

# TRAINING CONTRACT

Revised October 14, 2022

READ, COMPLETE, SIGN, AND RETURN THIS CONTRACT.

I confirm that I am enrolling in a course, module, and/or examination that is delivered by the CPA Western School of Business on behalf of the provincial CPA body with which I am registered (collectively “the regional/provincial body”) and hereby agree to the following terms and conditions.

I acknowledge that the CPA Western School of Business is currently offering education developed by the Chartered Professional Accountants of Canada (“CPA Canada”).

## CPA LEARNING MATERIAL

As the material in the program (“material”) is proprietary to CPA Canada and/or the regional/provincial body, I agree to only use the module contents and reference materials as a candidate/student in the program. I acknowledge that providing to other parties, including coworkers, a copy of, or access to, such materials is strictly prohibited and illegal, except for the purposes of receiving support in competency development areas from CPA tutors or mentors<sup>1</sup>. Violating this clause will result in serious penalties, including, but not limited to, possible expulsion from the profession and legal action. Candidates must take reasonable precautions to ensure CPA tutor or mentor compliance with the spirit of this contract.

I agree to restrict my use of the material to CPA program tasks and activities. I understand that I may not use the Desire2Learn network (“network”) for anything other than program tasks and activities. I will not use the material for any unauthorized or illegal purposes, to infringe the rights of a third party, or to interfere with or disrupt the network. Such disruptions include: distribution of unsolicited advertising or chain letters; defamatory, libellous, or offending content (such as pornography or hate material); propagation of computer worms and viruses; and use of the network to enter, or attempt to enter, another network machine to which I do not have authorized access.

I agree to not sell, rent, lease, lend, or otherwise distribute the regional/provincial body or CPA Canada learning materials or derivative works of the regional/provincial body or CPA Canada learning materials (collectively, the “Learning Materials”) on a standalone basis or as part of a collection, or as part of any product or service for resale, unless I have previously specifically licensed such rights from the regional body or CPA Canada or the owner of the applicable software product in accordance with the agreement relevant to that product.

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<sup>1</sup> CPA tutors and mentors providing to other parties, including coworkers, a copy of, or access to, materials is strictly prohibited. Materials may only be used by CPA tutors and mentors in the context of assisting the individual referenced in this training contract.

## PRIVACY

I consent to CPA Canada and/or the regional/provincial body collecting, using and disclosing my personal information and my live or recorded image (collectively “personal information”) as reasonably required for the purposes of: (a) administering my candidacy or role as a student, as applicable, in the program; (b) from time to time implementing the requirements of the program (for example, the disclosure, with my knowledge, of my live or recorded image to fellow students, as filmed or recorded by me or my fellow students in connection with performance and/or video projects required by a program module); and (c) and conducting statistical analysis, on an anonymous basis, of candidates and students in connection with their application to and participation in the program (the “Purposes”).

The file containing my personal information will be made available to the authorized employees, contractors or agents of CPA Canada and/or the regional/provincial body who need to access the personal information in connection with the Purposes. My personal information will be held primarily in an electronic database. I have certain rights to access and rectify the information contained in the file held about me and in order to exercise these rights, or if I have any questions, comments or concerns about this consent I may contact the appropriate privacy officer: BC and Yukon: [privacy@bccpa.ca](mailto:privacy@bccpa.ca); Alberta and Northwest Territories and Nunavut: [privacy@cpaalberta](mailto:privacy@cpaalberta); Saskatchewan: [registrar@cpask.ca](mailto:registrar@cpask.ca); Manitoba: [privacyofficer@cpamb.ca](mailto:privacyofficer@cpamb.ca).

I additionally acknowledge and agree that: (a) from time to time in connection with the program I may collect, use and disclose my fellow students’ personal information, and similarly, my fellow students may collect, use and disclose my personal information, in each case only with my knowledge and as reasonably required for the purpose of my and their participation in the program (again, for example, in connection with the voluntary disclosure to fellow students of one or more students’ live or recorded image in connection with performance and/or video projects required by a program module); and (b) I will not otherwise collect, use or disclose the personal information of my fellow students without their prior consent.

## DISCLAIMER

I understand that the regional/provincial body and CPA Canada expressly disclaim any warranty for the Learning Materials. The Learning Materials and any related documentation are provided "as is" without warranty of any kind, either express or implied, including, without limitation, the implied warranties or merchantability, fitness for a particular purpose, or non-infringement. The entire risk arising from or in connection with the use or performance of the Learning Materials remains with myself as the candidate/student of the program.

