

**CHARTERED PROFESSIONAL  
ACCOUNTANTS OF ONTARIO**

**REGULATION 9-1**

**STUDENT REGISTRATION, OBLIGATIONS, AND STANDING**

**Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law, on September 21, 2018, effective as of November 19, 2018 and amended on May 1, 2022**

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**REGULATION 9-1  
STUDENT REGISTRATION, OBLIGATIONS, AND STANDING**

**Application**

This Regulation applies to applicants for registration or reregistration as Students in CPA Ontario, and to Students of CPA Ontario. Regulation 9-2 applies to Legacy CA Students who are already registered under that Regulation.

**NOTE:** Completion of the CPA Ontario certification program as set out in this Regulation does not necessarily result in eligibility for a Public Accounting Licence; see Regulation 17-1 for these requirements.

**Definitions**

1. In this Regulation, words have the same meaning as they do in the Act, the By-law, the CPA Harmonized Education Policies, and the CPA Ontario Practical Experience Requirements, and for the purpose of this Regulation:
  - 1.1 “Academic Code of Conduct” means the CPA Ontario Academic Code of Conduct in Appendix A established by the Council;
  - 1.2 “applicant” means an individual applying for registration or reregistration as a Student in CPA Ontario;
  - 1.3 “Common Final Examination” (CFE) means the final qualifying examination prepared by the Board of Evaluators of CPA Canada, and includes the Uniform Evaluation;
  - 1.4 “CPA Accredited Program” means a program of academic study at an academic institution listed in Schedule A;
  - 1.5 “CPA Ontario Practical Experience Requirements” means the document in Appendix B established by the Council, that sets out the Practical Experience Requirements applicable to Students under the Regulations;
  - 1.6 “CPA Harmonized Education Policies” means the national Harmonized Education Policies in Appendices C1 and C2 established by CPA Canada and adopted by the Council;
  - 1.7 “CPA National Recognition and Accreditation Standards for Post-Secondary Institutions” means the National Recognition and Accreditation Standards for Post-Secondary Institutions established by CPA Canada;
  - 1.8 “credit hour” means each instruction hour per week of a one-semester course of academic learning, or the equivalent, that:

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- 1.8.1 is recognized by the academic institution that offers it as a degree-credit course; and
- 1.8.2 is a three-credit hour course that provides:
- 1.8.2.1 a minimum of three hours' instruction time per week over a minimum 12-week term; or
  - 1.8.2.2 a maximum of 12 hours' instruction time per week over a minimum three-week term, provided that if a Student is enrolled in one or more courses during a shortened term, the Student must be limited to a total of 12 instruction hours per week;
- 1.9 "degree" means an undergraduate degree or other equivalent indicator of academic achievement granted by an academic institution;
- 1.10 "degree-credit course" means a course of academic study and evaluation, or the equivalent, that is recognized for credit by the degree-granting academic institution towards the completion of a degree or equivalent that is awarded by that degree-granting academic institution and that is successfully completed through enrolment in or registration with the institution;
- 1.11 "email address" means an address where the portion of the address before the "@" is associated with one and only one individual and is not shared or generic.
- 1.12 "Practical Experience Requirements" means the requirements established in the CPA Ontario Practical Experience Requirements, applicable to Students under this Regulation;
- 1.13 "Professional Education Program (PEP) Commencement Date" means the Day that is the earliest of:
- 1.13.1 the first Day of any module of the CPA Professional Education Program that the Student is enrolled in;
  - 1.13.2 the Day that the Student first challenges any CPA Professional Education Program module examination;
  - 1.13.3 the Day that the Student commences a CPA Accredited Program listed in Schedule A;
  - 1.13.4 July 1, 2016, for Students registered under sections 9.8, 9.9 or 9.10 for whom section 1.13.3 does not apply; and
  - 1.13.5 July 1, 2022, for Students registered under sections 9.8, 9.9 or 9.10 for whom section 1.13.3 applies;
- 1.14 "Preparatory Course Commencement Date" means the Day that is the earlier of:

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- 1.14.1 the first Day of any CPA preparatory course in which the Student is enrolled;
- 1.14.2 the Day that the Student first challenges any CPA preparatory course examination; and
- 1.14.3 July 1, 2016, for Students registered under sections 9.8, 9.9 or 9.10 who have not completed the academic prerequisites as of the date of their registration;
- 1.15 “Student” means any Student registered under this Regulation or under the Regulation 9-2, or any predecessor Regulation;
- 1.16 “Student Code of Conduct” means the CPA Ontario Student Code of Conduct in Appendix D established by the Council;
- 1.17 “Transcript Assessment Policy” means the policy in Appendix E established by the Council;
- 1.18 “Transfer Credit Policy” means the policy in Appendix F established by the Council;
- 1.19 “University Degree” means:
  - 1.19.1 a four-year undergraduate degree or other equivalent indicator of academic achievement comprising 120 credit hours or equivalent; or
  - 1.19.2 a post-graduate degree or other equivalent indicator of academic achievement beyond the level of an undergraduate degree or equivalent that is granted by an academic institution;
- 1.20 “unsuccessful attempt” means:
  - 1.20.1 failure at the end of a module or examination, as determined by the Board of Examiners of CPA Canada;
    - 1.20.1.1 notwithstanding section 1.20.1, the failure of the September, 2019 sitting of the CFE by any Student shall be waived and not counted as an “unsuccessful attempt”;
  - 1.20.2 an attempt as defined in the Academic Code of Conduct;
  - 1.20.3 failure to attend on time or at all to a scheduled examination, module, or mandatory workshop;
  - 1.20.4 failure to complete required make-up assignments;
  - 1.20.5 failure to submit a minimum number of completed assignments; or
  - 1.20.6 failure to meet the minimum overall grade of 75% on any core or elective module activities (assignment problems, practice cases, MCQ quizzes, module workshop activities).

**Time**

2. The Registrar shall have discretion in extraordinary circumstances to extend any time period prescribed in this Regulation, and/or as provided in the CPA Ontario Professional Education Requirements or the CPA Harmonized Education Policies.

**Registration**

3. Subject to the remainder of this Regulation, the Registrar shall register or register as a Student with CPA Ontario any individual who:
  - 3.1 completes an application for registration in the prescribed form and pays the prescribed fee;
  - 3.2 provides proof of identity, including legal and any preferred name, satisfactory to the Registrar;
  - 3.3 provides evidence of good character satisfactory to the Registrar;
  - 3.4 is not an undischarged bankrupt, except as provided in section 29;
  - 3.5 meets the requirements for one of the registration categories as set out in section 29;
  - 3.6 has access to a computer that meets the minimum configuration requirements set by CPA Ontario, including Wi-Fi Internet access and a valid email address, unless exempted from this requirement by the Registrar, but the Registrar may only exempt a Student from the requirement to have a valid email address in extraordinary circumstances;
  - 3.7 provides a declaration that the individual understands and agrees to abide by the Regulations, by-laws and policies of CPA Ontario, including the Student Code of Conduct and the Academic Code of Conduct;
  - 3.8 provides all information, documents, and other materials as requested by the Registrar or, in extraordinary circumstances where the information, documents, and other materials are not available, provides alternative proof satisfactory to the Registrar.
4. An individual may withdraw their application for registration at any time, including if a referral to the Admission and Registration Committee is made under section 13 or 14.
5. The Registrar shall not register or reregister any applicant who:
  - 5.1 fails to provide any information or document required by this Regulation; or
  - 5.2 provides information or a document that is false or misleading.
6. The Registrar shall not register or reregister any applicant without being satisfied that the registration will not:

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- 6.1 place any member of the public at risk; or
- 6.2 bring the reputation of the profession into disrepute.
- 7. It is the responsibility of the applicant to ensure that:
  - 7.1 they are legally entitled to be employed and/or study in Ontario, and that they remain entitled to do so while they are a Student; and
  - 7.2 their application is complete and accurate, and is received by CPA Ontario.
- 8. An application for registration or reregistration is not complete and shall not be considered by the Registrar unless and until all information, documents and materials required by the Regulations or requested by the Registrar have been received by CPA Ontario.
  - 8.1 If an application for registration or reregistration has not been completed within 60 days of a notice from the Registrar that the application will be closed, or such other period of time as may be specified in such notice, the application shall be closed.
  - 8.2 The closing of an application for registration or reregistration is not subject to appeal.

