



January 2023 — PEP Module Changes: Frequently Asked Questions (FAQs)

Updated: January 19, 2023

Introduction to PEP

1. What new resources have been added to the Introduction to PEP module?

Module-specific technical reviews, an interactive case writing tutorial, and diversity, equity, and inclusion training. These resources are optional unless otherwise directed in your module (for example, as pre-work for a workshop in your module). These resources are available to all candidates who are enrolled in the Intro to PEP module.

CPA Canada Learning Library / eBooks

2. What is the CPA Canada Learning Library?

The CPA Canada Learning Library (or "eBooks") are a suite of eBooks that are used throughout the CPA Preparatory Courses and the CPA PEP. There is an eBook volume for each technical competency as well a volume for the enabling competencies. The eBooks are not meant to be a comprehensive representation of <u>The CPA Competency Map</u>; rather, they are a tool to help candidates in their studies.

The eBooks can be used for reference (like a textbook) throughout your studies. eBook chapters typically include:

- a snapshot, which is a one-to-two page summary of the technical topics covered in the chapter (similar to the old eBook summaries).
- written instruction.
- examples.
- e-lessons on select technical topics, which are instructional videos comprised of verbal instruction and examples.
- a summary problem.
- practice multiple-choice questions (MCQs).

3. Where can I access the new eBooks?

The new eBooks can be accessed within the module-specific technical reviews (see FAQ #16 and 17 for instruction on how to access the technical reviews).

Note that PDF versions of the eBooks are also available for reference in the module D2L site under 'Content > Module resources'. For the most up-to-date version of the eBooks, candidates should refer to the online version of the eBook provided in the technical review rather than the PDF version. The PDF versions of the eBooks are updated at the start of each session, whereas the online version may be updated throughout the session.

4. What changes have been made to the new eBooks compared to the old eBooks?

The new eBooks contain both new and improved content as follows:

- Additional examples and snapshots have been added.
- New chapters have been added and topic coverage has increased.
- e-lesson videos have been created on select technical topics.

5. What should I do if I'm partway through the program? How can I determine if I have any learning gaps?

The CPA Competency Map outlines the coverage for each module, and there were minimal changes made to the CPA Competency Map that is in effect for 2023. For more information about the CPA Competency Map and the changes made to the CPA Competency Map, refer to the CPA Canada website <u>here</u>. The new eBooks have been expanded to include additional examples and resources you can use to refresh your knowledge. You may wish to access the technical review(s) of already completed modules and utilize the diagnostic assessments to assess your technical proficiency and refresh on chapters that require further study. See FAQ #25 to learn about the technical reviews and FAQ #16 and #17 on how to access the technical reviews.

6. Can I print the eBooks?

Yes, the eBook PDFs can be printed for reference using a personal printer. See FAQ#3 for instruction on how to access the PDF version of the eBooks. Note that the PDF versions may not be the most up to date version of the eBooks.

7. Can I use the PDF versions of the eBook for studying?

You can use the PDF versions of the eBooks for study and/or printing. See FAQ #3 to learn how to access the PDF versions of the eBooks. Note that the PDF versions may not be the most up to date version of the eBooks.

8. Will I be able to reference the eBook during the exam?

No, the eBooks are not provided for reference during the exam.

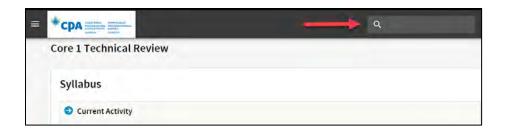
9. I am looking for a specific chapter or topic in the eBook. How do I find the chapter I am looking for?

If you know which module the chapter is covered in, access that module-specific technical review. If you are unsure which module covers the chapter you are looking for, access the Capstone Technical Review located in the Introduction to PEP D2L site.

Once you are in the technical review, you can search for the chapter using the search function. 1. In the search bar, type the name of the chapter you are looking for.







