

Job Change PPR to PPR



Students/candidates must submit their Change of Job CPA Review within 90 days of their employment status change.

Any change in job interrupts your progressive competency development. Candidates who have reported under different experience routes or different types of pre-approved programs are advised that completion with a minimum of 30 months duration is no longer guaranteed.

CPABC Practical Experience team must assess your former PPR experience before you can start reporting your new PPR experience in PERT. The following circumstances are considered a 'PPR to PPR' job change and require the submission of a CPA Review (Change of Job):

- Your former experience route is PPR and one of the following options can be applied:
 - You changed an employer, and the new experience route is PPR
 - You changed an office location
 - You changed a Pre-Approved Program at a current employer



Do not start reporting your new (current) job in PERT until your CPA Review (Change of Job) has been completed.

Before you request your job change assessment, please ensure the following in PERT:

- All experience has been reported up to your last date of employment (or the last day before the change in the role) and all experience reports are in 'Verified' or 'Reviewed' (not 'New' or 'Completed') status.
- The latest Mentor meeting is close to the last date of employment (or the last day before the change in the role) and has detailed comments on the reasonableness of your self-assessed proficiency levels for both technical and enabling competencies. If it is not, you will need to ensure a current Mentor meeting is completed before requesting a CPA review.
- All Leave Taken days are reported (if any).
Refer to the [CPA Practical Experience Requirements \(PER\)](#) Section 2.5.3 Allowance for time off.
- All quoted report periods are consecutive, not cumulative.
If you have gaps in your reporting, please leave a note in the most recent report with an explanation to support your CPA review.

Step 1: Create a PPR report

Create a new PPR report with the End Date equal to the last date of your previous job.

Attach a signed CPA Chargeable Hours Form to the report.

Candidates reporting under PPR who are enrolled in a pre-approved program with a minimum assurance hour requirement (External Audit, Review or Assurance/Compilation/Tax) are required to provide a signed CPA Chargeable Hours form to support the CPA review (see [Chargeable Hours Form](#)). Please ensure the form reflects the same employment period reported in PERT. The form must be signed by you.

Consider providing this additional information in the Notes area of your experience report:

- The reason for changing job prior to completion of the pre-approved program
- If employed – the name of your current PPR employer, office location, job title, start date

- Explanation of gaps between reports (if any)
- Confirm if you intend to apply for a public accounting license?



Be advised that departing a Pre-Approved Program prematurely will have implications for certification as well as licensing options available post-certification. Please refer to the [CPABC Practitioners Licensing information](#).

Step 2: Request a Change of Job Assessment

Request a CPA Review: for the review reason, select the 'Change of Job Assessment' option.

All your PPR experience reports must be approved by your PPR employer. Your Program Leader must complete the Program Leader Declaration, confirming their approval of: reported duration, leave taken, Mentor meetings and chargeable hours. Next, your CPA Review request will be sent to CPABC for review.

The status of the CPA review can be tracked in PERT. You will be notified once the review has completed.

Step 3: Update your PERT profile

After your job change assessment is completed by CPABC Practical Experience team, you will receive email notification. You will be removed from the pre-approved program. Your experience route will be changed to 'Unemployed' and your reporting status will be changed to "Unemployed".

Your next step is to edit your PERT profile to reflect your new experience route:

- Change Experience Route from 'Unemployed' to 'Pre-approved Program'.
- Input Organization name (start typing and select from a list of pre-approved organizations).
- Select the Program you will be in (PPR route).
- Input the Mentor's email address (if blank).

Step 4: Create a blank PPR report and request employment confirmation

You need to create a blank PPR experience report to signal your new Program Manager that their action is required to confirm your program enrollment.

- Create a blank experience report with your PPR employment Start Date; leave End Date blank.

Once your enrollment is confirmed, your reporting status will change to 'In Progress'.



Each pre-approved program is authorized by CPABC for a certain number of candidates (a list with a limited number of spaces is created in PERT for the PPR administrators). A pre-approved program is linked to a specific employer and office location in PERT (Organization / Office Location / Program Name). Enrollment is controlled by your Program Manager and Program Leader. Please be advised that you may not be able to join the same type of pre-approved program as before, if the roster capacity and/or types of programs are not available.

A candidate enrolled in the pre-approved program must meet the Duration, Breadth, Depth, Core, Proficiency/Progression as well as the required Chargeable Hours of that route and gain approval from the Program Leader in order to achieve the pre-set target

proficiency levels. If any one of the requirements are not met, the pre-approved program is deemed to be incomplete. Experience gained under a different pre-approved program will not necessarily align with the progressive competency development mandated within the current pre-approved program so a candidate is encouraged to complete the current pre-approved program in full. If a candidate relies on their previous experience to meet the duration requirement, then additional duration in the current pre-approved program will likely be required to support completion. If a candidate departs the pre-approved program prematurely, the proficiency levels will be capped below the target. This will have implications for both PER completion and licensing. Therefore, please keep in mind that although you have been granted duration for your experience, you will likely require more than the minimum 30 months in order to achieve the required target proficiency levels for the current pre-approved program.

Require Further Assistance?

Inquiries can be directed to the CPABC Practical Experience team at practicalexperience@bccpa.ca. Please include your full name on your PERT profile in the subject line of your email. You may be also asked for your CPA ID number.