

09/10 Student Handbook



Certified General Accountants'
Association of Alberta

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How do you contribute to your company?
*My expertise from the CGA Alberta program
was very transportable to Europe. My company's
internal audits uncovered deficiencies that required
immediate action. I brought in strict processes.
Now we have control, transparency and accountability.*
What was your passport to a great job?

CGA Certified General
Accountants Association
of Alberta

For the Real world.

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This handbook is published several months in advance of the beginning of the applicable academic year. The Certified General Accountants' Association of Alberta reserves the right to change or amend the programs and regulations at any time.

What's Changing for 09/10

New Assessment Model

CGA Canada is implementing a new assessment model for CGA course assignments that will place greater emphasis on higher level cognitive skills including, critical thinking, research, decision making, evaluation, and synthesis.

With the exception of EM1, LW1 and QU1 which have 5 quizzes making up 30% of the final mark, all level 1 – 4 courses will be assessed through 5 quizzes and 3 assignments.

Level 4 courses (in addition to levels 1 – 3) will now include course work marks in assessment of final course grades. **The national exam will be 70% and the course work will be 30% of the final course grade for courses in levels 1 - 4.**

IFRS

The major change coming from CICA is the change over to IFRS. For 2009-10, in places where the standards differ, the courses will have what is, (the current Canadian standard) followed by what is coming (IFRS). Assignments will include questions based on IFRS material; however, IFRS is not examinable until December, 2010.

Grandfathered CGA Programs – new policy

Please be advised that the CGA-Alberta Board of Governors passed a new policy affecting all students admitted to the CGA program prior to July 1, 2006.

Effective as of June 30, 2010, students enrolled in grandfathered programs are required to complete all program requirements by their “original time limit established at admission (or any additional time granted through appeal)”.

Students in “grandfathered programs” who are unable to complete all requirements by their program expiry date are required to transfer to the current program requirements. A request for a re-evaluation is available through the Student Appeals Online Request System. Courses previously completed will be re-evaluated for advance standing in the current program (PA2) and a new program expiry date assigned according to the number of exemptions granted.

Transfer credit for Grant MacEwan and Mount Royal College courses

Check out the 2009-10 transfer credit schedule for additional transfer credits available from MacEwan and MRC. These changes will affect credit offered at level 4 of the CGA program for courses completed after August 1, 2009.

No charges for updating transfer credits

The process for requesting transfer credits remains unchanged (please read Handbook), but there will be no fee for updating these credits on CGA student records.

NAIT/SAIT Partner students

Level 4 CGA course material will no longer be ordered through CGA.

Materials for PACE level electives (AU2, MU1, FN2, TX2, MS2, PF1) must be ordered through CGA (www.cga-alberta.org).

Partner exam enrollment

Enrollment in Partner Challenge Exams (PCH) for PACE level courses is required by the published exam enrollment deadline. Exam deferrals are subject to deferral fees and are available after the course results are posted online in My CGA Profile.

Students qualifying to write CGA National exams through courses at NAIT/SAIT are required to write the partner challenge exam immediately after completing the course (qualification lists are submitted to CGA after courses are complete). A partner challenge exam (PCH) is eligible for a supplemental (re-write) if required.

Students wishing to write a CGA National exam in a later session are required to submit an official transcript and request a challenge exam (CH). The challenge exam is not eligible for a supplemental.

FA4 National Exam Enrollment

Students admitted to the CGA program prior to July 1, 2006, are required to write a national exam for FA4.

Enrollment forms for FA4 are accessible online via My CGA Profile > Exam Enrollment to complete and fax to the Association. These forms may be used for any other PACE level exam which does not appear in the Online Enrollment request.

Welcome to the CGA Program of Professional Studies

WELCOME

Congratulations on choosing CGA - now the premier designation of choice for accounting professionals in Alberta. We got here by providing our students and members with the tools to succeed in the real world, the flexibility to pursue a career, and the portability of the only internationally established Canadian accounting designation.

The CGA Program of Professional Studies will challenge you, but the end result will be rewarding personally and professionally. Graduates of this program are recognized by employers as highly trained, confident and, best of all, in demand and ready to work in any industry, anywhere in the world.