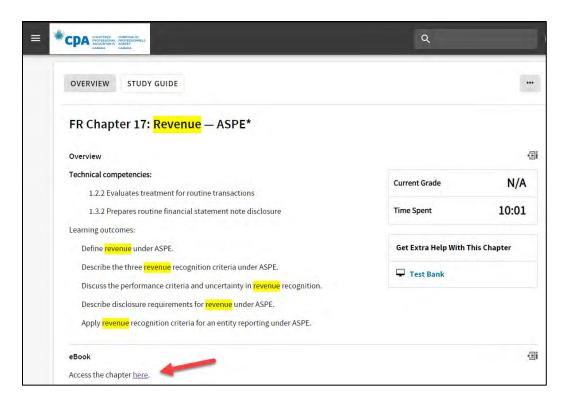
2. The search function will return all results related to your query, including eBook chapter and practice multiple-choice questions. In the search results, select 'Study text' to filter your results to eBook chapters only.

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	Core 1 Technic	al Review		
	Search Results	You searched for	Revenue	C
	FR Chapter 17: Revent Chapter Path: Unit 1 >	Financial Reporting: Chapter 17* >	FR Chapter 17: Revenue — ASPE*	
	AU Chapter 19: Executi Chapter Path: Unit 3 >	ion — Audit of the Revenue, Receivable Audit and Assurance: Chapter 19* :	> AU Chapter 19: Execution — Audit of the Reve	enue, Receivables, and Receipts Cycle*
	FR Chapter 19: Revenu	er 19: Revenue — Specific Applicatione e — Specific Applications Financial Reporting: Chapter 19 > F	ons R Chapter 19: Revenue — Specific Application:	s
	FR Chapter 18: Revenu	er 18: Revenue — IFRS* Ie — IFRS* · Financial Reporting: Chapter 18* >	FR Chapter 18: Revenue — IFRS*	

- 3. Select the chapter name to open the chapter overview.
- 4. Below the technical competencies and learning outcomes, select the link 'Access the chapter here.'







Note that once you open a chapter, you can navigate to all other chapters located within that eBook using the table of contents.



10. Can I use the 2022 retired eBooks in Knotia to study for my exams in 2023?

PFP

You should no longer use the retired eBooks in Knotia effective January 2023. They have not been updated to reflect the technical standards and tax rates in effect for the 2023





examinations. Access to the retired eBooks will be provided until July 3, 2023 for you to refer to any previous notes and highlights.

11. Can my notes and highlights from the retired eBooks be transferred to the new eBooks?

Notes and highlights cannot be transferred from the retired eBooks into the new eBooks. In addition, the content of the new eBooks has changed. You are encouraged to make notes and highlights in the new eBooks. If needed, notes and highlights can be exported from the retired eBooks for reference only.

Technical Reviews

12. What is the adaptive learning platform?

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

13. 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 (at entry). The technical review includes learning tools that utilize the CPA Canada Learning Library, including:

- Diagnostic assessments
- A personalized syllabus
- eBook readings
- Practice MCQs
- Adaptive reviews

To learn how to find a specific chapter or topic within the technical review, see FAQ #9.

14. How many technical reviews are there?

There is an optional module-specific technical review provided for each of the core and elective modules, and an optional capstone technical review.

The core and elective module-specific technical reviews contain the recommended eBook chapters for that module. The capstone technical review covers all eBook chapters and is an optional study tool for candidates in Capstone 1 and/or Capstone 2 to complete in preparation for Capstone 2 and the CFE. Additional study materials that accompany the Capstone technical review are located within the optional Introduction to Capstone 2 and the CFE module. Access to the Introduction to Capstone 2 and the CFE module is provided when candidates are enrolled in Capstone 1 and/or Capstone 2.

See FAQ#16 and 17 to learn how to access the technical reviews.