### **Registration Categories**

- 9. An applicant may register in only one of the following categories and shall not also be registered in the CPA Canada Advanced Certificate in Accounting and Finance or as a Legacy CA Student under Regulation 9-2, at any time during the period of registration, and may not change categories, with the exception of those students registered under sections 9.1 and 11 who are administratively transitioned to section 9.2, without the permission of the Registrar:
  - 9.1 **University Graduate** – an applicant who has completed all the academic requirements for the conferral of a degree.
  - 9.2 **CPA Accredited Program** – an applicant who is enrolled in or has completed the graduate-level component of a CPA Accredited Program as defined in section 1.4.
  - 9.3 **Accounting Body Outside Canada** – an applicant who is a member in good standing with an accounting body set out in Schedule E and who meets the conditions for registration contained in Schedule E.
  - 9.4 **Accounting Body Outside Canada – Specified** – an applicant who is a member in good standing with an accounting body set out in Schedule F and who meets the conditions for registration contained in Schedule F.
  - 9.5 **Mature** – an applicant who may not have a degree and:
    - 9.5.1 has at least eight years of relevant accounting or business experience satisfactory to the Registrar;

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- 9.5.2 provides three letters of reference from individuals who have known the applicant for at least one year including one from a CPA Ontario or CPA Canada Member in good standing, one from a current employer, and one from a non-professional contact attesting to the applicant's personal character as well as any other requested documents required by the Registrar; and
- 9.5.3 satisfies the Registrar that the applicant does not meet the requirements of any other registration category in section 9.
- 9.6 **Legacy CGA Student** – a student who before September 1, 2015 was registered with CGA Ontario in the process to attain the CGA designation, and, having completed the educational requirements of the CGA program, is in the process of attaining the CGA designation.
- 9.7 **Legacy CMA Student** – a student who before February 1, 2015 was registered with CMA Ontario in the process to attain the CMA designation, and, having completed the educational requirements of the CMA program, is in the process of attaining the CMA designation.
- 9.8 **Transitional CA Student** – a Student registered with CPA Ontario who was not eligible to qualify for the CA designation.
- 9.9 **Transitional CGA Student** – a student registered with CGA Ontario who was not eligible to qualify for the CGA designation.
- 9.10 **Transitional CMA Student** – a student registered with CMA Ontario who was not eligible to qualify for the CMA designation.
10. The Registrar may register as a Student any applicant who is registered and in good standing with a Provincial Body, Regional Body, or CPA International and otherwise meets the requirements of a registration category under sections 3 and 9, excluding sections 9.6 and 9.7, provided that within 60 Days of the Day of registration with CPA Ontario, the Student discontinues or terminates registration with the body with which they were previously registered.
- 10.1 The Registrar may grant a Student registered under section 10 an exemption from completing any portion of the CPA Certification Program the Student completed while registered with another body.
- 10.2 An applicant who has completed the CPA Certification Program in full with another Provincial Body or Regional Body is not eligible to transfer under section 10 or to apply for Membership under Regulation 7-1.

### **Conditional Registration: University Graduate or Mature**

11. An applicant who is currently enrolled in a program leading to a degree, or has completed at least 30 credit hours at an academic institution, but has not yet completed all of the academic requirements in the University Graduate (section 9.1) category of registration, may be registered in that category on a conditional basis for a maximum period of seven years.



12. An applicant who has completed at least three years of relevant accounting or business work experience satisfactory to the Registrar, may be registered in the Mature (section 9.5) category of registration on a conditional basis for a maximum period of seven years, and must satisfy the requirements of the University Graduate (section 9.1) or Mature (section 9.5) category of registration before beginning the Professional Education Program.

**Good Character on Registration**

13. In circumstances where an applicant does not provide evidence of good character satisfactory to the Registrar, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

**Credibility on Registration**

14. In circumstances where evaluation of an application requires assessment of the applicant's credibility, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

**Good Character and Credibility Hearings on Registration**

15. The parties to a hearing under section 13 or 14 are the applicant and the Registrar.
16. A hearing under section 13 or 14 shall be conducted in accordance with the applicable provisions of Regulation 6-1.
17. In circumstances where both a good character hearing as provided in section 13 and a credibility hearing as provided in section 14 are required, the matters may be heard together.
18. The Registrar shall advise the Admission and Registration Committee which of the requirements for registration that the applicant otherwise meets.
19. If the Admission and Registration Committee on referral of the matter by the Registrar determines that an applicant is not of good character, the Admission and Registration Committee shall make an order refusing the applicant's registration, and may impose restrictions and conditions for reapplication if appropriate.
20. If the Admission and Registration Committee on referral of the matter by the Registrar determines that an applicant does not meet the qualifications for registration, the Admission and Registration Committee shall make an order refusing the applicant's registration, and may impose restrictions and conditions for reapplication if appropriate.
21. If the Admission and Registration Committee on referral of the matter by the Registrar is satisfied that an applicant does meet the qualifications for registration, the Admission and Registration Committee shall make an order registering the applicant on such conditions and restrictions as the Committee considers appropriate.

**Good Character and Credibility Appeals on Registration**

22. An applicant may appeal an order of the Admission and Registration Committee under section 19 or 20 to the Appeal Committee.
23. The parties to an appeal are the applicant and the Registrar.
24. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-3.
25. The Appeal Committee's decision is final.

**Bankruptcy**

26. A Student, and any applicant applying for registration, shall disclose to the Registrar upon:
  - 26.1 becoming the subject of an application for a bankruptcy order;
  - 26.2 making an assignment for the general benefit of creditors;
  - 26.3 making or becoming the subject of a Division I or Division II proposal; or
  - 26.4 having a business that the Student or applicant controls, directly or indirectly, become subject to a bankruptcy order,as set out in the Bankruptcy and Insolvency Act.
27. The disclosure referenced in section 26 shall be in writing, and shall include:
  - 27.1 documents about the subject of the disclosure to the satisfaction of the Registrar or, if a document is not yet available, an undertaking to provide the document as soon as it becomes available;
  - 27.2 the pleadings related to the subject of the disclosure or, if the pleadings are not yet filed, an undertaking to provide the pleadings as soon as they become available;
  - 27.3 documents about the financial circumstances of the individual making the disclosure to the satisfaction of the Registrar or; and
  - 27.4 a consent permitting CPA Ontario to directly access information and documents related to the subject of the disclosure from the trustee, the Superintendent as defined in the Bankruptcy and Insolvency Act, or the official receiver, as the case may be.
28. The individual making the disclosure shall also provide any other information and documents requested by or on behalf of the Registrar, unless the individual is asserting in good faith and on reasonable grounds the specific information or document requested is subject to legal privilege and that privilege is not waived.

