



# Post-Designation Public Accounting (PDPA) — Facilitated

# **Participant Guide**

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# Introduction

This guide provides key information on the Post-Designation Public Accounting (PDPA) module. The PDPA module and its related examination were created as a pathway for members who did not originally choose the public accounting route to become eligible for public accounting licensure.

The PDPA module is a self-study preparatory module for the PDPA examination. Refer to the PDPA syllabus for information on module coverage.

# Learning Management System

D2L Brightspace (D2L) is the learning management system used to deliver the PDPA module content.

# Technical requirements

# **Required hardware**

- A personal computer (PC, Apple, or tablet computer)
- 8 GB minimum of RAM
- 1.5 GB of free hard-drive space
- Webcam may be required depending on the delivery requirements of your region/province, which will be communicated to participants directly

# **Required software**

- Microsoft Word, Excel, and PowerPoint or similar software. Participants must be able to view AND generate the following file types:
  - .doc/.docx
  - o .xls/.xlsx
  - .ppt/.pptx
- JavaScript enabled
- Cookies enabled
- Adobe Acrobat Reader or other PDF reader software





#### General requirements

- Sound card with speakers or headphones (modules may contain audio that requires headphones or speakers)
- Internet access; high speed strongly recommended
- One of the following internet browsers:
  - Firefox (latest version)
  - Chrome (latest version)
  - Microsoft Edge (latest version)

### Access

You will receive an automated email once your D2L account has been created, and each time you are enrolled in a module within D2L. The email will contain instructions for login and access.

# D2L settings

#### Time zone

You can set your time zone based on your location. This allows you to view the due dates (optional) in your local time zone. All PDPA deadlines (optional) are stated in Pacific Time (PT). The time zone feature does not change the due dates; instead, it converts them to a particular time zone.

For example, if you are in Calgary, you would update your time zone to Mountain Time. For a deadline of Friday night at 11:55 p.m. Pacific Time, your calendar and dropbox would show Saturday at 12:55 a.m. Mountain Time. Saturday 12:55 a.m. Mountain Time is equivalent to Friday 11:55 p.m. Pacific Time.

Instructions on how to change your time zone are provided within your module in the getting started checklist.

### Email

D2L has an internal email feature that you can use to contact other D2L users. The email works only within D2L. It cannot email external email addresses, nor can external email addresses send emails to the D2L email address.

You can enable D2L to forward internal D2L emails to an external email account so that you are notified of new emails. You cannot reply to the forwarded emails from your external email account. These emails will not be received by the recipients. Instructions on how to enable your D2L email forwarding settings are provided within your module in the getting started checklist.





# Discussion board

You may post questions about the technical content of the module material to the discussion board. The discussion board is monitored by a facilitator. Questions of a personal nature should be emailed to your facilitator.

The goal of the discussion board is to:

- Allow for efficient and consistent information flow to participants
- Benefit all participants with learning opportunities
- Provide for participant-to-participant interaction

The discussion board will be available until the module exam. Once the exam begins, the discussion board is locked and no further postings can be made. The postings will still be visible after the exam for participant reference.

Here are some best practices you should follow when you post to the discussion board:

- Before you post to the discussion board, first check to see if your question has already been asked. You can do so by searching keywords using the search function on the discussion board.
- The tone of discussion board postings should be professional.
- There is no need to say "thank you" after receiving a reply to your post. While this is polite and appreciated, it creates unnecessary posts.
- While facilitators will respond on the discussion board, the discussion board is not monitored by those who develop the eBook and module curriculum. Participants are encouraged to provide any feedback about the program and module format to CPA Canada via the survey. This ensures that those responsible for making changes to the program receive your valuable feedback.

Instructions on how to set up your discussion board notifications and subscription settings are provided within your module in the getting started checklist.

# Participant resources

Participants have access to several resources during their module.

### Facilitator

A facilitator's role is to coach participants throughout the module, review practice case submissions and provide feedback, and help participants with any questions they have.

The facilitator will monitor and facilitate discussions on the discussion board. They are subject matter experts and will help participants with their questions on technical concepts covered in the module.

Participants may email their facilitator within D2L with questions of a personal nature.





To ensure privacy and security, facilitators will not provide other email addresses or telephone numbers. Direct communication with facilitators should not occur outside of D2L for the duration of the module. Participants who attempt to communicate with their facilitator outside of D2L through other channels (for example, sending a direct message on a social networking platform, such as LinkedIn) will not receive a response from their facilitator.

