

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

REGULATION 9-3

CPA PROFESSIONAL PROGRAM: STUDENT REGISTRATION, OBLIGATIONS AND STANDING

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law, on March 5, 2026, effective as of November 1, 2026.

Note: This Regulation has been approved but will not come into force until the effective date noted above. Sections not yet in force appear in **greyed text**.

TABLE OF CONTENTS

Application.....	3
Definitions.....	3
Time	7
Maximum Registration Period	7
Registration	7
Academic Requirements	9
Registration Categories.....	9
Provincial Transfers	10
Good Character on Registration	10
Credibility on Registration	11
Good Character and Credibility Hearings on Registration	11
Good Character and Credibility Appeals on Registration	11
Bankruptcy	11
Appeal of Registrar Decision on Student Registration.....	12
Period of Registration.....	12
Resignation	12
Suspension and Reinstatement	13
Deregistration.....	13
Student Credibility	14
Student Credibility Hearings.....	14
Reregistration.....	15
Appeal of Registrar’s Restrictions and Conditions, Suspension, Deregistration, and Reregistration Decisions.....	15
Knowledge Assessment.....	16
Successful Completion of CPA Professional Program	17
CPA Professional Program: Education Component	17

Delivery of Education Modules	17
Successful Completion of Education Modules.....	17
Exemptions from Completion of Education Modules	18
Education Component: Licensure	18
CPA Professional Program: Examination Component	18
Delivery of Examinations.....	18
Successful Completion of Examinations	19
Exemptions from Completion of Examinations	19
Examination Component: Licensure	19
Repeating Modules and Examinations	19
Reassessment of Modules and Examinations Delivered by CPA Ontario	19
CPA Professional Program: Work Experience Component.....	20
Foundational Work Experience	20
Successful Completion of Foundational Work Experience	20
Professional Work Experience	21
Successful Completion of Professional Work Experience	22
Work Experience Component: Licensure	23
Work Experience Component: Completion.....	23
CPA Professional Program: Completion Date	23
Documents and Records.....	25
SCHEDULE A : ACCREDITED PROGRAM PATHWAYS.....	26
SCHEDULE B : CPA ONTARIO STUDENT CODE OF CONDUCT.....	28
SCHEDULE C : CPA PROFESSIONAL PROGRAM POLICIES	29
SCHEDULE D : ELIGIBLE CPA MENTORS OUTSIDE CANADA	30
SCHEDULE F : MEMBERS OF ACCOUNTING BODIES OUTSIDE CANADA - MOU – SECTION A.....	32

REGULATION 9-3

CPA PROFESSIONAL PROGRAM: STUDENT REGISTRATION, OBLIGATIONS AND STANDING

Application

This Regulation applies to **applicants for registration or reregistration as Students in the CPA Professional Program on or after January 1, 2027**, and to **Students of CPA Ontario who are completing the CPA Professional Program**. Students who were registered under Regulation 9-1 are governed by Student Transition Regulation 9-4.

Applications for registration or reregistration will be assessed based on the registration and program requirements applicable to the applicant and in force at the time of submission.

NOTE: Completion of the CPA Professional Program (as set out the Regulations) 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, Regulation 9-1 and 9-4, and for the purpose of this Regulation:
 - 1.1 “Academic Requirements” means:
 - 1.1.1 a Degree or equivalent as determined by the Registrar;
 - 1.1.2 120 Credit Hours or equivalent as determined by the Registrar; and
 - 1.1.3 achievement of a GPA Requirement in respect of those 120 Credit Hours;
 - 1.2 “Accredited Post-Secondary Institution” means a Degree-Granting Institution that may be accredited to deliver Education Modules, the Foundational Development Examination, and/or the Programs set out in Schedule A, based on the CPA Accreditation Standards for Ontario Post-Secondary Institutions;
 - 1.3 “applicant” means an individual applying for registration or reregistration as a Student in CPA Ontario;
 - 1.4 “Board of Examiners” means the committee whose specific purpose is to oversee all examinations delivered in order to meet requirements toward membership and licensure;
 - 1.5 “competencies” means the demonstrated ability to perform relevant roles or tasks to the required standard, which ability may be assessed by a variety of means, including workplace performance, workplace simulations, and written and oral tests of various types;
 - 1.6 “CPA Competency Map” means the publication adopted by Council that profiles the competencies required of a CPA on the path to, and upon certification;
 - 1.7 “CPA Mentor” means a Member in good standing of CPA Ontario, or equivalent member of a PTB, or equivalent member of a member body listed in Schedule D, who meets the further requirements established in the CPA Professional Program Policies – Work Experience and is approved, and oversees and attests to, Work Experience, as outlined in the Regulation;

- 1.7.1 In order to be eligible to apply for a Public Accounting Licence upon admission to Membership, the CPA Mentor overseeing the Student's Work Experience must hold a valid and current Public Accounting Licence, or be a member of a PTB who holds a valid and equivalent licence, certificate or other form of authorization to practice public accounting granted by that PTB;
- 1.8 "CPA Professional Program" means the program described in Regulation 9-3;
- 1.9 "CPA Qualifying Courses" means the following 15 courses:
- 1.9.1 7 courses as follows:
- 1.9.1.1 Intermediate Financial Reporting 1;
- 1.9.1.2 Intermediate Financial Reporting 2;
- 1.9.1.3 Advanced Financial Reporting;
- 1.9.1.4 Corporate Finance;
- 1.9.1.5 Audit and Assurance;
- 1.9.1.6 Taxation; and
- 1.9.1.7 Intermediate Management Accounting; and
- 1.9.2 8 additional "business courses" as assessed in accordance with the CPA Professional Program Policies – Transcript Assessment, or equivalent or alternative as determined by the Registrar;
- 1.10 "CPA Training Areas" means relevant areas of work that provide the opportunity to gain necessary competencies as detailed in the CPA Professional Program Policies – Work Experience;
- 1.11 "CPAPP Commencement Date" means the first date a Student attends their first required Module or Examination;
- 1.12 "CPAPP Completion Date" means the Day the Student's successful Professional Readiness Examination results are released by CPA Ontario;
- 1.13 "Credit Hour" means each instruction hour per week of a one-semester course of academic learning, or the equivalent, that:
- 1.13.1 is attributed as a credit hour by the academic institution that offers it as a degree-credit course; and
- 1.13.2 is part of a three-credit hour course that provides:
- 1.13.2.1 a minimum of three hours' instruction time per week over a minimum 12-week term; or
- 1.13.2.2 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;

