REGISTERED ACCOUNTING ANALYST (RAA)

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Registered Accounting Analyst | Analyste Comptable Enregistré

Education Partner Accreditation & Professional Competency Standards

A Standalone Reference for Candidates, Students & Institutions

Based on the RPA Canada Education Accreditation & Learning Standards

The Society of Professional Accountants of Canada
RPA Education & Learning

RPA Registered Professional Accountant

Land Acknowledgement

RPA Canada acknowledges that the accounting profession operates across the traditional territories of Indigenous Peoples who have stewarded these lands since time immemorial. We recognize the enduring presence, cultures, and contributions of First Nations, Inuit, and Métis communities throughout Canada.

As a national professional organization committed to advancing accounting education and professional practice, RPA Canada supports efforts that promote inclusive economic participation, responsible financial stewardship, and opportunities for Indigenous communities and professionals.

Through collaboration with postsecondary institutions and industry partners, RPA Canada seeks to contribute to a professional education framework that respects Indigenous knowledge, supports economic development, and promotes equitable participation in the accounting profession.

President's Statement

At RPA Canada, we believe a strong accounting profession begins with strong foundations, and the Registered Accounting Analyst (RAA) certification represents exactly that: a starting point built on skill, integrity, and purpose.

Every year, Canadians take their first step into the accounting profession, from postsecondary programs, career changes, or simply a desire to build something meaningful with their skills. The RAA certification was created for them: a credential that recognizes real, applied competency and opens the door to a lifetime of professional growth within the RPA Canada framework.

This Companion Guide exists to make that path clear. Whether you are a candidate mapping out your studies, an educator shaping a curriculum, or an employer evaluating what an RAA-certified paraprofessional brings to your organization, this guide is designed to give you confidence in what the certification stands for and where it can take you.

Canada's small businesses and communities depend on skilled, ethical accounting professionals, and RAA-certified individuals stand on the front lines of that trust.

This guide was thoughtfully developed by our learned, experienced, and qualified education team under the leadership of Michael Saniga, MBA, CPA, RPA, Director of Engagement and Learning Innovation at RPA Canada. We are grateful for his contribution in bringing this resource to life for our candidates.

To every candidate beginning this journey: your work matters, and your certification is respected. On behalf of RPA Canada, I am proud to stand behind you.

- Zubair Choudhry, RPA, APA - President & CEO

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Part 1 – About This Guide

1.1 Purpose

This Companion Guide is a standalone reference document focused exclusively on the Registered Accounting Analyst (RAA) certification offered by RPA Canada. It consolidates all RAA-relevant information from the RPA Canada Education Accreditation & Learning Standards into a single, accessible resource.

This guide is intended for:

- Prospective candidates and students seeking to understand what the RAA paraprofessional certification requires
- Postsecondary institutions developing or aligning programs with the RAA academic framework
- Employers and professional stakeholders who want to understand the competencies and capabilities of RAA-certification as accounting paraprofessional
- Academic advisors and faculty supporting students on the RAA pathway

1.2 Relationship to the Full Education Standards

This Companion Guide draws entirely from the RPA Canada Education Accreditation & Learning Standards (Version 1.3, April 2026). All normative requirements, curriculum tables, learning outcomes, and accreditation provisions contained in this guide are consistent with that governing document.

Where additional detail is needed regarding the Registered Professional Accountant (RPA) designation, the Professional Practice Certification (PPC) program, or the full accreditation framework for institutions, readers should refer to the complete Education and Accreditation Standards document.

1.3 Document Authority

Document Title	**RAA certification Companion Guide**
Based On	RPA Canada Education Accreditation & Learning Standards, Version 1.3
Approval Authority	RPA Canada Board of Directors
Operational Work	RPA Canada Education Committee
Effective Date	April 2026
Review Cycle	Aligned with the review cycle of the full Education Standards

Part 2 – The RAA certification: An Overview

2.1 What Is the RAA?

The Registered Accounting Analyst (RAA) is a paraprofessional accounting certification offered by RPA Canada. It recognizes individuals who have developed foundational competencies in accounting, financial administration, and regulatory compliance aligned with practical accounting roles commonly found in Canadian organizations.

The RAA certification is the paraprofessional credential within the RPA Canada professional education framework. It is designed to reflect applied accounting skills and provides a recognized starting point for individuals entering the accounting profession.

2.2 What the RAA Represents

The RAA certification is a validation that an individual has demonstrated the following core competency areas:

- Financial accounting and bookkeeping
- Personal and small business taxation support
- Financial data management and working paper preparation
- Payroll administration and compliance
- Computerized accounting systems and cloud-based software
- Professional ethics and regulatory awareness

RAA paraprofessionals typically support organizations by maintaining financial records, preparing financial reports, managing bookkeeping systems, and ensuring compliance with taxation and payroll requirements.

