

COVID-19: FAQs for the CPA Certification Program

Updated June 29, 2020

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General Questions

1. **Recently my university announced that due to the coronavirus situation, students will have the option to either receive a grade or take a pass/fail mark without a grade. If I choose the pass/fail option would that affect my admission to the CPA program in the future?**

The CPA provincial bodies and regional schools will honour courses that receive a pass mark as meeting the prerequisite subject area for admission; however, these courses will not be factored in the calculation of applicants' overall 65% GPA requirement (or equivalent) for entry into the CPA Professional Education Program.

2. **Can I get a portion of my annual student dues back as a result of the April and May exam cancellations?**

While the April and May exams have been cancelled, students and candidates have been automatically enrolled in the next exam offerings in June/July (CPA PEP) and September (CFE). All courses and modules continue to be offered remotely and students/candidates are granted conditional admission to allow them to progress to their next course or module without the required prerequisite. These changes ensure students/candidates are not delayed in their studies.

Annual dues relate to all aspects of the certification program, including practical experience reporting and access to educational resources such as D2L and Knotia. Students and candidates will continue to have access to these resources. As a result, we are not refunding annual dues.

3. **Third-party international credential evaluators (e.g. WES, ICAS, and ICES) are closed due to the COVID-19 pandemic and I am unable to get my official international transcripts. How will I be assessed for admission into the certification program?**

CPA provincial bodies and regional schools are temporarily accepting unofficial transcripts (translated in English or French) for admission assessments. Conditional admission without third-party credential evaluation may be granted; however, students/candidates should contact their provincial/regional bodies for details on the deadlines for providing official transcripts and/or a third-party assessment after conditional admission is granted.

4. Will I be able to get a refund?

CPA PEP candidates who were enrolled in the April exams are automatically enrolled in the June/July exams. Refer to the [June/July 2020 CPA PEP calendar](#) for the assessment dates.

CPA PEP candidates who were enrolled in the May offering of Capstone 2 are automatically enrolled in the July offering.

All candidates enrolled in the May CFE are automatically enrolled in the September CFE.

Candidates who wish to withdraw should contact their region to arrange for a refund or a deferral to a later sitting.

5. Will I have to pay another fee to sit the next exam?

No. All enrolled students are automatically deferred to the next exam sitting free of charge.

6. I was scheduled to write my examination in April. When am I able to write now that it's cancelled?

CPA PEP candidates who were enrolled in the April exams are automatically enrolled in the June/July exams. Refer to the [June/July 2020 CPA PEP calendar](#) for the assessment dates.

CPA PEP candidates who were enrolled in the May offering of Capstone 2 are automatically enrolled in the July offering.

All candidates enrolled in the May CFE are automatically enrolled in the September CFE.

7. Do I have to write at the very next sitting or can I choose when to write instead?

Not necessarily. Students are free to request a deferral and enroll for a later sitting of their choice.

8. I made plans to be away in June/July on the date(s) of the rescheduled exam. What should I do?

We understand that this delay may result in scheduling conflicts for students and we apologize for the inconvenience. Students who are unable to participate in the June/July exam sitting will be permitted to write at a later date. Please contact your provincial body/school for information on how to register for an examination scheduled after June/July 2020.

9. What happens if my exam was deferred to June/July and I am unsuccessful on that exam?

If you are unsuccessful on your June/July exam, you will not be able to proceed to any course or module for which that exam was a pre-requisite until you have passed it. For any other course or module that you were taking consecutively, the results will stand.

June/July CPA PEP assessments

1. How and when will the June/July CPA PEP assessments be delivered?

The June/July 2020 assessments will no longer take place in-person at exam writing centres but will be delivered remotely. You will write your assessment at home using your own computer at a specific date and time (see below). The assessments will be administered through the D2L DropBox. To prepare to write your assessment, ensure that you have:

- reliable Internet access
- Word processor (i.e. “.docx” format) and spreadsheet (i.e. “.xlsx” format) applications installed on your computer
- the hardware, operating, software, and other computer requirements specified in the *Learning management system* section of the [CPA Canada Professional Education Program Candidate Guide](#)

The CPA PEP assessments dates were originally scheduled for June 29-30, 2020. The assessments will now be written over five (5) business days. Each assessment will commence at 12:00 p.m. EDT. Refer to the [CPA PEP calendar](#) for the revised dates.

