

BECOME A CPA – FREQUENTLY ASKED QUESTIONS

CPA Program

What is the CPA Program?

The CPA Program is made up of two key components:

- [Subjects](#)
- [‘Your experience’ requirement](#)

The subjects component relates to education, and is a semester-based, distance-learning program at a post-graduate level. You’ll have access to a range of learning resources including printed and online materials to assist your studies.

Do I need a degree to start the CPA Program?

Having a relevant degree in a complimentary field, like accounting, is not a prerequisite to begin the CPA Program. However, a relevant degree will help provide the base knowledge and competencies required to commence your study as an Associate member.

If you haven’t studied a relevant degree, you may be required to complete foundation exams before you can commence the CPA Program.

When do enrolments open and close?

Please refer to the [important dates](#) section on our website for key dates in the upcoming semester.

How many subjects can I enrol in at the same time?

We recommend candidates enrol in one subject per semester, however you can enrol in a maximum of three subjects per semester.

How long do I have to complete the CPA Program?

You have six years to complete the program from the date you become an Associate member, however extensions may be granted upon application.

Which subject should I choose to study first?

There is no set order, though many candidates elect to study **Ethics and Governance** first. Please note, you can’t enrol in **Global Strategy and Leadership** until you’ve completed all other compulsory subjects.

Can exemptions be granted for subjects?

Compulsory subjects are mandatory regardless of any prior study, however exemptions may be granted for elective subjects.

How much study time is recommended per subject?

We recommend you study 10–15 hours per subject, per week over the course of the semester.

I completed a designation with another accounting body, do I have to complete the CPA Program?

We have a number of membership pathway arrangements with leading accounting bodies all around the world, so your designation could be recognised in part or in full. [View our website](#) for further details and to see if your accounting body is listed.

Foundation exams

What are foundation exams?

If you have a degree qualification that's not in accounting, and want to pursue a career as a CPA, you may be required to complete foundation exams as an alternative entry point into the CPA Program.

Consisting of six subjects, foundation exams cover the base knowledge and competencies required to begin the CPA Program. You may be required to study some, or all foundation subjects, depending on your previous study history.

These six subjects are:



Please note, if you're undertaking foundation exams, you aren't **yet** a member of CPA Australia.

How long do I have to complete the foundation exams?

You have 10 years from your first enrolment to complete the required foundation exams. Extensions are available upon request

When can I enrol in foundation exams?

After you complete your [membership application](#) and receive a foundation outcome, you can then enrol in your foundation exam subjects at any time.

Please note that some countries are facing greater COVID-19 impacts than others, which means scheduling your exam will vary depending on exam centre availability.

How many foundation exams can I enrol in at the same time?

You can enrol in all six foundation exam subjects (if applicable) at the same time.

How many times can I enrol in/fail an exam?

You can only fail a subject three times, which means you have four attempts. If you've failed the same exam three times, you'll need to complete a subject within an accredited/recognised degree to meet the core knowledge requirements for this subject.

What is the pass mark for the foundation exams?

The only grades provided for foundation level are pass and fail. After you've completed your exam, you'll receive a feedback report which tells you if you've passed or not.

I failed my foundation exam, can I have it remarked?

No, results are final and are not re-examined or remarked under any circumstances.

'Your experience' requirement

What is the 'your experience' requirement?

In addition to the study-based component of the CPA Program, you're required to complete 36 months of relevant experience. Within this experience, you must demonstrate a minimum of 10 skills from our skills list, across four different categories:

1. Technical
2. Personal effectiveness
3. Business
4. Leadership

Your role/experience must include at least one skill from our skills list to be considered relevant experience.

How do I know if my role is relevant?

You'll need to review the technical areas of work in the [Your Experience – Skills List](#) to ensure you can achieve at least one skill in the role.

Can I include experience I gained before I started the CPA Program?

Yes, you can accumulate the 36 months of work experience before, during and throughout the next six years from the time you commence the CPA Program.

Do I need work experience in order to commence the CPA Program?

No, you don't. Work experience may help you develop knowledge and competencies that'll help your studies, but it isn't mandatory. You have six years from the time you commence the CPA Program to claim your experience.

What should I do if I'm unable to complete 'your experience' within the timeframe?

In extenuating circumstances, we're able to grant an extension to this deadline. If you're ineligible for an extension and unable to complete the section, you won't be able to advance to CPA status.

How can I claim my experience?

You can claim any length of experience with any number of employers. We encourage you to submit a form once per year, at a time of your choosing.

If you change jobs frequently, we recommend you regularly have your experience signed-off by a CPA, FCPA or IFAC member.

Do I need a mentor?

Engaging a mentor is encouraged, but not required. Although we don't have a formal mentoring program for Associate members, mentors add value to your career progression and can provide additional support.

What is the recognised employer program?

[Recognised Employer Partners](#) have demonstrated to us that they provide their employees with access to learning and development opportunities that satisfy our 'your experience' requirements.

If you're working for a Recognised Employer Partner, you'll benefit from:

- recognition of 'your experience' with a streamlined application
- a supportive relationship with an assigned mentor
- working for an organisation committed to career development
- simplified maintenance and recording of your continuing professional development.