2.3 Paraprofessional Role

RAA paraprofessionals are prepared for operational accounting roles within organizations of varying size and sector. They contribute to financial transparency and operational effectiveness by supporting accurate financial records and regulatory compliance.

Typical roles held by RAA-certified professionals include:

- Accounting Technician
- Bookkeeping Professional
- Financial Administrator
- Payroll Administrator
- Accounts Receivable / Accounts Payable Administrator
- Accounting Support Specialist
- Financial / Accounting Analyst

2.4 Scope of Practice

RAA professionals typically perform tasks including:

- Maintaining accounting records and financial ledgers
- Preparing financial statements and management reports
- Processing payroll and managing payroll compliance requirements
- Supporting taxation compliance for individuals and small businesses
- Maintaining computerized accounting systems and financial data
- Assisting with financial analysis and operational reporting

Note: The RAA certification and RPA designations do not authorize individuals to perform statutory assurance engagements such as audits, review, or other assurance engagements. Such engagements are subject to specific public accounting licensing requirements established by provincial regulatory authorities.

2.5 The RAA Within the Broader RPA Framework

The RAA certification represents the first stage in a structured paraprofessional pathway. Individuals who go on to complete advanced academic coursework, a Professional Review Program, and a Mandatory Professional Examination may qualify for the Registered Professional Accountant (RPA) designation. RAA graduates are eligible for non-voting membership with RPA Canada and must remain members in good standing to maintain their certification.

The pathway from RAA to RPA represents a structured progression of competencies:

Designation	Primary Focus	Typical Responsibilities
RAA	Applied accounting preprofessional	Bookkeeping, payroll administration, financial records management
RPA	Professional accounting services	Financial reporting, taxation, financial analysis, advisory services
RPA-CAP	Public practice readiness	Compilation engagements, professional practice management

Part 3 – Eligibility and Academic Pathway

3.1 Academic Requirements

The RAA certification is awarded to individuals who have completed the RAA academic curriculum requirements as defined by RPA Canada. The academic framework emphasizes applied accounting skills and practical competencies aligned with operational accounting roles.

RAA academic requirements are typically met through:

- Two-year college accounting diploma programs
- Equivalent certificate programs delivered by recognized institutions
- Continuing education pathways with sufficient curriculum coverage

3.2 Postsecondary Education Pathways

The following table summarizes the postsecondary education pathways that typically align with RAA academic requirements:

Education Pathway	Typical Credential	Alignment with RAA
College Diploma	Business – Accounting (Ontario College Diploma or equivalent)	RAA academic requirements
Continuing Education	Accounting Certificate / Diploma	RAA pathway depending on course coverage
Career College / Private Institution	Accounting Certificate or Diploma	Assessed individually for RAA alignment

RPA Canada recognizes that required academic coursework may be delivered through a variety of formats, including full-time or part-time programs, continuing education pathways, and modular or microcredential structures. Instruction may be in-person, online, or hybrid, provided that the learning outcomes defined in the standards are achieved.

All qualifying programs must demonstrate appropriate academic integrity, assessment rigor, and faculty oversight regardless of delivery format.

3.3 Minimum Grade Requirement

To satisfy the RAA academic requirements, candidates must achieve a minimum passing grade of 60 percent (or equivalent) in each course used to satisfy the curriculum requirements. Where institutions apply alternative grading scales, the grade must be equivalent to a minimum passing standard consistent with the institution's academic policies. Courses completed below the minimum threshold may require course repetition, completion of an equivalent course, or completion of approved bridging coursework.

3.4 Bridging and Partial Credit Recognition

RPA Canada recognizes that candidates may enter the RAA pathway with prior academic coursework that partially satisfies curriculum requirements. Bridging and partial credit recognition provisions allow such candidates to complete only the additional learning required to meet RAA competency expectations.

Partial credit recognition may be granted where an academic course demonstrates substantial but incomplete alignment with the learning outcomes defined in the RAA standards. Examples include:

- A financial accounting course covering introductory content but not all required learning outcomes
- A taxation course focused primarily on personal taxation without full small business coverage

Where gaps are identified, candidates may be required to complete:

- Specific bridging coursework through recognized postsecondary institutions or approved providers
- Short bridging modules addressing particular competency areas
- Supplementary continuing education or microcredential programs

Bridging decisions are guided by the principles of fairness, consistency, recognition of diverse educational pathways, and alignment with the competency expectations defined in the standards.

3.5 Candidate Transition Provisions

Students and candidates who began their academic pathway prior to the effective date of the current standards may continue to progress toward the RAA certification under transitional rules established by RPA Canada. Transition provisions may include recognition of previously completed coursework, bridging requirements where learning outcome gaps exist, and defined timelines within which legacy academic requirements remain valid.

