

CPA PROGRAM GUIDE

Semester 1 2017

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CPA PROGRAM GUIDE

Semester 1 2017

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General information

Since 1986, the CPA Program has undergone many changes to maintain its relevance to the business world and to ensure CPAs are equipped to be strategic business leaders. The CPA Program continues to be recognised as a leading professional program and receives strong endorsement by employers.

The CPA Program is offered globally and last year there were more than 60 000 CPA Program exams across 69 countries and overseas territories. CPA Australia has over 150,000 members across 120 countries. Collectively, around 17 per cent of our members hold senior leadership roles, including more than 25,000 members at CEO or CFO level or in business ownership roles.

The CPA Program will ensure you develop the appropriate skills, knowledge and values of a CPA through your exposure to a combination of accounting knowledge with strategic thinking and practical experience. Once you complete the CPA Program, you will be joining one of the most globally recognised accountancy designations.

The CPA Program Guide (the Guide) contains information you need about the structure of the CPA Program, its administrative arrangements, contact details and other important features.

The Guide has been divided into sections to make it easier to find information relevant to you. Please use the bookmarks and the links included throughout the Guide to 'click through' to the relevant section of information.

As a CPA Program candidate, it is essential that you familiarise yourself with the contents of this Guide and keep it handy at all times.

Best wishes with your studies.

Contacts

Use the links below to access information about each point in the relevant section of the Guide. If you have any questions after reading this information, please contact CPA Australia as detailed below.

Types of queries	Contact
<p>For queries about:</p> <ul style="list-style-type: none"> ▪ Confirmation of enrolment ▪ Delivery or replacement of study guides ▪ Exam scheduling and rescheduling ▪ Reasonable adjustments – study guides and exam arrangements ▪ Cancellation of enrolment ▪ Exam deferral ▪ Special consideration ▪ Accessing exam results ▪ Experience requirement ▪ All other matters 	<p>Your nearest CPA Australia office</p>
<p>Scan and email, fax, or mail applications for:</p> <ul style="list-style-type: none"> ▪ Special consideration <p>Application forms for Special consideration can be found on the CPA Australia website. Links to this form is also provided in the relevant section of this Guide.</p>	<p>Member Administration CPA Australia GPO Box 2820 MELBOURNE VIC 3001</p> <p>Email: MA.Comms@cpaaustralia.com.au</p> <p>Facsimile: 1300 78 76 73 (within Australia) or +61 3 9606 9844 (outside Australia)</p>
<p>Email applications for:</p> <ul style="list-style-type: none"> ▪ Reasonable adjustments (formerly special arrangements) 	<p>Email: reasonable.adjustments@cpaaustralia.com.au</p>
<p>For queries about My Online Learning</p>	<p>Your nearest CPA Australia office</p> <p>Email: memberservice@cpaaustralia.com.au</p>

Important dates—2017

These dates are correct at the time of publication (December 2016) but are subject to change. Please refer to the [website](#) for current dates.

Semester 1 2017	
Enrolment opens	Monday 12 December 2016
Exam scheduling	
First cancellation date (cancellations made after this date will not receive a refund)	Wednesday 11 January
Last day to change to an alternative subject	
Last day to update postal address for delivery of study guide if you are already enrolled	
Reasonable adjustments – special materials requests closing date	
Early bird enrolment closing date	Wednesday 18 January
Final enrolment closing date	Tuesday 31 January
Reasonable adjustments – special exam arrangements closing date	
Semester starts	Monday 6 February
My Online Learning (MYOL) access available	
Closing date for exam scheduling or rescheduling	
Increase in deferral fee applicable from today (3 weeks before exam period commencement)	Friday 31 March
Global Strategy and Leadership exam pre-seen information available on My Online Learning	Friday 7 April
Closing date for: <ul style="list-style-type: none"> • late deferral (for a fee) • cancellation (without refund) 	Friday 21 April
'Ask the Expert' discussion forum within My Online Learning closes ahead of exam period	
Exam week	Saturday 22 April – Sunday 7 May
<i>Singapore Taxation exam (paper-based only)</i>	27 April
<i>Financial Planning Fundamentals (held on a single date, computer-based only)</i>	4 May
My Online Learning access disabled Day after final exam	My Online Learning access disabled Day after final exam
Special consideration application closing date	Monday 15 May
Exam results available online via the CPA Australia website	Friday 16 June