Joining the Legacy

Canada's Certified General Accountants Association began in 1908 when an association was created to promote the development of accounting skills. Education, examination, and professional development were the three cornerstones of the CGA organization, and continue to be relevant in today's professional accounting marketplace. Today, there are more than 25,000 students worldwide enrolled in the CGA program.

Purpose of the Student Handbook

The Student Handbook is designed to serve as a policy and procedure guide for students in the CGA Program. The policies and regulations outlined in this guide have been determined by the CGA Alberta Board of Governors, in partnership with CGA Canada's Education Committee. All policies and regulations are administered by the education division staff of CGA Alberta, and have been developed to ensure fair, consistent and efficient treatment of all students.

If you are enrolled in one of the partner degrees between CGA and Laurentian University or CGA and SAIT, please refer to the applicable school's student guide for specific information pertaining to your degree.

Access Available Resources

You will find information throughout this handbook on many resources designed to help you succeed in your studies. The Association encourages you to take advantage of these services to ensure the best possible experience in the CGA Program.

Planning Your CGA Program

The CGA Program of Professional Studies requires commitment, discipline, organization and proactive planning. The Association strives to provide our valued students with every available tool to assist in the necessary planning through the duration of the program. The following tips will assist you in your planning and organization.

Log into the CGA website often

The CGA website is your main source for up to date information regarding the CGA program. For your convenience and independence, we've provided online applications for most of the transactions you require, including annual re-enrollment, course and exam enrollment and course withdrawal. Keep track of your CGA record via your online web advisor as you complete your courses and map your progress toward your goals.

Plan ahead

It is most effective to plan your CGA program one year at a time, with an eye to the long term. Resources such as the customizable calendar provided in Blackboard assist in planning your academic year and your professional schedule. If you have impending personal events that may interrupt your studies, take advantage of your two allotted non-active years.

Stay Current

It is of vital importance to keep your contact information current. Your e-mail address is used by the Association as a primary means of contact and the mailing address you provide will be used for shipping materials.

An integral part of being a professional is to stay current. Check the CGA website and read the monthly e-newsletter for updates regarding CGA in the news, and occurrences in the area of professional accounting as they happen. Learn what issues are affecting your Association and understand how they affect you as a student and future member.

Online Resources

As a CGA student, you are now part of a dynamic online student community designed to continually integrate the latest advances in technology. We are proud of our cutting edge approach to online learning, and confident in the fact our students benefit from this service.

CGA Alberta website

Refer to the CGA Alberta website (www.cga-alberta.org) often for important policies, procedures, information and reminders. After logging in with your student ID number and password, you will find all pertinent information under the 'Become a CGA' tab. The website also includes My CGA Profile, important dates, schedules for the academic year, and quick links to online job postings via CGA Connect. Upon logging into the website, your online learning environment via Blackboard is merely a click away.

My CGA Profile

'My CGA Profile' is accessed via the CGA Alberta website. This is your online portal to check your program requirements and your progress, along with ordering materials, and enrolling in courses and exams. This is your place to make special requests or to submit your practical experience for verification.

Please take a moment to familiarize yourself with the information and processes involved in My CGA Profile.

Blackboard Online Learning Environment (OLE)

As of September 2008, all CGA distance courses are delivered using the Blackboard Online Learning Environment. Services on Blackboard include mini tutorials, automated course updates and comprehensive course reviews. Students may customize the Blackboard interface and use the built-in tools to effectively organize your student schedule for the academic year.

Student Responsibilities

Your journey from student to professional begins today.

