



PREPARATORY COURSES

2018 Guide to CPA Ontario Preparatory Courses



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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.

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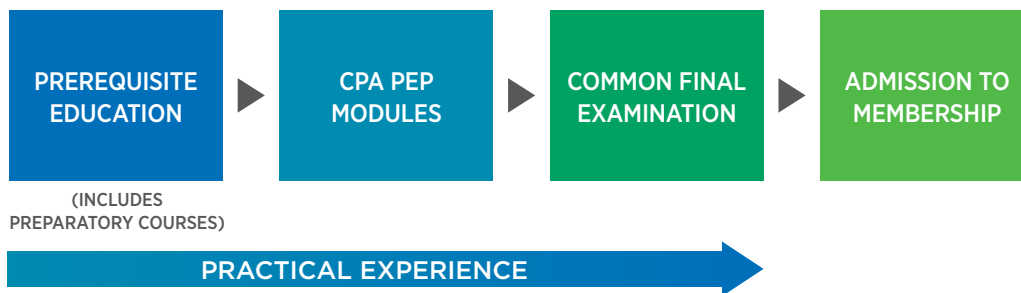
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1. CPA Certification Program Overview

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 requires the completion of:

- academic prerequisites, including CPA preparatory courses, with specific subject area coverage, prior to entry to the program
- 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 certification program must be completed within specified timelines as outlined in the [Member's Handbook, Regulation 6-1 \(s.13\)](#). Please note that the CPA certification program does not award a degree.

2. CPA Preparatory Courses – Overview and Eligibility

2.1 Overview

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.

Delivered on a part-time basis to offer students maximum flexibility and accessibility, the CPA preparatory courses use a blend of online learning, and self-study, with options for webinar or classroom learning. The delivery options will vary among provinces.

2.2 Eligibility

The only academic prerequisite to enrol in the CPA preparatory courses is 30 credit-hours of post-secondary study in any discipline at a recognized post-secondary institution or three years relevant work experience.

The minimum requirement for entry into the CPA Professional Education Program (CPA PEP) is a four-year degree or equivalent indicator of education comprised of 120 credit-hours, plus a 65% GPA on core courses (see below).

Students with a degree with fewer than 120 credit hours may attain the outstanding credit hours through the completion of CPA preparatory courses. The following credits will be recognized for CPA preparatory courses:

Introductory Financial Accounting*	3	Non-Core	
Introductory Management Accounting*	3	Non-Core	
Economics*	3	Non-Core	
Statistics*	3	Non-Core	
Business Law*	3	Non-Core	
Information Technology*	3	Non-Core	
Intermediate Financial Reporting I**	3	Core	* A minimum grade of 50 per cent is required
Intermediate Financial Reporting II**	3	Core	
Advanced Financial Reporting**	3	Core	** A minimum grade of 60 per cent is required. Students must achieve an overall grade-point-average (GPA) of 65 per cent as calculated by averaging grades across all of a student's core courses.
Corporate Finance**	3	Core	
Audit & Assurance**	3	Core	
Taxation**	3	Core	
Intermediate Management Accounting**	3	Core	
Performance Management**	3	Core	
TOTAL	42		

Please note that CPA Canada and CPA Ontario reserve the right to make changes to preparatory course policies and to inform students of changes as they occur.

2.3 CPA Preparatory Course Structure

There are 14 CPA preparatory courses. Students ONLY need to complete those courses for which they have no approved or recognized academic credit.

2.3.1 Course Overview:

Non-core Courses

- Introductory Financial Accounting and Introductory Management Accounting are prerequisites for all core courses. All students must have either recognized academic credits or equivalent course credits for both introductory accounting courses before proceeding with any core course.
- Introductory Management Accounting may be taken concurrently with, but not prior to, Introductory Financial Accounting.
- Non-core courses are self-study courses. The course enrolment confirmation will include details on the material release date. A notification email will be sent out once a student is granted access to the material.

