

CPA Canada Path to Post-Designation Licensing for CPA Members

PLEASE NOTE: There are both education and practical experience requirements for licensing. The information below relates to the education requirements; please review CPA Newfoundland and Labrador (CPA NL) [By-laws](#) or contact us for information about the practical experience requirements.

EDUCATION AND EXAMINATION REQUIREMENTS FOR LICENSING

Members who have not completed depth in assurance and taxation per CPA NL By-laws and who are looking for audit or review level licensure will be required to complete the nationally-developed CPA Post Designation Public Accounting (PDPA) Program, which includes the PDPA Module and PDPA Examination.

PDPA SCHEDULE & DELIVERY

Schedule and Delivery details of the PDPA program in Newfoundland and Labrador is available on the CPA Newfoundland and Labrador website.

PDPA Program

PDPA Module Overview

The PDPA module covers the technical knowledge required for public accounting registration, including tax, assurance, financial reporting, finance, and strategy and governance. It is a self-study module that consists of reading resources, practice problems, and multiple-choice questions covering the CPA Competency Map at the elective level. There are no deadlines, submissions, or face-to-face components (for example, workshops) to the module.

Designed as a preparatory module, participants are provided with a suggested eight-week study schedule to assist with the preparation for the PDPA examination. Candidates must complete the PDPA module to be eligible to write the PDPA examination.

PDPA Module Format

The PDPA module consists of the following learning resources:

Learning Resource	Explanation
Oracle Document	Weekly reading resources to assist in development of technical competencies, with a focus on financial reporting, assurance, and tax at an elective level of knowledge. Oracle includes practice problems.
Quiz (Multiple choice questions)	Tests knowledge learned from the assigned Oracle documents. Unlimited attempts with feedback provided immediately upon completion of the quiz
Virtual Professional Library (VPL)	Includes the CPA Canada Handbook, CPEM and Income Tax Collection.
Study Schedule	Suggested 8-week study schedule, outlining the materials to be completed each week to work through all provided materials before the PDPA examination. The module is self-paced; registrants will need to consider personal and work commitments in developing a schedule that works.

Registrants should expect to spend between 15-to-17 hours each week to complete the assigned learning resources, as noted above. This time estimate does not include review of prerequisite knowledge.

The PDPA module is self-study and does not include access to a facilitator. There are no deadlines, assignment submissions, or workshops in the module. Participants will be provided with an unmonitored discussion board to communicate with other participants.

PDPA Examination

The PDPA examination consists of objective format questions testing the required technical knowledge for public accounting registration. See the PDPA Examination Blueprint for more information, including competencies covered.

OVERALL EXAM – PDPA

Objective-Format Portion	Case-Based Portion	Other Information
60 objective-format questions for an estimated time of 2 ½ hours	One 2-hour integrated case	<ul style="list-style-type: none"> The PDPA exam will be four and a half hours in length. Candidates are responsible for managing the time allocation between the objective-format portion and the case portion as it will not be controlled as part of the examination. The technical knowledge tested is at the same level as the Tax and Assurance CPA PEP electives. Candidates will have access to restricted resource material, i.e., CPA Handbooks, the Income Tax Act, a tax shield formula and other relevant tax information. The standards and regulations are those in effect as of December 31 of the prior year. Candidates must demonstrate depth in the Assurance and Financial Reporting competencies, breadth in Taxation competency, and must demonstrate sufficient competency over all the competencies tested.

PDPA COMPETENCY AREA WEIGHTINGS:

OBJECTIVE-FORMAT PORTION	
CPA Competency	Number of questions
1. Financial Reporting	10
2. Strategy and Governance	5
4. Audit and Assurance	10
5. Finance	5
6. Taxation	30

CASE PORTION
Case will assess competencies in Assurance and Financial Reporting. Approximately 50% of competency assessments will be on the Assurance competencies and approximately 50% of competency assessments will be on the Financial Reporting competencies.

FREQUENTLY ASKED QUESTIONS (FAQS)

Q. How do I register for the modules?

A. If you are interested in registering for a module, start by completing a Member Information Form. After you complete this form, CPA NL will create a profile for you in My CPA Portal, and then you can complete the module registration.

Q. What is the cost of the modules?

A. The fee for the PDPA module is \$1,300 + HST, which includes the module materials and the exam

Q. What is the cost of repeating the module or re-writing the examination?

A. The fee for rewriting the PDPA examination only is \$1,000 + HST, the fee to repeat the module and rewrite the exam is \$1,300 + HST.

Q. How do I withdraw from a module?

A. Contact pdpa@cpanl.ca to withdraw. Refunds are available, based on when the withdrawal request is received:

- Up to two weeks before the module start date: 70 percent of module fees refunded
- Within two weeks prior to module start date: 50 percent of module fees refunded
- No refunds will be offered once access to module materials has been granted.

Q. Am I required to have specific equipment

A. All module materials are provided electronically, therefore you are expected to have a computer and internet connection to access these files. At least 1 GB of RAM, 100 MB of free hard-drive space, and a free USB port are required to support software and applications used during the module. The PDPA examination is computer based, and written on computers provided by CPA.

Q. Can I defer the examination?

A. In extenuating circumstances, PDPA Candidates can request to defer writing the examination until the next offering. Deferrals must be made within three business days after the examination, but every effort should be made to make the request for deferral prior to the examination date. A request for deferral must be supported with documentation and may be subject to a fee. Such fees may be waived in cases of documented extenuating circumstances.

Please note that if you defer an exam, you are required to write at the next immediate offering or your deferred exam will count as an unsuccessful attempt.

Q. What competencies are covered in the PDPA module?

A. The CPA Competency Map and CPA Knowledge Supplement details the competencies covered in the PDPA module. For the PDPA module, the CPA competency map details the competencies in two sections, assurance and tax. The CPA Competency Map and CPA Knowledge supplement are available at <https://www.cpacanada.ca/en/become-a-cpa/pathways-to-becoming-a-cpa/national-education-resources/the-cpa-competency-map>

Q. How do I access Desire2Learn?

A. Registrants will receive access to Desire2Learn at least one day before the module start date. Login details will be provided via email, and will be delivered directly from CPA Canada.

Member Information Form For Registration in CPA NL PDPA

Please return completed form to pdpa@cpanl.ca

MEMBER INFORMATION *(all fields mandatory)*

First Name:		Last Name:		Preferred Name:	
Residency Status:					
Canadian Citizen		Permanent Resident		Temporary Resident	
CPA Provincial Governing Body:			CPA Canada Membership Number:		
Home Address					
Street:		City:		Province:	Postal code:
Home Telephone:			Personal Email:		
Business Name:					
Business Address					
Street:		City:		Province:	Postal code:
Business Telephone:			Business Email:		
Please indicate preferred email contact:					
Home			Business		
<p>Disclaimer: <i>I consent to the CPA Newfoundland and Labrador (CPA NL) creating a profile on my behalf, and agree to receive communications from CPA NL related to my course registrations.</i></p> <p>I agree to the terms above</p>					
<hr style="border: none; border-top: 1px solid black;"/> Signature			<hr style="border: none; border-top: 1px solid black;"/> Date		