Facilitators are required to respond to participant emails and discussion postings within 24 hours. If your facilitator has not replied to your email within 24 hours, please contact your region/province using the information in the Appendix.

The facilitator is a designated CPA and acts as a coach, meant to support participants and assess their level of competency based on submitted activities. CPA Canada is dedicated to a quality learning experience for all participants and encourages participants to email their facilitator if they are unsatisfied with the quality of their learning experience. If you are unable to resolve difficulties with your facilitator, email your region/province using the information in the Appendix.

# Regional/provincial contacts

Your region/province are available to you throughout the module. You should contact your region/province for the following:

- Module and exam registration and withdrawals
- Questions about accommodations for medical reasons or disability
- Exam location and administration questions
- Additional support and resources not listed in this guide

Your region/province can be reached using the contact information in Appendix I.

### Curriculum resources

### PDPA Technical Review

The module-specific technical review includes the following resources:

- A custom study plan based on your availability to study
- Diagnostics that evaluate your proficiency on technical topics in the module to pinpoint areas requiring further study
- Recommended eBook chapters for each unit, with accompanying knowledge check practice questions
- Tailored adaptive reviews that reinforce learning and provide you with an opportunity for additional practice
- A question bank for you to attempt additional practice questions





# Knotia

Knotia is CPA Canada's research platform for insights into accounting, assurance, and taxation matters. Through Knotia, participants will have access to the following subscriptions:

- CPA Canada Standards and Guidance Collection (exam reference)
- Excise Tax Act (exam reference)
- Federal Income Tax Collection (exam reference)

If you experience any issues with your Knotia account, please contact the CPA Canada Customer Service Department at 1-800-268-3793 or member.services@cpacanada.ca.

# The CPA Canada Learning Library (eBooks)

The eBooks cover technical and enabling competencies and consist of several volumes. The eBooks are not meant to be a comprehensive representation of *The CPA Competency Map*; rather, they are a tool to help participants in their studies. Note that the eBooks are not provided for reference on the examinations. Refer to Appendix II for instructions on how to access and print the eBooks.

### Exam resources

Participants will have access to several exam resources within their module. National exam–related information can also be found on the CPA Canada website.

# IT Helpdesk

Direct any technical issues to the <u>CPA Canada IT Helpdesk</u>.

# Module Format

The PDPA module is a self-study and self-paced module. As such, there are no required submissions or minimum grade to become eligible to write the PDPA examination. You are provided with a suggested eight-unit study schedule that outlines the suggested activities to complete before the PDPA examination. The syllabus outlines the technical topic coverage over the eight units.

You should expect to spend an average of 15 hours on each unit to complete the activities. This time estimate does not include review of prerequisite knowledge. You will need to consider your personal and work commitments (and level of familiarity with the technical topics) in developing a study schedule that works for you.

The module is monitored by a facilitator. Participants will be provided with an discussion board to ask the facilitator questions and communicate with other participants.





Participants may submit their practice case responses to receive facilitator feedback. There is no face-to-face component of the module.

# Module Overview

# Getting started

Once participants are given access to their module in D2L, they will complete a getting started checklist to orientate themselves with the module and exam resources.

# Units 1 to 8

Participants will work through eight units to complete the module. Each unit is made up of a series of steps that contain the following activities.

#### eBook — Technical review

First, you will perform a technical review with the eBook. A number of eBook chapters are recommended for each unit. Each chapter includes a snapshot, written instruction, examples, e-lessons on select technical topics, summary problems, and practice multiple-choice questions (MCQs), as applicable.

Each module's technical review includes the following resources:

- A custom study plan based on your availability to study
- Diagnostics that evaluate your proficiency on technical topics in the module to pinpoint areas requiring further study
- Recommended eBook chapters for each unit, with accompanying practice MCQs
- Tailored adaptive reviews that reinforce learning and provide you with an opportunity for additional practice
- A question bank for you to attempt additional practice questions

Refer to the instructions provided within your module's D2L site and in Appendix II for further information on how to use the technical review.

### Webinar

Webinars are provided in each unit. They cover a variety of topics, including advice on answering multiple-choice questions, case planning, case writing, analyzing financial reporting issues, analyzing other competencies, debriefing, and preparing for the exam.