*AEST/AEDT refers to Australian Eastern Standard Time (AEST) or Australian Eastern Daylight Time (AEDT). Please note that all closing dates end at midnight AEST or AEDT on the specified day.

CPA Program - Education Component

Overview

Objectives

The CPA Program is a world class, internationally recognised program. The content of the CPA Program focuses on strategy, leadership and international business. Content is globally relevant, with a focus on providing flexible learning and delivery modes.

Along with a focus on the latest technical issues and developments in the profession, the program is positioned within the broader context of contemporary business, including:

- corporate governance, ethics and integrity
- development and implementation of business strategy
- decision-making and leadership.

The CPA Program equips you with strong analytical and problem-solving capabilities designed to add real value to your career.

Distance learning and independent study

The CPA Program is offered via distance learning mode. Distance education provides:

- a flexible and accessible approach
- an opportunity for you to demonstrate greater self-discipline and responsibility for the planning and assessment of your own learning which is in keeping with a professional accountant's responsibility for ongoing self-development.

To be prepared for your exam you are recommended to:

- study at least 10–15 hours per week (as a general guide)
- study the subject materials thoroughly and rigorously, and work systematically through each module in the study guide including any associated readings
- complete the in-text questions
- use the Semester Study Planner in your study guide to assist you to plan a suitable study schedule.

It is strongly recommended that you undertake only one subject per semester if you are employed full time.

Content and materials

The CPA Program education component incorporates advanced content and each subject has a strong practical orientation. Authors for each subject are drawn from industry, commerce, the public sector and tertiary education. The authored materials are reviewed by panels of professional members employed in relevant accounting and finance fields. All subjects are regularly updated to reflect current practice, standards and legislation.

Each subject includes:

- a printed study guide. Interactive pdfs of the complete study guides will be available on MYOL when enrolments open. *Singapore Taxation will not be available on My Online Learning*). Financial Planning Fundamentals will be available on My Online Learning from the start of semester.
- in-text reflective questions and numbered exercises with answers provided. Some subjects include case studies to be worked through with answers provided for reference.
- interactive computer-based learning material on [My Online Learning](#), including self-assessment questions that assist you to understand and review the topics covered. Some subjects include reference items that assist candidates to understand and apply concepts to practical situations.
- references to relevant standards and legislation which may be accessed through the standard setters' or legislation websites or purchased from sources such as CCH, Butterworths, Pearson or Australian Tax Practice. Alternatively, the CPA Library holds a range of legislation to which members can refer.

You must have access to relevant accounting and auditing standards and professional statements. Access is available via the standard setters' or legislation websites. You may need to print out portions for exam purposes if relevant to the subject you are studying.

Any additional material required is listed in the introductory section of each study guide. This section may also list materials that are recommended for further reading. These are intended to provide a broader background to the study topic.

A summary of each subject's aims, objectives and content is available on the [CPA Australia website](#).

To ensure you have continued access to important online resources and tools, including the ability to access your exam results online, you need to ensure your membership remains current and financial. Failure to renew your membership will result in loss of access to member-only information and resources.

Internet access

You are required to have access to the Internet and a current email address. During the semester you will receive important information via [My Online Learning](#) and email. These provide a quick method of contact if there are important changes or updates.

As our main method of communication is via email, we ask that you check and update your personal details and provide us with a valid email address. Please note that without a valid email address you will experience a delay in receiving important correspondence relating to your CPA Program enrolment.

You can [update your profile](#) via our website. This will automatically update your details on the study group listing and in CPA Australia's membership database.