The breakdown of grades for non-core courses is as follows:

- Quizzes – 20 per cent
- Final Examination – 80 per cent

Core Courses

Core courses can be taken out of sequence provided the prerequisites for each course have been met. Please refer to the below table for prerequisite courses:

Course Name	Prerequisite Courses
Intermediate Financial Reporting 1	Introductory Financial Accounting, Introductory Management Accounting
Intermediate Financial Reporting 2	Introductory Financial Accounting, Introductory Management Accounting, Intermediate Financial Reporting 1
Advanced Financial Reporting	Introductory Financial Accounting, Introductory Management Accounting, Intermediate Financial Reporting 1, Intermediate Financial Reporting 2
Corporate Finance	Introductory Financial Accounting, Introductory Management Accounting
Audit and Assurance	Introductory Financial Accounting, Introductory Management Accounting, Intermediate Financial Reporting 1, Intermediate Financial Reporting 2
Taxation*	Introductory Financial Accounting, Introductory Management Accounting

Please note that CPA Canada and CPA Ontario reserve the right to make changes to preparatory course policies and to inform students of changes as they occur.

Course Name	Prerequisite Courses
Intermediate Management Accounting**	Introductory Financial Accounting, Introductory Management Accounting, Corporate Finance
Performance Management	Introductory Financial Accounting, Introductory Management Accounting, Corporate Finance, Intermediate Management Accounting

* Intermediate Financial Reporting 1 and 2, or its equivalent, is not currently a prerequisite for Taxation. However, these courses are strongly recommended. Effective January 1, 2018, Intermediate Financial Reporting 1 and 2 will be a prerequisite for Taxation.

** Intermediate Financial Reporting 1 and 2, or its equivalent, is not a prerequisite for Intermediate Management Accounting. However, these courses are strongly recommended.

The breakdown of grades for core courses is as follows:

- Quizzes - 12 per cent
- Project(s) - 18 per cent
- Final Examination - 70 per cent

2.4 Eligibility for CPA Preparatory Courses

To be eligible to enrol and complete CPA preparatory courses, students must have completed 30 credit-hours of post-secondary study (equivalent to one year full-time study) in any discipline at a recognized post-secondary institution, or three years of relevant work experience. Students must provide all required supporting documentation, which may include official transcripts, international credit equivalency reviews (e.g. World Education Services Canada), transcripts from other recognized accredited bodies, and proof of legal name).

CPA preparatory courses are designed to fulfill the requirements for entry to CPA PEP. These courses may not be transferrable for credit to a post-secondary institution.

2.4.1 Course Coverage Guide and Course Equivalency Listing

Each CPA provincial body publishes a Course Coverage Guide & Equivalency Listing. The Course Coverage Guide is used to determine which courses taken at a post-secondary institution are equivalent in content to CPA preparatory courses. In order to gain an exemption from a CPA preparatory course, students must provide official transcripts from a post-secondary institution indicating completion of the course(s) that adequately cover the CPA Competency Map. In order to have a transcript assessment, prospective students must send in the [Transcript Assessment Form](#), available on the provincial website. Please note that transcript assessments are only valid for one year from the date of the review.

2.4.2 Internationally Educated Professionals

Credit hours or equivalent education obtained from recognized post-secondary institutions, will be accepted. Canadian study permits are required for all temporary residents studying in Canada.

Course exemption(s) can be granted for internationally educated students for Introductory Financial Accounting, Introductory Management Accounting, Economics, and/or Statistics where:

- A specific equivalency standard cannot be determined, but it is deemed the student should have sufficient coverage in the foundation topic area as related to the CPA requirements; and
- Transcripts are submitted which indicate completion of applicable courses at a minimum international grade conversion of 50 per cent or higher for non-core courses and 60 per cent or higher for core courses.
- In order to have the first four non-core preparatory courses (IntroFA, IntroMA, Econ and Stats) considered for exemption based on international transcripts, students must have completed at least **two courses which run for one semester (half of the academic year), or one full-year course**. If a student would like only one half-year course to be considered for an exemption, they must provide a course syllabus for further review.
- For the remaining preparatory courses (IFR1, IFR2, AFR, Finance, Assurance, Tax, MMA, PM, Law and IT) to be considered for exemption, the relevant course syllabi must be provided for further review.