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29. The Registrar shall, in respect of an applicant applying for registration, consider the disclosure and the information and documents provided under sections 26 to 28, and shall, if the applicant otherwise meets the requirements for registration:
- 29.1 register the applicant;
  - 29.2 register the applicant on the applicant abiding by one or more of the following restrictions or conditions:
    - 29.2.1 satisfactorily completing, within a time specified, prescribed courses or examinations;
    - 29.2.2 engaging, for a time specified, an advisor, counsellor, or tutor;
    - 29.2.3 satisfactorily completing a period of supervised practice or employment;
    - 29.2.4 restricting their practice or employment in a specified manner for a specified period of time;
    - 29.2.5 reporting as specified to employers or prospective employers with respect to the subject of the disclosure;
    - 29.2.6 reporting as specified to the Registrar on the progress of the subject of the disclosure; or
    - 29.2.7 any other restrictions or conditions the Registrar deems appropriate; or
  - 29.3 refuse to register the applicant.
30. The Registrar shall, in respect of a Student, consider the information and documents provided under sections 26 to 28, and shall, if the Student otherwise meets the requirements of registration:
- 30.1 take no further action;
  - 30.2 require the Student to abide by one or more of the following terms or conditions:
    - 30.2.1 satisfactorily completing, within a time specified, prescribed courses or examinations;
    - 30.2.2 engaging, for a time specified, an advisor, counsellor, or tutor;
    - 30.2.3 satisfactorily completing a period of supervised practice or employment;
    - 30.2.4 restricting their practice or employment in a specified manner for a specified period of time;

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- 30.2.5 reporting as specified to employers or prospective employers with respect to the subject of the disclosure;
  - 30.2.6 reporting as specified to the Registrar on the progress of the subject of the disclosure; or
  - 30.2.7 any other restrictions or conditions the Registrar deems appropriate; or
  - 30.3 suspend the Student until the fulfillment of restrictions or conditions imposed by the Registrar.
31. The Registrar, in making a decision provided for in sections 29 and 30, shall consider such factors as:
- 31.1 the circumstances pertaining to the event requiring disclosure under section 26 and the conduct of the individual making the disclosure;
  - 31.2 the extent that the event requiring disclosure may put at risk the interests of:
    - 31.2.1 any client or employer associated with the individual making the disclosure; or
    - 31.2.2 any other party impacted or affected by the event;
  - 31.3 the number and nature of creditors affected;
  - 31.4 whether any potential civil or criminal liability has arisen from the event requiring disclosure;
  - 31.5 the current financial circumstances of the individual making the disclosure;
  - 31.6 the anticipated Day of release from insolvency; and
  - 31.7 whether the individual is competent and capable of performing as a Student, without impairment, the essential duties of any current or anticipated employment, business, or practice.

### **Appeal of Registrar Decision on Student Registration**

- 32. An applicant who is refused registration by the Registrar for a reason other than good character or credibility, or whose registration is made subject to restrictions and conditions, may appeal the decision to the Admission and Registration Committee.
- 33. The parties to an appeal are the applicant appealing and the Registrar.
- 34. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-1.
- 35. The Admission and Registration Committee's decision is final.

**Reapplication After Refusal of Registration**

36. The following individuals are eligible to reapply for registration under section 3 five years after the Day that their original application for registration is refused, subject to any restrictions and conditions imposed by an Adjudicative Committee at the time that the registration was refused:
- 36.1 an applicant who was refused registration by the Admission and Registration Committee;
  - 36.2 an applicant who was refused registration by the Appeal Committee; and
  - 36.3 an applicant who was refused registration by the Registrar, unless the reason for the refusal was the inability to satisfy the conditions for registration in sections 9 through 12, in which case the applicant is eligible to reapply at the time that they are able to satisfy those conditions.

**Period of Registration**

37. The Day of registration shall be the Day that the applicant provides the Registrar with proof of compliance with all the requirements of section 3.
38. A Student shall renew registration on an annual basis by making an application for renewal in the prescribed form and paying the prescribed Dues, and providing all information and producing all documents as requested by the Registrar.
39. A Student shall be subject to the Regulations, by-laws and policies of CPA Ontario, including the Student Code of Conduct and the Academic Code of Conduct.
- 39.1 The Registrar may exempt a Student from the requirement to maintain a valid email address in extraordinary circumstances.

**Resignation**

40. A Student may apply in writing in to the Registrar in the prescribed form to resign a registration in CPA Ontario.
41. The Registrar shall not accept an application for resignation if the Student:
- 41.1 is the subject of a complaint review, investigation, proposed settlement agreement, or Allegations by the Professional Conduct Committee, unless the Student undertakes never to re-apply for registration, membership, or licensure with CPA Ontario, or to apply for the CPA Advanced Certificate in Accounting and Finance;
  - 41.2 has not fully complied with a settlement agreement or order of a Committee of CPA Ontario; or
  - 41.3 owes any Dues to CPA Ontario.

42. The Registrar may require a Student to fulfill further restrictions and conditions as, in the discretion of the Registrar, are necessary to protect the public interest and the reputation of the Profession before accepting an application for resignation.

**Suspension, Reinstatement, and Deregistration**

43. The Registrar will suspend the registration of any Student:
- 43.1 for the failure to pay any Dues;
  - 43.2 for the failure to provide information, documents, or other materials required under the Act, by-laws, Regulations or policies of CPA Ontario or requested by CPA Ontario;
  - 43.3 in the circumstances set out in the Academic Code of Conduct;
  - 43.4 following the disclosure of certain bankruptcy events, as provided in this Regulation; and
  - 43.5 for the failure to successfully complete any obligation or requirement, or maintain any status, imposed by the Act, by-laws, Regulations or policies of CPA Ontario, or to provide proof of successful completion.
44. During the period of suspension, the Student:
- 44.1 has none of the rights and privileges of registration;
  - 44.2 continues to be responsible for all Dues;
  - 44.3 will not have practical experience earned recognized or counted towards their Practical Experience Requirements;
  - 44.4 will not be allowed to enroll in any CPA preparatory courses or in any aspect of the Professional Education Program;
  - 44.5 will not have any time period prescribed by CPA Ontario suspended, subject to the discretion of the Registrar under section 2; and
  - 44.6 remains subject to the authority, requirements, and disciplinary powers of CPA Ontario to the same extent as if the suspension does not take place.
45. A Student who is suspended under section 43 shall remain suspended until the Student complies with the requirements, including payment of any outstanding Dues, fees, or late penalties, at which point the Student's registration shall be reinstated by the Registrar.
46. Subject to the Academic Code of Conduct, the Registrar shall deregister any Student 60 Days after the imposition of a suspension under section 43, unless, before that Day, the Registrar has reinstated the registration under section 45.

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47. The Registrar shall deregister a Student as of the earliest of:
- 47.1 the seventh anniversary of the Day of conditional registration under section 11 or 12, if by that Day the Student has not met all the requirements for registration under section 9;
  - 47.2 for Students registered under sections 9.8, 9.9 and 9.10, the sixth anniversary of the Student's PREP Commencement Date, unless the requirements of section 66 have been met to the satisfaction of the Registrar, before that Day;
  - 47.3 the sixth anniversary of the Student's PEP Commencement Date, unless they have attempted the CFE before that Day;
  - 47.4 the seventh anniversary of the Student's PEP Commencement Date, unless the Student's CPA Ontario Practical Experience Requirements, or legacy program in the case of Students registered under sections 9.8, 9.9 and 9.10, have been completed to the satisfaction of the Registrar, before that Day;
  - 47.5 45 Days following the release of the result of the Student's third unsuccessful attempt, having exhausted attempts as prescribed in the CPA Harmonized Education Policies or the CPA Professional Education Program, or the third unsuccessful attempt on the CFE or, if an appeal of the Student's CFE result has been filed, immediately upon the denial of the appeal;
  - 47.6 except for Students registered under sections 9.6 and 9.9, the tenth anniversary of the Day of initial registration;
  - 47.7 June 30, 2020 for Students registered under sections 9.6 and 9.9, unless they have provided proof satisfactory to the Registrar, before that Day, of the conferral of a 90 credit hour degree;
  - 47.8 June 30, 2020 for Students registered under sections 9.6 and 9.7 who have not completed the CPA Ontario Practical Experience Requirements; and
  - 47.9 any of the circumstances set out in the CPA Ontario Practical Experience Requirements, the CPA Harmonized Education Policies, and the Academic Code of Conduct.

### **Student Credibility**

48. In circumstances where a suspension or deregistration decision requires assessment of a Student's credibility, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

### **Student Credibility Hearings**

49. The parties to a hearing under section 48 are the Student and the Registrar.
50. A hearing under section 48 shall be conducted in accordance with the applicable provisions of Regulation 6-1.