It is your responsibility to keep up to date with relevant changes or updates.

Assessment

CPA Program exams are conducted at the end of the semester. Each subject exam is three hours and 15 minutes (195 minutes). With the exception of Singapore Taxation, CPA Program exams are open-book.

Note: For Singapore Taxation, the exam is closed-book, but candidates may bring unmarked copies of the Income Tax and GST Acts into the exam.

For further information regarding the exams, see the **Exams** section in this guide.

Additional learning resources

In addition to your study guide PDF, [My Online Learning](#) provides access to a range of important study resources including announcements, any content updates for the subject, Ask an expert forums and study groups.

[My Online Learning](#) is available to all candidates as part of the fee paid at the time of enrolment. You are encouraged to make the most of the opportunities provided by these resources to discuss technical issues arising out of the study materials and to network with other candidates.

A range of optional fee-based supplementary learning resources are also available. Please see the [Additional learning support](#) page on the CPA Australia website for more information.

Current CPA Program structure from Semester 2, 2009

- The CPA Program—consists of six postgraduate level subjects plus the three-year practical experience requirement.
- The required knowledge areas to begin the CPA Program can be fulfilled through CPA Australia's series of six foundation exams or through an accredited or recognised higher-education degree program.

Structure

To successfully complete the CPA Program, candidates commencing from Semester 2 2009* onwards need to complete four compulsory subjects and two elective subjects, chosen from a list of six, within six years of becoming an Associate member, and also complete the [experience requirement](#).

**Note: If you commenced the CPA Program before Semester 2 2009, see the [rules and regulations](#) on CPA Australia's website for the completion requirements.*

Enrolment guidelines:

- It is recommended that you enrol in Ethics and Governance first.
- You will not be able to enrol in Global Strategy and Leadership until all other compulsory subjects have been successfully completed.
- If you are working full-time, you are strongly advised to enrol in only one subject per semester.

Admission policy

It is possible to be admitted to Associate membership of CPA Australia without having completed undergraduate studies in auditing and/or taxation. In this case, you must complete auditing and/or taxation as your CPA Program elective subjects. You must complete these subjects in order to advance to CPA status.

Your membership assessment outcome will provide you with your requirements.

As part of the admission process, you will be asked for information about the subjects you completed as part of your previous studies and whether you have completed studies in auditing and taxation. Your letter advising you of the outcome of your membership application will tell you what you must do to successfully complete the CPA Program.

Exemptions

Exemptions in the CPA Program may be granted on the basis of prior learning which is assessed as being of equivalent content and depth. Prior learning must be postgraduate tertiary education and/or professional qualifications.

Exemptions are not available for Global Strategy and Leadership.

Please refer to [Exemptions](#) on the website for further information.

Deadline to complete the CPA Program and advance to CPA status

Candidates admitted from 1 July 2007 onwards

All new members admitted from 1 July 2007 onwards must complete the CPA Program, including the **experience requirement**, and advance to CPA status within six years of admission to Associate membership. All candidates must also hold a degree or a postgraduate award recognised by CPA Australia before they can advance to CPA status.

Associate members admitted from 1 July 2007 onwards who do not fulfil these requirements and fail to advance to CPA status within six years of admission will be required to relinquish membership.

Note: If you are unable to complete your CPA Program subjects or advance to CPA status within the relevant timeframe, extensions may be available. Please contact your [nearest office](#) to discuss your options.

Candidates admitted from 1 January 2004 up to and including 30 June 2007

All new members admitted from 1 January 2004 up to and including 30 June 2007 must complete the CPA Program, including the **experience requirement**, and advance to CPA status within eight years of admission to Associate membership.

Candidates admitted from 1 January 2007 up to and including 30 June 2007 have six years to complete the CPA Program provided the CPA Program is completed within the eight-year advancement limit. Candidates admitted from 1 January 2004 up to and including 31 December 2006 have five years to complete the CPA Program provided the CPA Program is completed within the eight year advancement limit.