Please note that Canadian course content is required for the following CPA preparatory courses:

- Taxation
- Business Law; if it is determined that a student meets the subject area coverage based on a course syllabus review, they are permitted to take the Canadian Business Law for International Accountants PD course offered by CPA Canada. Upon successful completion of the PD course, an exemption for the Business Law preparatory course will be granted.

To be successful, internationally educated students should have a high/professional level of English proficiency. This means that individuals are able to articulate ideas orally and in written form with detailed descriptions, opinions and explanations (preferably at benchmark level eight in reading/comprehension and listening skills). While this describes the minimum requirements, it is strongly recommended that students are currently employed in a business position or have two years of relevant work experience.

2.5 Course Exemptions

An exemption will be granted for a core preparatory course if the student has taken an equivalent course and passed with a mark of at least 60 per cent. An exemption will be granted for a non-core preparatory course if the student has taken an equivalent course and passed with a mark of at least 50 per cent. Practical experience will not be considered as a basis for a preparatory course exemption.

2.6 Learning Options

CPA preparatory courses are delivered on a part-time basis, combining online learning, self-study, with options for webinar or classroom learning. Students only complete courses they require for entrance in to the CPA certification program. On average, students should spend an approximate fifteen to twenty hours of additional study time each week. It is essential that students review notes and complete all assignments if they wish to be successful in the preparatory courses.

2.7 Course Cancellations

CPA Ontario reserves the right to cancel course offerings due to insufficient enrolment. Enrolling in a course well ahead of the enrolment deadline may avoid cancellations of courses. In the event that a specific course offering is cancelled, all students will be notified and a full refund will be issued.

Please note that CPA Canada and CPA Ontario reserve the right to make changes to preparatory course policies and to inform students of changes as they occur.

3. Enrolment Timelines and Fees

3.1 Course Enrolment Deadlines

A schedule of upcoming CPA preparatory courses, including the enrolment period, course start dates, and examination dates can be found in the [2017 Schedule of Preparatory Courses for the CPA Program](#).

Please refer to the CPA preparatory courses calendar for current enrolment deadlines. After the enrolment deadline has passed, a wait list option will be open to all eligible students for an additional non-refundable fee (refer to [Member's Handbook Regulation 4-2](#)). This fee will not be waived under any circumstance once the enrolment deadline has passed.

All in class lectures are held on the same date and same time. Therefore, students will only be able to take one in class lecture per semester. The onus is on the student to contact CPA Ontario if they have enrolled in two in class lectures in the same semester.

3.2 Course Fees

Please refer to the [2017 Preparatory Courses Schedule](#) for information on current course fees.

3.3 Withdrawal Fees

Students are subject to the following refund and cancellation policy of CPA Ontario for CPA preparatory courses:

Refund Schedule for all Preparatory Courses		
Withdrawal Period	Applicable Refund	Academic Status
Prior to the Course Start Date	80% of the course fee	Withdrawal will not count as course attempt
Within the first half of the course	80% of the course fee less the pro-rated portion of the course fee	Withdrawal will not count as course attempt
After the first half of the course	No refund will be issued	Withdrawal will not count as course attempt
After the Final Examination	No refund will be issued	Withdrawal will count as a course attempt

Students wishing to withdraw from a preparatory course may do so on the enrolment portal.

3.4 Annual Student Fee (ASF)

Each year, students are required to pay the non-refundable [Annual Student Fee \(ASF\)](#) to maintain their good standing with CPA Ontario. The ASF is used to develop, enhance and deliver the CPA certification 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 examination. Students who do not pay the ASF face suspension and subsequent deregistration. 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](#).

3.5 Conditional Enrolment

Students who are enrolled in a CPA preparatory course may conditionally enrol in a subsequent course, pending the release of the prerequisite grades. Those eligible for conditional enrolment will be contacted with instructions for how to enrol in and pay for the preparatory course. Failure to meet the minimum grade in the prerequisite course will result in an automatic course withdrawal and full refund.

4. Course Materials

All course materials and resources will be provided through Brightspace (D2L) (see further information in [Section 5](#)).

4.1 Calculators

The approved calculator for CPA preparatory courses is the Texas Instrument BA II Plus. For examinations, students will be provided with calculators at the examination centre.

4.2 Student Notes

Student notes are similar to chapters in a textbook. Students will receive a course overview which outlines the topics covered each week. All notes will be available online. Student notes will be available for six months following the course completion date.