2. What will the format be for the June/July CPA PEP core and elective assessments?

Modules	Revised format	Exam Length*	Results release date
Core modules	Two case-based questions	2.5 hours (1 hour/case)	July 21
Electives modules	Two case-based questions	4 hours (between 80 and 120 minutes/case)	July 14

* There will be a 30-minute transition period between cases.

We would like to reiterate that the changes to the assessment format are in response to the COVID-19 pandemic and related restrictions. While the formats are different, there are no changes to the testable content as outlined in the CPA Competency Map. Once the restrictions end, the profession will revert to the normal formats for all Core and Elective assessments.

3. How should I prepare to write my June/July assessment?

Students writing the June/July assessments are encouraged to familiarize themselves with the D2L module that will be used to administer the examination. Students will also be required to download and review the examination regulations, reference schedule and examination instructions, as well as sign and upload the policy statement at least one week prior to the examination. Note that you will only be provided access to the assessment questions on the scheduled start time for your assessment.

4. Do I need to consider academic integrity rules when writing the June/July assessments?

Yes. The CPA profession takes academic integrity seriously and has implemented measures to deter misconduct from students. These measures include requiring all students to sign an acknowledgement of the examination rules and regulations prior to the assessment, as well as monitoring all submissions for plagiarism using the plagiarism detection software, *Turnitin*. Investigations will be conducted if it is suspected that a student violated any rule or regulation, or copied and pasted information from anything other than the *Income Tax Act* or the *CPA Canada Handbook*. Penalties for academic misconduct may result in disciplinary action as stated in the CPA Canada Plagiarism Policy or the rules and regulations of your provincial/regional CPA body.

5. I am sharing a space with another student/candidate who is writing an assessment at the same time. Can we write the assessment together or share responses?

No. This would be considered a violation of the CPA examination rules and you and the other student/candidate would be subject to penalties. Examinations in their entirety must be completed independently by each student/candidate. Students/candidates who are sharing the same living space should approach the assessment as they would in a typical exam setting (physically separate as much as possible, do not look at each other's screens, no talking, etc.).

6. I am unsure about an answer. May I contact another person for help?

No. All assessments must be completed independently. You may only request assistance for technical issues experienced during the examination by contacting the CPA Student Support Web Portal.

7. During the assessment, am I allowed to view or include content from other sources (e.g. websites, textbooks etc.)?

Students/candidates will only be allowed to use specific resources during the assessment period, including the *Income Tax Act* and *CPA Canada Handbook*. The submission of any other content as your own work is considered plagiarism and could be subject to review.

8. One of the assessment questions requires me to reference the *Income Tax Act* or the *CPA Canada Handbook*. Am I allowed to reference it in my assessment?

Yes. Some of the assessments will require students/candidates to reference certain materials. It is not expected that proper referencing protocols (e.g. APA style) are followed in an exam setting. However, assessment writers must indicate the source if they are using a direct quote (e.g. "As per the ITA..."). Chapter 20 – Section 3 of the Enabling Competencies Learning eBook contains information on how to reference documents such as the *Income Tax Act*.

9. Can we use a tablet or MAC computer for the June/July 2020 examinations?

Yes, any device you use to complete your weekly module or course assignments can be used for the June/July 2020 examinations.

10. Can I write my June/July 2020 examination outside of Canada?

Yes, since the June/July examinations will be completed remotely, you will not be restricted to write the examination within Canada. Please be aware of any time differences between your location's time zone and the scheduled time of your exam to ensure you are available to write during the set time.

11. How will you prevent students/candidates from breaking the examination rules?

All students/candidates will be required to sign an acknowledgement of the examination rules and regulations prior to the examination. If it comes to our attention that any rule or regulation has been broken, the student/candidate will face severe penalties. In addition, all submissions will be put through the plagiarism detection software, *Turnitin*. If anyone is found to have copied and pasted information from anything other than the *Income Tax Act* or the *CPA Canada Handbook*, they will be investigated for plagiarism.

