

# CPA Practical Experience Requirements

## What do employers need to know?

CPA practical experience requirements are a critical component of the CPA certification program. There are two routes which future CPAs can obtain their practical experience requirements:

- **Pre-approved Program Route in which future CPAs gain relevant experience in training positions pre-approved by the profession**
- **Experience Verification Route in which future CPAs demonstrate relevant experience at an employer of choice**

Future CPAs can gain experience through either route, or a combination of both. There are five common requirements:

### 1. Qualifying Experience

- Future CPAs must gain relevant paid employment that is progressively challenging to develop as a professional accountant.
- Both routes take a minimum of 30 months; this includes an allowance of up to 20 weeks of time away from work (including vacation time).
- The period of practical experience cannot begin until the future CPA has a CPA mentor.

### 2. Appropriate Supervision

- The supervisor is responsible for either assigning the future CPA required experience in a pre-approved program, or within the experience verification route, verifying that the recorded experience within the experience report is factually accurate.
- The supervisor does not need to be a designated accountant.

### 3. Reporting & Self-Assessment

- Practical experience must be captured in the profession's online practical experience reporting tool (PERT). Once future CPAs register with their provincial/regional body, they will obtain access to PERT.
- The experience report details the duration of the experience, the type of experience being gained and the future CPA's self-assessment of this experience.
- The future CPA's gained experience is self-assessed at least semi-annually and discussed with the CPA mentor.
- Reporting covers both technical competencies and enabling competencies.

### 4. CPA Mentorship

- The CPA mentor meets at least semi-annually to review the future CPA's progress against set required competencies.

### 5. CPA Review

- At key milestones, the future CPA's experience report must be assessed by their provincial/regional body.

#### Will my employees' experience outside of Canada be recognized?

Yes, if the experience satisfies the practical experience requirements, whether it is gained domestically or internationally, it may be recognized.

#### Am I required to provide study time?

No. Time away from work is solely at the discretion of each employer.

#### What are my responsibilities?

The responsibilities of employers differ between the pre-approved program route and the experience verification route. See the Employer Responsibilities resource for more information.

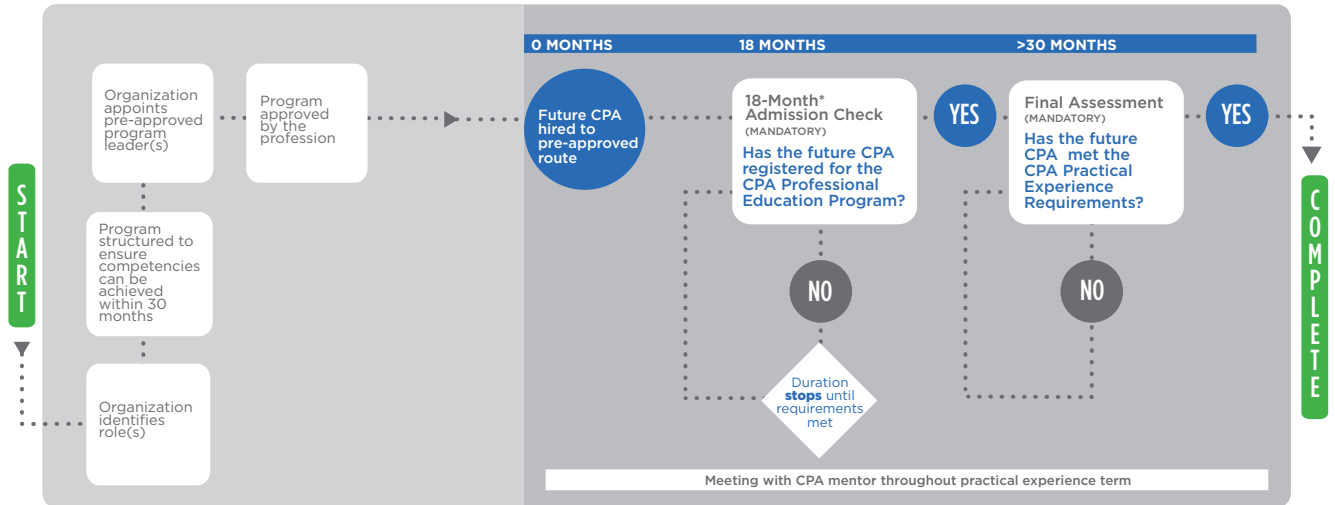
# Two Models. One Standard.