4.3 Pre-Recorded Lectures

Pre-recorded lectures will be provided via D2L and will cover course materials. These will be available in support of learning the weekly concepts.

4.4 Access to Courses in D2L

Students taking CPA preparatory courses will have access to their courses in D2L for six months following the course completion date. At that point, courses will be “retired” and students will no longer have access. Students who withdraw from a course will lose access once the withdrawal has been processed.

4.5 Course Project

The course project(s) are mandatory and late submissions will not be accepted. All projects are due on Sunday at 2:55 a.m. EST. Information will be included in the course outline at the start of the course. Refer to Section 6 for detailed information. Students who do not submit any part of a course project will not be eligible to write the final examination and will fail the course.

4.6 Practice Problems

Practice problems reinforce content covered in each section of student notes. Answers are provided for each question.

4.7 Quizzes

There are weekly quizzes as part of the course materials that are due on Saturday at 2:55 a.m. EST each week. Late submissions will not be accepted. A schedule of the quiz due dates will be provided at the beginning of each course. Quizzes are not mandatory; however, they are recommended as they contribute to the overall course mark. Answers will be made available after quiz submissions have closed. Refer to [Section 6](#) for detailed information.

5. Technology Requirements

All students must have full access to a PC Laptop to complete any CPA preparatory course. All students are required to use a Windows PC Laptop (Mac computers, tablets, Power PC, partitioned or Jail-broken Macs with Windows operating system, and desktops are not permitted) – no exceptions.

Surpass (SecureClient) is the software used for all examinations for CPA preparatory courses. It should be expressly noted that a laptop with a Windows operating system in English or French must be used for examinations, pre-loaded with Surpass (SecureClient). If an operating system is in any language other than English or French, IT proctors will not be able to assist students with troubleshooting computer issues.

To get the most from CPA preparatory courses, it is required that your computer meets the following specifications:

Operating System	Browser	Version
Microsoft Windows Operating System Vista, Windows 7, Windows 8 or Windows 10	Internet Explorer	9 or higher
	Firefox	Newest
	Chrome	Newest

Required Software	Details
A licensed version of Microsoft Office	
Javascript	Javascript is enabled
Cookies	Cookies are enabled
Adobe Flash	You have Flash player installed

Required Hardware
1 GB of RAM Minimum
100 MB of free hard drive space (required to run application)
A free USB 2.0 port
PC computers only. Apple/Power PC/Tablets/Macintosh will not be allowed, even if it runs Windows. No exceptions.

General Requirements	
Sound	Sound card with speakers or headphones
Internet Speed	Internet required. High-speed recommended.

Please note that CPA Canada and CPA Ontario reserve the right to make changes to preparatory course policies and to inform students of changes as they occur.

Additional Notes:

- Details on how to access the Brightspace (D2L) website will be emailed to students approximately five days before course start date.
- Access to the Surpass (SecureClient) software will be emailed to students within three weeks of the course start date.

5.1 Brightspace (D2L) Web Portal

An important component of CPA preparatory courses is the Brightspace (D2L) Web Portal. All students will be registered as D2L users before the start of their courses, and will receive an email with their login name and password.

D2L provides access to notes, pre-recorded lectures, and other course materials. Course updates and announcements will be posted on D2L. D2L also contains a discussion board, where students may communicate with each other to further their understanding of the course materials. Students are encouraged to check D2L frequently to make use of the online resources.

D2L utilizes plagiarism detection software; should students be found guilty of plagiarizing or cheating on any assignment or quizzes, they will receive a zero (0) in the course, withdrawn from the CPA preparatory course, and possibly deregistered as a student..

D2L is available only to students for the duration of the course for which they are enrolled. Any student who withdraws from CPA preparatory courses will have their access to D2L removed.

5.2 Web Etiquette

Students of CPA Ontario are expected to uphold high standards of professional conduct at all times. Students should keep this in mind when using electronic communication such as email or the D2L course discussion board.