#### Practice case

In each unit, you will write and debrief a practice case. The practice case provides you with an opportunity to hone your case-writing skills and apply technical knowledge that





you have learned in a 120-minute scenario.

The practice case is designed to be written in exam-like conditions within the suggested time noted on the case. For strategies on how to write a practice case, refer to the case-writing tutorial within the module.

You are encouraged to submit your practice case response to the dropbox prior to the deadline. You are provided with the solution and debrief materials for self-debrief. Your facilitator will return feedback on your submission by uploading a completed feedback guide within 96 hours of the submission deadline (48 hours in Unit 8). Once you receive your facilitator feedback, you can perform a second debrief.

#### Survey

In Unit 8, you will be prompted to provide feedback on your experience in the module. Your feedback is valuable and is reviewed by the national curriculum staff and your regional/provincial body.

# Learning Materials

Below is a summary of the learning materials for the PDPA module:

Material	Purpose
CPA Canada Learning Library (eBooks) and technical review	The eBooks include written instruction, examples, e-lessons on key technical topics, summary problems, and practice MCQs, as applicable. The technical review is a study resource specific to your module that contains a custom study plan, diagnostics, recommended eBook chapters and knowledge check practice questions, adaptive reviews, and a question bank.
Webinars	The webinars cover a variety of topics, including advice on answering objective-format questions, case planning, case writing, analyzing financial reporting issues, analyzing other competencies, debriefing, and preparing for the exam.





Material	Purpose				
Practice cases	Practice cases to hone your case writing skills and apply technical knowledge in a time- constrained scenario.				
	Debrief materials include a solution, an annotated practice case that explains how to use and organize the facts in the case, a feedback guide to self-assess performance, and sample participant responses with an accompanying completed feedback guide.				
	Note that practice case feedback guides are provided to assist with debriefing. They are not intended to mimic the marking guides used by the CPA Canada Evaluations group.				
	A case that was included on a past module exam. You are strongly encouraged to write the case for practice under time-constrained exam conditions.				
Retired exam case	Debrief materials include a solution, an annotated practice case that explains how to use and organize the facts in the case, and a feedback guide to self-assess performance.				
	Note that the retired exam case feedback guide is provided to assist with debriefing. It is not intended to mimic the marking guides used by the CPA Canada Evaluations group.				

# Submitting practice cases

### File submission format

All practice case submissions should be drafted in one Word and one Excel file (if applicable). The memo should be drafted in Word, and the calculations (if any) should be drafted in Excel. Participants are encouraged to use page breaks in Word and separate tabs in Excel to organize their responses in a professional manner. The dropbox will only accept .doc/.docx and .xls/.xlsx files. No other file formats (including PDF files) are accepted.





Responses should:

- Be in Arial, Calibri, or Times New Roman 12-point font
- Be single spaced
- Have 1" margins

Files should be named with the following convention:

• LastnameFirstname-PC#, where # is the unit number

### Submitting to the dropbox

Only one submission is permitted. After submitting your files, the dropbox will close. Be sure to submit your final response.

# Debriefing

After completing learning materials, such as with the practice MCQs and practice cases, participants should complete a self-debrief of their performance.

#### MCQs

Automated feedback is provided to explain why the answer selected was correct or incorrect.

### Practice case feedback guides

The practice cases are made up of individual assessment opportunities. An assessment opportunity (AO) is a specific requirement of a practice case. Each assessment opportunity is further broken up into minimum proficiency indicators (MPIs).

Ref.	Minimum Proficiency Indicator (MPI) Description	CPA Way	N/P/Y	Feedback
AO1 (I	Financial Reporting — Long-lived asset impairment)			
1	Identifies the financial reporting issue	Situation		
2	Discusses the event or change in circumstances indicating that the asset is impaired, using case facts	Analyze		
3	Discusses that the carrying amount of the asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from its use and eventual disposition	Analyze		
4	Calculates the impairment loss (Yes if compares fair value to carrying amount.)	Analyze		
5	Recommends whether impairment should be recorded, consistent with the analysis	Conclude		
6	Concludes on the impact of the adjustment on the financial statements or the current ratio	Conclude		
NA	The candidate does not address this assessment opportunity.			
NC	The candidate does not meet the standards for reaching competence.		]	
RC	The candidate attempts to discuss the potential impairment of the long-lived asset (Yes on 2 M Partial on 3 MPIs).	IPIs OR		
С	The candidate discusses the potential impairment of the long-lived asset, including a conclusio MPIs 1-5).	on (Yes on		
CD	The candidate thoroughly discusses the potential impairment of the long-lived asset, including conclusion, and discusses the impact of the issue on the financial statements or the current ra all).			