As with all examinations, the performance of other students/candidates on the exam will not affect your overall grade. Each student/candidate will be required to meet the passing profile to successfully pass the examination.

12. I was granted accommodations when writing my examinations. Will I be affected by the new assessment format?

Your accommodations for the June/July 2020 examinations will be factored into the examination format. You will receive a separate communication in the upcoming weeks.

13. Are we allowed to use more than a single monitor when writing the examination?

Yes, you will be allowed to use more than a single monitor when writing your examination, although this is not required.

14. If the examination is provided in a PDF format, are we allowed to use functions within the PDF-reader software, such as highlighting or adding comments?

Yes, you may use these functions when within the PDF-reader software.

15. When using word processor and spreadsheet software during the examination, are we allowed to use all the functions/commands?

Yes, you will be able to use all the functions/commands available in the word processor and spreadsheet.

16. After the assessment, may I share my work with another CPA student/candidate who also wrote to compare answers?

No. All students/candidates are expected to keep the assessment and their work confidential.

CFE Questions

1. How will the September 2020 CFE be delivered?

Candidates will write the September 2020 CFE in-person at multiple hotels across the country in the usual cities where examination centres were held in the past. Each candidate will be assigned their own hotel room for the duration of the examination. Within each room, candidates will have access to their own washroom and writing desk. Candidates will be provided with CPA-issued laptops that will have Word, Excel, and [Folio Views](#) installed (Surpass will not be used on this CFE).

During the examination, hotel room doors will remain open and the writing desks will be visible from the hallway. Candidates and their invigilator, as required, will be the only persons permitted to access the rooms.

2. What are the health and safety measures that will be in place for the September 2020 CFE?

Personal protection equipment will be provided to each candidate and invigilator on each day of the CFE. Candidates will not be allowed to sleep in the rooms in which they write their examination but will have the option of booking another hotel room if they wish to stay at the same hotel.

To maintain social distancing guidelines, start times will be staggered, as needed, to minimize the number of candidates entering and exiting the hotel at the same time. The arrival times will be provided to candidates in advance of the examination.

You will receive more details regarding logistics and other pertinent information closer to the CFE dates. This information will include the comprehensive measures the professions plans to implement to mitigate the risks related to COVID-19. At that time, you will be asked to sign a waiver, acknowledging these health and safety risks.

3. Does the profession envision continuing to write exams in individual hotel rooms beyond the September 2020 CFE?

The delivery approach for future examinations, including the CFE, are being assessed as the public health and safety guidelines continue to evolve. Due to the importance of the CFE, extraordinary measures are being put in place to deliver the exam in-person in September. The profession is not planning to use hotel rooms as a delivery approach for other examinations planned for 2020.

4. Can I select which hotel I will write the September 2020 CFE?

No. Due to the complexity of planning for the September 2020 CFE, hotels will be preassigned to each candidate by their provincial/regional body. The hotel you are assigned to write the CFE will be in the city you selected when you registered for the CFE. Your provincial/regional CPA body will inform you of the location in which you will write the CFE once the logistics have all been finalized.

5. What if I feel unsafe writing in a public setting like a hotel?

All efforts will be taken to ensure the hotel rooms used for writing the CFE in September will be clean and safe. However, if an individual believes that they are at risk, they do have the option of waiting to take the next offering of the CFE.

6. What is Folio Views?

Folio Views is the software that gives candidates access to the *CPA Canada Handbook* and *Income Tax Act*. All candidates will be granted access to Folio Views and will be able to practice using it through the Introduction to Capstone 2 and CFE module within D2L. All CFE writers will be granted access to this module by the end of July.

7. What are the Day 1 cases that will be tested on the upcoming CFEs?

For the September 2020 CFE, the following Day 1 cases will be tested:

- Distinct Hotels Corporation case (version 1) - introduced in the January 2020 Capstone 1 module and will also be covered in the May 2020 Capstone 1 module.
- Marmani Inc. case (version 2) - introduced in the May 2019 Capstone 1 module (A version 3 of the Marmani case will no longer be offered as previously stated.)