The CGA Program of Professional Studies will be different from other educational endeavors regardless of your educational background. The CGA Program is not primarily educational; rather, it is a professional certification process for students seeking to demonstrate competence in application of knowledge required of a professional Accountant. As a student member of a professional association, your responsibilities are different from those of a student in a secondary or post-secondary environment. Please note by joining the CGA Program, you accept the following responsibilities:

- To comply with the Association's Rules of Professional Conduct. They are contained in the Code of Ethical Principles and Rules of Conduct. The Rules of Professional Conduct include compliance with the Academic Integrity Policy of the Code. The most recent version can be accessed on website under About Us > Ethics and Standards
- To be self-motivated and develop your own necessary personal resources to complete the program and attain your CGA designation. Markers, lecturers, exam reviewers, tutors, fellow students and Association staff can guide and assist you but you must lead yourself. All written examinations are the property of CGA Canada and are under the custody and control of CGA Canada exclusively. Please note: At no time will examination questions, an examination marking key or any other marking materials for a non-disclosed examination be made available to you in order to ensure the integrity of the CGA professional certification process.
- To make yourself aware of deadlines, regulations and policies that affect you as a student. Association staff make every effort to ensure that necessary information is available to you, either in writing (including e-mail) or Internet form. Your e-mail address is critical to receiving updates on regulations and resources. You may miss information necessary

to your successful completion of the program if you do not have a valid e-mail address on file with the Association. You are responsible for keeping your contact information current.

Identification Number

When you enter the CGA Program you are assigned an identification number. This ID number is important because it is required on all assignments, examinations and correspondence.

Permanent student ID cards are issued on enrolling in the CGA program.

CGA Student ID cards indicate initial enrollment only. Current status as a CGA student must be confirmed by contacting the Association. Please present your ID cards at National Examinations. For lost cards, or in case of an official name change, replacements are available on payment of a \$10.00 reprint fee.

To request a new student ID card, please email ops-pool@cga-alberta.org.

Annual Student Tuition

CGA students are responsible for maintaining current status with the Association under the same regulatory bylaws as are designated members.

All students are required to re-enroll each August to maintain current standing in the CGA program. Annual student dues are due and payable when enrollment opens for the Academic year, and if not paid by August 31 become over due. Overdue annual student fees will result in official notice of suspension and cancellation of program enrollment within 60 days of written notice of suspension.

The student tuition fee is assessed annually for the cost of CGA Alberta and CGA Canada membership dues, Association publications, Ethics Readings Handbook updates, access to the Employment Referral Service and student events. Active student status maintains exemptions granted at enrollment and provides for adequate time to complete the CGA Program requirements as established on admission. Your academic status is subject to program changes when you do not register each academic year. The student tuition fee is payable in addition to exam or course fees. New students admitted in later sessions are charged a pro-rated student tuition fee based on

the number of sessions remaining in the academic year.

If you do not plan to enroll for any courses or exams in an academic year (September-August) with CGA or with another post-secondary institution (i.e. NAIT or SAIT etc), you may register as a non-active student. Please refer to the Requesting Non-Active Status section for more information.

Minimum Annual Study Requirement

The intent of this policy is to assist students through the program in a timely manner and in accordance with the time allotted to complete the program. Research has indicated that students are more successful in the program when they maintain active study habits. Long lapses between courses and examination attempts increase the likelihood of failure or drop out. In addition, it is important to maintain active studies to ensure validity when representing yourself to employers as a CGA student.

- 1) You are expected to complete two courses per academic year (September-August) in the CGA Program in order to complete the program within the allowable time. Courses completed may either be by CGA examination or by transfer credit (a repeat course enrollment qualifies for this requirement provided the examination is attempted, as do any courses transferred for credit in the CGA program).
- 2) At a minimum, you are required to attempt one course or examination per year to maintain active student status. This examination may be a course enrollment, challenge examination or transfer credit. Supplemental examinations do not count toward this requirement.
- 3) If you do not attempt one examination in a given year, you will be allowed one grace year. After this grace period, you must attempt one examination in the subsequent year.
- 4) Only one grace year will be permitted.
- 5) Failure to meet the minimum annual study requirement, will result in official notice of suspension and cancellation of program enrollment within 60 days of written notice of

suspension. Re-admission is possible only on re-evaluation.

- 6) Non-active status is available to you if you are unable to meet this minimum annual study requirement. Refer to *Requesting Non-active Status*.

Requesting Non-Active Status

Extenuating circumstances may arise requiring you to defer your studies. You may retain affiliation with the Association by requesting *Non-Active Status* for a full academic year (September to August). A non-active year is an academic year in which you do not take any CGA courses and you do not write any CGA examinations but may maintain your student status.