Part 4 – RAA Curriculum Framework

4.1 Overview

The RAA academic curriculum is organized around eleven core courses that collectively develop the foundational competencies required for operational accounting roles. These courses span six curriculum domains and align with the competency framework described in Part 5 of this guide.

4.2 RAA Core Curriculum

The following table presents the full RAA core curriculum as defined by RPA Canada:

Curriculum Domain	Course / Subject Area
Financial Accounting	Introductory Financial Accounting I
Financial Accounting	Introductory Financial Accounting II
Management Accounting	Cost and Management Accounting Fundamentals
Taxation	Personal and Small Business Taxation
Accounting Technology	Computerized Accounting Systems
Finance	Business Mathematics & Financial Analysis
Business Foundations	Introduction to Canadian Business
Business Foundations	Business Communications
Business Foundations	Business Ethics and Professional Conduct
Data and Analysis	Professional Spreadsheet Applications
Payroll	Payroll Essentials
Technology	Data Analytics for Accountants

These courses collectively support the development of practical accounting competencies required for roles such as accounting technician, bookkeeping professional, and financial administration specialist.

4.3 Course Descriptions and Learning Outcomes

The following sections describe each course in the RAA curriculum, including its purpose, competency alignment, and expected learning outcomes.

1. Introductory Financial Accounting I

This course introduces the fundamental principles and concepts of financial accounting and the role of accounting information in business organizations. It focuses on the accounting cycle, transaction analysis, and preparation of basic financial statements.

Upon successful completion, students should be able to:

a. Explain the role of accounting information in business organizations and financial decision-making.
b. Apply the accounting equation to analyze business transactions.
c. Record financial transactions using double-entry accounting principles.
d. Prepare journal entries and maintain general ledger accounts.
e. Prepare trial balances and perform adjusting entries.
f. Complete the accounting cycle for service and merchandising businesses.
g. Prepare fundamental financial statements including the income statement, statement of changes in equity, and balance sheet.
h. Explain the purpose and importance of internal control procedures.
i. Maintain appropriate accounting documentation and working papers.
j. Communicate financial information using appropriate accounting terminology.

Indicative topics: the accounting equation and transaction analysis; journalizing and posting; adjusting entries and the accounting cycle; preparation of financial statements; internal controls; accounting for service and merchandising businesses.

2. Introductory Financial Accounting II

This course builds on Introductory Financial Accounting I by examining how accounting principles are applied to common business assets, liabilities, and equity structures, including inventory valuation, receivables, long-lived assets, partnerships, and corporations.

Upon successful completion, students should be able to:

a. Apply inventory costing methods including FIFO and weighted average valuation.
b. Record and analyze accounting transactions related to accounts receivable and estimate uncollectible accounts.
c. Account for property, plant, and equipment including acquisition, depreciation, and disposal.
d. Explain and record transactions related to intangible assets and amortization.
e. Record and analyze current liabilities.
f. Explain and record accounting transactions related to partnerships and corporations.
g. Prepare a statement of cash flows.
h. Analyze financial statements using basic ratio analysis.
i. Interpret financial statement information to evaluate business performance.
j. Communicate financial analysis results clearly using appropriate terminology.

Indicative topics: inventory costing; accounts receivable and bad debt estimation; property, plant, and equipment; current liabilities; partnership and corporate accounting; statement of cash flows; financial ratio analysis.

3. Cost and Management Accounting Fundamentals

This course introduces the principles and techniques used by organizations to measure costs, evaluate profitability, and support internal decision-making. Emphasis is on practical applications within small and medium-sized enterprises.

Upon successful completion, students should be able to:

a. Explain the role of management accounting in supporting organizational planning and decision-making.
b. Classify costs according to cost behavior, including fixed, variable, and mixed costs.
c. Apply cost-volume-profit analysis to evaluate the relationship between cost, sales volume, and profitability.
d. Prepare cost calculations using job-order and process costing systems.
e. Prepare operating budgets and supporting schedules.
f. Calculate and interpret contribution margins and break-even points.
g. Analyze cost information to support operational decisions.
h. Apply introductory present value concepts within a capital budgeting context.
i. Communicate cost analysis results clearly to support management decision-making.

Indicative topics: cost behavior and classification; cost-volume-profit analysis; job-order and process costing; budgeting fundamentals; capital budgeting introduction.

4. Personal and Small Business Taxation

This course introduces Canadian income tax concepts applicable to individuals and small businesses, with emphasis on compliance obligations and the preparation of tax returns in common scenarios.

Upon successful completion, students should be able to:

a. Explain the Canadian income tax system and its application to individuals and small businesses.
b. Identify and apply rules governing the inclusion and deduction of income items for individuals.
c. Prepare personal income tax returns for common employment and self-employment scenarios.
d. Explain the taxation treatment of small business income.
e. Identify HST/GST compliance obligations applicable to small businesses.
f. Apply basic tax planning strategies appropriate for individuals and small business owners.
g. Communicate taxation requirements and compliance obligations clearly.