- 1.14 “Degree” means an undergraduate degree granted by a Degree Granting Institution or other equivalent indicator of academic achievement granted by an academic institution;
- 1.15 “degree-credit course” means a course of academic study and evaluation, or the equivalent, that is recognized for credit by the Degree-Granting Institution towards the completion of a Degree that is awarded by that Degree-Granting Institution and that is successfully completed through enrolment in or registration with the institution;
- 1.16 “Degree-Granting Institution” means a post-secondary academic institution that is a member of Universities Canada or Colleges and Institutes Canada (including any successor organizations), or the equivalent national association in another country, that is fully accredited by the appropriate regulatory authorities in Canada or the other country to grant degrees, and is recognized by CPA Ontario; new universities or colleges not yet eligible for membership in the associations noted above may also be considered if they are established to the satisfaction of CPA Ontario to be substantially equivalent to an institutional member of such associations;
- 1.17 “Education Module” means the elements of the Education Component, as set out in section 77 of this Regulation, delivered by CPA Ontario or through Programs (set out in Schedule A) offered by Accredited Post-Secondary Institutions;
- 1.18 “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;
- 1.19 “Examinations” means all examinations in the CPA Professional Program and is comprised of Professional Final Examinations and Foundational Development Examination;
- 1.20 “extraordinary circumstances” means circumstances that are normally external, unanticipated, specific to, and beyond the control of the individual seeking to rely on them. They should have a direct causal impact on the individual’s ability to meet program deadlines. They do not include events, or the impact of events, that could have been foreseen, controlled, or avoided through the exercise of due diligence;
- 1.21 “External Audit Training Office” means an office approved by CPA Ontario under the CPA Professional Program Policies – Licensure;
- 1.22 “Foundational Development Examination” means:
- 1.22.1 the CPA Ontario Examination that Students are required to successfully complete on completion of the Foundational Development Module; or
 - 1.22.2 the equivalent evaluation offered by an Accredited Post-Secondary Institution;
- 1.23 “FWE Signatory” means a Member in good standing of CPA Ontario, or equivalent member of a PTB or an IFAC member body, who meets the further requirements established in the CPA Professional Program Policies – Work Experience and is approved, and oversees and attests to, Foundational Work Experience as outlined in the Regulation;
- 1.23.1 In order to be eligible to apply for a Public Accounting Licence upon admission to Membership, the FWE Signatory overseeing the Student’s Foundational Work Experience must hold a valid and current Public Accounting Licence, or be a member of a PTB who holds a valid and equivalent licence, certificate or other form of authorization to practice public accounting granted by that PTB,;

- 1.24 “Grade Point Average (GPA) Requirement” means, subject to the CPA Professional Program Policies – Transcript Assessment, having met or exceeded a 70% overall average on the courses making up the required 120 Credit Hours or equivalent as established in the CPA Professional Program Policies – Transcript Assessment;
- 1.25 “International Federation of Accountants” (IFAC) means the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies;
- 1.26 “Knowledge Assessment” means the examination used to assess a Student’s expected entry level knowledge;
- 1.27 “material change in circumstances” means a change in circumstances that would affect or could be expected to affect the Student or applicant’s ability to successfully complete the CPA Professional Program;
- 1.28 “Professional Final Examinations” means the Part 1 (A or B), Part 2 and Part 3 final examinations referred to in section 89 of this Regulation delivered and established by CPA Ontario in accordance with requirements established by the Board of Examiners that Students are required to successfully complete on completion of the Foundational Development Exam;
- 1.29 “proficiency levels” means the levels of proficiency at which Students are expected to demonstrate competence, as described in the CPA Competency Map;
- 1.30 “Provincial Territorial Bodies” (PTBs) means the Chartered Professional Accountant bodies of all Canadian provinces, territories and Bermuda;
- 1.31 “PWE Work Plan” means the plan for Professional Work Experience described in section 113, in the form established under and in accordance with the CPA Professional Program Policies – Work Experience;
- 1.32 “Student” means any Student registered under this Regulation or any predecessor Regulation;
- 1.33 “Student Contract” means the agreement between a Student and CPA Ontario that sets out the terms, conditions and expectations of the Student while registered with CPA Ontario.
- 1.34 “Student Code of Conduct” means the CPA Ontario Student Code of Conduct in Schedule B, established by the Council;
- 1.35 “CPA Professional Program Policies” means the policies established by Council under the Regulations with further detail respecting matters relating to Student registration, programs, and requirements and other education provided by CPA Ontario;
- 1.36 “Task Statement” means a description of prescribed activities in which a Student is required to have achieved the level of proficiency outlined in the CPA Professional Program Policies – Work Experience;
- 1.37 “Enrollment Contract” means the agreement between the Student and CPA Ontario that sets out the terms and conditions for use of Examination and Module materials; and

- 1.38 “Work Experience Requirements” means the requirements set out in sections 105-120 of this Regulation, with eligibility as set out in the CPA Professional Program Policies – Work Experience, established by Council.

Time

2. The Registrar shall have discretion in extraordinary circumstances to extend any time period prescribed in this Regulation.

Maximum Registration Period

3. Unless otherwise provided in this Regulation or in Regulation 9-4:
- 3.1 Students have a maximum of 7 years from the CPAPP Commencement Date to complete the CPA Professional Program.
- 3.2 Upon successful completion of the CPA Professional Program, Students have 6 months to apply for admission to membership under Regulation 7-1. Students who have completed the CPA Professional Program and have not applied for admission to membership on the 6-month anniversary of their CPAPP Completion Date shall be deregistered by the Registrar.

