



Accountants

Pathway to Registration for Internationally Educated Professionals (IEP) in New Brunswick

Accountants are regulated professionals in New Brunswick (NB). To practice and use the title “Chartered Professional Accountant (CPA)” or the designation “CPA,” you must be registered with the [Chartered Professional Accountants of New Brunswick \(CPA NB\)](#)—the regulatory authority.

Accountants plan, organize and administer accounting systems for individuals and establishments. Financial auditors examine and analyze the accounting and financial records of individuals and establishments to ensure accuracy and compliance with established accounting standards and procedures. They are employed by private sector accounting and auditing firms or departments and public sector accounting and auditing departments or units, or they may be self-employed.¹

For work opportunities and other information, visit [NBjobs.ca](#).



STEPS TO REGISTRATION

For CPA certification in Canada, candidates must meet three core requirements:

1. **Education** – Complete the CPA Professional Education Program (CPA PEP) and, if necessary, preparatory courses (CPA PREP)²;
2. **Experience** – Fulfill the CPA Practical Experience Requirements (CPA PER); and
3. **Examination** – Pass the Common Final Examination (CFE)

CPA NB has reciprocity agreements granting eligible candidates advanced standing in the CPA certification program, or direct membership.

PART 1: COMPETENCY ASSESSMENT

There are four pathways for IEPs to become a CPA in NB: 1) members of an international accounting body with a [Mutual Recognition Agreement/Reciprocal Membership Agreement \(MRA/RMA\)](#), 2) members of international accounting bodies with a [Memorandum of Understanding \(MOU\)](#), 3) members of [International Federation of Accountants \(IFAC\)](#) organizations without an MRA/RMA or MOU, and 4) all other applicants.

Step 1 – Application and Assessment: MRA/RMA applicants must complete the appropriate [CPA NB application form](#) and submit the specified documentation³. This includes a credential evaluation report sent directly to CPA NB from the [World Education Services \(WES\)](#). Eligible applicants proceed to Step 3. There is no fee for the application/evaluation, and current WES fees can be found [here](#).

MOU applicants should contact a [Student Recruitment Advisor](#) to find out how to apply via the [CPA Atlantic School of Business \(CPA ASB\)](#) and determine their advanced standing status.

IFAC applicants may still be eligible for advanced standing in the CPA program.

All other applicants should contact a [CPA ASB Student Recruitment Advisor](#) to determine their pathway.

Language Proficiency: CPA NB does not have a language proficiency requirement for registration. Most employers, however, require accountants to have proficiency in either English or French. Language proficiency may also be required for immigration and/or academic upgrading purposes.

¹ [National Occupational Classification \(NOC\)](#) definition.

² The minimum admission requirement to the CPA preparatory courses is completion of at least 30 credit hours at a recognized post-secondary institution, or at least three years of relevant work experience in any of the CPA technical competency areas.

³ Professionally translated into English or French, the official languages of New Brunswick, if necessary.

Step 2 – Complete CPA Program Elements: If your assessment identifies the need for additional education, examination, or experience, you will need to successfully complete the required elements before becoming eligible for CPA NB membership. Information, schedules, and fees for the various elements can be found through the following links:

- [Preparatory Courses \(CPA PREP\)](#)
- [Professional Education Program \(CPA PEP\)](#)
- [Common Final Exam \(CPA CFE\)](#)
- [Professional Experience Requirements \(CPA PER\)](#)

PART 2: REGISTRATION WITH THE NEW BRUNSWICK REGULATORY BODY

Step 3 – CPA NB Membership: Successful MRA/RMA applicants from Step 1 must complete the 20 hour online [CPA Reciprocity Professional Development \(CPARPD\)](#) course before being eligible for membership. All others who have completed the required elements of the CPA program will be eligible to apply directly to CPA NB for membership. The current one-time admission fee and annual dues can be found [here](#).

If you're in New Brunswick: Contact a [WorkingNB office](#) for help navigating the registration process and to access employment counselling services.



REGISTRATION COSTS AND TIMELINE⁴

The total fees to become a CPA NB member can vary considerably depending upon the CPA program elements required to be completed. Current fees/dues for eligible MRA/RMA candidates may be as low as approximately \$2,600 CAD, whereas fees/dues for candidates required to complete all CPA program elements are approximately \$29,600 CAD. The timeline to become a CPA NB member can also vary considerably depending upon individual circumstances. Eligible MRA/RMA candidates may achieve membership in a matter of months, and candidates required to complete CPA program elements have a maximum of 7 years to do so.

Pre-arrival: You may begin your application and assessment with CPA NB before you arrive in Canada, but you must be a NB resident to enroll in any courses or apply for membership.



WORKING IN CANADA

To work legally in Canada, you must be a Canadian citizen, a permanent resident, or hold a valid work permit. For immigration assistance, visit [Immigration New Brunswick](#). If you are already in Canada, WorkingNB employment counsellors are available to assist you prior to your arrival in New Brunswick. Email: vecs.svce@gnb.ca to set up an appointment.



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⁴ Fee and timeline estimates are as of September 2024 and are subject to change. Individual situations may increase costs and timelines—some examples include: document translation into English or French, international couriers, document notarization, travel to exam sites, any professional liability insurance requirements, etc.