Indicative topics: Canadian income tax structure; employment income; business income; deductions and credits; personal tax return preparation; small business taxation; GST/HST fundamentals.

5. Computerized Accounting Systems

This course develops competencies in using computerized and cloud-based accounting software to record, manage, and report financial information in a business environment.

Upon successful completion, students should be able to:

a. Set up and configure a computerized accounting system for a business.
b. Record financial transactions using accounting software.
c. Process accounts payable, accounts receivable, and payroll using computerized systems.
d. Prepare financial reports using accounting software.
e. Manage and reconcile bank and credit card accounts using accounting software tools.
f. Explain the features and capabilities of cloud-based accounting platforms.
g. Apply internal controls within computerized accounting environments.
h. Produce working papers and financial documentation using accounting software.

Indicative topics: setup and configuration of accounting software; transaction recording; accounts payable and receivable modules; payroll processing; financial report generation; bank reconciliation; cloud accounting systems.

6. Business Mathematics & Financial Analysis

This course introduces mathematical and financial calculation techniques used in business and accounting contexts, supporting quantitative reasoning in operational financial management.

Upon successful completion, students should be able to:

a. Apply basic algebraic and arithmetic techniques to business calculations.
b. Calculate financial values including percentages, interest, and discounting.
c. Perform pricing calculations including margin and markup analysis.
d. Apply quantitative methods to analyze business performance and financial results.
e. Interpret statistical information used in business analysis.
f. Apply descriptive statistical measures including averages and measures of dispersion.
g. Evaluate numerical information used in budgeting and financial planning.
h. Communicate quantitative analysis results clearly in business contexts.

Indicative topics: business arithmetic, percentage and ratio calculations, interest computations, financial math, pricing analysis, introductory statistical methods, and quantitative analysis for decision-making.

7. Introduction to Canadian Business

This course introduces the Canadian business environment and the fundamental concepts, functions, and challenges associated with operating a business in Canada. It provides accounting and finance students with essential business literacy to support their professional practice, particularly in serving small and medium-sized enterprises.

Upon successful completion, students should be able to:

a. Describe the Canadian business environment, including economic systems, global influences, and the role of government in business.

b. Explain the forms of business ownership and the key considerations in establishing a business in Canada.

c. Describe the functions of management, including planning, organizing, leading, and controlling.

d. Explain the role of marketing and its application in Canadian business contexts.

e. Describe human resource management practices and their role in organizational performance.

f. Explain financial management concepts and the role of accounting information in business decision-making.

g. Identify ethical responsibilities and social obligations of Canadian businesses.

h. Explain the impact of technology, innovation, and entrepreneurship on Canadian business.

i. Communicate business concepts clearly using appropriate terminology.

Indicative topics: the Canadian business environment; forms of business ownership; management functions; marketing fundamentals; human resources management; financial management and accounting overview; business ethics and social responsibility; entrepreneurship and small business; technology and innovation in business.

8. Business Communications

This course develops written and verbal communication skills required for professional accounting practice, including the preparation of business reports, correspondence, and the communication of financial information to non-financial stakeholders.

Upon successful completion, students should be able to:

a. Prepare clear and professional written business documents, including memos, letters, emails, and reports.
b. Communicate financial information to non-financial audiences using accessible language.
c. Apply professional formatting conventions to business documents.
d. Develop effective verbal communication skills for professional workplace settings.
e. Demonstrate listening and interpersonal communication competencies.
f. Produce documentation appropriate for accounting and financial reporting contexts.

Indicative topics: business writing; professional correspondence; report preparation; oral communication; communication in financial contexts; workplace communication practices.

9. Business Ethics and Professional Conduct

This course introduces ethical frameworks and professional conduct standards applicable to accounting practice, emphasizing the responsibilities of accounting professionals in maintaining financial integrity.

Upon successful completion, students should be able to:

a. Explain the importance of ethical conduct in professional accounting practice.
b. Apply ethical decision-making frameworks to accounting scenarios.
c. Identify situations involving potential conflicts of interest or professional misconduct.
d. Describe professional conduct standards and codes of ethics applicable to accounting professionals.
e. Explain confidentiality obligations and professional responsibilities related to financial information.
f. Recognize and respond appropriately to potential financial irregularities or misconduct.
g. Explain and interpret RPA's Professional Code of Conduct and Code of Ethics.

Indicative topics: ethical frameworks; professional codes of conduct; confidentiality; conflicts of interest; financial misconduct and fraud awareness; professional responsibility.

10. Professional Spreadsheet Applications

This course introduces spreadsheet tools and basic data analysis techniques commonly used in accounting and financial management. Students develop practical competencies in organizing, analyzing, and communicating financial data using spreadsheet applications.