Each MPI (or row in the feedback guide) is rated as:

- No (N): The participant did not attempt the MPI.
- Partially (P): The participant attempted the MPI to some degree.





• Yes (Y): The participant fully achieved the MPI as described.

Each response to an **AO** is rated as:

- Not addressed (NA): The participant did not address this assessment opportunity.
- Nominal competence (NC): The participant did not meet the standards for reaching competent.
- Reaching competent (RC): The participant identifies the assessment opportunity, but the response lacks depth and/or breadth.
- Competent (C): The participant prepares a reasonable response for the assessment opportunity.
- Competency with distinction (CD): The participant prepares a thorough response for the assessment opportunity.

# Debrief of facilitator feedback

A facilitator will review participant practice case submissions (Word and Excel files) and provide feedback in a feedback guide. <u>The feedback guide will be attached to the</u> <u>dropbox.</u>

Within the feedback guide, facilitators will rate each MPI (N, P, or Y) and each assessment opportunity (NA, NC, RC, C, CD). Participants will receive written feedback for each AO.

# Grades

There is no overall module grade or grades for completion of the PDPA module activities.

# Module examination

Many of the exam resources are located within the CPA Canada website. They are consolidated for reference within the exam resources section of the module. Participants should review the exam resources to prepare for exam day. The module covers a large amount of content, but not the entire breadth of content that may be examinable. To reinforce your knowledge, refer to the technical review for your module when reviewing with the eBook.

Refer to the CPA Harmonized Education Policies for policies related to exam registration, exam eligibility, and exam attempts.





# Academic and Professional Policies

# Conduct

CPAs must abide by a code of professional conduct, are required to participate in lifelong professional development, and are subject to uniform standards of the profession.

# Professionalism

How members act reflects on the CPA designation and affects the level of respect the profession receives. Participants taking CPA modules are expected to behave professionally. Refer to the CPA Harmonized Education Policies and the training contract that you signed with your regional/provincial body.

# Use of generative artificial intelligence

Participants are encouraged to read the policy on Academic Integrity and the Use of Artificial Intelligence (AI). This policy explains how generative AI can be used appropriately by learners. An example of a generative AI platform is ChatGPT.

# Code of Professional Conduct

CPA Canada represents highly qualified professionals who demonstrate an ongoing commitment to providing the highest standards of accounting, ethics, and best business practices. As such, CPA Canada takes violations of ethics very seriously. As stewards of the public trust, participants and members are expected to maintain a high level of integrity and ethical standards.

All participants and members are required to abide by their regional/provincial act, bylaws, and the Code of Professional Conduct. Those who do not abide by the Code of Professional Conduct may be subject to the disciplinary process and have their registration removed.

# Appeal of exam results (remark)

For a fee, participants may appeal exam results after each module exam. Participants must use the guidelines in the CPA Harmonized Education Policies (HEP) Vol. 2 to appeal their results.

CPA Canada will not accept appeals of grades regarding subject matter from previous exams or related to issues from before the exam for which the appeal has been submitted. Participants may not appeal on the basis of changes to the module or the module's curriculum based on previous offerings of the module.

# Managing your module

You should be familiar with how to make changes to your module.





# Personal information changes

You are responsible for notifying your regional/provincial education body (see Appendix I) when circumstances change, such as the following:

- Address change
- Employer change
- Name change

# Withdrawing from the module

If participants choose to withdraw from the module (and examination), they can withdraw by contacting their regional/provincial body using the information in Appendix I. Refer to the CPA Harmonized Education Policies for policies related to withdrawing from a module.

### Module fees and annual dues

Module fees are required in full at the time of enrolment. To maintain status as a CPA member, you are also required to pay the annual dues set by your regional/provincial body.

### Academic accommodations

If participants have a religious or medically documented reason or disability that affects their ability to attempt the module exam as scheduled, they can request an academic accommodation. Such participants will need to provide appropriate documentation and may be asked to provide additional information. To request an accommodation, see Appendix I.

# Contact

Direct any technical issues to the <u>CPA Canada IT Helpdesk</u>. Any other questions should be directed to regional/provincial staff using the contact information in Appendix I.