6. Projects, Quizzes, Examinations and Marking

All core CPA preparatory courses include quizzes, projects and end with a final examination that covers all course material. Some core courses may have more than one project submission required. All non-core CPA preparatory courses include quizzes and a final examination that covers all course material. The breakdown of grades is as follows:

- Non-core courses: Quizzes worth 20 per cent; final examination worth 80 per cent; and
- Core courses: Quizzes worth 12 per cent; project(s) worth 18 per cent; final examination worth 70 per cent.

Evaluation components are subject to change; students should review the “course overview” document for each preparatory course available in D2L.

It is mandatory for students to complete both the Academic Honesty and Training Contract quizzes. The course materials will be locked until these two quizzes are completed.

6.1 Attendance and Preparation

Although not mandatory, students who are registered for in-class or webinar format are encouraged to attend classes or webinars and arrive on time. The in-class and webinar schedules will be posted on D2L. Students are required to be prepared for the classes by completing the assigned readings prior to class. These classes are meant to supplement the pre-recorded lectures and materials. Students are encouraged to come to class prepared in order to get the most from their time with the facilitator.

6.2 Projects

Projects are mandatory and will test students on how well they are able to apply and integrate the knowledge they have acquired through CPA preparatory courses.

Students must make a reasonable effort to complete the course project(s). Projects will be considered incomplete and will not be accepted if less than 50 per cent of the project has been completed or reasonably attempted. This includes submission of blank documents, course template only, incorrect files, or a submission from a previous semester. Students who do not complete at least 50 per cent of their project will receive a final grade of zero and will not be eligible to sit for the final examination. A course refund will not be issued.

Projects must be submitted via D2L by the stated deadline. Absolutely no late submissions will be accepted or reviewed. Students who do not submit their projects by the stated deadlines will receive a final grade of zero and will not be eligible to sit for the final examination. A course refund will not be issued. Project work must be completed and submitted individually.

Project grades will be released to students approximately eight business days following the submission deadline. Students concerned that marks were missed toward their overall project grade can email ppp@cpaontario.ca with specific details about their current concerns within three business days of receiving their results.

6.3 Quizzes

Quizzes must be submitted via D2L by the stated deadlines. Late quizzes will not be accepted; students who do not submit their quizzes by the stated deadlines will receive a mark of zero. Quizzes are marked based on the marks students receive (i.e. if a student answers seven out of ten questions correctly, they would receive 70 per cent on that quiz). Student group discussions/collaboration is encouraged, but each student must individually complete all quizzes.

6.4 CPA Preparatory Course Examination Policies

For the courses that a student is required to complete, an examination must be written. In order to qualify for the examination, students must complete all projects as well both Surpass (SecureClient) Activities 1 & 2. Examination dates and times are nationally set by CPA Canada and are unable to be altered. It is mandatory for students to attend examinations at their scheduled times.

Students are expected to act as professionals at all times during the preparatory course and examinations. Please note the following instructions regarding test writing conduct:

- All program examinations are closed-book examinations. Textbooks, notes, cell phones and programmable electronic devices are prohibited. Students will be provided with a calculator at all examinations.
- Any form of collaboration between parties related to cheating including, but not limited to, copying from another paper, allowing copying from an examination paper, or a student having a cheat sheet will result in an automatic mark of zero on the examination for all parties involved.
- Students are not permitted to keep the examination question booklet as it is the intellectual property of CPA Canada. If an examination question booklet is not returned, the student will receive a mark of zero on their examination paper.
- During the examination, students must refrain from communicating with each other; any concerns that may arise during the examination must be conveyed directly to the proctors.
- For a four hour examination, students may only leave the examination venue after the first three hours. For a three hour examination, students may not leave the examination venue until the examination has concluded.
- No student may leave an examination half an hour before the end of the examination. At this point, all students should remain seated and refrain from any activities that can disrupt other examination writers.
- Students are obliged to follow the instructions given by the proctors. In case of a breach of the examination rules, CPA Ontario reserves the right to provide a mark of zero for the examination as well as the right to exercise further discipline as warranted.
- Proctors will not answer any examination content related questions. Students must exercise their own judgement and complete the question to the best of their abilities.
- At the completion of the examination, or when stop time is announced, all students must stop writing immediately. Additional time for the purpose of filling in answer sheets or the examination booklet cover is not allowed.
- Students must familiarize themselves with the examination rules as they differ from Post Secondary Institutions. For example, Hooded sweatshirts, outdoor wear and hats are not permitted. Food must be brought in a clear plastic bag. Water must be brought in a clear bottle with no label, etc.

