have a CPA mentor in order to report practical experience (see The CPA Mentorship Program section below).

Students can refer to the CPA Practical Experience Requirements and the Member’s Handbook, Regulation 6-6 for the specific requirements. Please note that while the CPA profession strives for national consistency, provincial regulations and bylaws (including CPA Ontario’s) take precedence over national requirements.

Practical Experience Routes

There are two paths to fulfilling the practical experience requirements:

<table>
<thead>
<tr>
<th>Pre-Approved Program Route (PPR)</th>
<th>Experience Verification Route (EVR)</th>
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<tr>
<td>PPRs are specific training programs in an organization approved by CPA Ontario.</td>
<td>Work in any position that meets the initial assessment requirements.</td>
</tr>
<tr>
<td>Your employer works with CPA Ontario to create a program(s) that meets the qualifying work experience.</td>
<td>Submit detailed experience reports which are reviewed by your supervisor for approval by CPA Ontario.</td>
</tr>
<tr>
<td>You complete streamlined experience reports.</td>
<td>Work directly with CPA Ontario to have your experience assessed as it is gained.</td>
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</tbody>
</table>

To determine if your current or prospective employment meets the necessary competency requirements, refer to the CPA Practical Experience Requirements for EVR PDF and complete the Experience Verification Self-Assessment Tool.

The Practical Experience Reporting Tool (PERT)

Practical experience is captured through the profession’s online PERT. PERT facilitates discussion of your progress with your CPA mentor and is the tool that CPA Ontario will use to assess your experience. PERT is used by:

- students in the CPA program and legacy CA students who either registered or started working on, or after, September 1, 2014.
- any student who began working in a Pre-Approved Program (PPR) with an approval date of September 1, 2014 or later.
- CGA transition students not reporting in PERC.
- any transitional student who does not meet the requirements using their legacy tool (CA: RQE, CGA: PERC, CMA: iSkills) by September 1, 2018.

Legacy & Transitional Students
Legacy and transitional students should refer to Legacy I Transitional Students for specific restrictions and the consequences of not meeting the prescribed deadlines.
How to Report Your Practical Experience

Before you can obtain access to PERT, you must obtain a minimum grade of 60 per cent on the Practical Experience Student Orientation Course within Brightspace. Access to this course is granted automatically if you indicated your employment when you registered as a student with CPA Ontario. Students may also submit a completed Access to PERT form to practicalexperience@cpaontario.ca if your employment situation has changed since you registered. Please allow approximately two weeks for processing.

One business day after you have completed the orientation course with the required minimum 60 per cent evaluation score, you will be able to log in to PERT using your CPA Ontario ID and password.

If you have specific questions or require technical help with PERT, please contact practicalexperience@cpaontario.ca.

Essential Links

- CPA Practical Experience
- CPA Practical Experience Requirements PDF
- Quick Reference Guide for PERT Tasks PDF
- Harmonized Practical Experience Policies PDF
- Supplemental Guidance – Technical Competencies
- Supplemental Guidance – Enabling Competencies
- Co-op Students Factsheet PDF
- PERT User Guide for Students in the Experience Verification Route (EVR) PDF
- PERT User Guide for Students in the Pre-Approved Program Route (PPR) PDF

The CPA Mentorship Program

All students are required to have a mentor and identify their mentor in PERT in order to have their practical experience recognized by CPA Ontario. The mentor must be a designated CPA. The mentor matching process for students depends on which route you choose to obtain your practical experience requirements:

1. **Pre-Approved Program Route (PPR):** Students are automatically matched with a CPA Ontario mentor by their employer, an organization offering the CPA pre-approved program.

2. **Experience Verification Route (EVR):** Students are responsible for finding their own CPA Ontario mentor.

EVR: How to Find a CPA Ontario Mentor

For assistance in finding a mentor, students in the EVR can visit the CPA mentorship program overview, which hosts helpful webinars and fact-sheets about finding a mentor and information about the CPA Mentor Match Portal.
EVR: The CPA Mentor Match Portal

The CPA Mentor Match Portal is an online interactive system designed to help students in the EVR find an approved CPA Ontario mentor. You will automatically gain access to the portal three months after you create your PERT profile and your employment has been approved as meeting the entrance requirements. Within the portal, you have the ability to choose your desired mentor based on common interests and connections.