Registration

4. Subject to the remainder of this Regulation, the Registrar shall register or reregister as a Student with CPA Ontario any applicant who:
- 4.1 completes an application for registration in the prescribed form and pays the prescribed fee;
- 4.2 provides proof of identity, including legal and any preferred name, satisfactory to the Registrar;
- 4.3 provides evidence of good character satisfactory to the Registrar;
- 4.4 is not an undischarged bankrupt, except as provided in section 29;
- 4.5 meets the requirements for one of the registration categories as set out in section 11;
- 4.6 provides a valid phone number, email address, residential address, and, if and when employed in a CPA experiential capacity, employer name and position;
- 4.7 executes the Student Contract and Enrollment Contract and provides a declaration that the individual understands and agrees to abide by the applicable Regulations, by-laws and policies of CPA Ontario, and including the Student Code of Conduct and the Academic Integrity provisions of this Regulation;
- 4.8 provides all information, documents, and other materials as requested by the Registrar or, where the Registrar is satisfied that the required and requested information, documents, and other materials are not available, provides alternative proof satisfactory to the Registrar.
5. An applicant may withdraw their application for registration at any time, including if a referral to the Admission and Registration Committee is made under section 15 or 16.

6. The Registrar shall not register or reregister any applicant:
 - 6.1 if they are satisfied that the applicant does not fit within any of the Registration Categories set out in section 11;
 - 6.2 who fails to provide any information or document required by or under the applicable Regulations, by-laws and policies of CPA Ontario;
 - 6.3 who provides information or a document that the Registrar is satisfied is false or misleading; or
 - 6.4 who is carrying on activities that the Registrar is satisfied will become contrary to the applicable Regulations, by-laws and/or policies of CPA Ontario, subject to the process in the CPA Professional Program Policies – Unauthorized Activities Prior to Registration.
 - 6.5 if they are satisfied that the registration will place any member of the public at risk; or
 - 6.6 if they are satisfied that the registration will 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 in the prescribed form.
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 or under the applicable Regulations, by-laws and policies of CPA Ontario, or requested by the Registrar, have been received by CPA Ontario.
 - 8.1 If an application has not been completed within a reasonable period of time, the Registrar may send a notice to the applicant advising that if the application has not been completed within 60 days, or such other period of time as may be specified in such notice, the application will be closed.
 - 8.2 If the application is not then completed within the time set out in the notice, the application shall be closed, and such closure shall be final.
9. To the extent the Registrar determines that a Student provided information or a document that was false or misleading on registration, the Registrar shall immediately deregister the Student, and such deregistration shall be final.
 - 9.1 A Student who is deregistered pursuant to this section may reapply for reregistration without having to demonstrate extraordinary circumstances, but upon such reapplication, the Registrar shall refer the matter of good character to an oral hearing before the Admission and Registration Committee and the conduct leading to the deregistration shall be considered by the Committee.

Academic Requirements

10. Unless otherwise provided by this Regulation, prior to registration as a Student, an applicant shall successfully complete the Academic Requirements, as assessed in accordance with the CPA Professional Program Policies – Transcript Assessment.

Registration Categories

11. An applicant may register in only one of the following categories at any time during the period of registration:

11.1 **University Graduate** — an applicant who has completed all the Academic Requirements.

11.2 **Interim** — an applicant who has not yet completed all the Academic Requirements (and does not fit in any other category of registration) but is in the process of completing the Academic Requirements and expects to do so within 1 year.

11.2.1 A Student registered in the Interim category of registration must provide proof of completion of the Academic Requirements within 1 year of the Day of registration, at which point their category of registration shall automatically be updated to University Graduate.

11.2.2 If such proof is not provided within 1 year of the Day of registration, the Student shall be deregistered, and such deregistration shall be final.

11.2.2.1 A Student who is deregistered pursuant to this section may reapply for reregistration without having to demonstrate extraordinary circumstances.

11.2.3 A Student registered in the Interim category of registration may only enroll in the Foundational Development Module and Examination.

11.3 **Pre-Certification** — an applicant who has not yet completed all the Academic Requirements (and does not fit in any other category of registration), but is in process of earning Work Experience and is enrolled in a Degree Granting Institution.

11.3.1 A Student registered in the Pre-Certification category must remain enrolled in the Degree Granting Institution and must complete an annual attestation to that effect.

11.3.2 If such attestation is not provided, the Student shall be deregistered, and such deregistration shall be final.

11.3.2.1 A Student who is deregistered pursuant to this section may reapply for reregistration without having to demonstrate extraordinary circumstances.

11.3.3 A Student registered in the Pre-Certification category may only accrue Foundational Work Experience.

11.4 **Member of 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.

- 11.5 **Member of Accounting Body Outside Canada – MOU** — an applicant who is a member in good standing with an accounting body set out Schedule F and who meets the conditions for registration contained in Schedule F.
- 11.6 **Non-Degree** — an applicant who may not have a Degree and:
- 11.6.1 has at least eight years of relevant accounting or business experience satisfactory to the Registrar, as assessed in accordance with the CPA Professional Program Policies – Transcript Assessment; and
 - 11.6.2 provides two letters of reference satisfactory to the Registrar in accordance with the CPA Professional Program Policies – Transcript Assessment, established by the Registrar, as well as any other documents requested by the Registrar.

Provincial Transfers

12. Subject to section 14 and the additional requirements in the CPA Professional Program Policies - Provincial Transfers, the Registrar may also register as a Student any applicant who:
- 12.1 is registered and in good standing with a PTB;
 - 12.2 has not yet completed the equivalent to the CPA Professional Program in full with the PTB;
 - 12.3 otherwise meets the requirements of registration and a registration category under sections 4 and 11; and
 - 12.4 has passed at least one of the Examinations offered by or under the PTB;
- 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, and ensures the PTB provides proof thereof satisfactory to the Registrar.
- 12.4.1 If such proof is not provided, the Student shall be deregistered, and such deregistration shall be final.
 - 12.4.2 A Student who is deregistered pursuant to this section may reapply for reregistration without having to demonstrate extraordinary circumstances.
13. The Registrar may grant a Student registered under this section an exemption from completing any portion of the equivalent to the CPA Professional Program they completed while registered with a PTB, provided the Student ensures that the PTB provides proof to the satisfaction of the Registrar of having completed it.
14. An applicant who has completed the equivalent to the CPA Professional Program in full with another PTB or Regional Body is not eligible to transfer under section 12, or to apply for membership under Regulation 7-1.

