

CPA PER Update and Student transition from CASB to the CPA Program

CPA Practical Experience Requirements

CPA Canada recently released the national standards for the CPA Practical Experience Requirements (CPA PER). This information is now available on the [CPA Canada website](#). Additional information outlining what employers and students/candidates need to know regarding transition to the CPA PER will be communicated shortly.

Student Transition CASB to CPA

In May 2013, CASB delivered its final Module 1 offering and transitioned to the CPA Professional Education Program ("CPA PEP") in September 2013. As the CPA program and the CASB program are not completely aligned in terms of competencies, CASB tried to minimize bridging impacts to students by increasing the offering of CASB modules in 2013, 2014 and 2015. While these efforts have resulted in increased enrolment in the CASB modules and consequent lower bridging numbers, there are still some students that will need to be bridged into the CPA program.

All CASB students are eligible to be bridged into the CPA PEP program and do not need to complete any additional pre-requisite courses through a post-secondary institution or CPA Pre-requisite Education Program ("CPA PREP"). Students must note that they are not eligible for bridging until the last CASB module offering that they are eligible for is no longer offered.

Figure 1 below (page 2) describes the placement of CASB students into CPA PEP. CASB has also developed a decision tree that is available [here](#) that the students may use to determine their placement. There are a number of factors that may impact a student's ability to transition including third time fail impacts, time limits allowable for completion, etc. As a result, we have provided some frequently asked questions available [here](#) to describe some common scenarios and the resulting impact to students of the transition.

While these documents are helpful for students to make a preliminary assessment on their bridging status, we recommend that all students receive an individual assessment on their bridging placement as each situation may vary slightly. CASB offers individual one-on-one telephone counselling to students that require bridging. Please contact CASB's Director Learning Centre Operations at Sukaina.rashid@casb.com to set up an appointment time.

Figure 1 – Placement of CASB Students Bridging to the CPA PEP Program

CURRENT CASB STATUS	CPA BRIDGING STATUS
Not started the CASB Program/Failed CASB Module 1	Will have to transfer to CPA PEP Core 1
Eligible for Module 1 or 2 of CASB	Bridged to Core 1
Eligible for Module 3 of CASB	Bridged to Elective 1 (recommend students take Tax and Assurance as the two elective)
Eligible for Module 4 of CASB	Bridged to Elective 2 (recommend students take Assurance as the elective)
Eligible for Module 5 of CASB/UFE Prep or the UFE	Bridged to Capstone 1

*All students must complete Module Zero as a pre-requisite to bridging into the CPA Program. Information about Module Zero is available at <http://www.cpasb.ca/BecomeaCPA/CPAModuleZero.aspx>.