Mentor Community

Encourage your mentor to join the online Mentor Community to ask questions, meet their fellow mentors and take part in valuable mentorship discussions.

If you have any questions about the CPA Ontario Mentorship Program, contact mentor@cpaontario.ca

Essential Links

CPA Ontario Practical Experience – Mentorship Overview Video
CPA Mentorship Program – FAQs for Students PDF
Mentorship Lifecycle Tool for Students

Practical Experience Assessment Timeline

Practical experience assessment processing time is six weeks from the date of your submission or resubmission of your fully completed assessment report. If you have not received results of your assessment after six weeks, please contact practicalexperience@cpaontario.ca.

V. Convocation

Upon successful completion of the CFE, you will have the opportunity to attend convocation and celebrate with classmates, family and friends. Convocation is held a few months after the CFE results are released, and you will be notified by email with instructions on how to register. Convocation celebrates the culmination of all your hard work throughout the CPA program, and we encourage you to attend and celebrate in style.

CPA Ontario will also publish an ad in the Globe & Mail newspaper at this time that includes the names of all consenting successful writers.
VI. Admission to Membership

To begin your application for admission to membership, ensure that you submit all of your practical experience documentation for review.

If you have completed all of the educational and practical experience requirements for the CPA certification program or a legacy program, we’ll walk you through the final steps to membership:

1. Once you have successfully completed the CFE (or a legacy program) and submitted your final Practical Experience Report, your file will be reviewed. The review process takes six to eight weeks.

2. If you qualify for membership, CPA Ontario will send you a personalized email with application instructions.

3. Follow the instructions provided, submit your completed form, and pay the required fees.

4. Upon completion of Step 3, your file will be presented at the next monthly admission to membership review for approval.

5. Once you have been admitted, you will receive a congratulatory email from the Office of the Registrar welcoming you to membership. At this point, you can use the CPA designation and your name will be added to the Member Directory. Feel free to announce your success to the world — and on social media, using #cpaontario.

6. Within six to eight weeks you will receive your official membership certificate.

For more information, review the Member’s Handbook, Regulation 4-1.

Students may refer to themselves as “students in the CPA certification program” for résumé purposes only. Students are not permitted, under any circumstances, to use the CPA designation or refer to themselves as a member of CPA Ontario or CPA Canada until they are officially admitted to membership.
Student Resources

CPA Ontario is dedicated to supporting our students. Below you will find information and links to services designed to help you achieve your goals. Be sure to visit Student Resources for more information.

Accessibility and Special Considerations

CPA Ontario is committed to respecting the dignity and independence of all people. For more information, please see Accessibility.

CPA Ontario provides reasonable test and module accommodations to individuals with documented disabilities (physical, mental or learning impairments) within the definition provided by the Human Rights Code. For more information, please see Special Considerations.

Updating Your Profile

Students are required to keep their contact information up-to-date or they risk missing important information, critical updates and deadlines:

- Login to your Student Profile to update your contact information instantly.
- For legal name changes, please send a copy of your marriage licence or certificate of name change to transcriptregistration@cpaontario.ca.
- To request access to PERT, submit the completed PERT Access form.

Student Record Requests

Students may request a letter indicating their good standing in the CPA program, and/or their CPA Ontario official education record by submitting a Student Record Request form to customerservice@cpaontario.ca. Fees may apply – refer to the Member’s Handbook, Regulation 4-2.

Career Services

CPA Ontario offers professional guidance to students seeking career and employment advice. Services include:

- CPA Ontario Talent – CPA Ontario’s job board where employers scout for tomorrow’s CPAs.
- Career Services workshops and webinars, many of which are free of charge. Students enrol through the Professional Development portal. Select “Career Services” in the dropdown menu and search by keyword or browse by date.

Ethics Counselling

- Confidential consultations with Practice Advisors regarding professional ethics, technical standards or business matters are available to students free of charge. For more information, please visit Ethics I Conduct I Regulations.

CPA Ontario communicates primarily by email, so it is important to keep your email address up-to-date. Remember to add CPA Ontario to your “safe senders” settings in your email accounts.
Student Responsibilities

Conduct

The CPA certification program is designed to prepare students to join a respected and regulated profession. Students are expected to uphold the same values as the profession’s members and abide by the CPA Code of Professional Conduct, the Academic Code of Conduct, the Harmonized Education Policies, and all regulations outlined in the Member’s Handbook.