# Appendix I: Regional Contact Information

# CPA West (CPAWSB)

То	Contact
Register and enrol	pdpa@cpawsb.ca
Request an academic accommodation for medical reasons or disability	pdpa@cpawsb.ca
Find your exam location (posted two weeks before exam date)	www.cpawsb.ca
Arrange for an exam deferral	pdpa@cpawsb.ca
Appeal an exam result	pdpa@cpawsb.ca
Withdraw from the module	pdpa@cpawsb.ca
Notify CPAWSB when your circumstances change related to email address, address, employer, or name	pdpa@cpawsb.ca
Appeal a fee in hardship	pdpa@cpawsb.ca
Ask questions about prerequisites, admittance criteria, or eligibility	pdpa@cpawsb.ca
Ask questions about module registration and accommodations	pdpa@cpawsb.ca





# Appendix II: Commonly asked questions about the technical reviews and eBooks

# **Technical reviews**

# What is the adaptive learning platform?

The adaptive learning platform is a platform integrated with D2L that hosts the modulespecific technical reviews that cover the CPA Canada Learning Library.

# What is a module-specific technical review?

The technical reviews are an optional self-study resource to assist you in reviewing and developing your technical and enabling competencies, most of which are prerequisite knowledge. Refer to *The CPA Competency Map* to determine which competencies are prerequisite knowledge. The technical review includes learning tools that utilize the CPA Canada Learning Library, including:

- A custom study plan
- Diagnostics
- eBook chapters and knowledge check practice questions
- Adaptive reviews
- A question bank

# Am I required to complete the technical review?

The technical reviews are optional to complete; however, they are a valuable resource for you to assess your proficiency level and increase your knowledge of the topics covered in each unit.

### How do I access the technical review?

Within D2L, access the technical review from your module's D2L site by selecting "Technical Review" from the navbar.

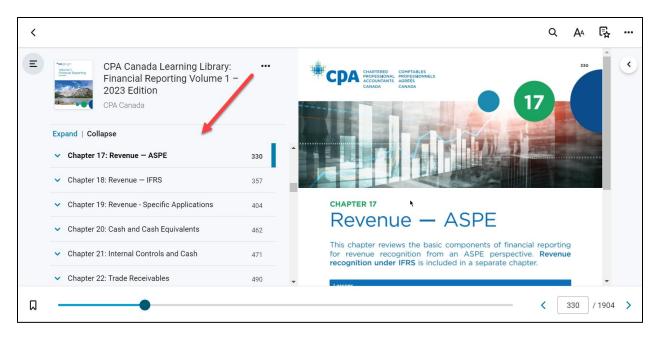
★ ★ CPA PEP				
Course Home Content	Technical Review	Dropbox	Quizzes	Surveys





# I am looking for a specific chapter in the eBook. How do I find the chapter I am looking for?

Once you are in the technical review, select "Syllabus" and find the related chapter within a unit. If you know the eBook volume you wish to open, select any chapter from that volume to open the eBook in VitalSource. Once the eBook is open, you can navigate to the chapter using the table of contents.



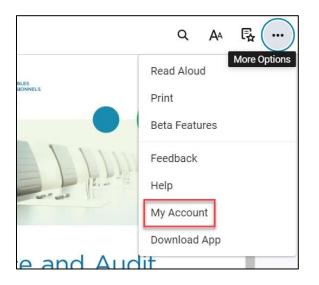




# Can I access the eBooks directly through the VitalSource website instead of navigating through the technical review each time?

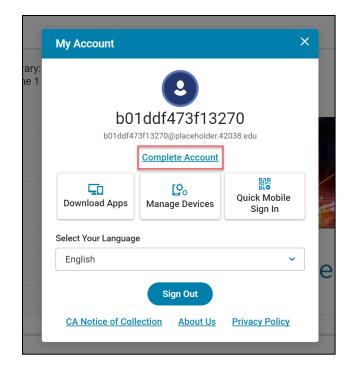
To access the eBooks directly from the VitalSource website, you must first pair your automatically generated VitalSource account to a personal VitalSource account as follows:

1. Enter the technical review and open the eBook volume you would like to access.



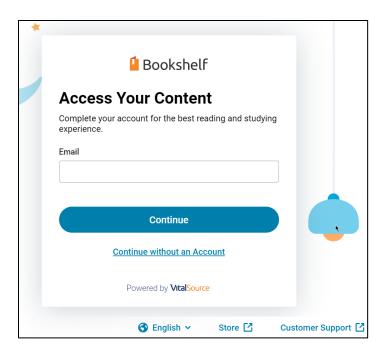
2. Under "More Options," select "My Account."