All candidates must also hold a degree or a postgraduate award recognised by CPA Australia before they can advance to CPA status.

Associate members who do not fulfil these requirements and fail to advance to CPA status within eight years of admission will be required to relinquish membership.

Note: If you are unable to complete your CPA Program subjects or advance to CPA status within the relevant timeframe, extensions may be available. Please contact your [nearest office](#) to discuss your options.

Enrolment

All members of CPA Australia are eligible to enrol in CPA Program subjects, including the exams. In addition, members may purchase subject study guides for reference purposes only. Refer to CPA Program [fees](#).

For information on how to enrol in the experience requirement, refer to the [experience requirement](#) section.

Enrolment regulations

All candidates are bound by the [rules and regulations](#) as detailed on the CPA Australia website.

Enrolment procedure

CPA Australia has introduced a number of changes to its enrolment procedures that provide greater flexibility for candidates. Please see the [CPA Australia website](#) for more information.

CPD enrolment

If you have completed the CPA Program and wish to enrol in an individual subject or subjects for the purpose of Continuing Professional Development (CPD), please [contact](#) your nearest office.

Enrolment fee

A fee is payable for each new enrolment in a subject. A discount is applied for enrolments received by the 'early bird' closing date. Please check the website for [important dates and fees](#). Subject enrolment fees are not subject to the Australian Goods and Services Tax (GST) because the CPA Program is a GST-free education course.

Information regarding reimbursement of the enrolment fee following the cancellation of an enrolment can be found in the [Refund of enrolment fee upon cancellation](#) of enrolment section.

CPA Australia scholarships

A limited number of scholarships are available to assist with fees for CPA Program subjects.

For more information about scholarships, go to the [CPA Australia website](#).

Confirmation of enrolment

When you enrol online via [My CPA Program](#), you will receive immediate confirmation of your enrolment via email. Please contact your nearest [CPA Australia office](#) if you have any queries relating to the status of your enrolment.

Exam scheduling

With the exception of enrolments for reference purposes, all candidates must schedule their exams online via [My CPA Program](#). Further information regarding exams is provided under [Exams](#)

Changing enrolment to an alternative subject

You may change a subject nominated at the time of enrolment to an alternative subject online via [My CPA Program](#), or by submitting a written request to [Member Administration](#), or to your [nearest office](#) if you are based in Greater China, Malaysia or Singapore.

Requests must be submitted no later than the advertised early bird enrolment closing date shown in the **important dates**.

Requests received after the early bird enrolment closing date cannot be accommodated and no refund will be available should you subsequently decide to cancel your enrolment.

Cancellation of enrolment

If you have enrolled in a subject and do not wish to continue or are unable to continue in the subject, you can cancel your enrolment in an individual subject up until the advertised final closing date each semester. Following cancellation, all record of the subject enrolment will be deleted from your printed results transcript.

If you wish to postpone a subject exam, rather than cancel your enrolment, you may be eligible to apply for an **exam deferral**.

You cannot sit a subject's exam and then apply for a subject cancellation in the same semester. If you sit the exam, the result stands and no cancellation is allowed.

When you cancel your enrolment, any existing exam appointments will be automatically cancelled with the exam administrator. If you inadvertently cancel your enrolment and wish to reinstate it, your original exam appointment, including format, date and/or venue, may no longer be available.

In order to progress through the CPA Program candidates are permitted a maximum of two cancellations per subject.

You may cancel a current subject enrolment online via [My CPA Program](#) no later than the [advertised closing date](#), and receive an automatic confirmation.

Refund of enrolment fee upon cancellation of subject enrolment

A full reimbursement of the subject enrolment fee can be provided if a request to cancel a new subject enrolment (see previous section) is submitted online no later than the first cancellation closing date shown in the **important dates** at the front of this Guide or the [CPA Australia website](#).

No refund of the enrolment fee can be provided if an application to cancel a subject enrolment is received after the first cancellation closing date. Also, it is not possible to reimburse or credit fees for subject enrolments cancelled or deferred from previous semesters.