I will not, in any event, hold the regional/provincial body, CPA Canada, or its suppliers liable for any damages whatsoever (including, without limitation, damages for loss of business profits, business interruption, loss of business information, or any other pecuniary loss) arising out of the use of, or inability to use, the Learning Materials of any regional/provincial body and/or CPA Canada product, even if the regional/provincial body or CPA Canada has been advised of the possibility of such damages. As some jurisdictions do not allow the exclusion or limitation of liability for consequential or incidental damages, the above limitation would not apply to candidates/students in those regions.

## OWNERSHIP OF MATERIALS

Candidates/students submit various program assessments (for greater certainty, this includes all written materials and images) to CPA Canada and/or the regional/provincial body (the “Submissions”).

As the submitter of Submissions (the “Submitter”), I hereby grant CPA Canada and the regional/provincial body the absolute right and permission and a royalty-free, non-exclusive, worldwide, unrestricted, irrevocable, sublicensable and transferable license to re-use, publish, display, produce, reproduce, modify, alter, edit, distribute, publish, transmit, broadcast or otherwise use and make available Submissions in whole or in part on any media whether now known or hereinafter devised in perpetuity, for the purpose of conducting the program and conducting the program assessments, in each case without further compensation for or notice to myself and, in the case of visual submissions, including the live and recorded images of other individuals (including fellow candidates/students) (the “Subjects”), for and to such Subjects.

On behalf of myself and my successors, I hereby: (a) expressly waive any moral rights in the Submissions; (b) expressly waive any rights that may exist regarding the Submissions, both as the Submitter of my Submissions, and as the possible Subject of the submissions of other candidates/students, including the right to make any Claim (as hereinafter defined); and (c) release and forever discharge CPA Canada, the regional/provincial body, their affiliates, and each of their respective officers, directors, council/board members, employees, agents and representatives, and each other person, fund and entity related to any of the foregoing (including, without limitation, the Board of Examiners) of and from all manner of actions, causes of actions, suits, debts, dues, accounts, bonds, covenants, contracts, claims and demands whatsoever (collectively the “Submission Claims”) which I may now or hereafter have in connection with the Submissions (including without limitation, in the case of any recordings, as a result of any visual or aural distortion, blurring, or alteration, optical or electronic illusion, or use in composite form, either intentionally or otherwise, that may occur or be produced in the taking, processing or reproduction of any finished product).

## CANDIDATE/STUDENT CONDUCT

I understand that becoming and being a Chartered Professional Accountant (“CPA”) means being held to high standards of ethics and professional conduct as required by the profession’s national/regional/provincial/territorial governing bodies. Candidates/students who fail to abide by the standards of conduct expected of CPAs and candidates/students set by the profession may be subject to penalties which include, but are not limited to, fines, costs, suspension and/or cancellation of the candidate’s/student’s registration with the profession.

As a candidate/student, I understand that it is my applicable regional/provincial/territorial CPA body that sets the requirements of my CPA education, including my obligation to read, understand and adhere to the Rules of Professional Conduct and/or Code of Conduct (the “Code”) and/or any Regional guides that my regulatory CPA body has implemented. While the Code implemented in each regional/provincial/territorial body will differ in respect of the specific language used, the Code of each region/province/territory sets out the candidates’/students’ overarching obligations to act at all times with professionalism, integrity, due care, objectivity, professional competence, and generally, in a manner that maintains the good reputation of the profession.

I acknowledge, understand, and agree that:

- I am expected to behave professionally throughout the program. Professional conduct includes (but is not limited to): adhering to regional/provincial/territorial codes of conduct/Regional guides, behaving ethically, demonstrating integrity and honesty, and exhibiting respect to others including all written and oral communication with candidates, students, members, facilitators, session leaders, educational staff, and national, regional, provincial/territorial administrative and contracted staff. Penalties for unprofessional conduct may result in disciplinary action by the regions/provinces/territories.
- Any actual or attempted behaviour by a candidate/student, or any assistance by a candidate/student to others to engage in behaviour that has an adverse effect on another person or on the CPA profession. Examples of behaviours that may be subject to disciplinary action include but are not limited to the following:
  - Plagiarism (academic)
  - Plagiarism on practical experience reports
  - Violation of examination rules
  - Cheating (e.g., during examinations)
  - Behavioural misconduct including harassment, sexual harassment, violence (threatened or otherwise), unwelcome vexations, disruptive behaviour, damage to property, unauthorized entry, providing false information or identification where authorized business or activities of the CPA profession is being conducted or held, bringing any firearm(s), explosives, weapons, or hazardous materials on to property being used for CPA activities or, misuse of technology.
- I have a responsibility to act professionally, and any unprofessional behaviour may result in disciplinary or legal actions by the national, regional, or provincial/territorial CPA body, including, but not limited to, my expulsion from the program or from the profession.
- Plagiarism is a breach of professional conduct. Plagiarism is theft, as it involves claiming the ideas or writings of another as one's own. Plagiarism is a serious offence that breaches a Chartered Professional Accountant's core values of integrity and professionalism.
- Plagiarism is not tolerated by the regional/provincial/territorial body or by CPA Canada and may result in severe disciplinary actions by any of these organizations.
- I am responsible for any files or templates that I produce or obtain as a result of working in the program. I will not lend or give these files or templates to any other candidate/student, prospective candidate/student, or to any other individual, learning partner, or third-party entities/providers.
- I may be held responsible if I participate in or enable another candidate's/student's plagiarism.
- I agree that:
  - a) I will give credit to the author or source of any materials that I have used during my research; and
  - b) I will provide only original submissions (for greater certainty, including all written materials and images), to the regional/provincial/territorial body and/or CPA Canada for all program assessments (the "Submissions").

I acknowledge that breach of (a) or (b) above may lead to me being subject to disciplinary actions or other legal action by the regional/provincial/territorial body and/or CPA Canada, including, but not limited to, my expulsion from the program or from the profession.

## SOFTWARE

I acknowledge that all software, for example Desire 2 Learn, Virtual Professional Library, other software, provided to me by the regional/provincial body and CPA Canada (“software”) is solely for use in the program.

I understand that the software is to be used solely as a resource tool for the program, and not for any other purpose.

I will not copy or provide access to, nor permit to be copied, any software that I have been provided.

The regional/provincial body and CPA Canada realize that I may be using more than one computer during the course of my studies, and permit me to copy the software onto more than one computer for the purpose of my participation in the program.

Once I have completed my studies in the program, I agree to uninstall the software from my computer, and from any other computers onto which I have copied it.

I will not load the software onto a workplace computer without the express permission of a person authorized by my employer. I am responsible for ensuring that I do not violate my employer's policies with respect to use of workplace computers.

## EXAM SOFTWARE

The exam software is lockdown software designed to allow individuals to use computers for reference and calculation, and to input responses for electronic submission while effectively disabling all other functionality on the applicable computer. Responses are encrypted and saved automatically.

I acknowledge that I am required to use a pre-determined PC-based laptop computer provided by CPA Canada (the “Computer”) to write the CPA Canada examinations.

I acknowledge that, before writing the examination, I must review the applicable user information, which provides detailed instructions on the use of the exam software.

I will not hold CPA Canada, the regional/provincial body or any other party liable if the examination is not recoverable.

In the unlikely event that I experience software or hardware problems during an examination which cannot be resolved within a reasonable amount of time, I acknowledge that I will complete my answers by hand or that I will be permitted to restart the exam and, in both cases, will be allowed additional time in which to do so.

I agree that any problems or difficulties that I encounter with the Computer will not be grounds for appeal of my examination results to the Board of Examination.

I agree that I will not attempt to modify the exam software or to circumvent (including, without limitation, by modifying the Computer) any of the processes or restrictions in the software, and I will not permit any third party to do any of the foregoing.

I hereby release and agree that I will not bring any claim, including without limitation any alleged legally enforceable right, action, cause of action, counterclaim or demand for relief (each of which is referred to as a "Claim"), against CPA Canada, the regional/provincial body or BTL GROUP LIMITED. or any of their respective officers, directors, council members, employees, agents, and affiliates, or any other person, fund, or entity related to any of the foregoing (collectively, the "Releasees") with regard to the provision or use of the Computer or the exam software.

*Note: It is very important to understand that the Releasees are only allowing you to write the examination based on this agreement as specified above. Should you attempt to bring any Claim against any of the Releasees, this agreement would be sufficient grounds for the summary dismissal of your Claim.*

## CPA CANADA EXAMINATION MATERIALS

I understand that all written examinations are the property of CPA Canada, and are under the exclusive custody and control of CPA Canada. CPA Canada has the exclusive authority to determine the contents, use, retention, disposition, and disclosure of this examination material. Candidates/Students do not have direct access to any examinations once they are written, and will not, at any time, have access to the examination questions, examination marking keys, or any other marking materials for a non-disclosed examination.