Good Character on Registration

15. In the circumstances set out in this Regulation, and 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

16. In circumstances where evaluation of an application requires assessment of the applicant's credibility to determine whether or not they have fulfilled an application requirement, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

Good Character and Credibility Hearings on Registration

17. The parties to a hearing under section 15 or 16 are the applicant and the Registrar.
18. A hearing under section 15 or 16 shall be conducted in accordance with the applicable provisions of Regulation 6-1.
19. In circumstances where both a good character hearing as provided in section 15 and a credibility hearing as provided in section 16 are required, the matters may be heard together.
20. The Registrar shall advise the Admission and Registration Committee which of the requirements for registration that the applicant otherwise meets.
21. 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.
22. 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.
23. 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

24. An applicant may appeal an order of the Admission and Registration Committee under section 21 or 22 to the Appeal Committee.
25. The parties to an appeal are the applicant and the Registrar.
26. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-3.
27. The Appeal Committee's decision is final.

Bankruptcy

28. Students, and applicants applying for registration or reregistration, shall disclose such information and documents as set out in the CPA Professional Program Policies – Bankruptcy.
29. The Registrar shall, in respect of an applicant applying for registration or reregistration, consider the disclosure and the information and documents provided under section 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 restrictions or conditions set out in the CPA Professional Program Policies – Bankruptcy; or
- 29.3 refuse to register the applicant.
30. The Registrar shall, in respect of a Student, consider the information and documents provided under section 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 terms or conditions set out in the CPA Professional Program Policies – Bankruptcy; 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 this section, shall consider such factors as set out in the CPA Professional Program Policies – Bankruptcy.

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, other than section 8, 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.

Period of Registration

36. The Day of registration shall be the Day that the Registrar registers an applicant as a Student.
37. 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.
38. A Student shall be subject to the Regulations, by-laws and policies of CPA Ontario, including the Student Code of Conduct.

Resignation

39. A Student may apply in writing to the Registrar in the prescribed form to resign a registration in CPA Ontario.
40. The Registrar shall not accept an application for resignation if the Student:
- 40.1 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;
- 40.2 has not fully complied with a settlement agreement or order of a Committee of CPA Ontario;
or

40.3 owes any Dues to CPA Ontario.

41. 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 and Reinstatement

42. The Registrar will suspend the registration of any Student:

42.1 for the failure to pay any Dues;

42.2 for the failure to provide information, documents, or other materials required under the Act, by-laws, Regulations or policies of and agreements with CPA Ontario or requested by CPA Ontario;

42.3 in the circumstances set out in the Academic Integrity provisions of this Regulation;

42.4 following the disclosure of certain bankruptcy events, as provided in this Regulation; and

42.5 for the failure to successfully complete any obligation or requirement, or maintain any status, imposed by the Act, by-laws, Regulations or policies of and agreements with CPA Ontario, or to provide proof of successful completion.

43. During the period of suspension, the Student:

43.1 has none of the rights and privileges of registration;

43.2 continues to be responsible for all Dues;

43.3 will not have work experience earned, recognized or counted towards their Work Experience Requirements;

43.4 will not be allowed to enroll in any aspect of the CPA Professional Program;

43.5 will not have any time period prescribed by CPA Ontario suspended, subject to the discretion of the Registrar under section 2; and

43.6 remains subject to the authority, requirements, and disciplinary powers of CPA Ontario to the same extent as if the suspension does not take place.

44. A Student who is suspended under section 42 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.

Deregistration

45. The Registrar shall deregister any Student 60 Days after the imposition of a suspension under section 42, unless, before that Day, the Registrar has reinstated the registration under section 44.

46. The Registrar shall deregister a Student as of the earliest of:

46.1 the seventh anniversary of the CPAPP Commencement Date, unless they have completed the CPA Professional Program requirements before that Day;

- 46.2 the Student becoming expelled from an Accredited Post-Secondary Institution delivering the Part Time Online Program in Schedule A;
 - 46.3 following the release of the result of the Student's third unsuccessful Examination or Module attempt, as set out in section 102, having exhausted attempts and any re-mark opportunities as prescribed in the CPA Professional Program Policies – Examinations;
 - 46.4 the 6 month anniversary of the CPAPP Completion Date, unless they have an active application for Admission to Membership on that Day;
 - 46.5 the Student providing information or a document that the Registrar is satisfied was false or misleading on registration;
 - 46.6 the Student failing to provide an attestation under section 11.3.1;
 - 46.7 the Student failing to ensure that proof is provided under section 11.2.2
- ; or
- 46.8 if on an application for admission to Membership under Regulation 7-1 a matter is referred to the Admission and Registration Committee to assess credibility or good character, and as a result the Student is denied admission to Membership, and the Student's appeal rights before the Appeal Committee are exhausted.

Student Credibility

- 47. In circumstances where a suspension or deregistration decision requires assessment of a Student's credibility to determine whether or not the applicable precondition for suspension or deregistration has been met, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee.

Student Credibility Hearings

- 48. The parties to a hearing under section 47 are the Student and the Registrar.
- 49. A hearing under section 47 shall be conducted in accordance with the applicable provisions of Regulation 6-1.
- 50. 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

- 51. A Student may appeal an order of the Admission and Registration Committee under section 50 to the Appeal Committee.
- 52. The parties to an appeal are the Student and the Registrar.
- 53. The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-3.
- 54. The Appeal Committee's decision is final.

