

MODULE 2 Communication and Terminology for
Professional Licensing

TOPIC 1 Requesting Clarification for Obtaining a
CGA Designation

LEARNING OUTCOMES:

By the end of this lesson, participants will be able to:

- ◆ find specific information in a text: CGA licensing material
- ◆ ask for clarification about licensing procedures using relevant terminology related to both general licensing application procedures and procedures specific to the CGA

Facilitator's Notes for Module 2

Topic 1: Requesting Clarification for Obtaining a CGA Designation

FACILITATOR PREPARATION

Content

In order to deliver the next three lessons on licensing procedures effectively, the facilitator should be familiar with the following:

- ◆ CA/CMA/CGA application procedures
 - ◆ CA/CMA/CGA terminology and abbreviations
1. Institute of Chartered Accountants of Ontario (ICAO), Occupational Fact Sheet for Chartered Accountants. This fact sheet is available on the ICAO's Web site. Visit <http://www.icao.on.ca>.
 2. Certified General Accountants Association of Ontario (CGA), Program of Professional Studies. See the CGA Web site at <http://www.cga-ontario.org>.
 3. Certified General Accountants Association of Ontario (CGA), Fast-track Process for Individuals With International Accounting Designations. See Web site.
 4. Society of Management Accountants of Ontario (CMA), The CMA Accreditation Process. See the CMA Web site at <http://www.cma-canada.org/ontario>.

The facilitator should also have some familiarity with Bill 213 — *An Act To Improve Access To Justice*, passed by the Legislature of Ontario in December 2002. This legislation amends the Public Accountancy Act and will reform the manner in which licenses to practice public accounting in Ontario will be granted in the future. Under previous legislation, only CAs were granted licenses to practise public accounting, whereas under Bill 213, all fully qualified accountants from all three professional designations (CGAs, CMAs and CAs) who meet the standards set out in the Act will be able to apply for licenses to practise public accounting.

The terminology in this lesson will be practiced within a functional language context: asking for clarification. Participants will use specific and general licensing terminology while clarifying licensing procedure.

Delivery

Prepare as many copies as necessary of the following handouts:

- | | |
|------------------|---|
| ◆ Handout 1 | Excerpts from CA/CMA/CGA |
| ◆ Handout 2 | Vocabulary Matching Activity |
| ◆ Handout 3 | Dialogue |
| ◆ Handout 4 | Language Chart |
| ◆ Handout 4a | Functional Expressions |
| ◆ Handouts 5, 5a | } <i>CGA excerpts and exercise- class is divided into three groups, so only one of these three handouts is required for each participant.</i> |
| ◆ Handouts 6, 6a | |
| ◆ Handouts 7, 7a | |
| ◆ Handout 8 | CGA Accreditation Requirements Grid |

Terminology List (optional)

Prepare functional language categories for Pre-Task 5.

Materials needed: access to a blackboard, markers, and chart paper.

Methodology

Introduction

- (15 minutes)** 1. Introduce the lesson by asking participants some general questions about licensing and related issues.

Note: If there are time concerns this could be optional and pre-tasks 1 and 2 could also be used as an introduction.

Examples:

1. What is the purpose of licensing?
2. What problems can be avoided through licensing?
3. Whose interests are safeguarded through licensing?
4. Why do some professions need to be regulated through licensing?
5. Why are standards necessary?
6. What are ethics? Why are they necessary?

Pre-Tasks

- (10 minutes)**
1. Elicit from participants types of accounting designations (CA, CMA, CGA) and different accounting fields (e.g., cost accounting, financial accounting, management accounting, auditing, public accounting, etc.) and write them on the board.
 2. Ask participants to describe what type of accounting each of the written designations is related to. Let participants work in groups of three and then discuss with the class.

Answers:

1. CA – public accounting, auditing
2. CGA – management and public accounting, cost accounting
3. CMA – management accounting, cost accounting and internal auditing

- (15 minutes)**
3. Distribute Handout 1. Have participants read all the information on Handout 1 and negotiate, in groups of three, the meanings of the unfamiliar words and expressions.