15. Am I required to complete the technical review? Does it contribute to my overall module grade?

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. At a minimum, we encourage you to review the recommended eBook chapters outlined in each unit (core and elective modules).

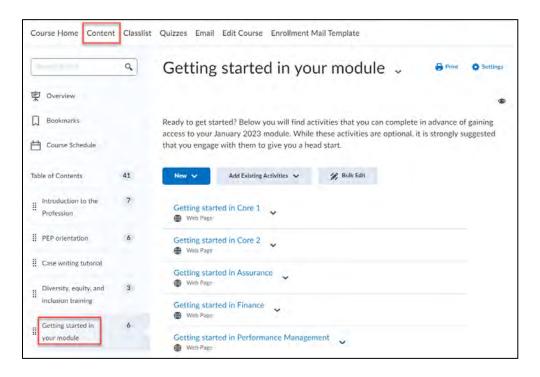
Completion of the technical review does not contribute to your overall module grade. For a list of activities that contribute to your overall module grade, refer to the Candidate Guide.

16. How do I access the core and elective technical reviews?

There are two ways to access the core and elective technical reviews within D2L:

Introduction to PEP module (D2L site):

1. Select 'Content', then 'Getting started in your module'.

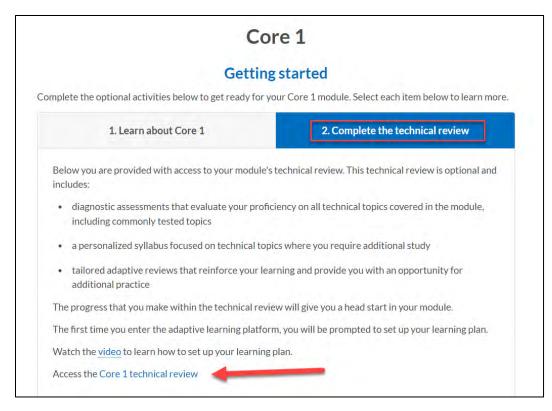


- 2. Choose your module.
- 3. Select tab two named 'Complete the technical review' and the link called: 'Access the technical review'.









Module-specific module (D2L site):

Note: you will only have access this way once you are enrolled in a module.

1. Select 'Content', then 'Unit 1'.

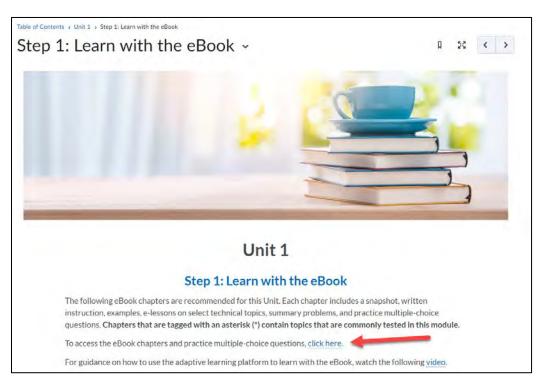
(Jeant) Inco	Q,	Unit 1		8 Print
Bookmarks		You can expect to spend approximately 13.25 hours to complete U	Init 1.	
Course Schedule		Activity	Time	
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		Step 2: Test yourself with a quiz	2 hours	
Table of Contents	71	Step 3: Watch the webinar (optional)	-	
		Step 4: Apply what you have learned with an integrated problem	4 hours	
Getting started	1	Step 5: Write and debrief a practice case	3 hours	
		Step 6: Complete the materiality simulation (optional)	÷	
Module resources	1	Step 7: Complete the orientation workshop surveys	15 minutes	
Exam resources	ì	Total time for Unit 1	13.25 hours	
Orientation workshop	3	14.29 % 1 of 7 topics complete		
	-	Step 1: Learn with the eBook		Updated [







2. Select 'Step 1: Learn with the eBook' and the link called: 'To access the eBook chapters and practice multiple-choice questions, click here.'