Reregistration

55. An application for reregistration after an order deregistering a Student is made by an Adjudicative Committee shall be made:
- 55.1 By making an application for registration as set out in this Regulation;
 - 55.2 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
 - 55.3 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.
56. An individual shall be eligible to apply for reregistration after deregistration in all other circumstances, or after resignation, except a resignation under section 40.1, by making an application for registration as set out in this Regulation.
57. A Student who has resigned or been deregistered pursuant to section 45 shall not be reregistered except at the discretion of, and on the restrictions and conditions deemed appropriate by, the Registrar.
58. A Student who has been deregistered other than pursuant to section 45, 3.2, 9, 11.2.2, 11.3.2, or 12:
- 58.1 within five years from the date of deregistration, 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.
 - 58.2 after five years from the date of deregistration, may apply for reregistration without having to demonstrate extraordinary circumstances, provided in the Registrar's discretion there has been a material change in circumstances.
59. A Student who has been deregistered pursuant to section 3.2, 11.2.2, 11.3.2, or 12 may apply for reregistration without having to demonstrate extraordinary circumstances.
60. A Student who has been deregistered pursuant to section 9 may reapply for reregistration without having to demonstrate extraordinary circumstances, but upon such reapplication, the Registrar shall refer the matter of good character to an oral hearing before the Admission and Registration Committee and the conduct leading to the deregistration shall be considered by the Committee.
61. Students previously registered under Schedule F who were deregistered under section 46.3 are not eligible for reregistration under section Schedule F.
62. Where an issue of good character or credibility arises on reregistration, the provisions of sections 17-27 apply.

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

63. A Student may appeal only the following decisions of the Registrar, to the Admission and Registration Committee:
- 63.1 A decision to make registration subject to restrictions and conditions;

- 63.2 A suspension, except a suspension made on the basis of the failure to pay Dues as set out in section 42.1;
- 63.3 A deregistration, except:
- 63.3.1 a deregistration pursuant to section 45 made on the basis of section 42.1 for failure to pay dues; and
 - 63.3.2 a deregistration made on the basis of section 46.1, 46.2, 46.3, 46.5, 46.6, or 46.7;
- 63.4 A refusal to grant an application for reregistration.
64. All other decisions of the Registrar are final.
65. The parties to an appeal are the applicant and the Registrar.
66. The appeal shall be conducted in accordance with Regulation 6-1.
67. 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.
68. The Admission and Registration Committee's decision is final.

Knowledge Assessment

69. A Student is required to successfully complete the Knowledge Assessment within three years before attempting the CPA Professional Program, unless they:
- 69.1 Have completed the CPA Qualifying Courses, the last of which was completed within the last three years with Learning Outcomes as outlined in, and assessed in accordance with, the Student Policy – Transcript Assessment; or
 - 69.2 Are Members of an Accounting Body Outside Canada or Members of an Accounting Body Outside Canada – MOU.
70. Each Student shall have three attempts as set out in the CPA Professional Program Policies – Knowledge Assessment, to successfully complete the Knowledge Assessment.
71. A Student shall begin the Foundational Development Module referenced in section 77 of this Regulation within three years of successful completion of the Knowledge Assessment. Failure to do so:
- 71.1 constitutes a Knowledge Assessment attempt; and
 - 71.2 requires the Student to successfully complete the Knowledge Assessment again before attempting the CPA Professional Program.
72. Any failure to successfully complete the Knowledge Assessment also constitutes a Knowledge Assessment attempt.
73. Students who are unsuccessful after three Knowledge Assessment attempts must fulfill a requirement in either section 69.1 or 69.2.

74. Further information with respect to the Knowledge Assessment shall be as set out in CPA Professional Program Policies – Knowledge Assessment.

Successful Completion of CPA Professional Program

75. Unless otherwise provided in the Regulations, successful completion of the CPA Professional Program means:

75.1 successfully completing the Education Modules listed in section 77 of this Regulation;

75.2 successful completing the Examinations; and

75.3 successfully completing the Work Experience Requirements.

76. Students must meet, and are evaluated to ensure they have achieved, certain competencies to a required level of proficiency, as set out in more detail in CPA Professional Program Policies – Competencies and Proficiencies.

CPA Professional Program: Education Component

77. Unless otherwise provided in the Regulations, every Student shall successfully complete the Education Component, comprised of four sequential Education Modules, in the following order:

77.1 Foundational Development;

77.2 CPA Core (common path or licensure path);

77.3 CPA Leadership; and

77.4 CPA Professional Readiness.

78. Further information with respect to the Modules including with respect to withdrawals shall be as set out in CPA Professional Program Policies – Education.

Delivery of Education Modules

79. Only CPA Ontario will deliver the Professional Readiness Module.

80. All other Education Modules will be delivered through Programs (set out in Schedule A) offered by Accredited Post-Secondary Institutions.

Successful Completion of Education Modules

81. The requirements for successful completion of the Professional Readiness Module shall be as set out in CPA Professional Program Policies – Education.

82. The requirements for successful completion of all other Education Modules shall be determined by Accredited Post-Secondary Institutions.

83. Each Module must be successfully completed, or be exempted from, to be eligible to write the Module Examination, subject to the Regulations and any exceptions in CPA Professional Program Policies – Education.

84. In addition, to be eligible to enroll in the CPA Professional Readiness Module, Students shall also have successfully completed, or been exempted from, the Work Experience Requirements.

Exemptions from Completion of Education Modules

85. Students in the Member of Accounting Body Outside Canada category of registration may be exempt from certain Education Requirements, as set out in Schedule E.
86. Students in the Member of Accounting Body Outside Canada – MOU category of registration, may be exempt from certain Education requirements, as set out in Schedule F.
87. There are no exemptions from the Professional Readiness Module.

Education Component: Licensure

88. In order to be eligible to apply for a Public Accounting Licence upon admission to Membership, the Student must have completed CPA Core (licensure path).

