

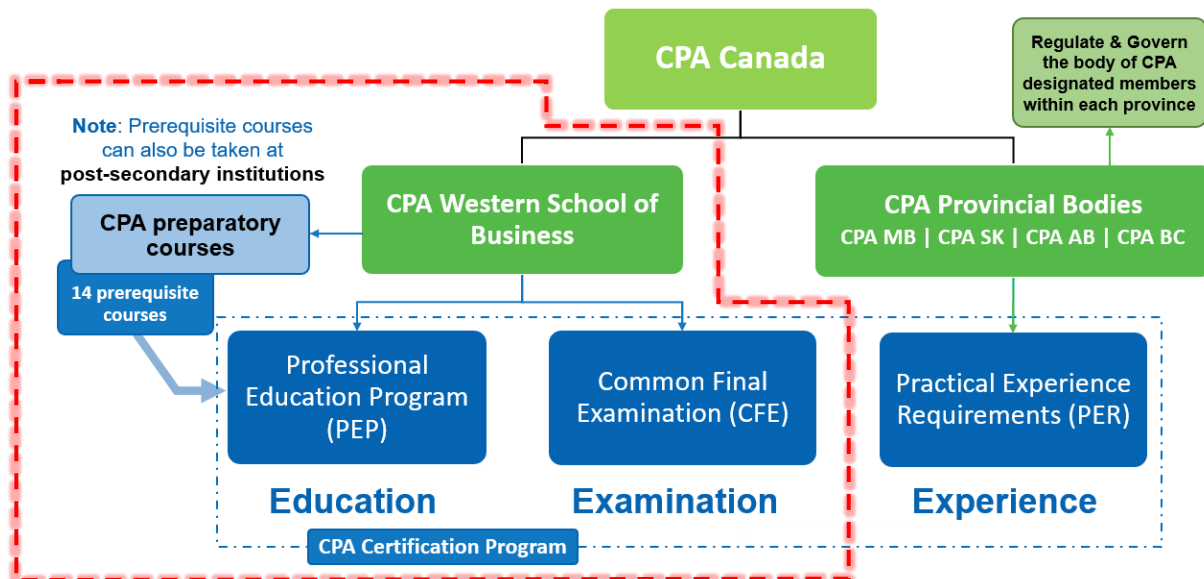
CPA Glossary of Commonly Used Terms for Getting Started

CPA

Chartered Professional Accountant, the preeminent accounting designation in Canada. All references to CPA in this document refer to the Canadian CPA designation.

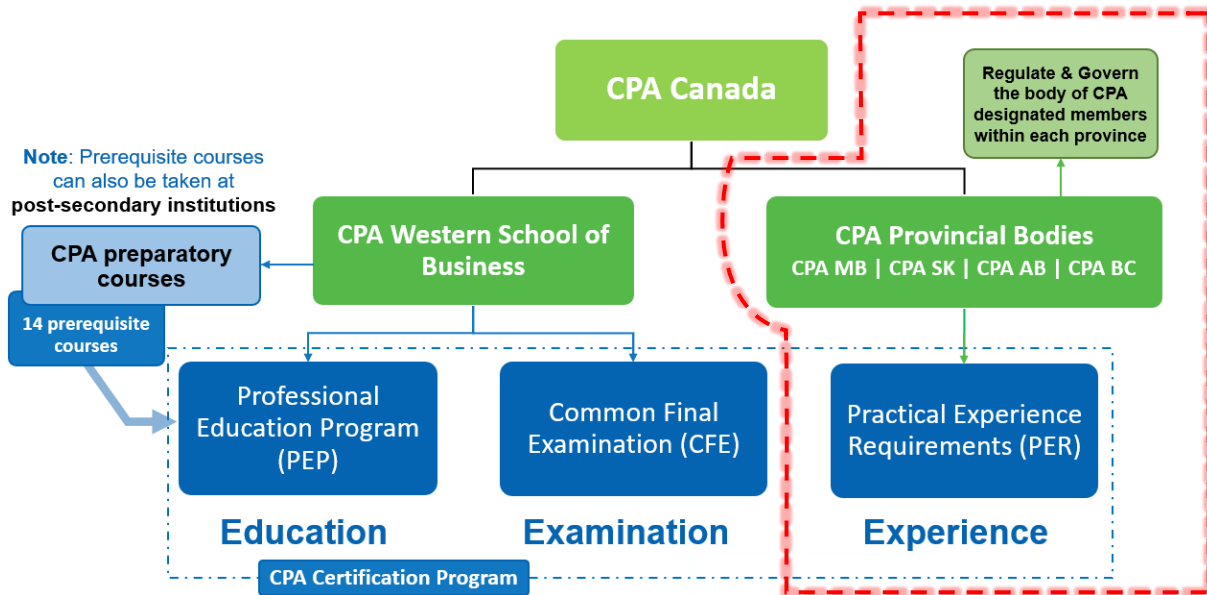
CPA Western School of Business (CPAWSB)