Please note that CPA Canada and CPA Ontario reserve the right to make changes to preparatory course policies and to inform students of changes as they occur.

Please review the Examination Regulations document and video posted on D2L prior to the examination.

CPA Ontario has a zero tolerance policy towards cheating and plagiarism. Students who violate the integrity of the examination procedure through dishonest or other instances of unprofessional conduct will be given a mark of zero.

Students will not be permitted to view their completed examinations.

Grades will be posted on D2L within 11 business days of the examination date unless otherwise stated.

6.4.1 Examination Content

Details on the length and structure of each examination are detailed in the Course Overview posted on the D2L course page.

6.4.2 Examination Grade Requirements

An overall score of 60 per cent or higher is considered a pass in each core preparatory course and 50 per cent or higher in each non-core preparatory course. There is no specific requirement for students to pass each individual examination, although high scores will help the student achieve an overall passing grade in the course.

6.4.3 Examination Location

Examination locations will be posted on cpaontario.ca approximately one month before the examination date. It is the responsibility of each student to check and be aware of where their examination is being held.

6.4.4 Examination Accommodations

Accommodations are provided to ensure that all individuals are treated fairly on all evaluations. Accommodations may include, but are not limited to:

- Providing a quiet room with minimal distractions;
- Permitting timed rest breaks during the examination;
- Providing enlarged font on the examination question and answer papers;
- Allowing a medical device in the examination room, such as an inhaler or diabetic equipment (if not attached to the individual's body); and
- Increasing time permitted for the examination.

To request an accommodation, submit all of the [required forms and information](#) at least ten weeks before the examination. This allows for sufficient time to review the application and, if necessary, request additional information and receive it from the individual. Applications submitted closer to the examination date run the risk of being denied. We may accept applications up to two weeks before the examination date in exceptional circumstances, such as in the event of an accident or for compassionate reasons.

Please review the [special accommodation process](#) for further information.

6.4.5 Missing an Examination

If a student does not write their examination at its pre-scheduled time without obtaining special permission beforehand to defer, they will receive a mark of zero for the examination.

6.4.6 Examination Deferrals

Students in core courses who have completed all of the mandatory assignments may request to defer their examination for one semester. Students in non-core courses are not required to complete their quizzes to request to defer their examination for one semester. However, to receive grades for quizzes they must be completed by the scheduled deadlines within their original course enrolment. A fee applies for all deferrals. Please refer to the [Member's Handbook, Regulation 4-2](#). If a student does not attend their deferred examination, they will receive a failing grade and will be charged with a course attempt. Deferral requests must be made by email to ppp@cpaontario.ca within three business days following the examination date. Requests received outside of this timeframe will not be accepted.

Students eligible to defer their examination will be contacted with details on how to enrol for the subsequent semester. Students will not be permitted to write their deferred examination prior to the subsequent semester examination date.

6.4.7 Examination Rewrites

Rewrite examinations are offered for core courses only. Students who are unsuccessful on their examination and receive a final course grade between 49.5 and 59.4 per cent are eligible for a rewrite examination. The rewrite examination must be taken in the subsequent semester to which the failing grade is received. Students cannot defer a rewrite examination. Students meeting the grade requirement, are eligible for one rewrite per course. There is a separate enrolment period for rewrite examinations only. Eligible students will be contacted when enrolment opens which will be facilitated online on the CPA preparatory course enrolment portal. The rewrite examination replaces the original examination grade only, it does not replace a student's quiz grade or project grade.

An examination rewrite fee applies - please review the [Member's Handbook, Regulation 4-2](#) for all fees. Students will have access to their course materials on D2L for six months following the original course completion date.

6.4.8 Examination Reviews/Remark

Only final examination results for core courses are subject to review. A review will consist of a remark of a student's examination paper. Students will be informed if their review is successful or unsuccessful only; a breakdown of the grade and individual feedback is not provided. Students may submit a request for review on the CPA preparatory course enrolment portal. Requests must be submitted within three business days of results release to be considered. Requests received outside of this timeframe will not be accepted.