Upon successful completion, students should be able to:

a. Construct spreadsheets using formulas and financial functions.

b. Organize and analyze financial data using spreadsheet tools.

c. Create charts and visualizations to communicate financial information.

d. Apply spreadsheet tools to budgeting and financial analysis tasks.

e. Manage financial data in structured spreadsheet models.

Indicative topics: spreadsheet fundamentals; financial formulas and functions; data organization and sorting; charts and data visualization; budgeting models; spreadsheet-based financial analysis.

11. Payroll Essentials

This course introduces the fundamental concepts and regulatory requirements associated with payroll administration in Canada, including statutory deduction calculations and employer compliance obligations.

Upon successful completion, students should be able to:

1. Explain the principles of payroll administration in Canada.
2. Calculate employee earnings and statutory deductions including CPP, EI, and income tax.
3. Prepare payroll records and payroll documentation.
4. Identify employer payroll compliance obligations.
5. Use payroll software tools to support payroll processing.

Indicative topics: payroll fundamentals; statutory deductions (CPP, EI, income tax); payroll records; employer remittance obligations; payroll software applications.

12. Data Analytics for Accountants

This course introduces analytical tools and techniques used to interpret financial and operational data in accounting and advisory contexts. The course focuses on the use of spreadsheet analytics, data visualization, and introductory programmatic data analysis techniques to support financial analysis and decision-making. Students learn how to organize, analyze, and interpret financial data to identify trends, evaluate performance, and support business decisions. The course also introduces emerging technologies influencing accounting practice, including automation, artificial intelligence, and advanced financial analytics.

Upon successful completion, students should be able to:

a. Organize financial data for analytical purposes using spreadsheet tools.

b. Apply spreadsheet functions and analytical tools to evaluate financial information.

c. Perform financial data analysis to identify trends and performance indicators.

d. Create data visualizations that communicate financial insights clearly.

e. Apply introductory programmatic data analysis techniques using modern data tools.

f. Interpret analytical results to support financial decision-making.

g. Explain how automation and artificial intelligence are influencing accounting practice.

h. Evaluate the role of data analytics in modern financial management and advisory services.

Indicative topics: spreadsheet analytics; financial data visualization; database concepts; programmatic data analysis; artificial intelligence in accounting; financial analytics techniques.

4.4 Curriculum Alignment with the RPA Framework

The RAA curriculum provides foundational accounting competencies supporting operational accounting roles. Candidates seeking progression toward the Registered Professional Accountant (RPA) designation will typically complete additional coursework at the intermediate and advanced levels, including intermediate financial and management accounting, corporate taxation, finance, and governance topics defined in the *RPA Canada Education Accreditation & Learning Standards* Guide.

Part 5 – RAA Competency Framework

5.1 Overview of Competency Domains

The RPA Canada competency framework is organized around eight professional competency domains that collectively define the knowledge and capabilities expected of accounting professionals. RAA-level competencies focus on the foundational domains most directly relevant to operational accounting roles.

5.2 Competency Domains Addressed at the RAA Level

Competency Domain	RAA-Level Focus
Financial Reporting	Recording and classifying transactions; preparing financial statements; understanding basic reporting frameworks
Management Accounting	Cost behavior; budgeting fundamentals; introductory cost-volume-profit analysis
Taxation and Compliance	Personal income tax preparation; small business taxation; GST/HST compliance
Technology and Data	Operating computerized accounting systems; cloud-based accounting software; spreadsheet-based financial analysis
Finance and Economics	Business mathematics; financial calculations; introductory financial analysis
Professional Skills and Ethics	Ethical decision-making; professional conduct; confidentiality; business communication

5.3 Financial Reporting

The financial reporting domain forms the foundation of professional accounting practice. At the RAA level, competencies focus on the recording and classification of financial transactions, preparation of financial statements, and maintenance of working papers and accounting documentation.

a. Recording and classifying financial transactions
b. Preparing basic financial statements (income statement, balance sheet, statement of equity)
c. Completing the accounting cycle
d. Understanding the role of internal controls in safeguarding financial information

5.4 Management Accounting

Management accounting competencies at the RAA level provide the foundational tools for cost analysis and operational decision support.

a. Understanding cost behavior (fixed, variable, mixed)
b. Performing cost-volume-profit analysis
c. Preparing basic operating budgets
d. Interpreting cost information for operational decision-making

5.5 Taxation and Compliance

Taxation competencies at the RAA level focus on regulatory compliance for individuals and small businesses.

a. Preparing personal income tax returns
b. Understanding taxation rules affecting small business income
c. Applying HST/GST compliance requirements
d. Supporting basic tax compliance obligations

5.6 Technology and Data

Technology competencies reflect the importance of digital tools in modern accounting practice.