I hereby agree that I will maintain the confidentiality of the CPA Canada examination. In addition, I agree that I will not:

Divulge the specifics of any CPA Canada examination question or answer under any circumstances;

Obtain or use answers or information from, or give answers or information to, another candidate or person during the sitting of the examination;

Refer to unauthorized material or use unauthorized equipment during the examination; or

Remove or attempt to remove any regional/provincial body or CPA Canada examination materials, notes, or any other items, from the examination room; this includes, but is not limited to, the replication of examination questions by means of digital and/or photographic reproduction.

I further agree to report to the regional/provincial body or CPA Canada any situations in which there is a material risk of compromising the integrity and confidentiality of the examination.

I affirm that I have had the opportunity to read the Writing Centre Rules, and I agree to all of its terms and conditions. I understand that I need to review the most recent version of the Writing Centre Rules prior to each examination, and agree to be responsible for such review of and compliance with the Writing Centre Rules for the duration of my participation in the program.

## WAIVER

1. For the purpose of this Waiver, “CPA Entities” collectively means:
  - The CPA Western School of Business (“CPAWSB”);
  - Chartered Professional Accountants of Canada (“CPA Canada”), Chartered Professional Accountants of Alberta (also known as CPA Alberta) (“CPA Alberta”), Chartered Professional Accountants of British Columbia (also known as CPABC) (“CPABC”), Chartered Professional Accountants of Manitoba (also known as CPA Manitoba) (“CPA Manitoba”), Chartered Professional Accountants of the Northwest Territories and Nunavut (also known as CPA NWT/NU) (“CPA NWT/NU”), Chartered Professional Accountants of Saskatchewan (also known as CPA Saskatchewan) (“CPA Saskatchewan”), Chartered Professional Accountants of Yukon (“CPAY”); and
  - each of their respective affiliates, council members, officers, directors, board members, employees, workers, volunteers, agents, members, representatives, successors or assigns, or any individuals or entities that the CPA Entities are responsible for at law.
2. By enrolling in the Chartered Professional Accountant’s Professional Education Program Examination/Workshop, Preparatory Course Examination, the Common Final Examination, the Post-Designation Public Accounting Exam, or the Chartered Professional Accountants Reciprocity Exam (each, as applicable, the “Exam”), and attending at the Exam Centre to write the Exam, you acknowledge that you are aware of the risk that you may be exposed to or contract COVID-19 at the Exam, that the CPA Entities cannot guarantee you will not become infected with COVID-19 at the Exam, and that your exposure to or contraction of COVID-19 may result in serious illness, personal injury, disability or death. Notwithstanding the risks associated with COVID-19, you accept and assume all risks of personal injury, illness, disability or death arising from your attendance at the Exam, whether caused directly or indirectly by the negligence or gross negligence, breach of any statutory or other duty of care, by or on the part of the CPA Entities. You waive and release any and all claims which you, your heirs, executors, or assigns had, have or may in the future have against the CPA Entities, their affiliates, and each of their respective council members, officers, directors, board members, employees, workers, volunteers, agents, members, representatives, successors or assigns, or any individuals or entities that the CPA entities are responsible for at law, on account of injury, illness, disability or death, or loss arising out of or attributable, directly or indirectly, to your being at the Exam, due to any cause known or unknown including, without limitation, COVID-19. This waiver and release applies to any and all claims you, your heirs, executors, or assigns had, have, or may in the future have, including without limitation, any claims for negligence, breach of contract, or breach of any statutory or other duty of care on the part of the CPA Entities. I agree not to make or bring any such claim against the CPA Entities and forever release and discharge the CPA Entities from any and all liability with respect to such claims.

## AGREEMENT

By clicking “I agree”, I understand that failure to comply with this agreement may result in, without limitation, the invalidation of my grades, disqualification from future examinations, expulsion from the profession, and possible legal action.

I have read and understood all of the above information and policies, and agree to be bound by these terms. I understand that this agreement is valid for the entire duration of my participation in the program. I further understand that there may be changes to program policies and tools, and that I am responsible for ensuring that I am up-to-date on all changes that are published on the learning management system or by the regional/provincial body or by CPA Canada for candidate/student reference.