51. If the Admission and Registration Committee on referral of the matter by the Registrar determines that a Student meets the criteria for suspension or deregistration, the Admission and Registration Committee shall make an order suspending or deregistering the Student.

**Student Credibility Appeals**

52. A Student may appeal an order of the Admission and Registration Committee under section 51 to the Appeal Committee.
53. The parties to an appeal are the Student and the Registrar.
54. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-3.
55. The Appeal Committee's decision is final.

**Reregistration**

56. An application for reregistration after an order deregistering a Student is made by an Adjudicative Committee shall be made:
- 56.1 By making an application for registration as set out in this Regulation;
  - 56.2 By obtaining written confirmation from the Registrar that the applicant otherwise meets the requirements for registration, as provided in the applicable provisions of Regulation 6-1, 6-2 or 6-3; and
  - 56.3 By making an application to the Adjudicative Committee that made the deregistration order, under the applicable provisions of Regulation 6-1, 6-2 or 6-3.
57. An individual shall be eligible to apply for reregistration after deregistration in all other circumstances, or after resignation, except a resignation under section 41.1, by making an application for registration as set out in this Regulation.
58. A Student who has resigned or been deregistered pursuant to section 46 shall not be reregistered except at the discretion of, and on the restrictions and conditions deemed appropriate by, the Registrar.
- 58A. A Student who has been deregistered other than pursuant to section 46 shall not be reregistered except in extraordinary circumstances at the discretion of, and on the restrictions and conditions deemed appropriate by, the Registrar, the Admission and Registration Committee, or the Appeal Committee, as the case may be.
59. Academic prerequisites will be reassessed at the time of reregistration based on the Regulations and policies of CPA Ontario in effect at the time of reregistration.



**Appeal of Registrar's Restrictions and Conditions, Suspension, Deregistration, and Reregistration Decisions**

60. A Student whose registration is made subject to restrictions and conditions, is suspended, or is deregistered by the Registrar, or whose application for reregistration is refused by the Registrar, may appeal the decision to the Admission and Registration Committee.
61. The parties to an appeal are the applicant appealing and the Registrar.
62. The appeal shall be conducted in accordance with Regulation 6-1.
63. On hearing the appeal, the Admission and Registration Committee may confirm or vary the decision being appealed, or may substitute its own decision for that of the Registrar.
64. The Admission and Registration Committee's decision is final.

**CPA Program Completion**

65. Unless otherwise specified in the Regulations, every Student shall successfully complete, to the satisfaction of the Registrar:
  - 65.1 the academic prerequisites; and
  - 65.2 the CPA Certification Program, that consists of:
    - 65.2.1 the CPA Professional Education Program; and
    - 65.2.2 the CPA Ontario Practical Experience Requirements.

**Academic Prerequisites**

66. Unless otherwise exempted by this Regulation, a Student shall fulfill the academic prerequisites in accordance with the CPA Harmonized Education Policies and the CPA National Recognition and Accreditation Standards for Post-Secondary Institutions, assessed in accordance with the Transcript Assessment Policy, by successfully completing:
  - 66.1 a University Degree; and
  - 66.2 prerequisite learning, as follows:
    - 66.2.1 degree-credit courses recognized by CPA Ontario as providing the "specific subject area coverage" required by the CPA Competency Map as an entrance requirement for enrolment in the CPA Professional Education Program;
    - 66.2.2 the CPA preparatory courses; or
    - 66.2.3 a combination acceptable to CPA Ontario, of sections 66.2.1 and 66.2.2.

**Exemptions to Academic Prerequisites**

67. Students in the following categories of registration are exempt from the requirement to complete the academic prerequisites prescribed in section 65:
- 67.1 Legacy CGA Student (section 9.6); and
  - 67.2 Legacy CMA Student (section 9.7).
68. Students in the following categories of registration may be exempt from part of the requirement to complete the academic prerequisites prescribed in section 66:
- 68.1 CPA Accredited Program (section 9.2; see exemptions in Schedule A);
  - 68.2 Accounting Body Outside Canada (section 9.3; see exemptions in Schedule E);
  - 68.3 Accounting Body Outside Canada – Specified (section 9.4; see exemptions in Schedule F);
  - 68.4 Transitional CA Student (section 9.8; see exemptions in Schedule C);
  - 68.5 Transitional CGA Student (section 9.9; see exemptions in Schedule D); and
  - 68.6 Transitional CMA Student (section 9.10; see exemptions in Schedule B).

**CPA Preparatory Courses**

69. A Student is eligible to enroll in and attend CPA Preparatory Courses, or challenge a CPA Preparatory Course examination, if the Student:
- 69.1 pays the prescribed fee;
  - 69.2 has provided proof satisfactory to the Registrar of any required pre-requisites in accordance with the CPA Ontario policies adopted by the Council; and
  - 69.3 has provided all information and documents requested by the Registrar.
70. A Student may apply for full exemption from a CPA Preparatory course (course and examination), or exemption from the course portion only with the option to challenge the examination and applications shall be considered by the Registrar.
71. Other than as set out in this Regulation, a Student who does not meet the requirements and prerequisites for CPA Preparatory Courses or a course, or a challenge examination shall not be permitted to enroll in the courses the course or the challenge examination.
72. A Student who has three unsuccessful attempts inclusive of an unsuccessful attempt to challenge an examination in respect of a course may not:
- 72.1 re-enroll in that course; or

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- 72.2 attempt or re-attempt the examination for that course;
  - and the Student must:
  - 72.3 successfully complete the appropriate course(s) at an academic institution; and
  - 72.4 afterwards seek an exemption from the relevant course.
- 72A. A Student who has one unsuccessful attempt in respect of a challenge examination may not:
- 72A.1 re-enroll in the challenge examination for that course; or
  - 72A.2 attempt or re-attempt the challenge examination for that course;
  - and the Student must:
  - 72A.3 re-enroll in and successfully complete the full CPA Preparatory Course (course and examination), or
  - 72A.4 successfully complete the appropriate course(s) at an academic institution; and
  - 72A.5 afterwards seek an exemption from the relevant course.

### **CPA Professional Education Program (PEP)**

73. Unless otherwise specified in this Regulation, all Students shall enroll in and successfully complete, while registered in good standing, the PEP, consisting of:
- 73.1 two mandatory core modules:
    - 73.1.1 Core 1; and
    - 73.1.2 Core 2; and
  - 73.2 any two elective modules chosen by the Student from among:
    - 73.2.1 Taxation;
    - 73.2.2 Assurance;
    - 73.2.3 Finance;
    - 73.2.4 Performance Management; and
  - 73.3 two mandatory capstone modules:
    - 73.3.1 Capstone 1; and
    - 73.3.2 Capstone 2; and
  - 73.4 the Common Final Examination (CFE).

74. Unless otherwise exempted by this Regulation, including the Transfer Credit Policy, a Student shall complete the PEP in accordance with the CPA Harmonized Education Policies and the CPA National Recognition and Accreditation Standards for Post-Secondary Institutions, or any successor policies or documents approved by the Council from time to time.
75. Unless otherwise specified in this Regulation:
- 75.1 subject to sections 76 and 77, the Core 2 module shall not be completed before, but may be completed contemporaneously with the completion of the Core 1 module and the Capstone 1 and Capstone 2 modules shall be completed in sequential order;
  - 75.2 the Core 1 and Core 2 modules must be successfully completed, or been exempted from to be eligible to enroll in any elective modules;
  - 75.3 two elective modules must be successfully completed, or been exempted from to be eligible to enroll in the capstone modules; and
  - 75.4 the Core 1 and Core 2 modules, two elective modules and Capstone 1 and Capstone 2 modules shall be successfully completed, or been exempted from to be eligible to enroll in the CFE.
76. On or before April 30, 2019, a Student, other than a Student in the Accounting Body Outside Canada (section 9.3), Accounting Body Outside Canada – Specified (section 9.4), and Transitional CMA Student (section 9.10) registration categories, who has been granted exemption from the requirement to attend or complete any PEP module and is required to only write the examination(s) of the module, may complete the Core 1, Core 2, and elective modules in any order.
77. Despite section 3.1 of Volume 1 of the CPA Harmonized Education Policies, a Student may only complete the Core 1 and Core 2 modules contemporaneously if they enter the PEP with a minimum grade point average of 75%, or other equivalent alpha or numerical grade, in the core prerequisite courses as defined in the CPA Harmonized Education Policies, and provided that the Core 1 and Core 2 exams are written in the same semester.
78. Students with an unsuccessful attempt at a module or examination may be eligible to re-take the examination or module in accordance with the CPA Harmonized Education Policies.
79. A Student with an unsuccessful examination attempt for a core or elective module may attempt that examination at a subsequent sitting.