The organization approved to deliver the CPA Professional Education Program (CPA PEP) and the Common Final Exam (CFE) for the four western provinces (British Columbia, Alberta, Saskatchewan, and Manitoba) and the three territories (Yukon, Northwest Territories, Nunavut), excluding CPA accredited post-secondary institutions. CPAWSB also offers and administers the CPA preparatory courses, providing an affordable and efficient way to take any or all of the **14 prerequisite courses** required for entry into the CPA Professional Education Program if you have not already attained them as part of your post-secondary studies.



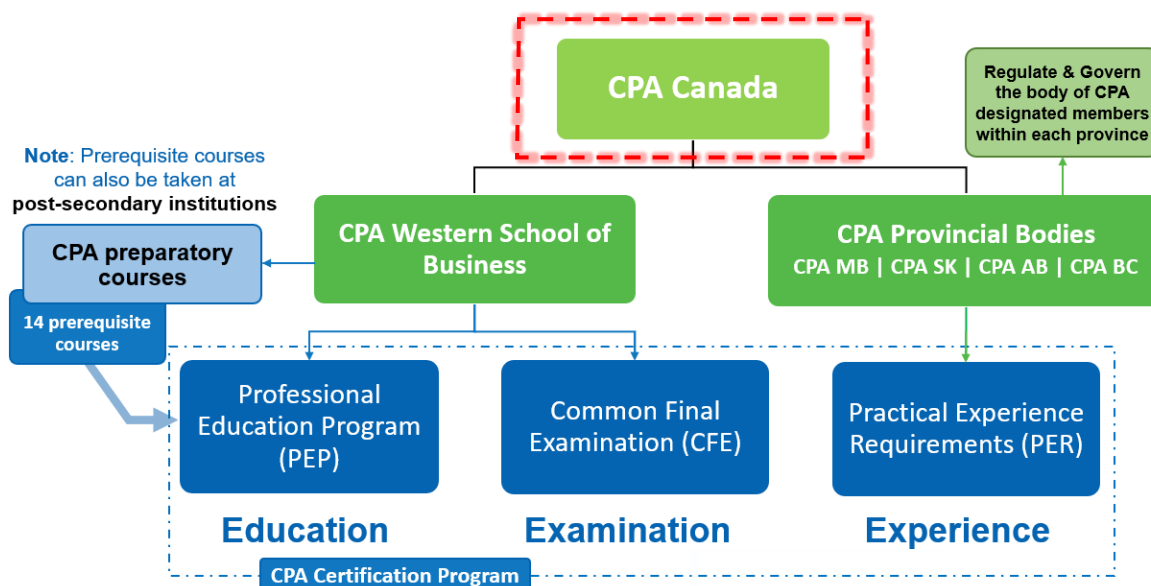
CPA Provincial Body

A provincial professional accounting body that is a member of CPA Canada (e.g., CPA Ontario, CPA Alberta, CPA Manitoba, etc.). In the Western region, the provincial CPA bodies include CPA British Columbia, CPA Alberta, CPA Saskatchewan, and CPA Manitoba. Each provincial body regulates and governs the body of CPA designated members within their own province. Yukon residents are administered by CPA British Columbia and Northwest Territory and Nunavut residents are administered by CPA Alberta. The provincial bodies also administer the Practical Experience Requirements (PER) that are required as part of the CPA Certification Program.