In addition to the different accounting fields, make sure that the following terminology is discussed:

<u>CA</u>	<u>CMA</u>
<ul style="list-style-type: none"> ◆ Chartered Accountant ◆ a designation ◆ Public Accountant ◆ Public Accountancy Act ◆ Bill 213 ◆ audit work ◆ to practise 	<ul style="list-style-type: none"> ◆ leadership ◆ innovation ◆ ethics
	<u>CGA</u>
	<ul style="list-style-type: none"> ◆ objective ◆ broad spectrum ◆ accounting body ◆ legislative acts

- (20 minutes)**
4. Distribute Handout 2 and have the participants match the general licensing terminology on the left with the definitions on the right. Explain that these terms are found throughout all licensing material from the CA, CMA, and CGA Ontario.

(20 minutes) 5. Explain that the brochures from the CA, CGA, and CMA contain a lot of information. By asking questions to clarify information about the licensing / certification procedure participants can ensure that they have a solid understanding of the requirements. Distribute Handout 3, a dialogue between an accountant and a CGA staff member. Explain that the accountant is a CA from Sri Lanka who has decided that his job opportunities are better as a CGA and he is inquiring about obtaining a CGA designation, given his academic qualifications and his designation as a CA in Sri Lanka. Read aloud to illustrate intonation / pronunciation and ask two volunteers to do the same. Point out that the dialogue incorporates many expressions used to seek clarification. Ask the participants to read the dialogue and underline the expressions used to clarify meaning.

- ◆ asking for clarification
 - ◆ rephrasing
 - ◆ correcting misunderstanding
 - ◆ confirming
- } Have these written on
chart paper

Have the participants specify the categories for each expression that they underlined. Review the answers with the class.

(20 minutes) 6. Tell the participants that using these kinds of expressions is a good strategy for obtaining correct information. Explain that they will get more of these kinds of expressions. Distribute Handouts 4 and 4a and have participants fill in the chart with the appropriate expressions. Have participants compare their answers. Discuss how these phrases are used in different contexts.

(25 minutes) 7. Tell the participants that there are three main areas of information in the CGA accreditation process. Distribute three different handouts to three groups of participants. One group gets Handout 5, the other 6, and the third gets 7. Explain that Handout 5 contains Admission Requirements, Handout 6 contains Accreditation Requirements and Handout 7 contains Practical Experience Requirements. Have the participants in each group read their handout. When they are finished, distribute the accompanying

Handouts 5a, 6a, 7a to each group as appropriate and have the participants answer the questions. Encourage discussion of the terminology and content.

- (5-15 minutes)** 8. Explain that participants will now exchange information with each other in new groups. Give the participants Handout 8 (CGA Accreditation Requirements Grid). As preparation, have them formulate a few questions for their group members. (If time is limited, this can be optional).

Task

- (30 minutes)** 1. Put participants in groups of three so that each member of the group has read a different handout. Participants are to find out as much information as possible by asking each other questions about the three different areas of information.

Encourage participants to use clarification language as they exchange information. They should make sure they get accurate information.

Post-Task

- (10 minutes)** 1. Clarify any misunderstandings that may have come up during the task. Again, encourage use of clarification questions during the discussion.

Handout 1



The Institute of Chartered Accountants of Ontario
 69 Bloor Street East, Toronto, M4W 1B3
 Tel: (416) 962-1841
 Toll Free: 1-800-387-0735
 Fax: (416) 962-8900
 Internet: <http://www.icao.on.ca>
 e-mail: custserv@icao.on.ca

Chartered Accountants, Public Accountants
 The Canadian Chartered Accountant (CA) designation is internationally recognized for high professional standards in the accounting field. You must be a member of the Institute of Chartered Accountants of Ontario in order to use the title Chartered Accountant or to use the CA designation in Ontario. Chartered Accountants hold positions in public accounting, business, commerce, industry, government, and education.



The Society of Management Accountants of Ontario
 70 University Avenue, Suite 300
 Toronto, Ontario M5J 2M4
 Telephone: (416) 977-7741
 Toll Free: 1-800-387-2991
 Fax: (416) 977-6079
 Email: info@CMA-Ontario.org
www.CMA-Ontario.org

Certified Management Accountants (CMAs) are proven financial management professionals who provide leadership, innovation and value-added decision-making. The CMA designation is awarded by The Society of Management Accountants of Ontario, a self-regulating professional body dedicated to the development of management accounting practice. The Society grants exclusive rights to the CMA designation and is responsible for maintaining high standards of performance and ethics among its more than 19,000 certified and 2,300 student members in Ontario.



