

CPA Examination Regulations

Effective September 1, 2018

The following reflect the most up-to-date version of the examination regulations:

Note that the term candidate is used throughout the document to represent any student/candidate/member/enrollee taking CPA examinations.

1. The examination will begin when the invigilator states that the examination has commenced. Candidates arriving late shall be permitted to enter the examination room up to the first hour of the examination only and must complete the exam within the remainder of the time allotted, i.e. no additional time is given if late.
2. Candidates are required to present one form of identification before entering the examination room. The form of identification must be a government-issued photo identification, must contain the candidate's photograph and signature and must not be expired. If the candidate's government-issued photo identification appears to be damaged or altered in any way, the candidate might not be allowed to sit the examination and the examination fee will be forfeited.
3. CPA Canada and the provincial/regional CPA bodies are not responsible for lost, stolen, broken or misplaced property and strongly recommend that candidates do not bring personal, valuable or non-examination items with them to the examination site.
4. Candidates will store all their personal belongings, such as coats, bags, purses or cell phones, either outside the examination room or on the side of the walls in the examination room. Depending on the venue, a coat check or another room with no supervision might be available for storage.
5. Before entering the examination room and in the examination room, an unobtrusive visual inspection of personal items will be conducted by invigilators.

Examples of acceptable identity documentation include:

- a passport
- a driver's license
- other valid, government-issued pieces of photo identification

6. Upon being admitted into the examination room:
 - a) Candidates will not impersonate other candidates or have an impersonator take any part of the examination on their behalf.
 - b) Candidates will display their government-issued photo identification at the top right corner of the examination table.
 - c) Candidates will not obtain or use answers or information from, or give answers or information to, another candidate or person during the sitting of the examination.
 - d) Candidates will not touch or look at any answers to questions on the examination materials prior to the announcement of the commencement of the sitting of the examination until told to do so, or after the announcement of the conclusion of the sitting of the examination.
 - e) Candidates will not create a distraction by sound, movement or odour (e.g. no strong perfume) which disrupts the concentration of other candidates in the examination room.
 - f) Candidates will not be physically or verbally abusive towards a proctor or a staff member at any time during the sitting of the examination.
 - g) Candidates will comply with requests or instructions made by a proctor during the sitting of the examination, including, but not limited to, a request to leave the examination room.
 - h) Candidates will not create a disturbance at the examination centre before, during, or after the examination and will not engage in any other conduct that could be considered by CPA Canada, in its sole discretion, to compromise or attempt to compromise the reputation, integrity, validity, or security of CPA Canada examinations of CPA Canada and the provincial/regional CPA bodies.
7. Candidates will sit at their pre-assigned seat in the examination room.
8. Once the examination announcements have started and until candidates are dismissed at the end of the examination, there should be no communication between candidates.
9. Temporary absences from the examination room are only permitted under the supervision of a Writing Centre Supervisor or Invigilator.
10. For CPA preparatory course examinations and Advanced Certificate in Accounting and Finance (ACAF) examinations, candidates are not allowed to **permanently** leave the examination room during 4-hour examinations. Candidates are not allowed to permanently leave the examination room during the first hour of 3-hour examinations or during the last half-hour of the examination.

For CPA Professional Education Program (CPA PEP) examinations, candidates are not allowed to permanently leave the examination room during the first three hours of the examination, nor are they allowed to leave the examination room during the last half-hour of the examination.
11. Candidates are not permitted to ask questions of a Writing Centre Supervisor or Invigilator and no explanation whatsoever shall be given by a Writing Centre Supervisor or Invigilator as to the meaning or purpose of a case or an objective-format question. If candidates perceive any ambiguity in the examination, they should make an assumption and move on.
12. Candidates are permitted electronic access, within the examination software, to the following reference materials:
 - An examination version of *CPA Standards and Guidance Collection*.
 - An examination version of the *Federal Income Tax Act*.

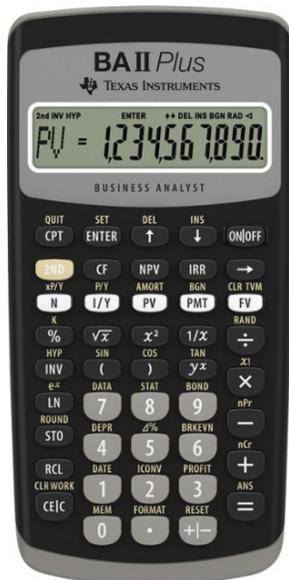
It should be expressly noted that a laptop with a Windows operating system in English or French must be used, pre-loaded with the examination software. The laptop must have a valid, licensed

version of Microsoft Office 2010 or newer. If an operating system is in any language other than English or French, IT proctors will not be able to assist candidates with troubleshooting computer issues. Under no circumstance will a candidate be allowed to use a Mac/Apple laptop (even if the device is using partitioned drives, or has 'Boot Camp' is installed), any iOS devices or laptops/tablets with detachable keyboards (such as the Microsoft Surface line of tablets) or any netbooks (devices that require the Internet to fully function). If you have any questions or concerns about whether your device falls into any of these categories please contact your provincial/regional CPA body.

The laptop must be out of the computer bag.

13. For CPA preparatory course and ACAF examinations, candidates may bring a BA II Plus Texas Instruments calculator into the examination. Calculators will not be provided by CPA Canada and no other calculator will be allowed in the examination room (except in Ontario where calculators will be provided).