For the May 2021 CFE, the following Day 1 cases will be tested:

- Waste Disposal Inc. case (version 1) - introduced in the January 2021 Capstone 1 module
- Distinct Hotels Corporation case (version 2) - introduced in the January 2020 Capstone 1 module and covered in the May 2020 Capstone 1 module

For the September 2021 CFE, the following Day 1 cases will be tested:

- Creative Toys case (version 1) - introduced in the May 2021 Capstone 1 module
- Distinct Hotels Corporation case (version 3) - introduced in the January 2020 Capstone 1 module and covered in the May 2020 Capstone 1 module

8. I was unsuccessful on the September 2019 CFE. When does the offer for a free rewrite expire?

The offer of a free re-write was extended to all unsuccessful candidates who wrote the September 2019 CFE. That offer does not have an expiry date, but all students are still expected to complete the education program within regular time limits.

If your program completion timeline is at risk due to the delays or cancellations related to COVID-19, you may request a timeline extension due to extenuating circumstances. We encourage you to contact your provincial body/school with any questions or concerns about these timelines.

9. I was unsuccessful on the September 2019 CFE and didn't request a performance analysis review (PAR) because I wouldn't get it back in time for the May 2020 CFE. Is it too late to request a PAR so I can have it back with sufficient time for the September CFE?

The profession re-opened the application process to allow candidates to request a PAR from April 1 to 17, 2020. Candidates who made a PAR request by April 17, 2020 will receive it by July 1, 2020.

10. Which version of the Competency Map will align with the September 2020 CFE?

The September 2020 CFE will continue to align with the [2019 Competency Map](#), except that candidates will no longer be responsible for the new data analytics and information systems (DAIS) competencies or the new GST/HST competencies included in this version. All other changes to the Competency Map will be testable.

11. I am currently working/studying abroad as part of my degree program. If I am unable to return to Canada in time to write the CFE due to travel restrictions will I be granted accommodations so that I can still write the exam this year?

The next CFE is scheduled to be written on September 9-11, 2020 in-person at multiple hotels across Canada in the usual cities where examination centres were held in the past. If you are unable to return to Canada to write the September CFE, you would need to consider writing the exam in 2021 instead.

To get additional information about the possibility of writing the CFE at a designated CPA exam writing centre outside of Canada, please contact CPA Canada - International at internationalinquiries@cpacanada.ca. Students in Bermuda should contact the [CPA Atlantic School of Business](#).

12. I am an international student studying in Canada. If I return to my home country and am unable to return to Canada in time to write the CFE due to travel restrictions will I be granted accommodations so that I can still write the exam this year?

The next CFE is scheduled to be written on September 9-11, 2020 in-person at multiple hotels across Canada in the usual cities where examination centres were held in the past. If you are unable to return to Canada to write the September CFE, you would need to consider writing the exam in 2021 instead.

To get additional information about the possibility of writing the CFE at a designated CPA exam writing centre outside of Canada, please contact CPA Canada - International at internationalinquiries@cpacanada.ca. Students in Bermuda should contact the [CPA Atlantic School of Business](#).

CPA Preparatory Course Questions

1. Will I be able to receive conditional admission for a CPA preparatory course if I receive a pass mark at a post-secondary institution for the prerequisite course?

Yes, CPA provincial bodies and regional schools will honour courses/modules that receive a pass mark as meeting the prerequisite subject area for admission. This will ensure students/candidates are not delayed on their pathway to earn the CPA designation.

2. The CPA preparatory courses in-person lectures are cancelled, but will there be online lectures instead?

At this time, alternative delivery formats for CPA preparatory course lectures may be offered in some regions. If so, your respective region will be in touch with you. Students seeking to withdraw from their course are encouraged to contact their provincial body/school.

3. I'm taking a core preparatory course and the pass requirement was set to change starting with the June exams. When will the new pass requirement be implemented?