Certified General Accountants Association of Ontario

The accounting profession in Canada consists of three distinct groups of accountants. The objectives and the powers of each accounting body are embodied in legislative acts of the respective provinces. Briefly, chartered accountants are required to achieve their training as students working in public accounting firms, while certified management accountants train within a cost and management accounting environment. The Certified General Accountants Association provides education and training for careers throughout the broad spectrum of the profession. As a result, CGAs enjoy the choice and flexibility of focusing their professional careers in the area of their personal interest: in public practice, management accounting, financial management, government, industry, or education.

Head Office
 240 Eglinton Avenue East
 Toronto ON M4P 1K8
 Telephone: (416) 322-6520
 Toll free: 1-800-668-1454
 Fax: (416) 322-6481
 Web Site: www.cga-ontario.org
 E-mail: info@cga-ontario.org

Regional Office
 22 Queen Street, Suite 302
 Ottawa ON K1P 5V9
 Telephone: (613) 232-5363
 Fax: (613) 232-5231

Handout 2

Match the term on the left with a suitable definition on the right.

- | | |
|-------------------------------|--|
| 1. to be eligible | a to evaluate |
| 2. to verify | b to enroll |
| 3. to confirm | c to be released from a requirement |
| 4. to certify | d to give formally |
| 5. equivalent | e to qualify |
| 6. to be exempted; exemptions | f Official documents from the institution(s) where you received your education |
| 7. to assess; assessment | g to establish beyond a doubt |
| 8. transcripts | h a curriculum |
| 9. prerequisite | i judged to be the same |
| 10. Assignee | j an official authorized to certify documents |
| 11. to grant | k required before |
| 12. syllabus | l to state information is true |
| 13. to register | m one appointed to act for another |
| 14. a notary public | n to check |

FACILITATOR'S NOTES - ANSWER KEY TO HANDOUT 2

Match the term on the left with a suitable definition on the right.

- | | |
|---------------------------------|--|
| 1. to be eligible e | a to evaluate |
| 2. to verify n | b to enroll |
| 3. to confirm g | c to be released from a requirement |
| 4. to certify l | d to give formally |
| 5. equivalent i | e to qualify |
| 6. to be exempted; exemptions c | f Official documents from the institution(s) where you received your education |
| 7. to assess; assessment a | g to establish beyond a doubt |
| 8. transcripts f | h a curriculum |
| 9. prerequisite k | i judged to be the same |
| 10. assignee m | j an official authorized to certify documents |
| 11. to grant d | k required before |
| 12. syllabus h | l to state information is true |
| 13. to register b | m one appointed to act for another |
| 14. a notary public j | n to check |

Handout 3 (Page 1 of 2)

Asking for clarification from the CGA Association of Ontario.

The following conversation takes place between an accountant calling to get more information about getting a professional designation of CGA and an official at CGA Ontario.

1. Read it with a partner.
2. Underline the phrases used to ask for clarification and to show that information has been understood. These kinds of phrases may be used in any context.

- CGA:** Hello, may I help you?
- Accountant:** Yes, please. I'd like to know if I'm eligible to work as an accountant in Ontario. I'd like to be a Certified General Accountant.
- CGA:** Do you have any accounting experience or a degree or diploma in accounting?
- Accountant:** I'm afraid I don't understand what you mean. I am from Sri Lanka and I graduated from the University of Ruhung. I am a Chartered Accountant and I have worked as an accountant for many years. I was a member of The Institute of Chartered Accountants in Sri Lanka.
- CGA:** Well, there are certain admission requirements to the CGA, such as an education assessment. There are also accreditation requirements and experience requirements in order to obtain a professional designation of CGA in Ontario.
- Accountant:** I'm afraid I'm not quite clear what you mean by that.
- CGA:** Well, to be more specific, because you already have a university degree and have a professional designation from another country, you should fill out this Application for Advanced Standing. You may be eligible for some course exemptions.

Handout 3 (page 2 of 2)

- Accountant:** I lived in Australia for five years before I came to Canada. I was an auditor in a financial consulting company. Does that count for anything?
- CGA:** Yes, it may. But it is still a prerequisite for certification to have at least one year Canadian work experience. Generally two years are required, but you may be exempted from one year.
- Accountant:** Oh, I see. I'm sorry, but I didn't quite follow what you said about my educational background.
- CGA:** Perhaps I haven't made myself clear. Basically what I'm trying to say is that the first step towards getting a professional designation is to fill out this Application for Advanced Standing. The Association needs your transcripts. They will be assessed for Canadian equivalency. Work experience doesn't qualify for Advanced Standing.
- Accountant:** I think you've misunderstood me. I have over ten years of auditing experience!
- CGA:** Allow me to rephrase what I said. Some of your auditing experience may be used towards our practical experience requirement. But your transcripts are very important, if you want to register with the Association.
- Accountant:** Oh, I see.
- CGA:** There is a brochure with all the information. Fill out the application at the back and return it. It takes a few weeks to process.
- Accountant:** Thank you very much.
- CGA:** You're welcome.