CPA Canada

CPA Canada works cooperatively with the provincial bodies and regional CPA bodies (such as CPAWSB). Globally, it works together with the International Federation of Accountants and the Global Accounting Alliance to build a stronger accounting profession worldwide. As one of the world's largest national accounting bodies, CPA Canada carries a strong influential voice and acts in the public interest. **The CPA Certification Program was developed nationally by CPA Canada.**



CPA Professional Education Program (CPA PEP)

The nationally developed CPA Professional Education Program (CPA PEP) is the graduate-level education component required to obtain the CPA designation. It is delivered by the CPA Western School of Business in the western region and by post-secondary institutions [accredited by CPA](#). For more information about CPA PEP, click [here](#).

CPA preparatory courses

This suite of courses offered by CPAWSB in the western region, provide an **affordable** and **efficient** way to take any or all of the **14 prerequisite courses** required for entry to the CPA Professional Education Program if you have not already attained them as part of your post-secondary studies. [CPA preparatory courses](#) are delivered **part-time** in a **focused** and **flexible** format. For more information, click [here](#).

Note: Equivalent prerequisite courses can also be taken at recognized [post-secondary institutions](#).

CPA student vs. CPA candidate vs. CPA member

Anyone enrolled in CPA preparatory courses is considered a **student**.

Anyone enrolled in the CPA Professional Education Program (CPA PEP) is referred to as a **candidate**.

A **CPA member** is a fully **designated Canadian CPA** who has successfully completed all the components of the CPA certification program (CPA Professional Education Program, The Common Final Exam, and the Practical Experience Requirements).

Post-Secondary Institution (PSI)

Post-secondary institutions (PSIs) are universities, colleges, etc. who are valued partners that deliver recognized programs and equivalent prerequisite courses for admission to the CPA Professional Education Program. To view provincial lists of the publicly recognized Canadian post-secondary institutions and the recognized CPA PEP prerequisite course equivalents they offer, visit the [transfer credit guides](#) page.

Recognized degree

A degree completed at an accredited post-secondary institution (PSI) in Canada, or a degree completed internationally and recognized as an equivalent of a Canadian 3-year, 4-year, or master's degree which is verified by submitting a [WES ICAP](#) (preferred) third-party evaluation report or a third-party evaluation report completed by any member of the [Alliance of Credential Evaluation Services of Canada](#) (ACESC).

Accredited PSIs vs. CPA Accredited Programs

Accredited post-secondary institutions (PSIs) are universities, colleges, etc. that are recognized by an accrediting agency for maintaining a defined level of educational standards and is recognized by CPA as offering programs and equivalent prerequisite courses required for entry into the CPA Professional Education Program (CPA PEP). Recognized accredited Canadian PSIs can be found in the [transfer credit guides](#). **CPA Accredited Programs** deliver part or all of the CPA Professional Education Program (CPA PEP) and are offered at several post-secondary institutions across Canada. These [CPA accredited programs](#) result in either a graduate diploma or master's degree.

Credit Hours: related to the 120-credit hour requirement

Credit-hour is an input measure meant to reflect student time required to earn credit for a particular course. A **recognized degree** and **120 credit-hours** of post-secondary education are required for entry into the CPA Professional Education Program (CPA PEP).

- **4-year degrees** are usually equivalent to **120 credit-hours**
- **3-year degrees** are usually equivalent to **90 credit-hours**
- **2-year diplomas** are usually equivalent to **60 credit-hours**
(**Note:** 2-year diplomas do not meet the degree requirement for CPA PEP)
- **Master's degrees** are usually equivalent to **60 credit-hours**. A master's degree will meet the degree requirement but will not meet the 120 credit-hour requirement. You will also need to submit your bachelor/undergraduate degree transcripts to meet the 120 credit-hour requirement and for possible transfer credit towards the required prerequisite courses.

International (non-Canadian) post-secondary education equivalency to a Canadian 3-year, 4-year, or master's degree is verified by submitting a [WES ICAP](#) (preferred) third-party evaluation report or a third-party evaluation report completed by any member of the [Alliance of Credential Evaluation Services of Canada](#) (ACESC).