CPA Professional Program: Examination Component

89. Unless otherwise specified in the Regulations, every Student shall successfully complete the Examination component, comprised of four Examinations, in the following order:
 - 89.1 Foundational Development Examination;
 - 89.2 Professional Final Examinations:
 - 89.2.1 CPA Core Examination: Professional Final Examination 1A (common path) or Professional Final Examination 1B (licensure);
 - 89.2.2 CPA Leadership Examination: Professional Final Examination 2 (followed by successful completion of the Work Experience Component); and
 - 89.2.3 CPA Professional Readiness Examination: Professional Final Examination 3
90. With the following exception, each Examination must be successfully completed, or be exempted from, to be eligible to enroll in the next Module, subject to any further exceptions in CPA Professional Program Policies – Examinations:
 - 90.1 The CPA Core Examination: Professional Final Examination 1A (common path) or Professional Final Examination 1B (licensure) may be written before or after completion of the CPA Leadership Module.
91. Further information with respect to the Examinations, including with respect to withdrawals, shall be as set out in CPA Professional Program Policies – Examinations.

Delivery of Examinations

92. Only CPA Ontario will deliver the Professional Final Examinations.
93. An Accredited Post-Secondary Institution may be approved to deliver the Foundational Development Examination based on the CPA Accreditation Standards.
94. Examinations delivered by CPA Ontario shall be administered in accordance with requirements established by the Board of Examiners as outlined in the CPA Professional Program Policies – Examinations.

Successful Completion of Examinations

95. The requirements for successful completion of Examinations shall be established by the Board of Examiners.
96. Each Examination shall be successfully completed within one year of the successful completion of the associated Module, failing which an Examination attempt shall be counted toward the Student's three Examination attempts.

Exemptions from Completion of Examinations

97. Students in the Member of Accounting Body Outside Canada category of registration may be exempt from certain requirements as set out in Schedule E.
98. Students in the Member of Accounting Body Outside Canada – MOU category of registration may be exempt from certain requirements as set out in Schedule F.
99. Students completing programs set out in Schedule A may be exempt from certain requirements as set out therein.
100. There are no exemptions from the Professional Readiness Examination.

Examination Component: Licensure

101. In order to be eligible to apply for a Public Accounting Licence upon admission to Membership, a Student must have successfully completed Professional Final Examination 1B (licensure).

Repeating Modules and Examinations

102. Subject to the Regulations:
 - 102.1 Each Student shall have three attempts to successfully complete each Module and Examination.
 - 102.1.1 What constitutes unsuccessful attempts of Modules and Examinations is set out in the CPA Professional Program Policies – Education and CPA Professional Program Policies - Examinations.
 - 102.2 A third unsuccessful Module or Examination attempt results in deregistration as set out in section 46.3.

Reassessment of Modules and Examinations Delivered by CPA Ontario

103. Students may request reassessment of any unsuccessful Module completion outcome delivered by CPA Ontario in accordance with the CPA Professional Program Policies – Education and CPA Professional Program Policies - Examinations.
104. Students may request reassessment of any unsuccessful Examination outcome delivered by CPA Ontario in accordance with the CPA Professional Program Policies – Education and CPA Professional Program Policies – Examinations.

CPA Professional Program: Work Experience Component

105. Unless otherwise specified in the Regulations, every Student shall complete 24 months (exclusive of absences) of Work Experience to successfully complete the Work Experience Component, which may be comprised of:
- 105.1 Up to a maximum of 8 months (exclusive of absences) of full-time Foundational Work Experience (FWE), at the discretion of the Director of Employer Relations; and
 - 105.2 A minimum of 16 months (exclusive of absences) of full-time Professional Work Experience (PWE).
106. Further information with respect to the Work Experience Component, including details with respect to eligibility of experience and recognition of experience, shall be as set out in CPA Professional Program Policies – Work Experience.

Foundational Work Experience

107. In order to be eligible to be recognized toward Work Experience, Foundational Work Experience shall:
- 107.1 be obtained by a Student registered with, and not suspended by, CPA Ontario;
 - 107.2 be obtained in work that complies with the applicable Regulations, by-laws and/or policies of CPA Ontario in relation to work that Students are authorized to undertake;
 - 107.3 be overseen and verified by an FWE CPA Signatory or a CPA Mentor approved by the Director of Employer Relations in accordance with the CPA Professional Program Policies – Work Experience;
 - 107.4 be in a role that requires decision-making and falls within at least one of the required CPA Training Areas, both as determined by the Director of Employer Relations on the basis of the CPA Professional Program Policies – Work Experience; and
 - 107.5 meet the required Task Statements.
108. With the exception of Provincial Transfers, Work Experience obtained prior to registration with CPA Ontario will only be considered for recognition toward Foundational Work Experience.
109. With the exception of Students in the Member of Accounting Body Outside Canada and Member of Accounting Body Outside Canada – MOU categories of registration, Work Experience must have been obtained within the 5 years immediately prior to the first Day of the Foundational Development Module, and must have been obtained for a minimum of three consecutive months, in order to be eligible to be recognized toward Foundational Work Experience.

Successful Completion of Foundational Work Experience

110. In order for Foundational Work Experience to be recognized as having been successfully completed toward Work Experience by the Director of Employer Relations, Students shall submit a Foundational Work Experience Report, along with the declaration of the FWE Signatory or CPA Mentor, in the form established under and in accordance with the CPA Professional Program Policies – Work Experience, for approval.

- 110.1 If a Student seeks to have Foundational Work Experience be recognized toward Work Experience, their Foundational Work Experience Report must be submitted prior to submitting a PWE Work Plan, as outlined in section 113.
- 110.2 Further information with respect to the Foundational Work Experience Component, including details with respect to eligibility of experience and recognition of experience, shall be as set out in CPA Professional Program Policies – Work Experience.