FACILITATOR'S NOTES - Answer Key to Handout 3

Asking for clarification from the CGA Association of Ontario.

The following conversation takes place between an accountant calling to get more information about getting a professional designation of CGA.

1. Read it with a partner.
2. Underline the phrases used to ask for clarification and to show that information has been understood. These kinds of phrases may be used in any context.

CGA: Hello, may I help you?

Accountant: Yes, please, I'd like to know if I'm eligible to work as an accountant in Ontario. I'd like to be a Certified General Accountant.

CGA: Do you have any accounting experience or a degree or diploma in accounting?

Accountant: I'm afraid I don't understand what you mean. I am from Sri Lanka and I graduated from the University of Ruhung. I am a Chartered Accountant and I have worked as an accountant for many years. I was a member of the Institute of Chartered Accountants in Sri Lanka.

CGA: Well, there are certain admission requirements, such as an education assessment, there are also accreditation requirements and experience requirements in order to obtain a professional designation of CGA in Ontario.

Accountant: I'm afraid I'm not quite clear what you mean by that.

CGA: Well, to be more specific, because you already have a degree in accounting and have a professional designation from another country, you should fill out this Application for Advanced Standing in order to become a CGA.

Accountant: I lived in Australia for five years before I came to Canada. I was an auditor in a financial consulting company. Does that count for anything?

CGA: Yes, it may. But it is still a prerequisite for certification to have at least a year of Canadian work experience. Generally two years are required, but you may be exempted from one year.

Accountant: Oh, I see I'm sorry, but I didn't quite follow what you said about my educational background?

CGA: Perhaps I haven't made myself clear. Basically what I'm trying to say is that the first step towards getting a professional designation is to fill out this Application for Advanced Standing. The Association needs your transcripts. They will be assessed for Canadian equivalency. Work experience doesn't qualify for Advanced Standing.

Accountant: I think you've misunderstood me. I have over ten years of auditing experience!

CGA: Allow me to rephrase what I said. Some of your auditing experience may be used towards our practical experience requirement. But your transcripts are very important, if you want to register with the Association.

Accountant: Oh, I see.

CGA: There is a brochure with all the information. Fill out the application at the back and return it. It takes a few weeks to process.

Accountant: Thank you very much.

CGA: You're welcome.

Handout 4

Put the expressions on Handout 4a into the appropriate categories.

<p style="text-align: center;">Confirming</p>	<p style="text-align: center;">Correcting Misunderstandings</p>
<p style="text-align: center;">Asking for Clarification</p>	<p style="text-align: center;">Re-phrasing</p>

Handout 4a

Common expressions used to clarify understanding

- ◆ Sorry, I'm probably not making myself clear. Let me put it another way.
- ◆ I think you've misunderstood me.
- ◆ When you say... do you mean that...?
- ◆ I'm sorry, I didn't quite follow what you said about...
- ◆ Would I be correct in saying that...?
- ◆ Perhaps I should make that clearer by saying...
- ◆ I'm afraid there seems to have been a slight misunderstanding.
- ◆ Perhaps I haven't made myself clear. Basically, what I'm trying to say is...
- ◆ Are you saying that...?
- ◆ I'm afraid I don't understand what you mean.
- ◆ Correct me if I'm wrong, but...
- ◆ I'm afraid I'm not quite clear what you mean by that.
- ◆ Allow me to rephrase that.
- ◆ I'm afraid I didn't quite get your last point. Could you go over it again, please?
- ◆ That isn't quite what I meant
- ◆ Am I correct in assuming that...?
- ◆ To be more specific...
- ◆ When you say... do you mean that?