Due to the cancellation of the April exams, the profession has decided to delay the implementation of the new pass requirement for the core preparatory courses, and it will not come into effect until the August 2020 examinations. If you are seeking admittance into the CPA Professional Education Program (CPA PEP), you are still required to achieve a minimum overall average grade of 65% in core courses.

4. What happens if I pass the course in which I received conditional admission, but fail April's exam when I write in June?

The passing mark you receive on the course in which you received conditional admission will stand and you will not be required to retake that course. If you are unsuccessful on the June exam that you were originally scheduled to write in April, you will not be able to proceed to any course for which that exam is a prerequisite until you pass it, with the exception of the course or module in which you received the conditional admission.

For example, if you are currently completing the 2020 Semester 2 offering of the IF1 course and you have also enrolled in the 2020 Semester 3 IF2 course, you would be granted conditional admission to the 2020 Semester 3 IF2 course. You would write your IF1 exam, originally scheduled on April 8, 2020, on June 19 along with your IF2 exam (if you choose to write IF2 at the first available exam sitting. Under the new flexible model you can also choose to write your Semester 3 exam within one year of the semester start). If you are unsuccessful with IF1 in June but successful with IF2, your successful IF2 result would stand and you would not be required to retake the IF2 course or exam. However, you would not be able to proceed to AFR until you have passed the IF1 exam.

CPA PEP Questions

1. How will the July Capstone 1 presentations be conducted?

The Capstone 1 panel presentations scheduled for July 4-9, 2020 will no longer take place in-person. Instead, all teams will be required to submit a video recording of their panel presentations.

An FAQ document that provides information on how to prepare and submit the videos will be available on the Capstone 1 Module Discussion Board in D2L the week of May 4, 2020. The deadline for teams to submit their video(s) to the D2L Dropbox is Friday, July 3, 2020 at 11:55 pm Pacific Daylight Time.

Videos will be evaluated based on the quality of the presentation content and the presentation skills demonstrated. The quality of the video(s) will not be a factor in the evaluation. After submitting their video(s) for assessment, teams must make themselves available to answer questions from the panel, if required.

2. Will I be able to receive conditional admission for a CPA PEP module if I receive a pass mark at a post-secondary institution for the prerequisite module?

Yes, CPA provincial bodies and regional schools will honour courses/modules that receive a pass mark as meeting the prerequisite subject area for admission. This will ensure students/candidates are not delayed on their pathway to earn the CPA designation.

3. Do I have to take Capstone 1 again?

No. If you successfully completed the January 2020 Capstone 1 module, there is no need to take the module again.

4. Why did you cancel the April Capstone 2 module?

Since the Capstone 2 is a preparatory module for the CFE, it is most effective for candidates to complete it as close as possible to their planned CFE sitting. In addition, since some candidates take time off work to prepare for the CFE, the Profession would like to provide the opportunity to make appropriate changes to their schedules.

5. I was supposed to write the exam for my last elective in April 2020. Will I still be able to continue to take the Capstone 1 module starting in May 2020 so that I can write the CFE in September 2020?

Yes, you will be permitted conditional admission to the Capstone 1 module, provided you meet the 75% threshold requirement for your current elective module(s). You will need to successfully pass your exam(s) at the end of June or beginning of July to be eligible to write the CFE in September. Please be aware that Capstone 1 presentations are scheduled between July 4 and 9, 2020.

If you complete the Capstone 1 module and are unsuccessful in writing the elective module-end exam(s) in June/July 2020, you will no longer be eligible to write the CFE in September 2020. Instead you will need to successfully complete the remaining exam(s) prior to attempting the Capstone 2 module and May 2021 CFE.

6. What happens if I pass the module in which I received conditional admission, but fail April's exam when I write in June/July?

The passing mark you receive on the module in which you received conditional admission will stand and you will not be required to retake that module. If you are unsuccessful on the June exam that you were originally scheduled to write in April, you will not be able to proceed to any module for which that exam is a prerequisite until you pass it, with the exception of the module in which you received the conditional admission.