a. Operating computerized accounting systems
b. Working with cloud-based accounting platforms
c. Using spreadsheet tools for financial data management and analysis
d. Managing digital financial records and documentation

5.7 Finance and Economics

Finance competencies at the RAA level develop quantitative reasoning and basic financial calculation skills.

a. Applying business mathematics to financial calculations
b. Calculating interest, discounting, margins, and pricing
c. Interpreting basic financial results

5.8 Professional Skills and Ethics

Professional conduct and ethical responsibility are fundamental to accounting practice at every level.

a. Applying ethical decision-making frameworks
b. Maintaining professional integrity and confidentiality
c. Communicating financial information clearly and professionally
d. Recognizing and addressing potential financial misconduct

5.9 RAA Vocational Learning Outcomes

Graduates who achieve the RAA certification are expected to demonstrate the following integrated vocational learning outcomes:

a. Prepare and maintain accurate accounting records using recognized accounting principles and practices
b. Record financial transactions and complete the accounting cycle for business operations
c. Prepare financial statements and supporting schedules for internal and external reporting purposes
d. Apply payroll administration procedures and comply with payroll-related regulatory requirements
e. Support taxation compliance for individuals and small businesses
f. Operate and maintain computerized accounting systems and cloud-based accounting software
g. Maintain financial documentation and working papers that support financial reporting
h. Perform basic financial analysis using spreadsheets and accounting software tools
i. Apply ethical principles and professional conduct standards in accounting practice
j. Communicate financial information clearly and effectively to internal stakeholders

5.10 Essential Employability Skills

In addition to technical accounting competencies, the RAA framework integrates essential employability skills that enable graduates to function effectively in professional workplace environments. These include:

Employability Skill	Application in RAA Practice
Communication	Preparing financial reports; explaining accounting information to non-financial colleagues and clients
Analytical Thinking	Interpreting financial statements; identifying discrepancies; applying cost analysis
Digital Literacy	Operating accounting software; managing digital financial records; using spreadsheet tools
Ethical Judgment	Applying professional conduct standards; maintaining confidentiality; recognizing misconduct
Information Management	Organizing financial records; maintaining working papers; managing accounting documentation
Collaboration	Working effectively in accounting teams; coordinating financial information across departments
Adaptability	Responding to changes in software, regulations, and organizational accounting needs
Professional Responsibility	Maintaining accurate records; meeting compliance obligations; upholding professional standards

Part 6 – Program Accreditation (For Institutions)

6.1 Purpose of Accreditation

RPA Canada recognizes postsecondary programs through a formal accreditation process. Accreditation confirms that a program's curriculum aligns with the learning outcomes and competency requirements defined in the Education and Accreditation Standards, preparing graduates for the RAA certification pathway.

Institutions seeking RAA-aligned accreditation must demonstrate that their programs deliver the foundational competencies described in Part 4 and Part 5 of this guide.

6.2 Institutional Eligibility

Postsecondary institutions eligible to apply for accreditation may include:

- Publicly funded colleges
- Publicly funded universities
- Recognized private career colleges
- Continuing education divisions of universities or colleges
- Other postsecondary institutions offering recognized academic programs

Institutions must demonstrate appropriate academic governance, qualified faculty or instructors, and administrative oversight consistent with postsecondary education practices in Canada.

6.3 The Accreditation Process

The program accreditation process involves the following steps:

Step	Description
1. Initial Expression of Interest	The institution notifies RPA Canada of its intention to seek accreditation for a specific academic program.
2. Program Documentation Submission	The institution submits program overview, course outlines and syllabi, learning outcome mapping, and faculty qualification information.
3. Curriculum Mapping Review	The institution completes the Course Mapping Matrix (Appendix A of the full Standards) demonstrating how courses align with required RAA learning outcomes.
4. Accreditation Review	RPA Canada reviews submitted materials to evaluate curriculum alignment, instructional depth, and assessment practices.
5. Accreditation Decision	RPA Canada issues an accreditation decision based on review findings.

6.4 Accreditation Decision Categories

Decision Category	Description
Full Accreditation	Program demonstrates substantial alignment with RPA standards. Graduates are considered to have satisfied the academic prerequisites for the RAA certification, subject to any additional requirements.
Conditional Accreditation	Program substantially satisfies requirements but must address specific conditions within a defined review period.
Provisional Accreditation	New or developing programs demonstrating alignment but with limited graduate history may receive provisional recognition while additional evidence is gathered.
Accreditation Denied	Program does not meet minimum standards required for accreditation.

6.5 Accreditation Review Cycle

Accredited programs are subject to periodic review on a five-year cycle to ensure continued alignment with RPA Canada education standards. RPA Canada may conduct earlier reviews when significant curriculum changes occur, program delivery methods change substantially, or professional competency requirements evolve.