FACILITATOR’S NOTES - Answer Key to Handouts 4 and 4a

<p style="text-align: center;">Confirming</p> <ul style="list-style-type: none"> ◆ Would I be correct in saying that...? ◆ Correct me if I’m wrong, but... ◆ Am I correct in assuming that...? ◆ Are you saying that...? ◆ Basically, what you’re saying is... ◆ When you say..., do you mean that? 	<p style="text-align: center;">Correcting Misunderstandings</p> <ul style="list-style-type: none"> ◆ I’m afraid there seems to have been a slight misunderstanding. ◆ I think you’ve misunderstood me. ◆ That isn’t quite what I meant.
<p style="text-align: center;">Asking for Clarification</p> <ul style="list-style-type: none"> ◆ I’m afraid I’m not quite clear what you mean by that. ◆ I’m sorry, I didn’t quite follow what you said about... ◆ I’m afraid I don’t understand what you mean. ◆ I’m afraid I didn’t quite get your last point. Could you go over it again please? 	<p style="text-align: center;">Re-Phrasing</p> <ul style="list-style-type: none"> ◆ Perhaps I haven’t made myself clear. Basically, what I’m trying to say is... ◆ Sorry, I’m probably not making myself clear. Let me put it another way... ◆ Perhaps I should make that clearer by saying... ◆ Allow me to rephrase that. ◆ To be more specific...,

Handout 5 (page 1 of 2)

Admission Requirements

The CGA program is open to permanent residents of Ontario and accepts applicants with a variety of educational backgrounds. Applicants may apply with a university degree, a college diploma, partial post-secondary credits, or with a high school diploma. Mature students over the age of 21 with two years of work experience will also be accepted.

Course Transfer Credits

Courses completed by a student at a university or college whose content and standards are deemed equivalent by the Association to courses in the CGA program may be eligible for transfer credits. Students requesting transfer credits must complete and forward an Application for Advanced Standing, official transcripts of marks and a resume, to the CGA Ontario office. Students who have completed courses at institutions outside of Canada should also provide a course syllabus. Work experience is not accepted as a basis for granting transfer credits, but may be considered in assessing CGA's practical experience requirement.

The Association may deny transfer credits for courses that are deemed to be out of date. In addition, the Association reserves the right to prescribe a special program of studies for students who have been granted transfer credits.

Enrolling in a course for which you have received a transfer credit voids that transfer credit.

Where doubt exists about course content or educational standards completed, a challenge examination may be offered to students.

Eligibility for transfer credits is retained on file for two years from the initial evaluation date. If enrolment is postponed beyond those two years, transfer credits must be re-evaluated.

Foreign Students

In order to be eligible to register with CGA Ontario, you must provide a "Record of Landing" from the department of Citizenship and Immigration of Canada. A "Student Authorization Visa" or "Employment Authorization Visa" is not acceptable.

Handout 5 (Page 2 of 2)**Writing a Challenge Examination**

Challenge Exams are written within one year of enrollment in the program. A student who is unsuccessful in a challenge exam must then enroll in the CGA course that was challenged. The fee for a challenge exam includes the lesson notes for the course. Should further resources be desired, it is recommended that students consider purchasing other applicable course material from the Association.

While a challenge examination exempts you from submitting weekly assignments, you must write the CGA national examination in that course during the first year of enrolment.

Enrolling in a course for which a challenge exam privilege has been granted will result in the cancellation of that privilege. If you are unsuccessful in the challenge examination, you will be required to complete the full course and submit weekly assignments.

Source: Certified General Accountants of Ontario Program of Professional Studies, 2003/04.

Handout 5a

After you have read the text, answer the following questions in your group. Refer to the licensing terms on Handout 2 and 5. Try to use the following words / expressions in some of your answers:

advanced standing

professional designation

syllabus

exemption policies

1. Who can complete the **Application for Advanced Standing**?
2. Define “**mature student.**”
3. Which applicants need to provide a course syllabus?
4. What kind of examination can exempt you from taking courses? How many times can you take it?

Handout 6 (Page 1 of 2)

Accreditation Requirements

Courses

The CGA program is comprised of 18 courses and examination requirements. The course materials and examinations are developed by CGA Canada with the support of over 100 leading academics and professionals. CGA's rigorous development process provides students with the most up-to-date, relevant, and functional learning resources. The program course requirements may be satisfied by CGA examination or by transfer credit. However, regardless of one's academic standing, a minimum of four Professional Admission Comprehensive Examinations (PACE), as explained below, must be completed through CGA.