Professional Work Experience

- 111. In order to be eligible to be recognized, Professional Work Experience shall, in the discretion of the Director of Employer Relations:
 - 111.1 be overseen and verified by a CPA Mentor approved by the Director of Employer Relations in accordance with the CPA Professional Program Policies – Work Experience;
 - 111.2 be in a role that requires decision-making and falls within at least one of the required CPA Training Areas, both as determined by the Director of Employer Relations;
 - 111.3 meet the required Task Statements; and
 - 111.4 meet the additional role, competencies and proficiencies requirements as set out in the CPA Professional Program Policies – Work Experience.
- 112. Unless otherwise provided in Schedule E or Schedule F, Work Experience gained prior to enrolling in the Foundational Development Module will not be eligible/recognized as Professional Work Experience.
- 113. While enrolled in, or after completion of, the Foundational Development Module, each Student shall prepare, and submit to their CPA Mentor for verification, in accordance with CPA Professional Program Policies – Work Experience, a PWE Work Plan, in the form established under and in accordance with the CPA Professional Program Policies – Work Experience.
 - 113.1 Students shall submit the PWE Work Plan, along with the declaration of the CPA Mentor, to the Director of Employer Relations, who shall have the discretion to determine whether the Work Experience described in the Professional Experience Work Plan is eligible for approval.
 - 113.1.1 The Director of Employer Relations may request additional information if required to assess the eligibility of the Work Experience described in the Professional Experience Work Plan.
 - 113.2 If the CPA Mentor disagrees with the Student's PWE Work Plan, the Student may report this to the Director of Employer Relations, who may request supporting evidence from the Student in accordance with the CPA Professional Program Policies – Work Experience, in order to establish whether the Student's assessment is accurate.
 - 113.3 A Student who disagrees with the assessment of the Director of Employer Relations under section 113.1 or 113.2 may appeal the decision to the Admission and Registration Committee.
 - 113.3.1 The parties to an appeal are the applicant appealing and the Director of Employer Relations.

113.3.2 The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-1.

113.3.3 The Admission and Registration Committee's decision is final.

114. Professional Work Experience completed up to 90 days prior to the approval of a PWE Work Plan may only be eligible to be recognized if the experience is otherwise eligible and is identified in the PWE Work Plan.

114.1 In circumstances where there is any change in employment during Professional Work Experience, as outlined in the CPA Professional Program Policies – Work Experience, in order for Professional Work Experience to be eligible to be recognized:

114.1.1 The Student shall submit an interim Professional Work Experience report within 30 days of the change, in accordance with the process set out in section 116; and

114.1.2 Once the interim Professional Work Experience report is approved by the Director of Employer Relations and any review or appeal is exhausted, and within 90 days of commencing any new employment, a Student shall report the associated change(s) to their PWE Work Plan to the Director of Employer Relations for approval under section 113.

115. Further information with respect to the Professional Work Experience Component, including details with respect to eligibility of Work Experience and recognition of Work Experience, shall be as set out in CPA Professional Program Policies – Work Experience.

Successful Completion of Professional Work Experience

116. In order for Professional Work Experience to be recognized as having been successfully completed, Students shall submit a Professional Work Experience Report, along with the declaration of the CPA Mentor, in the form established under and in accordance with the CPA Professional Program Policies – Work Experience, for approval by the Director of Employer Relations. The Professional Work Experience Report must be consistent with the approved PWE Work Plan, as further outlined in the CPA Professional Program Policies – Work Experience, assessed in the discretion of the Director of Employer Relations.

116.1 If the CPA Mentor disagrees with the Student's assessment of their Professional Work Experience, the Student may report this to the Director of Employer Relations for a review in accordance with the CPA Professional Program Policies – Work Experience, in order to establish whether the Student's assessment is accurate.

116.2 A Student who disagrees with the outcome of the review of the Director of Employer Relations under section 116 or 116.1 may appeal it to the Admission and Registration Committee.

116.2.1 The parties to an appeal are the Student and the Director of Employer Relations.

116.2.2 The appeal shall be conducted in accordance with the applicable provisions of Regulation 6-1.

116.2.3 The Admission and Registration Committee's decision is final.

Work Experience Component: Licensure

117. In order to be eligible to apply for a Public Accounting Licence upon admission to Membership, the Work Experience obtained must meet the CPA Professional Program Qualifying Experience Requirements as defined in Regulation 17-1.

117.1 For further clarity, in order to be eligible to apply for a Public Accounting Licence upon admission to Membership, the Chargeable Hour requirement as defined in Regulation 17-1 can be obtained only at Firms recognized by CPA Ontario pursuant to CPA Professional Program Policies – Licensure.

118. In order for Work Experience to be eligible to be approved to meet the CPA Professional Program Qualifying Experience Requirements:

118.1 the Director of Employer Relations shall be satisfied that the Work Experience was obtained in an External Audit Training Office, in accordance with the CPA Professional Program Policies – Licensure;

118.2 the Work Experience shall be reported by the Student and CPA Mentor and meet the Chargeable Hours requirement as defined in Regulation 17-1; and

118.3 the Work Experience shall be reported by the Student and CPA Mentor to meet the required role, competencies and proficiencies specific to licensure, including Task Statements specific to licensure (Financial Reporting and Assurance & Trust), as set out in more detail in the CPA Professional Program Policies – Licensure.

119. The Director of Employer Relations shall have the discretion to determine whether the Work Experience described in the Professional Experience Work Plan is eligible to be approved to meet the CPA Professional Program Qualifying Experience Requirements in accordance with sections 111-115 above and the CPA Professional Program Policies – Licensure.

Work Experience Component: Completion

120. The Work Experience Component is completed upon approval of the Student's final PWE Report, wherein the Work Experience required to successfully complete the Work Experience Component, as set out in section 111, is reported.

120.1 As set out in section 90 above, Students cannot enroll in the Professional Readiness Module and Examination until the Work Experience Component is successfully completed.

CPA Professional Program: Completion Date

121. The CPAPP Completion Date is the Day the Student's successful Professional Readiness Examination results are released by CPA Ontario.