For CPA PEP examinations, candidates will be provided a BA II Plus Texas Instrument calculator at the examination.



14. Candidates have the option of bringing any or all of the following to their assigned seat:
- Keys and wallet.
 - Pencils, highlighter and erasers (no mechanical pencils and no pens).
 - Food in its original wrapping/container or re-covered in a clear wrapping (i.e. Saran Wrap). Food brought into the examination room should not be noisy, distracting or have a strong scent.
 - Drinks in their original container or in a clear container, with no label. Cans/juice boxes should be unopened before entering the examination room. Cardboard sleeves from coffee cups should be removed. Any liquid container should have a lid to avoid spills. Metal or non-transparent containers are not allowed.
 - Feminine hygiene products.
 - Medication(s) in clear containers or packaging or, alternatively, loose or in a clear wrapping. Pillboxes, organizers and cases are not allowed. Candidates who need to carry special medical equipment into the examination room (e.g. EpiPen, insulin, needles, diabetes-testing kits, puffers) are requested to advise their provincial/regional CPA body before registering for an examination.
 - Tissues (loose or in a clear wrapping).
 - Prescription glasses.
 - A backup computer preloaded with the examination software. Computers can have no peripheral devices, other than a wired mouse and/or a non-powered, wired numeric keypad and/or a USB hub. An external keyboard, a mouse pad and/or a wireless mouse are expressly forbidden.

15. Allowable items brought in by the candidate must be placed in a clear plastic bag, no larger than 26.8 cm x 27.3 cm in size, on their desk in clear view of the Writing Centre Supervisor or Invigilator to see, to the exception of keys, wallet and back-up computer. Keys and wallet (in another clear plastic bag) and the backup computer (without a computer bag) must be put under the desk.
16. Prohibited items at the candidate's assigned seat in the examination room include, but are not limited to:
 - a) Calculators other than the BA II *Plus* Texas Instruments calculator for CPA preparatory course and ACAF examinations
 - b) Ear plugs and headphones (soft ear plugs will be provided).
 - c) Books, notebooks, reference material, paper, pens or post-it notes.
 - d) Newspapers and magazines.
 - e) Computers, other than those permitted with the use of the examination software (no privacy screens).
 - f) Computer bags, purses, briefcases, backpack, hip pack, pencil case
 - g) Pens and mechanical pencils, pencil sharpeners, rulers.
 - h) Large jewelry – e.g. no pendant necklace or large earrings.
 - i) Sunglasses and eyeglass cases.
 - j) Watches.
 - k) Cigarettes/tobacco products/electronic cigarettes/lighter/matches/drugs/alcohol.
 - l) Weapons of any kind.
 - m) Coats, gloves, ties and scarves.
 - n) Hats, visors and hoodies (except head coverings worn for religious reasons). Candidates who wish to wear religious apparel must advise the Office of the Registrar in writing in advance of the examination.
 - o) Electronic data storage devices, communications devices including but not limited to: USB keys, cell phones, electronic diaries, recording or filming devices, cameras, fitness trackers.
 - p) Any device to communicate within or outside of the writing centre.
17. Prior to the day of the examination, candidates must complete the Training Contract in D2L (in certain regions this is done electronically when students enrol in the examination). Students may be required to sign the appropriate waiver related to laptop computer use in the examination writing centre. Candidates are not permitted to modify the examination software in any way.
18. Candidates shall affirm, through completion of the Training Contract, policies with respect to examination confidentiality.
19. While unlikely, in case of an interruption to the supply of power to some or all of the candidates using laptop computers when writing the examination, candidates should ensure they have a battery backup with a one-hour power supply. Students must bring in a working power cord for their laptop computer.
20. Candidates shall record only their identification number on the examination booklets; no name or other distinguishing mark shall be used in the typed response.
21. Candidates must submit their examination booklet(s) at the end of the examination. If the booklet(s) are not returned to the Presiding Officer, the candidates' response will not be accepted.
22. Candidates will remove from the examination room their allowable items contained in a clear, plastic storage bag. Tissues, paper, wrapping, etc. will be collected.

23. Candidates will not have their responses marked or the marking results will be voided if they are guilty of any of the following (or similar) dishonest practices:

- a) Making use of any electronic device, books, papers or memoranda other than those reference materials provided by a Writing Centre Supervisor or Invigilator. In the event an Invigilator suspects a breach of the above rules, any offending material will be confiscated.
- b) Speaking or communicating with other candidates under any circumstances whatsoever.
- c) Exposing their response to the view of other candidates or looking at another candidate's response.

In these cases, the candidate may not be permitted to continue to write the remainder of the examination.

A plea of accident or forgetfulness shall not be accepted under any circumstances in the case of any breach of the rules.

By participating in the examination candidates should note the following:

- i. The examination material remains the exclusive property of CPA Canada.
- ii. The confidentiality of the examination content, including the objective format items, is to be maintained at all times.
- iii. The examination material is not to be reproduced through memorization or any other means, including but not limited to postings regarding the examination content or answers on the Internet.
- iv. Information related to the examination content may not be provided to any individual who may take the examination.
- v. The examination content is not to be shared, under any circumstances other than following the examination, with another candidate who has already sat the same examination.