Delivery of study guides

Confirmation of your study guide dispatch can be found on My CPA Program, including the expected delivery date. If you have not received your study guide after this date, please [contact](#) your nearest office.

In addition to a printed study guide, all CPA Program study guides will be available online via [My Online Learning](#), except Singapore Taxation.

Reasonable Adjustments - study guides

CPA Australia endeavours to provide necessary modifications to study guides for candidates with a disability or learning impairment (Reasonable Adjustment).

For comprehensive information on the application requirements we encourage you to visit [Reasonable Adjustments](#) on our website.

Applications received after the Reasonable Adjustments – special materials **closing date** may not be processed.

Replacement study guides

If you have received your study guide/s but have misplaced them or require a replacement for another reason, please contact [Member Administration](#). In Australia, a fee of \$100 per study guide is required for replacement study guides. Refer to our [website](#) for more information.

Exams

The semester 1 2017 exam period is between Saturday 22 April – Sunday 7 May 2017. Candidates must be available to sit their exam at any time within this period with the exception of Singapore Taxation and Financial Planning Fundamentals, which are on a specified dates. Please refer to the **important dates** at the front of this Guide or our [website](#).

Exam scheduling

Please refer to [CPA Australia's website](#) or the **important dates** at the front of this Guide for the current semester's exam period. You can now schedule your exam at any available date and time during this period. Singapore Taxation exams are restricted to a single day.

Once you have enrolled, you must schedule your exam via [My CPA Program](#). You must schedule your exam before the advertised scheduling close date. Please [contact us](#) if you require any assistance.

Paper-based or computer-based preferences are not guaranteed as it is CPA Australia's priority to offer exams in a safe and suitable environment. Some exams are available in a single format only. Should you require one format over another due to exceptional circumstances, a [Reasonable Adjustments](#) request will need to be submitted with supplementary evidence (such as medical documentation).

Your choice of a particular exam venue, date or time is subject to availability. CPA Australia cannot guarantee that your preference will be accommodated. If the available dates are unsuitable:

- you may defer your enrolment to a future semester (application must be made before the deferral closing date)
- if your personal circumstances alter following enrolment in a subject due to a medical condition, heavy workload, or misreading exam information supplied, you may be eligible to defer your exam or cancel your enrolment in the subject
- if you miss the exam due to circumstances beyond your control, you should contact your [nearest CPA Australia office](#).

If you fail to schedule your own exam before the exam scheduling closing date, you acknowledge that CPA Australia will schedule an exam appointment on your behalf. CPA Australia will select the closest available exam appointment based on your residential address. The appointment may be in any exam format and on any day during the exam period.

Reasonable Adjustments – exam arrangements

Reasonable Adjustments - exam arrangements are provided by exception for candidates who have specific exam requirements due to a medical condition. For comprehensive information on the application requirements we encourage you to visit [Reasonable Adjustments](#) on our website.

All requests should be submitted before the Reasonable Adjustments – exam arrangements application closing date shown in **Important dates**.

Requests must be supported by a medical certificate from a medical practitioner. The certificate must include the name and description of the condition suffered and the arrangement/s required to support your exam/s.

Note: Food and drinks are not permitted in computer-based exams. If you are sitting a computer-based exam and require food or drink because of a medical condition please apply to reasonable.adjustments@cpaaustralia.com.au prior to the Reasonable Adjustments – exam arrangements application **closing date**.

IMPORTANT:

If you apply for Reasonable Adjustments for a medical condition, you are **not automatically** granted special consideration for your exam. The Reasonable Adjustment will take into account the impact of the medical condition on exam performance. However, you must apply separately for special consideration each semester if this condition has impacted on your studies leading up to the exam, or if any of the other reasons for special consideration have impacted on your studies or exam.