Professional Certification (PACE)

PACE contains the professional courses and certification examinations that represent your final phase of academic preparation prior to certification as a CGA. At this level, you have the opportunity to focus your professional preparation in an area that supports your career goals and interests. You may choose one of four different Financial Management Career Options. Each option contains four CGA courses (each with its own four-hour examination). All examinations in the PACE Level must be written through the CGA Association, ensuring that all students demonstrate the professional knowledge.

Corporate and Small-Medium Enterprise (SME)

For students interested in managing the resources of corporate entities. Emphasis is placed on capital and investment decisions, long-term planning, and competitive analysis.

Information Technology

For students pursuing careers related to the analysis, design, and implementation of computer-based information systems from a financial management end-user perspective, or for those involved in management auditing including EDP auditing, and systems development activities.

Government and Not-For-Profit

For students pursuing careers in the public sector, association management, charitable and not-for-profit organization management, health service organizations, and education. Emphasizing public sector accounting, not-for-profit reporting issues, expenditure controls, and strategic planning.

Handout 6 (page 2 of 2)**Public Practice**

Prepares students to succeed in a public practice career providing accounting, auditing, tax planning, and business consulting services to corporate and SME clients.

Degree Requirement

All students in the CGA program are required to obtain a bachelor's degree prior to certification as a CGA. The degree may be from any approved post-secondary degree-granting institution and may be obtained in any field. The CGA degree requirement is an exit, not an entrance, requirement.

Source: Certified General Accountants of Ontario Program of Professional Studies, 2003/04.

Handout 6a

After you have read the text, answer the following questions in your group. Refer to the licensing terms on Handout 2 and 6.

1. What does “**academic standing**” mean?
2. How can the CGA course requirements be met?
3. What is a “**transfer credit**”?
4. What is the minimum number of CGA courses an applicant must complete?
5. What options does a CGA student have during the final phase of academic preparation?
6. What is an “**exit requirement**”? What is the CGA’s exit requirement?

Handout 7

Practical Experience The Experience Portfolio Assessment System (EPAS)

Before qualifying for certification as a CGA, you must demonstrate that your accumulated work experience has progressed to positions that require a high degree of knowledge and responsibility. The employment experience must be in an accounting or financial management related position. In order to meet the employment experience requirement, it is recommended that when you begin the academic program, you be concurrently employed, full time, in a position progressing toward the acquiring of sufficient experience.

In general, the Association requires 36 months of work experience with at least one of these years being at a senior level. Quite often the required experience is deemed acceptable after a minimum of 24 months. For the experience to be considered acceptable, you are expected to be employed in a position that requires the application of knowledge and independent thinking in an accounting, auditing, or financial management function with the responsibility for preparation or interpretation of financial documents or other information at a senior level.

Students may have acceptable previous work experience, but be unemployed at the time of EPAS submission. CGA Ontario requires that all students be employed at the time of their submission to be considered "currently employed". The CGA program is a work-study program and is not intended to be a program of full time study.

In certain cases, the Association may recognize employment experience gained in a foreign country with appropriate third-party confirmation and position details. In such cases, however, a prerequisite for certification is a minimum of one year's current employment experience in Canada in an acceptable accounting, auditing, taxation, financial management or systems position.

The student services department conducts EPAS sessionally. Submission is mandatory when you have six or fewer courses to complete in the program. The submission is assessed by a CGA member panel, which determines if a student's work experience meets the Association's criteria. After evaluation, if your work experience does not fully meet the criteria, you may submit an EPAS update form when you believe your experience to be compatible with standards.

Source: Certified General Accountants of Ontario, Program of Professional Studies, 2003/04.

Handout 7a

After you have read the text, answer the following questions in your group. Refer to the licensing terms on Handout 2 and 7. Try and use the following words / expressions in some of your answers:

certification

to upgrade

to update

public practice

1. How much of your practical experience has to be at a senior management level?
2. What is the expected relationship between your practical experience and your professional studies?
3. Is non-Canadian accounting experience accepted?
4. How do you know if you have sufficient work experience to meet the CGA's requirement?
5. What is "**third-party confirmation**"?

FACILITATOR'S NOTES FOR Handouts 5a, 6a, 7a



Answer Key to Handout 5a

- 1) Any student who has completed courses at a university or college who believes their content and standards are equivalent to those of the courses in the CGA program.
- 2) A mature student is anyone who is 21 years old (or older).
- 3) Individuals who have completed courses at institutions outside of Canada should provide a course syllabus when applying for course transfer credits.
- 4) A challenge examination could be written only once. A challenge examination exempts only from submitting weekly assignments, but one has to write the CGA national examination in that course within the first year of enrolment.