17. How do I access the capstone technical review?

There are two ways to access the capstone technical review within D2L:

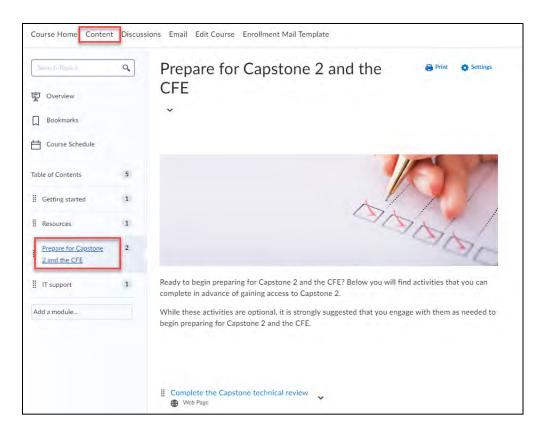
Introduction to Capstone 2 and the CFE module (D2L site):

Note: you will only have access to this module once you are enrolled in the Capstone 1 and/or Capstone 2 module.

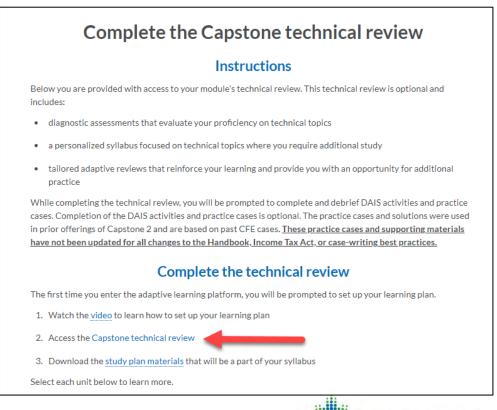
1. Select 'Content', then 'Prepare for Capstone 2 and the CFE'.







2. Select 'Complete the Capstone technical review' and the link called: 'Access the Capstone technical review'.







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Introduction to PEP module (D2L site):

- 1. Select 'Content', then 'Getting started in your module'.
- 2. Choose 'Prepare for Capstone 2 and the CFE'.
- 3. Select the link called: 'Access the Capstone technical review'.

18. How is the Capstone technical review different from the core and elective technical reviews? Why is it located in the Introduction to CA2 and the CFE module?

The capstone technical review is an optional study plan introduced to Capstone 1 candidates to complete in preparation for Capstone 2 and the CFE. It is comprised of units that cover the entire eBook. Some units contain practice cases and/or DAIS activities. It is not recommended that candidates complete the capstone technical review prior to completing the core and elective modules. It is intended to help candidates prepare for Capstone 2 and the CFE.

19. When can I access the technical reviews?

All active PEP candidates can access any of the technical reviews from the 'Introduction to PEP' module in D2L, regardless of when candidates are enrolled in their upcoming module.

20. If I am studying for a challenge exam, will I be able to access the technical reviews?

Yes. As an active PEP candidate, you will be able to access all technical reviews from the Introduction to PEP module in D2L to prepare for your upcoming examination.

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

The learning 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 finish studying
- the days of the week you are available for study
- the hours per day you are available for study





Core 1 Technical Review Learr	ing Plan		🕼 Edit Moo
Vhen do you want to start stud	lying?	When do you want to fini end date)?	sh studying (this is your selected
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our last saved date: 01/28/2023 lote: Remaining activities will be scheo	uled from vour original start date	03/25/2023	Ê
orward. Activities that were once due in	u have to study?		
🗆 Mon 🏮	-		2 3 13
Wed -	2 🗹 Sur		2
🗹 Thu 🔸	2		hours a week
	X		
Selected end date: 03/25/2023	Planned end date: 03/23/2023	Time left for review between planned end date and selected end date: 2 days	Planned study time: 13 hours a week for 7 weeks

Using this information, the adaptive learning platform will create a learning plan that fits your personal study schedule. It will set the due dates for all activities included within the technical review. Before you start studying, it is suggested that you personalize your syllabus by completing the diagnostic assessment.