For example, if you are currently completing the Winter 2020 offering of the Core 1 module and you have also enrolled in the Spring 2020 offering of the Core 2 module, you would be granted conditional admission to the Spring Core 2 module provided you meet the 75% threshold requirement for your current Core 1 module. You would write the Core 1 exam, originally scheduled on April 2, 2020, on July 3 along with your Core 2 exam. If you are successful on your Core 2 exam in June, but unsuccessful on your Core 1 exam, your successful Core 2 result would stand and you would not be required to retake the Core 2 module or exam. However, you would not be able to proceed to any elective modules until you pass the Core 1 exam.

Practical Experience Requirements Questions

While the CPA profession strives for national consistency, provincial regulations and bylaws take precedence over national practical experience requirements. Refer to provincial regulations and bylaws for the specific requirements in each jurisdiction. CPA students/candidates are subject to the specific regulations and bylaws of the provincial/regional body with which they have registered.

1. Due to the social-distancing recommendations and/or mandates, I now work remotely from home. Will my experience still count?

If you continue to develop the requisite enabling and technical competencies outlined in the CPA practical experience requirements (CPA PER) and your employer verifies the work experience you gain while working from home, your experience will count towards meeting the CPA PER.

2. With all the disruptions that are happening, am I still required to report my experience through PERT?

Yes. Since reporting your practical experience can be done completely online, students/candidates are expected to continue reporting their experience if they are still working. If you are not working due to circumstances related to COVID-19 you will need to include the time as a leave of absence and indicate the reason in the Notes section of your experience report. Please note that students/candidates are allowed up to 20 weeks of time away from work during their term of practical experience without it affecting their duration requirement (except in Quebec). Candidates in Quebec should contact the [Ordre](#) for more information.

3. My hours at work have been reduced as a result of the COVID-19 situation. What should I do now?

The profession understands that some businesses may be operating under reduced hours during this period. If this applies to you, please create a new experience report with your new hours and indicate that your reduced hours are related to COVID-19 in the Notes section of your experience report. When you return to normal business hours, you will need to create a new report.

4. I have a mentor meeting scheduled in the coming weeks. Should I cancel it to adhere to the social distancing guidelines?

During this time when people are being asked to self-isolate and limit person-to-person contact, the profession strongly encourages you to connect with your mentor through a method that does not involve face-to-face interaction. Under CPA practical experience policies, connecting with your mentor via the phone or using technologies such as Skype, Zoom, Facetime, etc. are all permissible methods of conducting mentor meetings. The means of communication must be through a synchronous method, in other words, 'in-real-time'; therefore, connecting through email is not permissible. If you are not working during this time, please reschedule the meeting when practicable and have your mentor note in their comments that the delay was due to COVID-19.

5. What happens if my practical experience reporting is delayed due to circumstances outside of my control?

The profession is dedicated to supporting students/candidates in their pursuit towards the CPA designation with the least amount of disruption as reasonably possible. If you experience a delay with reporting your practical experience due to circumstances related to COVID-19, add an explanation about the delay in the Notes section of your experience report.

Please be aware that processing times for reviews of experience reports by the profession may take longer than normal.

6. I'm an employer and am facing some challenges completing my PERT responsibilities. What should I do?

If you are unable to physically sign your student/candidate's chargeable hours form, please note that during this time you can use e-signatures or provide a note in the Program Leader Sign-off (Profession Assessment tab) in PERT to acknowledge that you agree with the contents of the form.

If you are having trouble completing the required verification steps by the set timelines, please complete them as close to the schedule as possible. Delays due to the COVID-19 situation will be assessed during the student/candidate's assessment. For all other challenges, please contact the [practical experience department at your provincial/regional body](#).

7. I'm an employer and I can't offer my student/candidate the same experience I had planned. What should I do?

The CPA profession understands that during these circumstances, normal operations may be suspended or altered, and this may affect the volume and scope of responsibilities assigned to students/candidates. If you have concerns about providing your students/candidates with the necessary experience to meet their practical experience requirements, please contact the [practical experience department at your provincial/regional body](#).