Annual Student Fee (ASF)

Each year, students are required to pay the non-refundable ASF to maintain their good standing with CPA Ontario. The ASF is used to develop, enhance and deliver the CPA program and student support.

All students registered in the CPA certification program are required to pay the ASF, even if they are not currently enrolled in a course, module or exam. Students who do not pay the ASF face suspension and subsequent deregistration. Students expecting to be admitted to membership in the same year must pay the ASF. Membership fees may be prorated depending on the month of admission.

The ASF is billed at the time of registration, and annually thereafter. The ASF covers the period of January 1 to December 31. Students will be notified and billed by email.

For a list of all fees, see the Member’s Handbook, Regulation 4-2.

Stay Informed

Students are responsible for keeping themselves informed about, and adhering to, the schedules, deadlines, policies and regulations that affect them. Students should refer to cpaontario.ca for up-to-date information.

Students in good standing may refer to themselves as “students registered in the CPA certification program” for résumé purposes only. Students are not permitted, under any circumstances, to use the CPA designation or refer to themselves as members of CPA Ontario or CPA Canada until they are officially admitted to membership.
Essential Reference Material

Below are links to the most important reference material for students. Refer to our website for more details and additional resources.

**Member’s Handbook PDF**
The Member’s Handbook is the critical reference for members and students alike. It contains all regulations related to a CPA’s career, from student registration to member retirement. The Member’s Handbook also includes:

  - **CPA Code of Professional Conduct**
    The CPA Code of Professional Conduct is the unified code of conduct for the CPA profession and sets the standards students and members are expected to adhere to.

  - **Academic Code of Conduct PDF**
    In order to maintain the academic integrity of all CPA Ontario education programs, CPA Ontario has adopted the Academic Code of Conduct which binds all students. Students must familiarize themselves with the Code.

  - **Regulation 4-2 (Dues) PDF**
    A comprehensive and authoritative list of all fees and dues relating to students and members.

**The Harmonized Education Policies (HEP)**
The HEP outlines the profession’s expectations regarding the implementation of policies for admission, administration, CPA PEP modules, CPA preparatory courses, module and course evaluation, and the CFE.

**The Harmonized Practical Experience Policies**
A collection of policy directives for the CPA practical experience requirements.

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Please note that CPA Ontario bylaws and regulations of the Member’s Handbook take precedence over the HEP and Harmonized Practical Experience Policies.
Appendices

Appendix I – Internationally Trained Accountants (ITAs)

CPA Ontario continues to honour the Mutual Recognition Agreements (MRAs) and other agreements in place with each legacy body (CA, CMA, CGA).

Please visit Internationally Trained Accountants for more information specific to you.

Appendix II - Students in Legacy Programs

Students in legacy programs and transitional students should refer to Legacy I Transitional Students for important information specific to their paths.

Appendix II – Students in CPA-Accredited Programs

CPA-Accredited Programs

CPA-Accredited Programs deliver all or part of the CPA PEP through a combination of undergraduate and graduate courses culminating in either a graduate diploma or a Master’s degree. These programs grant students advanced standing in the CPA PEP, with different entry points depending on the university program accredited by the CPA profession.

Transcript Submission

CPA-Accredited students are granted advanced standing on a conditional basis to the CPA PEP, bypassing the transcript assessment process in its initial stages. Once accredited students have conferred the graduate component of their CPA-Accredited Program, official undergraduate and graduate transcripts are due to CPA Ontario. All students are responsible for submitting final official transcripts and any additional supplementary documentation considered part of the accredited stream directly to CPA Ontario once their graduate degree has been conferred.

Deferral of CPA PEP

The CPA PEP must be completed within specified timelines as outlined in the Member’s Handbook, Regulation 6-1, s.13. For CPA-Accredited students, this timeline begins at the start of the graduate component of their CPA-Accredited Program. Students who take both Capstone modules with CPA Ontario have no limitations on deferring entry to the CPA program as long as they complete all of the CPA PEP, including the CFE, within six years of their graduate program start date.

Students who have taken a Capstone equivalent at their accredited post-secondary institution will only be able to use the Capstone case studied in their CPA-Accredited Program for the two sessions of the CFE immediately after their program completion.

If you have any questions about CPA-Accredited Programs please contact CPAaccreditedprograms@cpaontario.ca.