Please note that:

- *Non-Active Status* will not be granted if you are taking CGA equivalent courses elsewhere or if you are already enrolled in the current academic year.
- A non-active year will not be counted against your allotted time in the CGA Program. If granted, one year will be added to your time limit.
- You may request up to two non-active years before you are advised to withdraw and re-enroll in the program. Please request non-active years via your CGA Profile > Program Enrollment > Request a Non-Active Year.
- *Non-Active Status* will not be granted retroactively. Once you have re-enrolled and paid your annual student tuition fee, you are considered an active and current student for the corresponding academic year.

Students in Public Practice

You must apply for registration as a Professional Service Provider, if you are a CGA Student and you perform one or more of the following service(s) to a third party, alone or through your own corporation or a partnership:

- 1) An assurance engagement (other than an audit or a review),
- 2) A specified auditing procedures engagement,
- 3) A compilation engagement (notice to reader),

- 4) Accounting services (summarization, analysis, advice, counsel or interpretation, i.e. monthly accounting), forensic accounting, financial investigation or financial litigation support service,
- 5) Advice about or interpretation of taxation matters,
- 6) Any Corporate Tax Preparation, or
- 7) Preparation of a tax return or other statutory information filing, if prepared in conjunction with any service indicated in (1) through (5).

NOTE: To avoid any break in service to your clients and registration in public accounting, **you must begin meeting the full registration requirements at least 2 years in advance of receiving your designation.**

Students are not permitted to perform audit or review engagement outside of an employment arrangement.

Students are prohibited from holding any proprietary interest in a public accounting firm.

To apply for registration in Public Accounting, please visit our website for an application form. For further information email PublicAccounting@cga-alberta.org

Transfer to Other CGA Provincial Associations

If you move out of Alberta, you may continue the program with other CGA provincial associations. However, you must complete the current year's study with CGA Alberta online. If you choose not to, you will be required to pay the other Association's annual tuition fee. If you wish to transfer, submit a transfer application form to CGA Alberta to have your records transferred. Once your file has been transferred, your next point of contact will be from the Association to which you transferred. To obtain a transfer form, please go to the secure Student Website>CGA Program>Special Requests>Transfer to Another CGA Association. Once the forms are received by CGA Alberta, the file transfer will be completed in three to five business days.

Computer Requirement

CGA Canada publishes the recommended computer system requirements for each academic year. Please refer to CGA Canada's website at www.cga-canada.org, Programs > Education > Student Computer Systems for current specifications.

Website Access

You have access to the student section of the CGA Alberta website with the ID number and password assigned to you upon enrollment. Your username is your student number and the password is initially LastnameFirstname (i.e. SmithJohn). To ensure information confidentiality, do not share your ID number password with anyone. The Association recommends changing your password upon initial log on.

If you forget your ID number or password, you can use the *Forgot Login Name?* or *Forgot Password?* features found within the login section of the website. The information will be sent immediately to the e-mail address on file. Please ensure your e-mail address on file is current and that your security system is adjusted to accept emails from the Association to avoid delays in communication.

The Association is committed to using technology to communicate efficiently and effectively with its members and students. Processes are designed to capitalize on technology. Therefore you are encouraged to utilize services such as My CGA Profile and e-mail whenever possible.

Respectful Workplace Policy

The Association has adopted a respectful workplace policy which ensures equal opportunity for everyone to work and live without being hindered by discriminatory practices. To this end, the Association does not condone and will not tolerate any conduct, comment, gesture or contact that may discriminate to any person. The policy applies to all Association staff, students, members, lecturers, exam reviewers, tutors and assignment markers.

Use of the CGA Designation

Students in the CGA Program may identify themselves as such and are permitted to specify the number of credits or courses successfully completed. Referring to yourself as a CGA before attaining certification contravenes the *Regulated Accounting Profession Act* and the Code of Ethical Principles and Rules of Conduct. RAPA also prohibits people who are not a student with CGA from representing themselves as being enrolled in the designation program.

Change of Address, Employment or Legal Name

Please update any change in address or employment data via the secure Student Website>My CGA Profile. An address change may result in a change of chapter or examination centre so be sure to check these fields. Officially notify the Association if you change your legal name. Notice must be provided in written and official documentation of the change (i.e. photocopy of marriage certificate).

