

Appeals and Performance Analysis Reports

If you wish to apply for either an appeal or a performance analysis, or both, an option to do so will be available in the My CPA portal following the results release. **The deadline to submit a request for an appeal or performance analysis report (PARs) is December 17, 2018.**

Before deciding to appeal, please note the following:

- An appeal ensures that you receive credit for all competencies demonstrated and does not provide any additional feedback on your result.
- CPA Canada does not accept any circumstantial information and will not consider any cases of hardship when re-marking an appealed paper.

Appeals will be processed by CPA Canada in the order that they are received. **Candidates are encouraged to submit their request before the final deadline.** Only unsuccessful candidates and successful candidates with depth in Assurance (role) who failed on depth in Financial Reporting may request an appeal or a performance analysis report.

Appeals

Candidates who fail at Level 1 and are assigned an overall sufficiency grouping of 1 or 2 may want to request a review of their results (an appeal). Candidates who failed to demonstrate competence in one specific competency area at any of Level 2, Level 3 or Level 4 may want to request an appeal.

Candidates who did not demonstrate competence at Level 1 and are assigned an overall sufficiency grouping of 3 or more are less likely to succeed on appeal. Candidates who did not demonstrate competence in more than one specific competency area at Level 2, Level 3 or Level 4 are less likely to succeed on appeal.

To assist candidates in deciding whether to appeal, the Board of Examiners has provided the following information concerning the 2017 appeals results:

Total # of candidates who appealed 574:

	Appeals	Success
Day 1	173	2
Day 2 & 3 ¹	347	5
Day 1, 2 & 3	54	0
TOTAL	574	7

¹ Note that of 5 Day 2/3 passes, 2 were candidates that had passed the 2017 CFE, and appeared their Fin Rep results (seeking licensure).

Performance Analysis Report

A PAR will detail the weaknesses that are evident in the candidate's response and profile the elements of the response where the candidate's performance did not meet the standard. The analysis will not give feedback on the areas where the minimum standard was met (areas where candidates performed well are not commented on).

Sample PARs can be found here:

- [Day 1](#)
- [Days 2 and 3](#)

Fees

Failed portion	Appeal Only	PAR Only	PAR & Appeal
Day 1	275	450	675
Day 2 & 3	500	700	1150
Day 1, 2, & 3	725	1100	1750

Should a candidate's fail standing be changed to a pass standing upon appeal, the detailed performance analysis will not be performed, and any associated fees will be refunded. If the appeal is successful, all monies paid for the appeal will be refunded.

Appeal Results and Delivery Performance Analysis Reports

Candidate results for appeals are expected by February 2019 and PARs are expected to be available by May 2019.