### **PEP Exemptions**

80. Students in the CPA Accredited Program registration category are exempt, upon successful completion of the accredited program, from any specific PEP modules as set out in Schedule A.

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81. Students in the following categories of registration are exempt from the requirement to complete the PEP:
- 81.1 Legacy CGA Student (section 9.6), and
  - 81.2 Legacy CMA Student (section 9.7).
82. Students in the Accounting Body Outside Canada (section 9.3) category of registration are exempt from:
- 82.1 the requirements as set out in Schedule E; and
  - 82.2 the requirement to enroll in and successfully complete the modules for Core 1, Core 2, and the electives before attempting the examinations for each of Core 1, Core 2, and the electives if they have satisfied the Registrar of:
    - 82.2.1 having obtained a University Degree and the completion of a minimum of three years of relevant experience; or
    - 82.2.2 the completion of a minimum of eight years of relevant experience.
  - 82.3 Students in the Accounting Body Outside Canada – Specified (section 9.4) category of registration are exempt from any PEP modules or PEP examinations as specified in Schedule F.
  - 82.4 Students in the Accounting Body Outside Canada (section 9.3) category of registration who are unsuccessful in any Core 1, Core 2, or elective examination must successfully complete the module for that examination before making any further attempt at that examination.

### **PEP Transition**

83. Students in the Transitional CMA Student category of registration shall:
- 83.1 enroll in the PEP by the applicable Day set out in Schedule B; and
  - 83.2 complete the requirements applicable to their CMA Bridging Category as set out in Schedule B.
84. Students in the Transitional CA Student category of registration shall complete the requirements applicable to their CA Bridging Category as set out in Schedule C.
85. Students in the Transitional CGA Student category of registration shall complete the requirements applicable to their CGA Bridging Category as set out in Schedule D.

### **Common Final Examination (CFE)**

86. A Student is eligible to enroll for and attempt the CFE if the Student:
- 86.1 has successfully completed, or been exempted from, all PEP modules;

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- 86.2 makes an application in the prescribed form and pays the prescribed fee; and
- 86.3 has provided all information and documents requested by the Registrar.
87. Despite section 86.3, the Registrar may enroll Students in the CFE who have not submitted all information and documents requested by the Registrar, on the condition that all information and documents are submitted to the Registrar prior to 14 Days of the public release of the examination result, unless otherwise determined by the Registrar, and failure to do so will result in an unsuccessful attempt.
88. No Student registered under this Regulation, other than a Legacy CMA Student or a Legacy CGA Student, shall be exempted from the requirement to pass the CFE.

### **Exemptions from Practical Experience Requirements**

89. Students registered under section 10 may be granted exemptions from some or all of the Practical Experience Requirements by the Registrar, based on experience that was previously approved by a Provincial or Regional Body.
90. Students in the Accounting Body Outside Canada (section 9.3) category of registration may apply to the Registrar for a determination that some or all of the Practical Experience Requirements have been completed before registration, under Schedule E.
91. Students in the Accounting Body Outside Canada – Specified (section 9.4) category of registration may apply to the Registrar for a determination that some or all of the Practical Experience Requirements have been completed before registration, under Schedule F.

### **Special Circumstances**

92. A Student requiring special accommodation for any course, module, examination, or other requirement may submit a request to the Registrar.
93. A Student may submit a request to the Registrar for special consideration due to circumstances arising during any course, module, examination, or other requirement.
94. Requests for special accommodation under section 92 and/or special consideration under section 93 shall be assessed under the CPA Ontario Accessibility and Special Accommodation policy.

**SCHEDULE A****CPA ACCREDITED PROGRAMS**

Accreditation of programs in this Schedule is based on the criteria outlined in the CPA National Recognition and Accreditation Standards for Post-Secondary Institutions. CPA Ontario monitors programs in this Schedule annually for compliance and renews them at least every five years.

| <b>Post-Secondary Institution</b>                                     | <b>CPA Accredited Program</b>  | <b>Program Effective Date</b> | <b>PEP exemptions</b>                                     | <b>PEP requirements</b>                      |
|---|--|-------------------------------|---|--|
| Brock University, Goodman School of Business                          | Master of Business Administration (MBA), Accounting Stream   | September 2014                | Core 1<br>Core 2  | Electives<br>Capstone 1<br>Capstone 2<br>CFE |
| Brock University, Goodman School of Business                          | Master of Professional Accounting (MPAcc)  | September 2018                | Core 1<br>Core 2  | Electives<br>Capstone 1<br>Capstone 2<br>CFE |
| Brock University, Goodman School of Business                          | Combined Bachelor of Accounting (BAcc) (or equivalent) and Graduate Diploma in Accounting (GDA)  | January 2015                  | Core 1<br>Core 2<br>Electives                             | Capstone 1<br>Capstone 2<br>CFE              |
| Brock University, Goodman School of Business                          | Combined Bachelor of Accounting (BAcc) (or equivalent) and Master of Accounting (MAcc)   | January 2015                  | Core 1<br>Core 2<br>Electives<br>Capstone 1<br>Capstone 2 | CFE  |
| Carleton University, Sprott School of Business                        | Combined Bachelor of Commerce (BComm), Accounting Stream (or equivalent) and Master in Accounting (MAcc)   | May 2015                      | Core 1<br>Core 2<br>Electives<br>Capstone 1<br>Capstone 2 | CFE  |
| University of Guelph, Gordon S. Lang School of Business and Economics | Bachelor of Commerce (BComm), Accounting Stream (or equivalent), combined with one of: <ul style="list-style-type: none"> <li>• Graduate Diploma in Accounting (GDA); or</li> <li>• Master of Arts in Management (MAM) – Accounting Field</li> </ul> | May 2017                      | Core 1<br>Core 2<br>Electives*                            | Capstone 1<br>Capstone 2<br>CFE              |
| Lakehead University   | Combined Honours Bachelor of Commerce (HBComm), Accounting Stream (or equivalent) and Graduate Diploma in Accounting (GDA)   | September 2017                | Core 1<br>Core 2<br>Electives                             | Capstone 1<br>Capstone 2<br>CFE              |