Qualifying practical experience can be gained through two routes. Here's how they work.

## 1) Pre-Approved Program Route

What does it mean for future CPAs and employers?

- Employers offering these programs have had them approved by the profession in advance. The programs have been designed to provide future CPAs all the required experience within 30 months.
- As a result, less documentation in PERT is required from future CPAs taking this path. Assessment by the profession occurs when they complete the program.

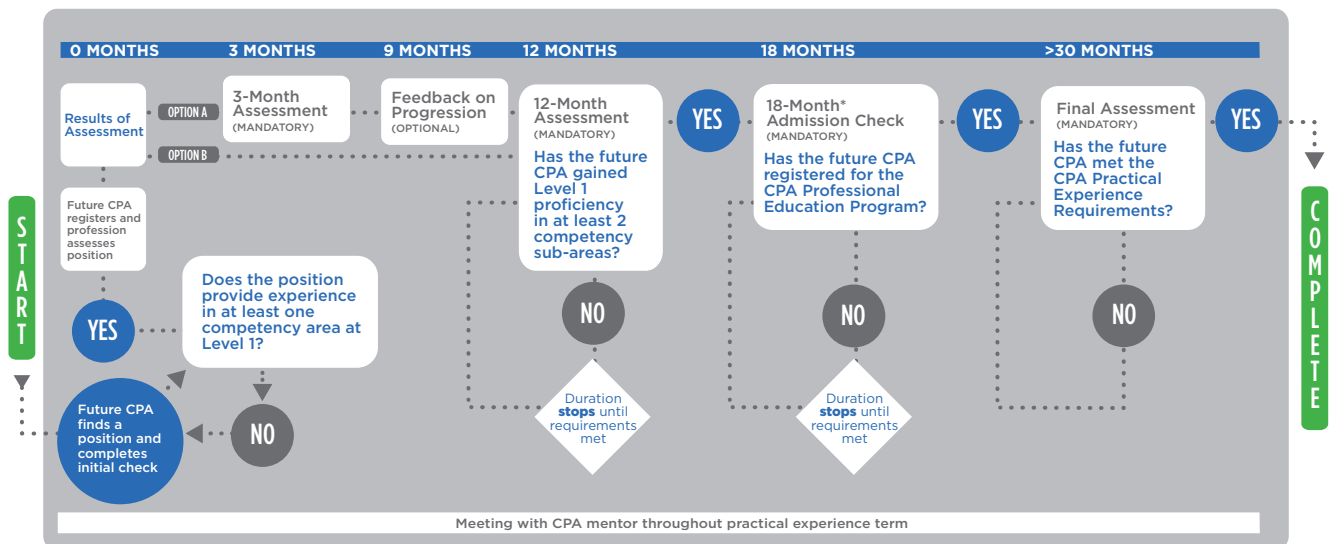


\*This experience can be any combination of full-time, part-time or co-operation experience but no more than 12 months will be recognized as prior experience. If the future CPA is reporting experience as they gain it, then they require a CPA mentor. If the experience is being reported as prior experience, capped at 12 months, then no mentor is required for the period of prior experience.

## 2) Experience Verification Route

What does it mean for future CPAs and employers?

- This flexible, self-directed route allows future CPAs to demonstrate competence and have relevant experience recognized, as it is gained, at an employer of choice.
- Future CPAs complete detailed experience reports in PERT that are assessed by the profession at key milestones. Supervisors review and attest to the accuracy of experience reports.



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