3. Select "Complete Account."





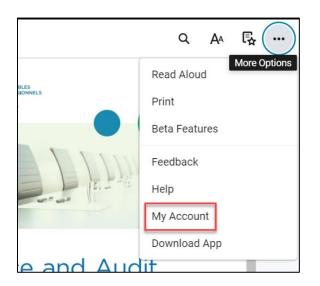
4. Sign up using your preferred email. If you have an existing VitalSource account, you can use your account email. Alternatively, you can sign up for a new account.



Once your account is paired, the eBook you accessed will be accessible from your bookshelf at https://bookshelf.vitalsource.com/. To add additional eBook volumes to your bookshelf, you will need to open each of the volumes from the technical review as demonstrated above.

### How do I change the default language for VitalSource?

1. With VitalSource open, select "More Options" and then "My Account."





2. Select your language from the list.

	•	
b01	ddf473f132	270
b01ddf473	3f13270@placeholder.4	12038.edu
	Complete Account	
Download Apps	Co Manage Devices	Quick Mobile Sign In
Select Your Language		
English		~
	Sign Out	
	Sign Out	

Note that VitalSource's default user interface language is English.

# Can I use the VitalSource desktop reader application?

We do not suggest using the VitalSource desktop reader application for Windows computers, as some layout boxes in the eBook do not display appropriately in the desktop application. We suggest that you access the online version of the eBooks through the technical review or the web browser version of the VitalSource bookshelf.

# When I first enter the technical review, it prompts me to set up a custom study plan. What is a study plan?

The custom study plan is an optional tool that schedules all activities within the technical review based on the time you have available to study. You will be prompted to enter:

- The date you want to start studying
- The date you want to complete your studying (end date)
- The days of the week you are available for study
- The hours per day you are available for study





,	ou want to start and end studying? Idy plan to fit your schedule.		
🛱 Fri, M	ar 8 < > End Date < >		
	hours a week do you wish to study? further adjustments at any time. Total estimated hours needed - 271 hours		
🔽 Sun		2hrs	
Mon		2hrs	
🔽 Tue		2hrs	Time Allotted:
Ved Ved		2hrs	14
🗹 Thu		2hrs	hrs / week
🗹 Fri		2hrs	
🔽 Sat		2hrs	
Cancel	Create Plan		

Using this information, the adaptive learning platform will create a study plan that fits your personal study schedule. It will set the due dates for all activities included within the technical review.

# In the study plan, what should I enter as my start studying date and end studying date?

You can start studying any time before the module starts or after the module has already started. It is suggested that you finish studying prior to the end of the module to leave time for exam review.

# The number of hours I can study per week does not meet the minimum number of hours required to save my study plan. What do I do?

The study plan assumes you will be completing all activities within the technical review. If the number of hours you can devote to studying does not allow you to save your study plan, you can increase the number of hours available for study to be able to save your study plan or increase the date range of your study plan. For example, if you plan to devote four hours per week to study over eight weeks, and you receive a warning that your planned end date must be before your selected end date, you won't be able to save your study plan. Increase the number of hours and/or the date range that you plan to study by modifying the start and finish dates until the warning disappears. Then, save your study plan.





# Do I need to follow the due dates as scheduled by my study plan? What happens if I fall behind and can't keep up with the due dates shown in the study plan?

The study plan is an optional tool within the technical review that schedules the due dates for all activities within the syllabus according to your availability to study. You are not required to set up a study plan, nor are you required to follow the suggested due dates in the study plan. There is no penalty if you fall behind and do not complete the activities by the date suggested in the study plan. Regardless of the due dates noted, it is recommended that you complete all unit activities together as noted in your module's D2L site, starting with the recommended eBook chapters listed in the technical review.

If needed, you can reset your study plan anytime to reschedule all future activities by accessing the study plan from the left-hand navigation menu and selecting "Edit Plan".