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| Post-Secondary Institution                                  | CPA Accredited Program  | Program Effective Date       | PEP exemptions   | PEP requirements                |
|---|---|------------------------------|--|---------------------------------|
| McMaster University, DeGroote School of Business            | Graduate Diploma in Professional Accounting (GDPA) combined with one of (or equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Commerce (BComm), Accounting Stream</li> <li>• Master of Business Administration (MBA), Accounting Stream</li> </ul> | May 2014                     | Core 1<br>Core 2<br>Electives  | Capstone 1<br>Capstone 2<br>CFE |
| Queen's University, Smith School of Business                | Combined Bachelor of Commerce (BComm), Accounting Stream (or equivalent) and Graduate Diploma in Accounting (GDA)   | May 2014                     | Core 1<br>Core 2<br>Assurance Elective<br>Taxation Elective<br>Performance Management Elective | Capstone 1<br>Capstone 2<br>CFE |
| Ryerson University, School of Accounting and Finance        | Combined Bachelor of Commerce (BComm), Accounting Stream (or equivalent) and Professional Master's Diploma (PDip)   | May 2017                     | Core 1<br>Core 2<br>Electives  | Capstone 1<br>Capstone 2<br>CFE |
| Seneca College, School of Accounting and Financial Services | **Combined Bachelor of Commerce – International Accounting and Finance (BComm-IAF), Accounting Stream (or equivalent) and Professional Accountancy Graduate Certificate (ACY)   | September 2017 to April 2020 | Core 1<br>Core 2<br>Electives  | Capstone 1<br>Capstone 2<br>CFE |
| University of Ontario Institute of Technology               | Combined Bachelor of Commerce (BComm), Accounting Stream (or equivalent) and Graduate Diploma in Accounting (GDA)   | May 2016                     | Core 1<br>Core 2<br>Electives  | Capstone 1<br>Capstone 2<br>CFE |
| University of Ottawa, Telfer School of Management           | Combined Honours Bachelor of Commerce (HComm), Accounting Stream (or equivalent) and Graduate Diploma in Chartered Professional Accountancy (GDA) (Offered in both English and French)  | September 2017               | Core 1<br>Core 2<br>Assurance Elective<br>Taxation Elective<br>Performance Management Elective | Capstone 1<br>Capstone 2<br>CFE |



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| <b>Post-Secondary Institution</b>                             | <b>CPA Accredited Program</b>   | <b>Program Effective Date</b> | <b>PEP exemptions</b>                                       | <b>PEP requirements</b>         |
|---|---|-------------------------------|---|---------------------------------|
| University of Toronto, St. George Rotman School of Management | Graduate Diploma in Professional Accounting (GDPA) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Commerce (BComm), Accounting Specialist (Rotman School of Management);</li> <li>• Bachelor of Commerce (BComm), Accounting Specialist (University of Toronto, Mississauga); or</li> <li>• Bachelor of Business Administration (BBA), Specialist in Management and Accounting (University of Toronto, Scarborough)</li> </ul>                         | May 2016                      | Core 1<br>Core 2<br>Assurance Elective<br>Taxation Elective | Capstone 1<br>Capstone 2<br>CFE |
| University of Toronto, Mississauga                            | 12-month Master of Management and Professional Accounting (MMPA) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Commerce (BComm), Accounting Specialist (University of Toronto, Mississauga); or</li> <li>• Bachelor of Commerce (BComm), Accounting Specialist (University of Toronto, St. George); or</li> <li>• Bachelor of Business Administration (BBA), Specialist in Management and Accounting (University of Toronto, Scarborough).</li> </ul> | September 2015                | Core 1<br>Core 2<br>Electives<br>Capstone 1                 | Capstone 2<br>CFE               |
| University of Toronto, Mississauga                            | 24-month or 27-month Master of Management and Professional Accounting (MMPA)  | September 2014                | Core 1<br>Core 2<br>Electives<br>Capstone 1                 | Capstone 2<br>CFE               |

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| Post-Secondary Institution                               | CPA Accredited Program  | Program Effective Date | PEP exemptions   | PEP requirements                |
|--|---|------------------------|--|---------------------------------|
| University of Toronto, Scarborough                       | Master of Accounting and Finance (MAccFin) combined with one of: <ul style="list-style-type: none"> <li>• Bachelor of Commerce (BComm), Accounting Specialist (University of Toronto, Mississauga); or</li> <li>• Bachelor of Commerce (BComm), Accounting Specialist Program (University of Toronto, St. George); or</li> <li>• Bachelor of Business Administration (BBA), Specialist in Accounting (University of Toronto, Scarborough).</li> </ul> | May 2018               | Core 1<br>Core 2<br>Electives<br>Capstone 1                | Capstone 2<br>CFE               |
| University of Waterloo, School of Accounting and Finance | Master of Accounting (MAcc) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Accounting and Financial Management (BAFM); Accounting Stream</li> <li>• Bachelor of Mathematics (BMath), Accounting Stream; or</li> <li>• Bachelor of Science (BSci) Accounting Stream</li> </ul>  | January 2015           | Core 1<br>Core 2<br>Electives*<br>Capstone 1<br>Capstone 2 | CFE                             |
| University of Waterloo, School of Accounting and Finance | Graduate Diploma in Accounting (GDAcc) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Accounting and Financial Management (BAFM), Accounting Stream</li> <li>• Bachelor of Mathematics (BMath), Accounting Stream; or</li> <li>• Bachelor of Science (BSci), Accounting Stream</li> </ul>  | January 2015           | Core 1<br>Core 2<br>Electives*                             | Capstone 1<br>Capstone 2<br>CFE |
| Western University, Richard Ivey School of Business      | Combined Honour Business Administration (HBA), Accounting Stream (or equivalent) and Graduate Diploma in Accounting (GDip)  | May 2015               | Core 1<br>Core 2<br>Electives                              | Capstone 1<br>Capstone 2<br>CFE |

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| <b>Post-Secondary Institution</b>                                     | <b>CPA Accredited Program</b>   | <b>Program Effective Date</b> | <b>PEP exemptions</b>                        | <b>PEP requirements</b>         |
|---|---|-------------------------------|--|---------------------------------|
| Western University, DAN School of Management                          | Combined Bachelor of Management and Organizational Studies (BMOS), Accounting Stream (or equivalent) and Graduate Diploma in Accounting (GDip)  | May 2016                      | Core 1<br>Core 2<br>Electives                | Capstone 1<br>Capstone 2<br>CFE |
| Wilfrid Laurier University, Lazardis School of Business and Economics | Graduate Diploma in Accounting (GDAP) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Business Administration (BBA); Accounting Stream</li> <li>• Bachelor of Business Administration Double Degree; Accounting Stream; or</li> <li>• Bachelor of Arts Economics and Accounting (BA Econ).</li> </ul> | May 2014                      | Core 1<br>Core 2<br>Electives                | Capstone 1<br>Capstone 2<br>CFE |
| Wilfrid Laurier University, Lazardis School of Business and Economics | **Master of Business Administration(MBA), Accounting Stream   | September 2015                | Core 1<br>Core 2<br>Electives*<br>Capstone 1 | Capstone 2<br>CFE               |

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| Post-Secondary Institution                       | CPA Accredited Program  | Program Effective Date | PEP exemptions   | PEP requirements                |
|--|---|------------------------|--|---------------------------------|
| University of Windsor, Odette School of Business | Master of Business Administration, Professional Accounting Specialization (MBA-PAS) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Commerce (Honours Business Administration) Co-operative Education Program (BComm – co-op option);</li> <li>• Bachelor of Commerce (Honours Business Administration) (BComm - non-co-op option);</li> <li>• Bachelor of Commerce (Honours Business Administration and Computer Science) Co-operative Education Program (BComm - co-op option);</li> <li>• Bachelor of Commerce (Honours Business Administration and Economics) (BComm - non-co-op option);</li> <li>• Bachelor of Commerce (Honours Business Administration and Computer Science) (BComm - non-co-op option); or</li> <li>• Post-Graduate Certificate in Accounting (PGCA).</li> </ul> | September 2017         | Core 1<br>Core 2<br>Electives<br>Capstone 1<br>Capstone 2  | CFE                             |
| York University Schulich School of Business      | Master of Accounting (MAcc – Term 2) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Business Administration (BBA); Accounting Stream; or</li> <li>• International Bachelor of Business Administration (iBBA), Accounting Stream.</li> </ul>  | May 2015               | Core 1<br>Core 2<br>Electives*                             | Capstone 1<br>Capstone 2<br>CFE |
| York University Schulich School of Business      | Master of Accounting (MAcc – Term 2 + 3) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Business Administration (BBA), Accounting Stream;</li> <li>• International Bachelor of Business Administration (iBBA), Accounting Stream</li> </ul>  | May 2015               | Core 1<br>Core 2<br>Electives*<br>Capstone 1<br>Capstone 2 | CFE                             |

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| Post-Secondary Institution                             | CPA Accredited Program   | Program Effective Date | PEP exemptions   | PEP requirements                |
|--|--|------------------------|--|---------------------------------|
| York University, Schulich School of Business           | Master of Accounting (MAcc)  | January 2015           | Core 1<br>Core 2<br>Electives*<br>Capstone 1<br>Capstone 2 | CFE                             |
| York University, Liberal Arts and Professional Studies | Graduate Diploma in Professional Accounting (GDPA) combined with one of (or the equivalent of): <ul style="list-style-type: none"> <li>• Bachelor of Commerce (BComm), Accounting Stream; or</li> <li>• Bachelor of Administrative Studies (BAS), Accounting Stream</li> </ul> | January 2017           | Core 1<br>Core 2<br>Electives                              | Capstone 1<br>Capstone 2<br>CFE |

\* Students have the option of which courses to choose and therefore may choose courses that map to Assurance, Taxation, Finance or Performance Management Electives.