Institutions are expected to notify RPA Canada of major program changes that may affect curriculum alignment.

RAA certification is subject to renewal after 5 years with refresher education and training program offered by RPA Canada to be compliant with RAA standards.

6.6 Outcome-Based Evaluation Approach

RPA Canada evaluates academic programs based on the demonstrated coverage of required competencies, rather than strict adherence to specific course titles. Programs may satisfy curriculum requirements through:

- Individual courses corresponding to the subjects listed in the RAA curriculum
- Integrated courses covering multiple competency areas
- Equivalent courses with different titles but comparable learning outcomes

Institutions must demonstrate coverage across the RAA competency domains described in Part 5, with particular attention to financial accounting, taxation, technology, bookkeeping practice, and professional ethics.

6.7 Quality Assurance

Institutions participating in the accreditation framework are expected to maintain appropriate academic governance, curriculum oversight, and assessment practices. Accreditation reviewers evaluate programs across five dimensions:

- *Curriculum Alignment* – coverage of required RAA subject areas
- *Learning Outcome Coverage* – alignment of course outcomes with RAA competency expectations
- *Program Structure and Delivery* – appropriate sequencing, credit weight, and instructional depth
- *Academic Quality Assurance* – institutional review processes, assessment standards, and faculty oversight
- *Program Integrity and Professional Alignment* – preparation for practical accounting roles and ethical professional conduct

6.8 Curriculum Coverage Checklist for RAA Programs

Institutions developing RAA-aligned programs should confirm that their curriculum provides coverage of the following areas.

Assessment below will fall under one of 3 categories:
Full (F): Meets all required learning outcomes
Partial (P): Meets some of the required learning outcomes
Gap (X): Course not available at institution / course does not meet RPA learning outcomes

Curriculum Area	Assessment	RPA Confirmed
Introductory Financial Accounting I	F/P/X	☐
Introductory Financial Accounting II		☐
Cost and Management Accounting Fundamentals		☐
Personal and Small Business Taxation		☐
Computerized Accounting Systems		☐
Business Mathematics & Financial Analysis		☐
Introduction to Canadian Business		☐
Business Communications		☐
Business Ethics and Professional Conduct		☐
Excel & Data Literacy		☐
Payroll Essentials		☐
Data Analytics for Accountants		☐

Part 7 – Academic Partnerships and Recognition

7.1 Accredited Academic Program Partners

Postsecondary institutions whose programs meet the accreditation standards may be recognized as Accredited Academic Program Partners of RPA Canada. Accredited partners deliver programs that provide students with the academic foundation required to pursue the RAA certification.

Accredited programs offering RAA pathways may include:

- Accounting diploma programs
- Continuing education accounting programs
- Career college accounting programs assessed for RAA alignment

Recognition as an Accredited Academic Program Partner indicates that the program's curriculum aligns with the learning outcomes and competency requirements for the RAA certification. Accredited institutions may communicate their partnership status to prospective students and may participate in collaborative initiatives with RPA Canada related to accounting education and professional development.

7.2 Academic RPA Membership

RPA Canada offers Academic RPA membership to faculty members, instructors, and academic leaders who contribute to the delivery and development of accounting education programs aligned with the RPA competency framework, including those delivering RAA-pathway curriculum.

Academic members may participate in professional activities including:

- Curriculum development initiatives
- Professional education advisory committees
- Applied research projects related to accounting practice
- Academic conferences and professional development activities

Part 8 – Public Interest and Professional Context

8.1 RAA and the Public Interest

The Registered Accounting Analyst certification contributes to the public interest by supporting the development of qualified operational accounting paraprofessionals who help maintain accurate financial records, support compliance obligations, and strengthen financial management within Canadian organizations.

Financial information plays a critical role in economic decision-making, regulatory compliance, and financial accountability. RAA paraprofessionals, by supporting accurate recordkeeping and financial reporting within organizations, contribute directly to financial transparency and the integrity of financial systems.

8.2 Supporting Canadian Small and Medium-Sized Enterprises

Small and medium-sized enterprises (SMEs) represent the vast majority of businesses in Canada and are a key driver of employment, innovation, and regional economic development. These organizations frequently rely on accessible accounting expertise to support financial management, regulatory compliance, taxation, and financial planning.

RAA paraprofessionals are particularly well-positioned to support SMEs through:

- Maintaining accurate financial records and bookkeeping systems
- Supporting payroll compliance and regulatory obligations
- Assisting with personal and small business tax preparation
- Managing accounting software and financial data systems

8.3 Paraprofessional Principles

The RAA education pathway is guided by the following foundational principles:

- Professional integrity and ethical responsibility
- Alignment between academic education and professional competencies
- Accessibility of paraprofessional pathways for individuals from diverse backgrounds
- Collaboration between RPA Canada and educational institutions
- Commitment to continuous professional education

8.4 The Evolving Accounting Environment

The accounting profession continues to evolve in response to advances in technology, changes in business practices, and evolving regulatory environments. Cloud-based accounting platforms, automated data processing, and artificial intelligence are reshaping accounting operations.