22. In the learning plan, what should I enter as my start studying date and finish studying date?

You can start studying anytime 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.

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

The learning plan is created before your syllabus is personalized. Therefore, the system 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 learning plan, you can increase the number of hours available for study to be able to save your learning 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 learning 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 learning plan.







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

The learning 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 follow the due dates in the syllabus. There is no penalty if you fall behind and do not complete the activities by the date suggested in the learning plan. Regardless of the due dates noted in the syllabus, it is recommended that you complete all unit activities together as noted in your module's D2L site, starting with the recommended chapters to learn with the eBook.

If needed, you can reset your learning plan anytime to reschedule all future activities by accessing the learning plan from the menu located in the top left of the technical review.

25. How do the diagnostic assessments work?

There is an optional diagnostic assessment to complete at the start of each unit. The diagnostic assessments are used to assess your proficiency with the technical topics covered in that unit and identify eBook chapters requiring further study. The diagnostic assessments are designed to be taken at the beginning of a unit to assist you in determining which chapters require further study. Once you complete the diagnostic assessment, you can personalize your syllabus by automatically reordering the chapters in that unit and skip chapters that do not require further study.

26. How does the personalized syllabus work?

The technical review syllabus outlines the recommended eBook chapters for that module. It can be personalized to reorder chapters that require further study based on the diagnostic assessment report from weakest to strongest assessment. It is suggested that you focus on eBook chapters that require further study and skip chapters that you feel do not require further study. For more information on how to personalize your syllabus, refer to the getting started instructional video located within the technical review.

27. 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. Chapter assessment

Within the chapter overview screen, select "take an assessment". Note that the chapter assessment presents a limited selection of MCQs for that chapter. To access all MCQs for a chapter, navigate to the test bank (see instruction below).









OVERVIEW	STUDY GUIDE	
Describe t	he purpose of an audit engagement.	
Describe t	he risk-based approach to auditing.	
Differentia	ate between the roles and responsibilities of management and the	auditor.
Describe t	he expectation gap related to audit.	
Describe t	he stages of an audit engagement.	
Explain ho	w ADAs are used throughout the audit and their benefits.	
Identify th	e elements of an Independent Auditor's Report.	
Describe tl	he different types of audit opinions.	
eBook		ei
Access the cha	apter <u>here</u> .	
What t	to do next?	-
	mastered the technical topics in this	Take an Assessment Next
chanter? I	It's time to find out! Click on the Assessment' button.	

2. Test bank

To access the test bank, select the waffle icon on the top left and select test bank. Note that the test bank contains all related MCQs for each eBook chapter.

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Stud	у
0	Dashboard
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0	Notes & Highlights
Prac	tice
Ø	Test Bank
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×	Metrics
Đ	Learning Plan





28. Can I complete the practice MCQs within D2L instead of within the technical review?

No. The practice MCQs are only accessible through the technical reviews hosted within the adaptive learning platform. There is a difference between the practice MCQs in the technical review and the unit quizzes within D2L (see FAQ#39).

29. 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. Answer correctly, and question difficulty for subsequent questions increases to challenge you. If you're struggling, the difficulty of the questions will decrease. You will receive a personalized report at the end of your adaptive review session that highlights your strengths and weaknesses and will link you directly to the eBook chapter(s) that you will benefit most from reviewing.

30. Why do the number of questions in the adaptive review vary?

The adaptive reviews are comprised of 10 to 30 questions and are estimated to take approximately 40 minutes to complete. The algorithm determines which questions to present next after answering each question. When it has enough data to show you your results, the assessment will end.

31. If I start the technical review through the Introduction to PEP module, and then access the technical review from my module, will my progress be saved?

