

Unsuccessful CPA PEP Examinations: Next Steps

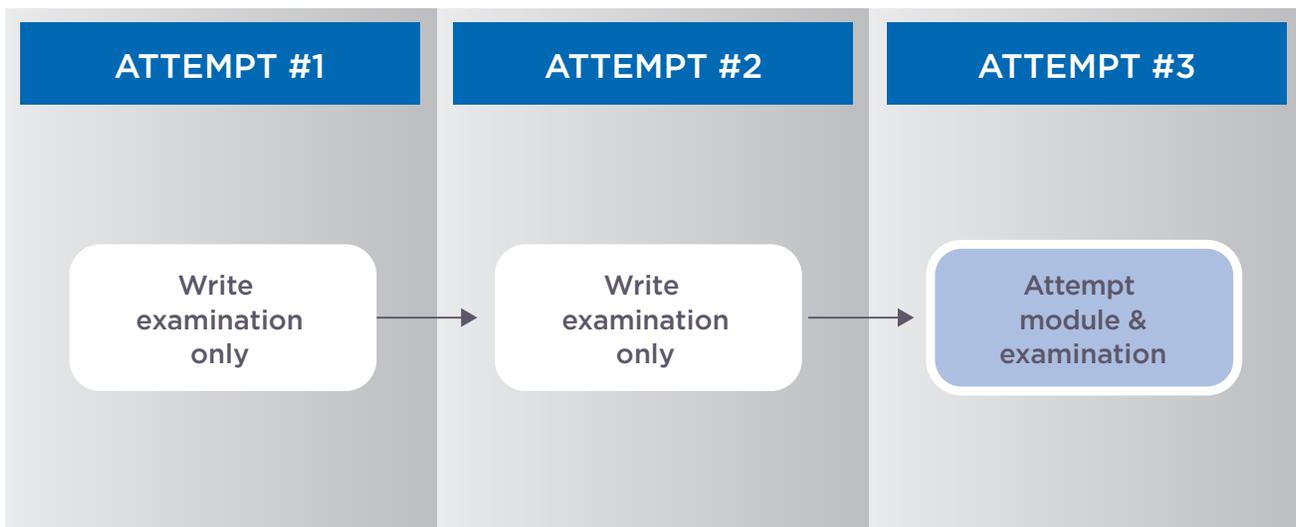
For Ontario undergraduate challenge examination writers seeking dual designation

To pass a CPA Professional Education Program (CPA PEP) module, you must achieve competency, as determined by the board of examiners, on the module-end examination. If you are an Ontario undergraduate challenge examination writer seeking to earn a dual designation (CPA, CA), you can attempt a module-end examination twice before being required to complete the CPA PEP module and examination for your third attempt. You can also choose to appeal the unsuccessful mark.

You have three attempts to pass a Core or Elective module-end examination. If you are unsuccessful on your third attempt of either the Core 1 or Core 2 examinations, you will be removed from the CPA PEP. For Capstone 1, if you are unsuccessful in the module, you will be required to repeat it. Supplemental examinations will not be offered for the CPA PEP.

What is the process if I fail an examination?

- If you are an Ontario undergraduate writer challenging the examination seeking to earn dual designation (CPA, CA), who did not attempt the module and failed the examination for your first attempt, you must attempt the examination only for your second attempt
- If you failed the examination for your second attempt, you must complete the module before attempting the examination for your third and final attempt



Appeal an examination

You can choose to appeal unsuccessful module examination results. For a fee, a request for a CPA PEP module examination audit may be submitted to the provincial/regional CPA body after each examination, until five days after the grades are released for the examination in question. A request for an examination audit may not be submitted outside of this time frame. The audit will consist of a remark of the examination, and the result will be provided within two weeks. If there is a discrepancy between the two marks and the remark result is successful, you will pass the module. No additional appeals will be accepted for that examination.

Due to the thorough process of marking module examinations, the likelihood of an appeal overturning an unsuccessful mark is very low.

Succession of modules

It is possible that appeal results will not be available before the next sequential module in the program begins. In this event and where one module is a prerequisite for a subsequent module, you may choose to begin the next module if you have previously registered. If the appeal result is unsuccessful, you will be removed from the sequential module in the program for which you previously registered.

If you are challenging the examinations you may do the **core** and **elective** modules in any order. (Electives must be Assurance and Taxation.) Both elective and core modules must be successfully completed prior to starting Capstone 1.

For **capstone modules**, you must successfully complete Capstone 1 prior to starting Capstone 2.

If you have registered for any subsequent modules that are impacted by having to retake a module or examination, you will be required to cancel that registration.