GPA Requirement

An overall **combined average of 65 per cent** is required in all **9 core prerequisites** for admission to CPA PEP whether they are taken as [CPA preparatory courses](#) or taken as equivalent courses at a [post-secondary institution](#).

Official vs. Original transcripts/documents

Transcripts and/or documents are **official** ONLY IF they are contained within a sealed (unopened) envelope sent to CPAWSB directly from the issuing organization or sent by email directly to CPAWSB from the issuing institution. If you have a copy of the official transcripts/documents and they are still within a sealed (unopened) envelope that was sent by the issuing organization, you can place the unopened envelope from the organization inside another larger envelope and mail them directly to CPAWSB and they will be considered **official**. If you have opened copies of your transcripts or documents, they may be **original**, but they **will not** be considered or accepted as official transcripts or documents.

Courses vs. Modules

The word **course** is used in CPA preparatory courses to refer to the five non-core courses and nine core courses that make up all 14 of the prerequisite courses required for entry into the CPA Professional Education Program. For more information about CPA preparatory courses and the five non-core and nine core courses, click [here](#).

The word **module** (as an alternative to the word 'course') is used in the CPA Professional Education Program (CPA PEP). CPA PEP is comprised of six modules (Core 1, Core 2, Elective 1, Elective 2, Capstone 1, and Capstone 2). For more information about CPA PEP and the CPA PEP modules, click [here](#).

Semester vs. Session

The word **semester** is used in CPA preparatory courses to refer to the **five semesters** that are offered annually to register for any of the nine **core** courses that you may require for entry into the CPA Professional Education Program (Registration is always open for non-core courses). View the upcoming [Course Registration Schedules](#) for the preparatory courses.

The word **session** (as an alternative to the word ‘semester’) is used in the CPA Professional Education Program (CPA PEP) to refer to the **four sessions** (Summer, Spring, Winter, and Fall) offered annually to register for CPA PEP modules. View the optional [pathways](#) available to build your module schedule or view the upcoming [Module Registration Schedules](#) for CPA PEP.

Harmonized Education Policies (HEPs)

The [Harmonized Education Policies](#) include a collection of policy directives for the CPA Professional Education Program (CPA PEP), CPA preparatory courses (formerly CPA PREP) and the Common Final Examination.

The ***Harmonized Education Policies Vol.1*** for the **CPA PEP** outlines the profession’s expectations regarding the implementation of policies for admission, administration, CPA PEP modules, module evaluation, and the Common Final Examination (CFE).

The ***Harmonized Education Policies Vol.3*** for **CPA preparatory courses** outlines the profession’s expectations regarding the implementation of policies for admission, administration, CPA preparatory courses, and course evaluation.

The Harmonized Education Policies (*HEP Vol.1 and Vol.3*) can be downloaded [here](#).

Note: Legislation, established bylaws, regulations, and rules in each province, dictate the usage of these policies, and they may be implemented differently across the country. However, in general, these policies should be applicable for each province/region.

Competency area

The CPA Competency Map lays the foundation for the CPA certification program, including education, accreditation, examinations, and practical experience requirements, and describes the knowledge, skills, and proficiency levels you must achieve to become a Canadian CPA. The CPA Competency Map describes in detail the **technical** and **enabling** competencies which employers in public practice, industry, and government require of accounting professionals.

For more information about the technical and enabling competencies, click [here](#). To access the CPA Competency Map, click [here](#).

Academic Integrity

The CPA profession takes academic integrity seriously. Academic misconduct in CPA PEP includes (but is not limited to): cheating, plagiarism, the enabling of plagiarism, or theft of another or former candidate’s work. Submissions will be monitored for evidence of plagiarism. Refer to the provincial/regional policies for penalties. For more information, click [here](#).

Professional conduct

Students in CPA preparatory courses and Candidates in the CPA Professional Education Program (CPA PEP) are expected to behave professionally throughout the program. Professional conduct includes (but is not limited to): adhering to provincial/ regional codes of conduct, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with students, candidates, facilitators, session leaders, educational staff, and provincial, regional, and national administrative staff. Penalties for unprofessional conduct may result in disciplinary action by the provincial/regional body. For more information, click [here](#).