Exam structure

Each subject's exam is three hours and 15 minutes' duration (195 minutes). All exams are open book, except Singapore Taxation, and are based on the whole subject including the general objectives, module objectives and all related content and required readings. Where advised, relevant sections of the CPA Australia Members' Handbook and legislation are also examinable.. Candidates will be examined on all materials unless otherwise stated.

For Singapore Taxation, the exam is closed book, with candidates able to bring only unmarked copies of the Income Tax and GST Acts into the exam.

For more information about the structure of the exams you should review the [Structure and Requirements](#) section of the CPA Australia website and the subject outlines in the study guides.

CPA Australia sends all candidates further information including the specific mark allocations on My Online Learning during semester.

Past exam papers

Questions and answers from current and past exams are not released or made available for viewing after the exams, due to the secure nature of the exams and the process adopted by CPA Australia in establishing passing standards.

Practice questions and answers are available on [My Online Learning](#) for most subjects. These questions provide an opportunity to review the subject content, and are of a similar format, presentation and style to the types of questions that are posed in the exams.

Exam deferral

An exam deferral allows you to postpone the exam for a subject to the following semester. Deferrals into a later semester are not available.

Once granted:

- a result of *Deferred* will be recorded on your printed results transcript against the semester of enrolment
- you will be automatically re-enrolled in the subject in the following semester
- any existing exam appointments for the current semester will be automatically cancelled with the exam administrator. You will need to schedule your exam appointment for the following semester after enrolments open for that semester. If you inadvertently defer your enrolment and wish to reinstate it, your original exam appointment, including format, date and/or venue, may no longer be available
- you must retain your study guide. If a new study guide is published in the following semester, you will automatically be sent this before the semester commencement; otherwise you must use your study guide from the deferred semester. (Fees are applicable for replacement study guides)

Please refer to your exam deferral confirmation email.

The exam deferral provision is available to assist candidates who may be unable to prepare for or attend an exam due to reasons, such as a medical condition or personal hardship. If you experience such difficulties and can still attend the exam in the semester of enrolment, you may wish to sit the exam and apply for **special consideration**.

If you sit an exam, the result stands and no deferral is allowed.

If you sit the exam and your exam preparation and/or performance was adversely affected by exceptional circumstances beyond your control, you are able to apply for special consideration up to the closing date in each semester.

If you are not able to attend the exam in the following semester, you may defer the exam a second time in the following semester, or **cancel your enrolment** in the subject.

You are only allowed up to two consecutive deferrals in the same subject. If an additional deferral is required due to extenuating circumstances, please [contact us](#).

Deferral fees

There is a fee for exam deferral. Please check the website for [important dates and fees](#). The deferral fee includes automatic re-enrolment in the subject for the following semester, including new study guides, if applicable.

Other important information is as follows:

- you cannot transfer your deferral into another subject
- exams cannot be deferred beyond the following semester
- a semester in which a deferral is granted is included in your time-frame to complete the CPA Program
- if an exam deferral is requested in the final semester of the enrolment period, [contact your nearest office](#) to apply for an extension of time
- once an exam has been deferred, no refund of the deferral fee will be provided if enrolment in the exam is reinstated
- if enrolment in a subject is subsequently cancelled, fees will not be reimbursed.

Applying for an exam deferral

You can defer online via [My CPA Program](#) by the relevant closing date shown in the **Important dates** and receive automatic confirmation of your request.

If you are prevented from attending your exam due to exceptional circumstances that arise after the deferral closing date, please [contact your nearest office](#) as soon as possible. You will be asked to provide documentation to support your request, and your circumstances will be considered on a case by case basis.

An exam result of *Did Not Sit* will be recorded if you do not attend the exam and your exceptional application for deferral is denied.

Special consideration for exams

If you sit the exam and your exam preparation and/or performance was adversely affected by exceptional circumstances beyond your control, you are able to apply for [special consideration](#) up to the closing date in each semester.