The RAA curriculum reflects this evolving environment by incorporating technology and data literacy competencies alongside traditional accounting disciplines. RAA graduates are prepared to work effectively within modern digital financial environments while maintaining foundational principles of financial integrity and professional judgment.

Part 9 – RAA certification Quick Reference

9.1 At a Glance

Item	Details
Designation	Registered Accounting Analyst (RAA)
Offered by	RPA Canada
Level	Entry-level paraprofessional accounting certification
Academic Requirement	Completion of the RAA core curriculum (12 courses)
Typical Pathway	Two-year college accounting diploma or equivalent
Minimum Grade	60% (or institutional equivalent) in each qualifying course
Progression	Provides a foundation for advancement to the RPA designation

9.2 RAA Curriculum Summary

Domain	Course
Financial Accounting	Introductory Financial Accounting I
Financial Accounting	Introductory Financial Accounting II
Management Accounting	Cost and Management Accounting Fundamentals
Taxation	Personal and Small Business Taxation
Accounting Technology	Computerized Accounting Systems
Finance	Business Mathematics & Financial Analysis
Business Foundations	Introduction to Canadian Business
Business Foundations	Business Communications
Business Foundations	Business Ethics and Professional Conduct
Data and Analysis	Spreadsheet Applications
Payroll	Payroll Essentials
Technology	Data Analytics for Accountants

9.3 RAA Professional Role Summary

Category	Details
Primary Focus	Applied accounting practice in operational roles
Typical Employer	Small and medium-sized enterprises, accounting firms, financial administration departments
Typical Roles	Accounting Technician, Bookkeeping Professional, Financial Administrator, Payroll Administrator, Accounting Support Specialist
Core Responsibilities	Financial recordkeeping, payroll administration, taxation support, accounting systems management, financial reporting
Scope Limitation	Does not authorize statutory assurance engagements (audit or review); public practice requires additional licensing

9.4 Competency Domain Coverage

Competency Domain	Addressed at RAA Level
Financial Reporting	Yes – foundational (introductory financial accounting, bookkeeping)
Management Accounting	Yes – foundational (cost accounting fundamentals, budgeting)
Taxation and Compliance	Yes – personal and small business taxation, GST/HST
Technology and Data	Yes – computerized accounting systems, cloud software, Excel, analytics
Finance and Economics	Yes – business mathematics and financial calculations
Professional Skills and Ethics	Yes – ethics, professional conduct, business communications
Governance and Internal Controls	Partial – introductory internal control awareness
Business Strategy and Operations	Not required at RAA level

Glossary of Key Terms

Accreditation Formal recognition granted by RPA Canada to a postsecondary academic program that demonstrates alignment with the curriculum and learning outcomes defined in the Education and Accreditation Standards.

Accreditation Decision Categories The classifications used by RPA Canada when determining the accreditation status of an academic program: Full Accreditation, Conditional Accreditation, Provisional Accreditation, and Accreditation Denied.

Bridging Coursework Additional academic or continuing education coursework required to address identified gaps between a candidate's prior learning and the RAA curriculum requirements.

Competency Domain A category of professional knowledge and skill defined within the RPA Canada competency framework. Competency domains guide curriculum design, course learning outcomes, and accreditation evaluation.

Learning Outcomes Statements describing the knowledge, skills, and professional competencies that students are expected to demonstrate upon successful completion of a course or program.

Partial Credit Recognition Recognition granted where a course demonstrates substantial but incomplete alignment with required learning outcomes, allowing candidates to address remaining gaps through targeted supplementary learning.

RAA – Registered Accounting Analyst - The intermediate-level accounting certification offered by RPA Canada, recognizing individuals who have developed foundational competencies in financial accounting, bookkeeping, payroll, taxation, accounting technology, and professional ethics.

RPA – Registered Professional Accountant The advanced professional accounting designation offered by RPA Canada, recognizing individuals with expanded competencies in financial reporting, management accounting, taxation planning, financial analysis, accounting systems, and business advisory services.

RPA-CAP – Certified Accounting Practitioner - An advanced credential available to RPAs who complete the Professional Practice Certification program and intend to provide accounting and related services to small to medium sized businesses and individuals.

RPA Canada - The national professional organization that offers and administers the RAA certification; RPA and APA designations, establishes the Education and Accreditation Standards, and oversees the accreditation of postsecondary accounting programs.

Vocational Learning Outcomes The integrated professional competencies expected of individuals who achieve the RAA or RPA designation, reflecting the practical capabilities required for professional accounting roles in Canadian organizations.