\*\*This program has been discontinued. Graduates of the program who have met the program's and profession's minimum requirements for advanced standing during the program effective date period will retain accreditation status.

For CPA Accredited programs in Canada (outside of Ontario), please refer to the [CPA Canada website](#).

**SCHEDULE B**

**CMA BRIDGING CATEGORIES**

Transitional CMA Students must enroll in the CPA PEP by March 31, 2017 or in Capstone 1 by June 1, 2017. Failure to enroll in the CPA PEP by the applicable Day shall result in the loss of eligibility for exemption from any of the CPA modules.

***Transition Points from the CMA Strategic Leadership Program to CPA PEP***

| <b>CMA Bridging Category</b>                                 | <b>Last CMA Evaluation</b> | <b>CPA Module Exemptions</b>  | <b>Allowed PEP Examination Challenges</b> | <b>Transitional Bridging Program</b> | <b>CPA PEP Requirements</b>   |
|--|----------------------------|-------------------------------|---|--------------------------------------|---|
| Completed SLP and did not attempt or failed the Board Report | September 2015             | Core 1<br>Core 2<br>Electives | None                                      | Required                             | Capstone 1<br>Capstone 2<br>CFE   |
| Completed Year 1 and passed the Case Examination             | September 2015             | Core 2                        | Core 1<br>Performance Management          | Required                             | Relevant module(s) and exam if not successful in challenge exams<br>Two Electives<br>If successful in challenge of Performance Management exam, only one other elective required<br>Capstone 1<br>Capstone 2<br>CFE |
| Completed Year 1 but failed the Case Examination             | October 2014               | None                          | Core 1<br>Core 2                          | Required                             | Relevant core module(s) and exam if not successful in challenge exams<br>Two Electives<br>Capstone 1<br>Capstone 2<br>CFE   |

***Transition Points from the CMA Accelerated Program to CPA PEP***

| <b>CMA Bridging Category</b>  | <b>Last CMA Evaluation</b> | <b>CPA Module Exemptions</b> | <b>Allowed PEP Examination Challenges</b> | <b>Transitional Bridging Program</b> | <b>CPA PEP Requirements</b>   |
|---|----------------------------|------------------------------|---|--------------------------------------|---|
| Completed Academic Prerequisites but failed or did not attempt Entrance Examination | October 2013               | None                         | None                                      | Required                             | Core 1<br>Core 2<br>Two electives<br>Capstone 1<br>Capstone 2<br>CFE <sup>1</sup> |

***Transition Points from Accredited Programs to CPA PEP***

| <b>CMA Bridging Category</b>                            | <b>Last CMA Evaluation</b> | <b>CPA Module Exemptions</b> | <b>Allowed PEP Examination Challenges</b> | <b>Transitional Bridging Program</b> | <b>CPA PEP Requirements</b>   |
|---|----------------------------|------------------------------|---|--------------------------------------|---|
| Completion of a CMA Accredited Program by December 2015 | December 2015              | None                         | Core 1<br>Core 2                          | Required                             | Relevant module(s) if not successful in two challenge exams<br>Two electives<br>Capstone 1<br>Capstone 2<br>CFE |

***Transition Points from Approved Paths to CPA PEP***

| <b>CMA Bridging Category</b>                       | <b>Last CMA Evaluation</b> | <b>CPA Module Exemptions</b> | <b>Allowed PEP Examination Challenges</b> | <b>Transitional Bridging Program</b> | <b>CPA PEP Requirements</b>  |
|--|----------------------------|------------------------------|---|--------------------------------------|--|
| Completion of a CMA Approved Path by December 2015 | December 2015              | None                         | None                                      | Required                             | Core 1<br>Core 2<br>Two electives<br>Capstone 1<br>Capstone 2<br>CFE |

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<sup>1</sup> If the Accelerated Program was completed before Fall 2009, Students must complete Intermediate and Advanced Financial Reporting before enrolling in Core 1.

***Transition Points from the CMA Executive Program to CPA PEP***

| <b>CMA Bridging Category</b>   | <b>Last CMA Evaluation</b> | <b>CPA Module Exemptions</b>  | <b>Allowed PEP Examination Challenges</b> | <b>Transitional Bridging Program</b> | <b>CPA PEP Requirements</b>     |
|--|----------------------------|-------------------------------|---|--------------------------------------|---------------------------------|
| Completed Executive Program and did not attempt or failed the Board Report | September 2015             | Core 1<br>Core 2<br>Electives | None                                      | Required                             | Capstone 1<br>Capstone 2<br>CFE |

***Transition Points from the CMA MBA Program to CPA PEP***

| <b>CMA Bridging Category</b>   | <b>Last CMA Evaluation</b> | <b>CPA Module Exemptions</b> | <b>Allowed PEP Examination Challenges</b> | <b>Transitional Bridging Program</b> | <b>CPA PEP Requirements</b>     |
|--|----------------------------|------------------------------|---|--------------------------------------|---------------------------------|
| Completed CMA/MBA and did not attempt or failed the Case Examination or the Board Report | September 2015             | Electives                    | Core 1<br>Core 2                          | Required                             | Capstone 1<br>Capstone 2<br>CFE |



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**SCHEDULE C**

**CA BRIDGING CATEGORIES**

| CA Bridging Category   | Last CA Evaluation              | CPA Module Exemptions         | Allowed PEP Examination Challenges<br>(subject to the examinations being challenged on or before April 30, 2019) | CPA PEP Requirements   |
|--|---------------------------------|-------------------------------|--|--|
| <p>Completed Waterloo MAcc before 2015 and staff training program or equivalent</p> <p>UFE not completed (not attempted or unsuccessful attempt)</p>   | June 2015<br>(Supplemental UFE) | Core 1<br>Core 2<br>Electives | None   | Capstone 1<br>Capstone 2<br>CFE  |
| <p>SOA Successfully Completed or Exempt</p> <p>UFE not completed (not attempted or unsuccessful attempt)</p>   | June 2015<br>(Supplemental UFE) | Core 1<br>Core 2<br>Electives | None   | Capstone 1<br>Capstone 2<br>CFE  |
| <p>CKE successfully completed on or after June 1, 2011</p> <p>SOA not completed (not attempted or unsuccessfully attempted)</p>  | May 2014<br>(CKE)               | Core 1<br>Core 2              | Assurance and<br>Taxation Electives  | Relevant module(s) if not successful in two challenge exams<br>Capstone 1<br>Capstone 2<br>CFE |
| <p>Met or exempt from education requirements of Regulation 9-2</p> <p>CKE not complete (did not attempt or unsuccessful attempt)</p> <p>Did not meet all of the Education Requirements of Regulation 9-2</p> | May 2014<br>(CKE)               | None                          | Core 1<br>Core 2<br>Assurance<br>Taxation  | Relevant module(s) if not successful in two challenge exams<br>Capstone 1<br>Capstone 2<br>CFE |
|  | N/A                             | None                          | Core 1<br>Core 2<br>Assurance<br>Taxation  | Academic prerequisites where exemptions not given<br>Capstone 1<br>Capstone 2<br>CFE           |