Answer Key to Handout 6a

- 1) Academic standing means the academic level an individual has achieved in terms of completed university and college courses.
- 2) The CGA requirements can be met either by CGA examination or by transfer credit.
- 3) The CGA gives credit for courses taken at another institution if they are assessed as being equivalent in content and standards to CGA courses. When transfer credit is given, the individual is exempted from the equivalent CGA course.
- 4) Candidates must complete a minimum of four courses. These are at the PACE level.
- 5) A CGA student in the final phase of academic preparation can choose to concentrate their studies in one of four areas: Corporate and Small-Medium enterprise (SME); Information Technology; Government and Non-For-Profit; or Public Practice.
- 6) An exit requirement is a requirement that must be satisfied before an individual can be certified. It is not a requirement for admission. The CGA's exit requirement is a bachelor degree.



Answer Key to Handout 7a

- 1) One year of your practical experience should be at a senior level.
- 2) You should be employed full-time in accounting, auditing, financial management function while taking your courses in CGA.
- 3) Employment experience gained in a foreign country may be recognized by the CGA, but a prerequisite for certification is a minimum of one year of employment experience in Canada in an acceptable position.
- 4) You have to submit your portfolio of work experience to the CGA for assessment. If your work experience does not meet the requirements, you can re-submit your portfolio at a later time.
- 5) Third party confirmation means confirmation by your employer.

Handout 8

CGA Accreditation Requirements Grid

Admission Requirements	Accreditation Requirements	Practical Experience Requirement

FACILITATOR’S NOTES FOR Handout 8

CGA Accreditation Process Requirements

Admission Requirements	Accreditation Requirements	Practical Experience Requirement
<ul style="list-style-type: none"> ▪ a university or college degree ▪ high school diploma ▪ partial post-secondary credits ▪ mature students with a minimum of two years of business experience 	<ul style="list-style-type: none"> ▪ to obtain a university degree by the end of the program ▪ to obtain acceptable accounting experience (36 months of Canadian experience, or experience outside of Canada plus a minimum of one year of Canadian experience) ▪ to complete the CGA’s 18 courses and examination requirements (or be granted transfer credits) ▪ to complete the four PACE Level courses and examinations 	<ul style="list-style-type: none"> ▪ to obtain acceptable accounting experience while taking CGA courses (has to be full-time employment in acceptable functions compatible with your level of studies) ▪ experience <ul style="list-style-type: none"> a) at least 36 months of Canadian practical experience <li style="text-align: center;">or b) experience outside of Canada plus a minimum of one year of experience in Canada

Terminology List

General Licensing Terminology

- ◆ to be eligible
- ◆ to verify
- ◆ to confirm
- ◆ to certify
- ◆ equivalent
- ◆ to be exempted; exemptions
- ◆ to assess; assessment
- ◆ transcripts
- ◆ prerequisite
- ◆ to prescribe; prescribed (adj.)
- ◆ to grant
- ◆ syllabus
- ◆ to register
- ◆ management accounting
- ◆ cost accounting
- ◆ public accounting
- ◆ external auditing
- ◆ internal auditing
- ◆ Chartered Accountant
- ◆ Certified General Accountant
- ◆ CA designation
- ◆ Public Accountant
- ◆ designation
- ◆ Public Accountancy Act
- ◆ Bill 213
- ◆ audit work
- ◆ to obtain a license
- ◆ to practise
- ◆ leadership
- ◆ innovation
- ◆ ethics

CGA Ontario Terminology

- ◆ Advanced Standing
- ◆ professional designation
- ◆ mature student
- ◆ a covering letter
- ◆ exemption policies
- ◆ challenge examination
- ◆ CGA national examination
- ◆ PACE – Professional Accreditation Comprehensive Examinations
- ◆ CGA Program of Professional Studies
- ◆ comprehensive in nature
- ◆ to integrate across subjects
- ◆ to apply knowledge and skills in a professional context
- ◆ open access policy
- ◆ accreditation process
- ◆ PRC – preparatory course
- ◆ to project
- ◆ certification
- ◆ intermediate/senior positions
- ◆ compatible with
- ◆ public practice
- ◆ a portfolio
- ◆ to update
- ◆ to upgrade
- ◆ on par
- ◆ objective powers
- ◆ broad spectrum
- ◆ accounting body
- ◆ legislative act