Valid reasons for special consideration applications are:

- medical condition
- personal hardship is identified as a situation or circumstance that has had a significant impact on exam preparation and/or performance and is out of your control.
- Where you can control the situation it is not considered hardship. Hardship can include family issues, personal issues or financial issues.
(Workload is not considered a reason for hardship and applications for workload-related reasons, such as increased working hours, will not be accepted.)
- an exam incident

As study guides are now made available online via [My Online Learning](#), late receipt of study guide is no longer a valid reason for special consideration (except Singapore Taxation).

You should **not** apply for special consideration if you are unable to attend an exam. In this case, you can either:

- cancel your enrolment in the subject, up to the advertised closing date, or
- apply for an exam deferral up to the advertised closing date (or contact your local divisional office if exceptional circumstances arise after the closing date that prevents you from attending the exam).

It is the candidate's responsibility to ensure that all criteria and requirements have been met before they lodge their application for special consideration. Only applications where all criteria and requirements have been met will be processed for consideration by the Committee. Following the special consideration application **closing date** and before the exam results are officially released, the Special Consideration Committee reviews the personal circumstances of each candidate, whose application has been accepted and whose exam result has fallen within a specific range below the passing scaled score (540). The candidate's performance is evaluated in light of the disadvantage suffered and similar cases are taken into consideration in order to ensure equity to all candidates. In considering an application for special consideration, the Committee may take into account a candidate's past performance in the CPA Program and any past applications for special consideration.

Following this review process, the Committee may upgrade a Fail result to a Pass. The Special Consideration Committee does not review applications that have been received where the candidate's exam result is a clear Fail, nor does it review applications received where the candidate has passed their exam. **Applying for special consideration does not guarantee that a Fail result will be upgraded to a Pass.**

The findings of the Special Consideration Committee are confidential and disclosure of decisions made by the Committee cannot be provided. All special consideration applicants' final results will be announced as part of the official release of exam results. Refer to **important dates**.

Applying for special consideration

You can download the CPA Program and Public Practice Program [special consideration application](#) form from our website. When applying for special consideration, you must fully list on the application form your situation and how it has impacted on your studies leading up to the exam and/or your performance in the exam.

Applications must be supported by current documentation from an independent person such as a medical practitioner. A table of required supporting documentation can be found on the following page. It is expected that all documentation supplied will be in English. Where documents are translated into English, the translated documents must be certified.

It is your responsibility to provide sufficiently detailed information to support your application.

To apply for special consideration:

- please ensure you intend to sit or have sat the exam and meet the criteria for special consideration
- complete the CPA Program and Public Practice Program [special consideration application](#) form on the CPA Australia [website](#), electronically or by hand
- sign the printed form
- send the form to Member Administration with all supporting documentation, remembering to check that the documentation is complete, current and certified where required.

All applications will be treated confidentially and must be received by the advertised **closing date**. If the application and supporting documentation is not received by CPA Australia by the application **closing date**, the application will not be processed. All applications received by the **closing date** will be acknowledged in writing before the official release of results.