A review fee applies - please review the [Member's Handbook, Regulation 4-2](#) for all fees. Students will be provided with their review results within two weeks. Examination review fees will be fully refunded if a student's final course mark changes as a result of the remark.

Review of final examination results from a previous semester will not be accepted. Students may not request a review on the basis of changes to the course or the courses curriculum based on previous offerings of the CPA preparatory courses.

6.4.9 Course Repeat

Students in CPA preparatory courses have a maximum of three attempts to pass each course.

- A student who fails a non-core course must repeat the full course before attempting the examination again.
- A student who fails a core course with a final grade of 49.5 per cent or higher may rewrite the final examination in lieu of repeating the entire course. Students are only permitted one rewrite examination per course. The rewrite will be counted as another attempt at the course and must be taken in the subsequent semester.
- A student who fails any course with a mark less than 49.5 per cent must retake the full course before another attempt at the examination is permitted.

If a student is unsuccessful on their third attempt, they will not be able to pursue the exemption through the CPA preparatory courses and will be required to complete the prerequisite requirement through a post-secondary institution. Students can still continue to pursue other CPA preparatory courses.

7. Completion of a Course

A grade of 60 per cent or higher is considered a pass for each core preparatory course and 50 per cent for each non-core preparatory course. A cumulative grade average of 65 per cent or higher for core courses is required for entry into CPA PEP.

7.1 Obtaining Transcripts and Marks

Students may access their unofficial grade report on the Brightspace (D2L) program site or order an official Student Record by filling out a Student Record Request. A fee applies for obtaining your official Student Record - please review the [Member's Handbook, Regulation 4-2](#) for all fees. Please note that a Student Record only specifies if a course has been passed or failed, it does not indicate the course grade.

Students may also request to receive an updated preparatory course assessment once they have completed the course which is a free service. To receive an updated preparatory course assessment report, please email transcriptregistration@cpaontario.ca with your request.

7.2 Obtaining Course Receipts

Students can access their receipts for [CPA preparatory courses online](#).

8. Withdrawals

In order to withdraw from a CPA preparatory course, students must go online to the enrolment portal and 'enrol' in a withdrawal event. Students withdrawing from a course are subject to the cancellation and refund policy as outlined in section 3.3.

*Please note that the Annual Student Fee (ASF) is non-refundable.

Only enrol in a withdrawal event if you have the intention of withdrawing from a course. If you enrol in this event you will be removed from the course automatically. Refunds typically take six to eight weeks to be issued.

9. Medical Extensions

Students in CPA preparatory courses may request a medical extension in the case of a health or similar disability that may affect their ability to write an examination or continue with the course. Appropriate documentation must be provided and additional information may be requested to approve the requested extension.

If an extension has been granted, the student must register in the next offering of the course. In the event that a course extension is granted, the student must start the course from the beginning. Course work from a previous semester will not be transferred.

9.1 Medical Extension Procedures for Examinations

Extension requests are assessed on a case by case basis and will only be granted in extenuating medical circumstances, including illness or bereavement. Extensions will not be granted for work related reasons or other prior commitments. In the case of extended illness, each situation will be reviewed individually by the regional office. Students who are unable to attend the final examination and are approved for extenuating circumstances will be required to write the examination in the subsequent semester.

9.2 Submitting a Medical Extension Request

Medical extension requests must be submitted prior to the examination and up to three business days after the scheduled examination date. Extension requests received outside of this timeframe will not be accepted. Only extension requests based on medical circumstances which affect that specific examination will be granted.

A medical extension request must be submitted via email to ppp@cpaontario.ca and must include the Medical Absenteeism Form that is completed by a physician and supporting medical documentation (i.e. doctor's note). A request will not be reviewed if the Medical Absenteeism Form is not included.

Medical extensions will be granted if deemed to be legitimate and have been submitted following the procedures outlined. The regional office reserves the right to refuse extensions if insufficient documentation has been provided, if the request has not been submitted in a timely manner, or if the legitimacy or authenticity of the documentation is in question. Submitting a request does not guarantee an extension.