	Study Plan	Capst	one Technical Review 🗸	😭 My Account	€→ Log out
CPA Canada	Today < > Week of March 24, 2024			Week 💌	1
Capstone Technical Review			Estimated Time	Use <del>o Time</del>	n
없 Dashboard	24 Sunday		4 hrs, 52 mins		
🗑 Study Plan	AU Chapter 11: Planning — Materiality		43 mins		1
셬 Syllabus ■ Question Bank >	AU Chapter 12: Planning — Assertions and Procedures		49 mins		
Question Bank	Review eBook Chapter MA Chapter 09: Cost-Volume-Profit Analysis		54 mins		:
♣ Flashcards	Review eBook Chapter MA Chapter 10: Relevant Information for Short-Term Decisions		1 hr, 12 mins		:
🗉 My Notebook	Review eBook Chapter TX Chapter 04: Tax Administration		37 mins		
	Review allook Chapter TX Chapter 05: Personal Sources of Income		37 mins		:

# How do the diagnostics work?

There is an optional diagnostic to complete at the start of each unit. The diagnostics are used to assess your proficiency with the technical topics covered in that unit and identify eBook chapters requiring further study. The diagnostics are designed to be taken at the beginning of a unit to assist you in determining which chapters require further study in that unit.

### How does the syllabus work?

The technical review syllabus outlines the recommended eBook chapters for that module. Based on your results in the diagnostic, it is suggested that you focus on eBook chapters that require further study and skip chapters that you feel do not require further study.

### How do I access the practice MCQs?

Practice MCQs are housed within the technical review. They are optional to complete and can be accessed in two ways:





## 1. Knowledge check

Within the syllabus, select the relevant eBook chapter, and select "Start" beside the knowledge check. Note that the knowledge check presents a limited selection of MCQs for that chapter. To access all MCQs for a chapter, navigate to the question bank (see instruction below).

Finar	ncial Reporting: Chapter 18			
	FR Chapter 18: Revenue — IFRS			
	eBook	▷ Start	Knowledge Check	🕑 Start
			0 Correct / 0 Attempted of 42	0 / 42 Points   <b>0%</b>

# 2. Question bank

To access the question bank, select "Question bank" from the left-hand navigation, and then select "Create activity." Note that the question bank contains all related MCQs for each eBook chapter.

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🖉 Create Activity
Q Search

# What are the adaptive reviews and how do they work?

The adaptive reviews are optional. If you choose to complete them, we recommend you proceed through the chapters before starting them. Adaptive reviews reinforce your learning and provide an opportunity for additional practice. They consist of no more than 30 questions. The first 15 questions are "baseline" questions of a moderate difficulty. Your performance is monitored on these questions, and the remaining question difficulty will increase or decrease. If you're struggling, the difficulty of the questions will decrease. If you are performing well, the difficulty of the questions will increase to challenge you. You will receive a personalized report at the end of your adaptive review that highlights your strengths and weaknesses to assist you with your debrief.





## How do I find the recommended eBook chapters for my module?

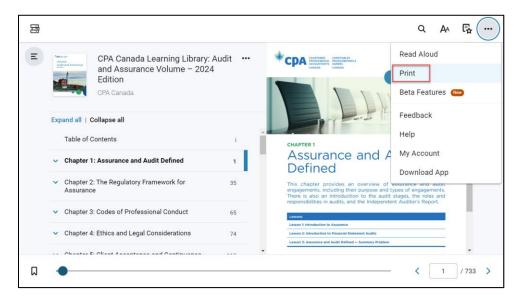
Refer to the syllabus for your module.

# How do I prioritize which chapters I should read?

You are encouraged to use the diagnostics at the start of each unit to determine which chapters to focus on reviewing. You should use your judgment on how much time you spend reviewing each chapter and which eBook tools to utilize. You can utilize the additional chapter resources, such as the e-lessons, examples, summary problems, and knowledge check practice multipe-choice questions at your discretion. For example, a participant who requires assistance in refreshing on a particular competency may choose to utilize all the additional resources, whereas a participant who is proficient with that competency may decide not to use the additional resources. You are not required to use all resources.

# How do I print the eBooks?

Open the eBook in VitalSource, either through the bookshelf (see FAQ above) or through the adaptive platform. Once you are in VitalSource, select "Print" from the menu.



Select the page range that you would like to print and select "Print." Note that the maximum number of pages to print at one time is 50 pages to avoid timeout.





Print			×
Enter Pages (50 page limit per print)			
Page from		Page to	
1	-	50	Print

Once your print job is ready, select "Print Now" and follow the instructions on your computer to save the document as a PDF or to print to a personal printer.

<b>₽</b>	Print Job: Pages 1 - 50	×
L	Your print job is ready!	
	Print Now	