Category	Application documentation required
Medical condition	<p>Complete the special consideration application form, including <i>Section E</i>, available on the CPA Australia website. <i>Section E</i> will need to be taken to an appointment and completed by the medical practitioner at the time of consultation. If this is not possible, a medical certificate in other formats from a medical practitioner will be accepted if it contains:</p> <ul style="list-style-type: none"> ▪ information detailing the condition ▪ an indication of whether the condition is mild, moderate or severe ▪ the dates that you have been or will be affected ▪ information about how the condition has, or would, affect your studies or exam performance. <p>'Illness', 'medical condition' or 'not fit for work' may not be sufficient explanations and may make it difficult to fully assess by the Special Consideration Committee.</p> <p>Your medical and supporting documentation must include information on how the medical condition has impacted on your studies and/or exam performance. Applications that do not contain this information may not be assessed by the Special Consideration Committee.</p>
Personal hardship	<p>Personal hardship can include family issues, personal issues or financial issues. Examples include, but are not limited to:</p> <ul style="list-style-type: none"> ▪ divorce ▪ death in the family ▪ ill relative requiring your care ▪ forced home moves ▪ redundancy ▪ attending court cases during the exam period. <p>A heavy workload, including increased working hours and work travel commitments, is not a reason for hardship.</p> <p>You must establish in your documentation that it is a circumstance or situation that is out of your control. The currency of the situation and the currency of the documentation you supply will also be considered.</p> <p>You must supply a letter of personal hardship from someone not related to you by birth or marriage, including de facto relationship, or a letter from the doctor of the relative you care for that contains:</p> <ul style="list-style-type: none"> ▪ a detailed explanation of your personal hardship and the way in which it has, or would, affect your studies or exam performance ▪ relevant dates of the impact of the hardship ▪ information about how the author of the letter knows you (e.g. manager, work colleague or friend) and how long they have known you ▪ where applicable, your relationship to the deceased / ill relative ▪ contact details for the author of the letter. <p>Your supporting documentation must include information on how the hardship has impacted on your studies and/or exam performance. Applications that do not contain this information may not be assessed by the Special Consideration Committee.</p>
Exam incident	<p>If a disruptive incident occurs during an exam, you must supply documentation such as a statement describing the incident detailing the effect it had on your exam performance. Please ensure you report any exam incidents on the day of your exam immediately to your exam supervisor. Your exam supervisor may issue an incident ID that you can reference in your special consideration application. Following receipt of an application, CPA Australia may seek verification of the exam incident.</p>
Late receipt of study guide/s	<p>As study guides are now made available online via My Online Learning, late receipt of subject study guides is no longer a valid reason for special consideration application (except Singapore Taxation).</p>

Exam results

Release dates and access

Exam results will be released on the dates listed in the **Important dates**. Results will be available online at results.cpaaustralia.com.au.

Grades

Official exam results indicate the grade awarded. The grades that are currently in use for CPA Program exams include Pass, Credit, Distinction and High Distinction, Fail, Did Not Sit, Results Withheld, Deferred or Exempt.

Printed result transcripts include all results listed on your academic record and cannot be re-produced to exclude Fail, Did Not Sit, Results Withheld and Deferred grades.

The passing scaled score for all CPA Program exams* is 540. In accordance with the policy of CPA Australia's Professional Qualifications Advisory Committee, the mark ranges for each grade are not disclosed.

** Note that results for Singapore Taxation do not use scaled scoring. Candidates will receive a grade only.*

Results and queries

All candidates who sit an exam will have access to an individualised exam feedback report, available at results.cpaaustralia.com.au or via [My CPA Program](#). The exams are designed to test your understanding of the materials, and the exam feedback report reviews your exam results by module. This may assist you in knowing where to focus your studies if you attempt any subject again.

If you have failed an exam and have specific questions about the information in your exam feedback report, please [contact your nearest office](#) or email your questions to: memberservice@cpaaustralia.com.au

The email request must include:

- your full name
- member ID
- contact details
- subject name, semester and year
- a clear list of queries.

Refer to the [CPA Australia website](#) for more information. Please note that all results are final and requests for re-marks will not be accepted. It is CPA Australia's policy not to re-mark exams or provide access to the exams. The quality and care taken throughout the process of assessment ensures the integrity of every exam result. Results are cross checked to ensure accuracy and consistency.

Every exam with a extended response component has been reviewed by several CPA Australia members who are experts in the relevant field. All exams are marked anonymously. All markers undertake significant training and must pass a qualification test prior to commencing marking. Markers are monitored throughout the marking process to ensure the marking meets the required quality standards. A system of audits and exception reports support this process.

CPA Program

Experience Requirement

Your experience requirement is a structured program for developing and demonstrating professional skills. An integrated part of the CPA Program, it complies with the International Federation of Accountants' (IFAC) International Educational Standards, and is a requirement for advancing to CPA status.

Your experience requirement is undergoing some enhancement and this PDF guide will be updated with new information in due course. In the interim, please refer directly to [Your Experience Requirement](#) for the latest information on how to meet your experience requirement.