10. Academic Guidelines and Regulations

10.1 Student Transfers

Transferring to CPA Ontario

If you are a student with another CPA provincial body and would like to transfer your student status to CPA Ontario, please contact your provincial body to initiate the transfer. Please note that anyone registering under this category will be required to file a declaration of acknowledgement of, and agreement to abide by, CPA Ontario's [Academic Code of Conduct](#).

Transferring from CPA Ontario

If you are a student with CPA Ontario and would like to transfer your student status to another provincial accounting body, please send your request in writing to customerservice@cpaontario.ca.

10.2 Student Deregistration

Students will be deregistered from CPA preparatory courses for:

- non-payment of fees; or
- failure to comply with provincial body's Act, bylaws, and regulations; or

Students may be suspended or deregistered from their respective courses/programs for academic misconduct.

Students who are deregistered may be considered for reinstatement based on:

- whether the applicant merits and qualifies for re-instatement; or
- academic and/or experience requirements at the time of re-entry and conditions to be completed if reinstated.

10.3 Re-registration in CPA Preparatory Courses

Students in CPA preparatory courses who leave voluntarily can re-register based on the requirements at the time of re-entry. Prerequisite courses and CPA Professional Education Program (CPA PEP) modules previously completed will be evaluated for current relevance.

To maintain CPA preparatory student status, students must maintain their student registration and complete all courses within the established time limits. If a registration is dropped, a student must be reassessed and reinstated based on the provincial rules in order to continue with CPA preparatory courses.

11. Appeals

All students should expect a high level of fairness, professionalism and objectivity in CPA preparatory courses and the CPA certification program. The appeals process is designed to handle concerns raised by students. The intent of the process is to ensure fairness and good communication.

All appeals related to program policies must be made in writing and must clearly state that they are a letter of appeal. Appeals may be submitted to the CPA preparatory course team at ppp@cpaontario.ca.

Appeal submissions will be considered by the applicable body in accordance with established provincial processes and/or bylaws. Should the appeal be of a confidential nature, students can be assured that any individuals involved in the review are bound by privacy policies. An appeal decision can be expected within six weeks of submission, unless additional information is requested from the student, any other reasons for a delay beyond this time frame will be communicated in writing.

11.1 Appeals of Fees

Issues with payment and refunds, as per the approved and published schedules, are not appealable. Where there are cases of hardship, the individual should contact ppp@cpaontario.ca to discuss resources that may be available or alternate arrangements that may be considered.

12. Professional Conduct

12.1 Academic Honesty

Students of CPA Ontario are expected to maintain the highest standards of academic honesty. While each program has some of its own unique requirements and standards, academic honesty applies equally to all students and candidates. Plagiarism — the unauthorized and/or un-credited use of others' intellectual property — is considered a serious offence and may result in penalties including suspension or dismissal from the program. There is a zero tolerance policy towards cheating of any sort. Students are expected to conduct their studies with professionalism and integrity. Where there is any doubt, students should contact their facilitator or the CPA preparatory course team at ppp@cpaontario.ca for guidance.

CPA Ontario reserves the right, at its sole discretion and without specific notice to students, to employ active and/or passive techniques for the detection of plagiarism. This includes, but is not limited to, comparative analysis of written submissions in hard copy or electronic form, including the use of human reviewers and/or automated search by plagiarism detection software using a comparative databank of written submissions from other current candidates and/or program years, program articles, or Internet-based resources.

Plagiarism and cheating are serious offences and are considered a breach of the Code of Conduct, as governed by the profession's Discipline Committee, and may result in the suspension of the students' registration and eligibility to continue pursuing the designation. All students should become thoroughly familiar with the Code of Conduct and are accountable for conforming to its use.

12.2 Wrongful Use of CPA Designation

Students are not permitted 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.

Contact Us

We look forward to supporting you as you complete your required prerequisites through CPA preparatory courses.

If you have any questions, please contact us at:

cpaontario.ca/contact-us for general questions

secureexam@cpaontario.ca for questions related to the Surpass (SecureClient) examination software

<https://cpacanada.service-now.com/support> for questions related to Brightspace (D2L)

ppp@cpaontario.ca for special requests and to provide feedback

All the best as you pursue the CPA designation!