Yes. All progress made in any technical review will be saved whether it is accessed from Introduction to PEP or within your module's D2L site. This is also true for any technical reviews completed for future modules, if you choose to access the technical review for a module you are not currently participating in.

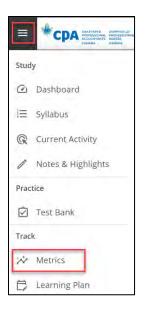
32. Can I clear my progress from the technical review?

Yes. To clear your progress:

1. Navigate to the metrics page.







- 2. Display the type of assessments you'd like to archive.
- 3. Select the sessions you'd like to archive.
- 4. Select the "Archive Checked" button.

1										
2	apter	Assessments Archive Checked							Displa	-
		Assessment	Rename	Questions	Correct	Incorrect	Skipped	Flagged	Duration	Diagnostic Assessments Chapter Assessments Adaptive Review
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	1	AU Chapter 5: Client Acce	Bi	11	3	8	0	1	02:59	Test Bank Sessions 11/30/2022 8:41 pm

5. Select the "View Archived Sessions" button

Chapter Asse										
chapter Asse	sments	Archive Checked	View Archived S	Sessions				Display C	hapter Assessment	s 🗸
Assessm	ent	Rename	Questions	Correct	Incorrect	Skipped	Flagged	Duration	Start Time 🔹	Grade
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6. Select all archived assessments and select "Delete Checked".

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D2L

33. How do I access Knotia from my January 2023 module?

Knotia is accessible at <u>https://www.knotia.ca/</u>. A link to Knotia is provided within the module D2L site in Content > Module resources.

34. Where can I find the academic honesty quiz and policy quiz (for core and elective modules)?

The academic honesty quiz and the policy quiz can be found in the module D2L site under Content > Getting started. Alternatively, they can be accessed from the quizzes tab.

35. Where can I find the candidate guide?

The Candidate Guide can be found in the module D2L site under Content > Getting started. The candidate guide is also accessible from the CPA Canada website <u>here</u>.

Core and elective modules

36. Where can I find the survival guide and survival guide calendar?

The module survival guides have been retired and replaced with a module syllabus which contains information from the survival guide. These syllabi are accessible in D2L and publicly available on the <u>CPA Canada website</u>.

Candidates should now use the module syllabi going forward.

37. What is the module syllabus?

There is a module syllabus for each of the core and elective modules. The module syllabus outlines the module activities and the recommended eBook chapters for that module.

38. What is the difference between the module syllabus and personalized syllabus in the technical review?

The syllabus within the technical review contains the same recommended chapters that are included in the module syllabus but are further personalized through completion of the diagnostic assessment.







39. What is the difference between the practice MCQs within the technical review and the unit quizzes in D2L?

The practice MCQs are optional and are utilized when learning with the eBook. The practice MCQs are written within the adaptive learning platform and do not contribute to your overall module grade.

The unit quizzes are designed to test your knowledge of the topics covered in that unit and are written within D2L. The unit quizzes contribute to your overall module grade. Refer to the <u>Candidate Guide</u> for more information on grades.

40. Where can I find the recommended timing to spend on the activities in the module?

 Unit 1
 Time

 You can expect to spend approximately 13 hours to complete Unit 1.
 Time

 Step 1: Learn with the eBook
 4 hours

 Step 2: Test yourself with a quiz
 2 hours

 Step 3: Watch the webinar (optional)

 Step 4: Apply what you have learned with an integrated problem
 4 hours

 Step 5: Write a practice case
 3 hours

 Total time for Unit 1
 13 hours

Timing for each activity is provided within D2L for each unit.

For example, for 'Step 5: Write a practice case', the time to write and self-debrief is outlined within the step:

1. Write	2. Submit	3. Self debrief
Spend 1 hour writing the pract	tice case.	
	consider and respond to the pract cribed in the practice cases may r	
and and an		
environment.		
environment. Access the <u>practice case</u> .		