Academic Integrity

122. These Academic Integrity provisions do not supersede the Student Code.

123. Subject to acceptable collaboration, as outlined in the CPA Professional Program Policies – Academic Integrity, in respect of any aspect of the CPA Professional Program Education Component delivered by CPA Ontario, or any aspect of the CPA Professional Program Examination or Work Experience Components, the following are breaches of the ethical, professional and behavioural standards of the profession:

- 123.1 Plagiarism, as further described in the CPA Professional Program Policies – Academic Integrity;
 - 123.2 Cheating, as further described in the CPA Professional Program Policies – Academic Integrity; and
 - 123.3 Disruptive Behaviour, as further described in the CPA Professional Program Policies – Academic Integrity;
124. A Student exhibiting Disruptive Behaviour may be immediately removed from or denied entrance to the situation.
125. In instances other than section 124, where the Registrar becomes aware that a Student may be in breach of these Academic Integrity provisions, the Registrar shall investigate the matter:
- 125.1 request and review relevant documents or other information from CPA Ontario staff or others who may have knowledge of the alleged breach, as further outlined in the CPA Professional Program Policies – Academic Integrity;
 - 125.2 afford an opportunity for the Student to provide an explanation and produce any documents or other information relevant to the alleged breach.
126. If following an investigation the Registrar is satisfied that a breach has occurred, the Registrar may do one or more of the following:
- 126.1 where applicable, disregard or enter a mark of zero in the Student’s record, require that the Student reattempt the Module or Examination, and count the breach as an attempt;
 - 126.2 where applicable, remove the Student from the Module or Examination;
 - 126.3 where applicable, disregard the reported Work Experience;
 - 126.4 enter a notation on the Student’s file that they have been the subject of an investigation under these Academic Integrity provisions and have the matter considered again if necessary to determine whether at the time of application for membership the Student is of good character; and/or
 - 126.5 initiate a Complaint pursuant to the Complaints Regulation 15-1.
127. In circumstances where the decision of the Registrar requires an assessment of the Student’s credibility, the Registrar shall refer the matter to an oral hearing before the Admission and Registration Committee, in accordance with section 47.
128. A decision of the Registrar as to whether there has been a breach of these Academic Integrity provisions may be appealed to the Admission and Registration Committee, in accordance with sections 51-54.

Accessibility and Accommodation

129. A student requiring accommodation for any component of the CPA Professional Program delivered by CPA Ontario may submit a request to CPA Ontario, pursuant to the CPA Ontario Accessibility and Accommodation Policy, established by CPA Ontario.

Documents and Records

130. Assessment of an applicant's transcript(s) is required in accordance with the CPA Professional Program Policies – Transcript Assessment.
131. Every applicant and Student shall provide CPA Ontario with written notice of any change in the information they are required to provide under the By-law and Regulations, including employer information where required, before a change takes place or within 30 Days of the change.
132. Every applicant, Student and CPA Mentor and FWE CPA Signatory shall:
- 132.1 retain documents, records and any other evidence satisfactory to CPA Ontario of compliance with the requirements of this Regulation as set out in the CPA Professional Program Policies - Experience.
 - 132.2 upon request, provide any such document or record to CPA Ontario, and any such document or record will be retained by CPA Ontario in the applicant or Student's official record and not returned.

Schedule A: ACCREDITED PROGRAM PATHWAYS

Programs described in this Schedule may be accredited based on the criteria outlined in the CPA Accreditation Standards for Ontario Post-Secondary Institutions, established by CPA Ontario.

Program Type	Eligibility requirements	Automatic exemptions	Education requirements	Experience requirements
GDIP/Masters - Common	Successful Completion of Common Pathway at an in person Accredited program	Knowledge Assessment Foundational Development Module and Examinations Core – Common Module Leadership Module	Core Professional examination Part 1 – Common Leadership Professional examination Part 2 Professional Readiness Module Professional Readiness examination Part 3	Minimum 24 months of Work Experience
GDIP/Masters - licensure	Successful Completion of Licensure Pathway at a Full-time In person Accredited program	Knowledge Assessment Foundational Development Module and Examinations Core – Licensure Module Leadership Module	Core Professional examination Part 1 – Licensure Leadership Professional examination Part 2 Professional Readiness Module Professional Readiness examination Part 3	Minimum 24 months of Work Experience
Flex – Part time, Online - Common	Successful Completion of Common Pathway at a part-time on-line Accredited program	Foundational Development Module Core – Common Module Leadership Module	Knowledge Assessment (if not exempt) Foundational Development Examination Core Professional examination Part 1 – Common Leadership Professional examination Part 2 Professional Readiness Module Professional Readiness examination Part 3	Minimum 24 months of Work Experience

DRAFT REGULATION

<p>Flex Part time, online - Licensure</p>	<p>Successful Completion of Licensure Pathway at a Part-time on-line Accredited program</p>	<p>Foundational Development Module</p> <p>Core – Licensure Module</p> <p>Leadership Module</p>	<p>Knowledge Assessment (if not exempt)</p> <p>Foundational Development Examination</p> <p>Core Professional examination Part 1 – Licensure</p> <p>Leadership Professional examination Part 2</p> <p>Professional Readiness Module</p> <p>Professional Readiness examination Part 3</p>	<p>Minimum 24 months of Work Experience</p>
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Schedule B: CPA ONTARIO STUDENT CODE OF CONDUCT

Provided under separate cover.

Schedule C: CPA PROFESSIONAL PROGRAM POLICIES

Provided under separate cover.

Schedule D: ELIGIBLE CPA MENTORS OUTSIDE CANADA

1. Members of:

- The Chartered Accountants of Australia and New Zealand
- The Institute of Chartered Accountants in England and Wales
- The Hong Kong Institute of Certified Public Accountants - having completed the Qualifying Program (Professional Program and Final Professional Examination) after September 1999
- The Chartered Accountants of Ireland
- The Institute of Chartered Accountants of Scotland
- The South African Institute of Chartered Accountants
- The Institute of Chartered Accountants of Zimbabwe - having registered in the Qualifying Program on or after January 1, 1996

2. U.S or Mexican CPAs as defined in Regulation 7-1, section 11.

Schedule E: Member of Accounting Body Outside Canada

Schedule to Follow.

Schedule F: Members of Accounting Bodies Outside Canada

Schedule to Follow.