**SCHEDULE D**

**CGA BRIDGING CATEGORIES**

| <b>CGA Bridging Category</b>  | <b>Last CGA Evaluation</b> | <b>CPA Module Exemptions</b>                        | <b>Allowed PEP Examination Challenges</b> | <b>CPA PEP Requirements</b>   |
|---|----------------------------|---|---|---|
| <p><b>Category A:</b></p> <p>Did not complete PA 1 or PA 2 but completed any TWO of AU2, FN2, TX2</p> | PA exams Summer 2015       | Corresponding CPA Assurance Tax or Finance Elective | None                                      | Core 1<br>Core 2<br>Recognized Degree<br>Capstone 1*<br>Capstone 2<br>CFE                 |
| <p><b>Category B:</b></p> <p>Did not complete PA 1 or PA 2 but completed any ONE of AU2, FN2, TX2</p> | Summer 2015                | Corresponding CPA Assurance Tax or Finance Elective | None                                      | Core 1<br>Core 2<br>One Elective<br>Recognized Degree<br>Capstone 1*<br>Capstone 2<br>CFE |
| <p><b>Category C:</b></p> <p>Completed PA 1 or PA 2</p>   | Summer 2015                | Core 1<br>Core 2                                    | None                                      | Electives<br>Recognized Degree<br>Capstone 1*<br>Capstone 2<br>CFE                        |
| <p><b>Category D:</b></p> <p>Completed PA 2 and MU 1</p>  | Summer 2015                | Core 1<br>Core 2<br>Performance Management          | None                                      | One Elective<br>Recognized Degree<br>Capstone 1*<br>Capstone 2<br>CFE                     |

REGULATIONS

| CGA Bridging Category  | Last CGA Evaluation | CPA Module Exemptions   | Allowed PEP Examination Challenges | CPA PEP Requirements   |
|--|---------------------|---|------------------------------------|--|
| <p><b>Category E:</b></p> <p>Completed one or two PAs and any TWO of: AU2, FN2, TX2 or successfully completed any TWO of AU2, FN2, TX2, MU1, PF1 and MS2 AND completed at least PA1 or PA2 AND attempted PA1 or PA2.</p> | Summer 2015         | <p>Core 1</p> <p>Core 2</p> <p>Corresponding CPA Assurance</p> <p>Tax or Finance</p> <p>Electives</p> | None                               | <p>Recognized Degree</p> <p>Capstone 1*</p> <p>Capstone 2</p> <p>CFE</p>   |
| <p><b>Category F:</b></p> <p>Completed one or two PAs and any ONE of: AU2, FN2, TX2</p>  | August 2015         | <p>Core 1</p> <p>Core 2</p> <p>Corresponding CPA Assurance</p> <p>Tax or Finance</p> <p>Elective</p>  | None                               | <p>One Elective</p> <p>Recognized Degree</p> <p>Capstone 1*</p> <p>Capstone 2</p> <p>CFE</p>   |
| <p><b>Category G:</b></p> <p>All other Students (those who do not meet the requirements of Categories A to F)</p>  | Not applicable      | None  | None                               | <p>Academic Prerequisites for which exemptions were not granted</p> <p>Core 1</p> <p>Core 2</p> <p>Electives</p> <p>Recognized Degree</p> <p>Capstone 1*</p> <p>Capstone 2</p> <p>CFE</p> <p>Currency of education as defined in the CPA Harmonized Education Policies</p> |

**SCHEDULE E****ACCOUNTING BODIES OUTSIDE CANADA**

| <b>Registration Eligibility requirements</b>  | <b>Automatic exemptions</b> | <b>PEP requirements</b>  | <b>Experience requirements</b>                            |
|---|-----------------------------|--|---|
| <p>Is a member in good standing with a professional accounting body outside Canada that:</p> <ul style="list-style-type: none"> <li>• Is a Member Body in good standing of the International Federation of Accountants at the date of the individual's application for registration; or</li> <li>• Is a professional or regulatory body or authority for accountants or auditors in a country other than Canada that has been established by statute to qualify, certify, regulate, license or authorize individuals to practise as accountants or auditors in that country; and</li> <li>• Is not eligible to register as a Student under section 9.4 of this Regulation 9-1.</li> </ul> | Academic Prerequisites*     | Core 1**<br>Core 2**<br>Two Electives**<br>Capstone 1<br>Capstone 2<br>CFE | Meet the CPA Ontario Practical Experience Requirements*** |

\* Students are strongly encouraged to gain core knowledge of Canadian tax, Canadian law and Canadian Accounting Standards for Private Enterprises

\*\* Students are eligible to challenge the examinations of Core 1, Core 2 and any two Electives in any order if they have satisfied the Registrar that:

1. They have obtained a university degree and the completion of a minimum of three years of relevant experience; or
2. They have completed a minimum of eight years of relevant experience.

\*\*\* Students may apply to the Registrar for a determination that some or all of the CPA Ontario Practical Experience Requirements have been completed before registration.

**SCHEDULE F****SPECIFIED ACCOUNTING BODIES**

- The Institute of Chartered Accountants of India
- The Institute of Chartered Accountants of Pakistan

| <b>Specified Accounting Body</b>                          | <b>Registration Eligibility requirements</b>   | <b>Automatic exemptions</b>  | <b>PEP requirements</b> | <b>Experience requirements</b>   |
|---|--|--|-------------------------|--|
| The Institute of Chartered Accountants of India (ICAI)    | Is a member in good standing of ICAI who has gained membership in ICAI by meeting the education, examination and practical experience requirements of ICAI and not through another agreement | Academic Prerequisites*<br>Core 1<br>Core 2<br>Electives<br>Capstone 1**<br>Capstone 2** | CFE                     | Meet the CPA Ontario Practical Experience Requirements***<br><br>Students will be exempt from detailed experience assessments if they have completed:<br><br><ul style="list-style-type: none"> <li>• Two years of post-ICAI designation experience plus a recognized university degree, or</li> <li>• Five years of post-ICAI designation experience but no recognized university degree</li> </ul> |
| The Institute of Chartered Accountants of Pakistan (ICAP) | Is a member in good standing of ICAP who has gained membership in ICAP by meeting the education, examination and practical experience requirements of ICAP and not through another agreement | Academic Prerequisites*<br>Core 1<br>Core 2<br>Electives<br>Capstone 1**<br>Capstone 2** | CFE                     | Meet the CPA Ontario Practical Experience Requirements***<br><br>Students will be exempt from detailed experience assessments if they have completed:<br><br><ul style="list-style-type: none"> <li>• Two years of post-ICAP designation experience plus a recognized university degree, or</li> <li>• Five years of post-ICAP designation experience but no recognized university degree</li> </ul> |

\* Students are strongly encouraged to gain core knowledge of Canadian tax, Canadian law and Canadian Accounting Standards for Private Enterprises.

\*\* Students are strongly encouraged to complete Capstone 1 and Capstone 2 in preparation for the CFE.

\*\*\* Students may apply to the Registrar for a determination that some or all of the Practical Experience Requirements have been completed before registration.

**APPENDIX A**

**CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO  
ACADEMIC CODE OF CONDUCT**

Provided under separate cover

**APPENDIX B**

**CPA ONTARIO PRACTICAL EXPERIENCE REQUIREMENTS**

Provided under separate cover

**APPENDIX C1**

**CPA HARMONIZED EDUCATION POLICIES  
VOLUME 1**

Provided under separate cover



**APPENDIX C2**

**CPA HARMONIZED EDUCATION POLICIES  
VOLUME 3**

Provided under separate cover

**APPENDIX D**

**CPA ONTARIO STUDENT CODE OF CONDUCT**

Provided under separate cover

**APPENDIX E**

**TRANSCRIPT ASSESSMENT POLICY**

Provided under separate cover

**APPENDIX F**

**TRANSFER CREDIT POLICY**

Provided under separate cover