41. In each unit, four hours is allocated to 'Learn with the eBook'. However, when I set up my learning plan in the technical review over eight weeks, there are more than 4 hours worth of studying assigned in a unit. Why is the timing different?

The four hours allocated to learning with the eBook within each unit is an estimate and does not account for time spent reviewing prerequisite knowledge. The time allocated is based on an average candidate who has the prerequisite proficiency levels outlined in <u>The CPA Competency</u> <u>Map</u>.

The technical review timing assumes that a candidate will be completing all recommended chapters in a unit, including the practice MCQs. The time spent by each candidate to learn with the eBook will vary depending on their level of proficiency with the topics covered. Candidates are not expected to cover all material contained within the technical review. This would take significantly longer than the 4 hours allotted to learning with the eBook in each unit.

42. How do I prioritize which chapters I should read?

You are encouraged to use the tools provided (i.e., the diagnostic assessment) 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 practice MCQs, at your discretion. For example, a candidate who requires assistance in learning a particular competency may choose to utilize all the additional resources, whereas a candidate who is proficient with that competency may decide not to use the additional resources. You should tailor your learning plan based on your proficiency level with the topics covered. You are not required to use all resources.

43. Where can I find the integrated problem and practice case files?

Each core and elective module is organized into eight units. Within each unit, there are steps to complete. The integrated problem materials can be found within the 'Apply what you have learned with an integrated problem' step. The practice case materials can be found within the 'Write a practice case' step.

44. Where can I find the solutions and debrief materials for the integrated problems and practice cases?

Links to the solutions and debrief materials are provided within their related step in each unit. The solutions and debrief materials can also be found in Content > Solutions and debrief materials.

45. Where can I find the workshop pre-work PDF?

The workshop pre-work PDF has been retired. All pre-work for the workshop can be found in the workshop pre-work checklists.









46. Where can I find the retired exam cases and retired exam set?

Within the later units of a module, the retired exam cases are assigned as optional activities. The retired exam set can be found in Unit 8.

47. Where can I find information related to the module exam?

National exam related information can be found on the CPA Canada website <u>here</u>. Many of these resources are also provided in the exam resources checklist.

48. The gradebook looks different. What changes have been made to the gradebook?

A weighted gradebook view has been created to enhance the understandability and clarity of the gradebook. You can track your percentage grade accumulated within each category (integrated problems, practice cases, and so on) to see how each category contributes to your overall module grade.

- For each integrated problem and practice case, you are eligible for two graded components:
 - Attempt: One point is awarded if a reasonable attempt is submitted to the dropbox before the deadline.
 - Score: A maximum of one point is awarded based on your actual performance across all assessment opportunities. For example, if you achieve a score of 8 out of 10 on the assessment opportunities for an integrated problem, you would receive a score of 0.8.

ated Problems	0 / 30
Unit 1 Integrated Problem - Attempt	0/1
Unit 1 Integrated Problem - Score	0/1
Unit 2 Integrated Problem - Attempt	0/1
Unit 2 Integrated Problem - Score	0/1

- Candidates will be awarded a maximum of one point for the following gradebook items:
 - Workshop participation
 - Workshop pre-work (if applicable)
 - o Policy quiz and academic honesty quiz
 - o Unit quiz attempt
 - o Surveys

Note that surveys are included within the "Quizzes, surveys and workshop pre-work" grade category instead of the "Integrated problems" grade category.

See the <u>Candidate Guide</u> for a detailed explanation of grades.







49. Have any other changes been made to the core and elective modules?

Additional changes have been made as follows:

- o Rubrics have been added to the integrated problem and practice case dropboxes to capture the candidate's performance by AO and overall score. Facilitators will continue to attach a completed feedback guide to the dropbox to summarize candidate performance and provide feedback.
- For Core 1 and Core 2 only:
 - Pre-recorded webinars have been added
 - Debrief videos are available for all eight practice cases





