

# COVID-19: FAQs for the CPA Certification Program

Updated October 15, 2020

The information in this document is current as of October 15, 2020. As public health and safety guidelines continue to evolve, the information in this document is subject to change.

## List of Questions

### 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?](#)
2. [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?](#)

### November CPA Preparatory Course Assessment Questions NEW

1. [How and when will the November CPA preparatory course assessments be delivered?](#)
2. [What will the format be for the November CPA preparatory course assessments?](#)
3. [How should I prepare to write my November assessment?](#)
4. [Do I need to consider academic integrity rules when writing the November assessments?](#)
5. [I am sharing a space with another student who is writing an assessment at the same time. Can we write the assessment together or share responses?](#)

6. I am unsure about an answer. May I contact another person for help?
7. During the assessment, am I allowed to view or include content from other sources (e.g. websites, textbooks etc.)?
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?
9. Can we use a tablet or MAC computer for the November 2020 examinations?
10. I am studying outside of Canada. Can I still write my November 2020 examination?
11. How will you prevent students from breaking the examination rules?
12. I was granted accommodations when writing my examinations. Will I be affected by the new assessment format?
13. Are we allowed to use more than a single monitor when writing the examination?
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?
15. When using word processor and spreadsheet software during the examination, are we allowed to use all the functions/commands?
16. After the assessment, may I share my work with another student who also wrote to compare answers?

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

### **CPA PEP Questions**

1. How and when will the December 2020 CPA PEP assessments be delivered?
2. How will the CPA PEP module workshops be delivered?
3. 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?

### **Practical Experience Requirements Questions**

1. Due to the social-distancing recommendations and/or mandates, I now work remotely from home. Will my experience still count?
2. With all the disruptions that are happening, am I still required to report my experience through PERT?

3. My hours at work have been reduced as a result of the COVID-19 situation. What should I do now?
4. I have a mentor meeting scheduled in the coming weeks. Should I cancel it to adhere to the social distancing guidelines?
5. What happens if my practical experience reporting is delayed due to circumstances outside of my control?
6. I'm an employer and am facing some challenges completing my PERT responsibilities. What should I do?
7. I'm an employer and I can't offer my student/candidate the same experience I had planned. What should I do?

## 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. 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.

# November CPA Preparatory Course Assessment Questions

## 1. How and when will the November CPA Preparatory Course assessments be delivered?

The November 2020 assessments will not take place in-person at exam writing centres but will be delivered remotely. You will write your assessment at home or another remote location using your own computer at a specific date and time (see below).

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 and computer requirements* section of the [CPA Canada Preparatory Courses Student Guide](#).

Previously, the dates scheduled for the assessments were November 6-7, 2020; however, to minimize conflicts for students writing multiple assessments during this evaluation period, the assessments will be written over eight (8) business days. Refer to the [November 2020 schedule](#) for the dates and times for individual course assessments.

## 2. What will the format be for the November CPA Preparatory Course assessments?

Courses	Revised format
Non-core courses	<ul style="list-style-type: none"><li>• Between 5 and 13 constructed response questions</li><li>• Combination of short and long answer questions:<ul style="list-style-type: none"><li>○ Short answer questions:<ul style="list-style-type: none"><li>▪ General calculation or application type</li><li>▪ May include theory</li></ul></li><li>○ Long answer questions:<ul style="list-style-type: none"><li>▪ Address major concepts</li></ul></li><li>○ Both short and long answer questions will be marked for process, so it is important to document your work</li></ul></li></ul>
Core courses	<ul style="list-style-type: none"><li>• Between 4 and 9 constructed response questions</li><li>• Combination of short and long answer questions:<ul style="list-style-type: none"><li>○ Short answer questions:<ul style="list-style-type: none"><li>▪ General calculation or application type</li><li>▪ May include theory</li></ul></li><li>○ Long answer questions:<ul style="list-style-type: none"><li>▪ Address major concepts</li></ul></li><li>○ Both short and long answer questions will be marked for process, so it is important to document your work</li></ul></li></ul>

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 November assessment?

Students writing the November 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 November 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 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 would be subject to penalties. Examinations in their entirety must be completed independently by each student. Students 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.)?

The assessment is open book, so you can use any material available, but there should not be any collaboration with other students or persons, as indicated in the [CPA Examination Regulations](#) effective for the COVID-19 special assessments.

Do not copy any content or material directly from any source other than the *Income Tax Act* or the *CPA Canada Handbook*. The submission of any content copied from another source as your own work is considered plagiarism and is subject to a review for academic integrity. If you copy content from the *Income Tax Act* or the *CPA Canada Handbook* be sure to indicate the source within your response.

**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 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 November 2020 examinations?**

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

**10. I am studying outside of Canada. Can I still write my November 2020 examination?**

Yes, since the November 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 from breaking the examination rules?**

All students will be required to sign an acknowledgement of the examination rules and regulations prior to the examination. If it is discovered that any rule or regulation has been broken, the student 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 on the exam will not affect your overall grade. Each student 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 November 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 student who also wrote to compare answers?**

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

## 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.

## CPA PEP Questions

### 1. How and when will the December 2020 CPA PEP assessments be delivered?

The December 2020 assessments will not take place in-person at exam writing centres but will be delivered remotely. You will write your assessment at home or another remote location 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](#)

Previously, the dates scheduled for the assessments were December 16-17, 2020; however, to minimize conflicts for candidates writing multiple assessments during this evaluation period, the assessments will 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. How will the CPA PEP module workshops be delivered?

There are two online delivery formats of the module workshops: virtual and asynchronous. Your provincial/regional body will communicate which format will be used for each module workshop.

Virtual module workshops will be held at pre-determined times. Candidates will attend the module workshop through an online platform with a session leader leading the workshop in real time. Candidates must complete pre-work prior to the workshop and fully participate in the activities during the live sessions. Session leaders and candidates will work through and debrief activities together during the live sessions.

Asynchronous module workshops can be completed at the candidate's own pace. Candidates will be responsible for watching instructional videos and working through activities during the scheduled workshop weekend. It is mandatory for candidates to watch the videos and submit responses for ALL activities by the submission deadline. Refer to the Dropboxes in D2L for the official deadlines for each specific module. Feedback for core and elective asynchronous module activities will be holistic (assessing reasonable effort) and will focus on building candidates' enabling competencies.

The Capstone 2 module workshop will be delivered asynchronously. Module workshop activities will be reviewed for completion and two activities will receive detailed feedback from the National Marking Centre. In order to provide candidates with an opportunity to interact with a session leader, webinars will be held in each week of Capstone 2. The hour-long webinars will consist of a 40-minute presentation and a 20-minute question and answer period.

## 3. 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.

## 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](#).