Applying for Membership with the CGA Association

If you expect to complete your studies in 2009 or 2010, email studentservices@cga-alberta.org to confirm all requirements are satisfied by your last exam. Once you have successfully completed all requirements, you will receive instructions by email regarding the Application for Membership to the Association to become a certified member. Pursuant to the regulations of the *Regulated Accounting Profession Act*, application for admission to membership must be made on the prescribed form and filed with the Registrar at the CGA Alberta

office. If you have completed all the requirements and have not yet been contacted by the Association, please contact the Manager, Education at studentservices@cga-alberta.org.

The amount of the pro-rated annual member dues will be made available to you at the time of your application for membership. Entrance fees and membership dues must be received before your name can be presented to the Registrar. You will be notified by mail once you have been accepted into membership. When you receive this letter from the Association addressed to you with CGA after your name (i.e. Jane Smith, CGA), you are then permitted to use the designation. As a new member, you will be issued both CGA Alberta and CGA Canada certificates which will be presented to you at the convocation ceremony in November. The ceremony is followed by a dinner and dance. You will receive more information about this event in late summer.

Orientation for New Members

Prior to convocation, new members are asked to attend a new member orientation. You will receive notice of these sessions along with your personalized invitation to the convocation ceremony. The orientations are scheduled in Calgary and Edmonton each June and September (and in Red Deer if there are a sufficient number of new members in the area). Your professional responsibilities are reviewed including continuing professional development reporting, public practice services, dues, the discipline and conduct process, volunteering and chapters. The orientation will provide you with an opportunity to meet the member services staff; other newly designated CGAs, and gain valuable information and receive a welcome gift.

CGA Program of Professional Studies

The CGA Program consists of three main components - academic, degree and practical experience.



PROFESSIONAL APPLICATIONS

- PA1 - Issues In Professional Practice
- PA2 - Strategic Financial Management

PACE ELECTIVES

TWO OF THE FOLLOWING

- AU2 - Advanced External Auditing
- FN2 - Advanced Corporate Finance
- MS2 - Information System Strategy
- MU1 - Internal Auditing & Controls
- PF1 - Public Sector Financial Management
- TX2 - Advanced Personal & Corporate Taxation

*** Please Note:** AU2 and MU1 cannot both be used for credit in the CGA Program.

DEGREE COMPLETED

ADVANCED

- FA4 - Financial Accounting: Consolidations & Advanced Issues
- AT1 - Accounting Theory & Contemporary Issues
- AU1 - External Auditing
- BC2 - Public Practice Audit Case
- MA2 - Advanced Management Accounting
- TX1 - Personal & Corporate Taxation

FOUNDATION

LEVEL 3

- FA3 - Financial Accounting: Liabilities & Equities
- MS1 - Managing Information Systems
- FN1 - Corporate Finance Fundamentals
- BC1 - Accounting Business Case

LEVEL 2

- FA2 - Financial Accounting: Assets
- CM1 - Business Communications
- QU1 - Business Quantitative Analysis
- MA1 - Management Accounting Fundamentals

LEVEL 1

- FA1 - Financial Accounting Fundamentals
- EM1 - Micro & Macro Economics
- LW1 - Business Law

PROFESSIONAL STUDIES

Academic Requirement

The academic requirement is comprised of the Foundation Studies, Advanced Studies and the Professional Applications and Competence Evaluations (PACE) Level, as shown in the course sequence diagram. The Foundation and Advanced Studies can be completed through National CGA Examinations or by transfer credit, either in whole or in part. The PACE Level, however, includes a minimum of four national examinations, including PA1 and PA2 which must be completed through the Association.

Foundation Studies

The first three levels of the CGA program form the foundation studies. These courses provide a solid understanding of full-cycle financial accounting, economics, law, statistical analysis for business, management accounting, business communications, and management information systems.

Students may take these courses through a CGA Association, entirely by distance education, or with in-class lectures where available. Students with a post-secondary business degree or diploma may qualify for transfer credits¹ for most, if not all, of the foundation studies courses.

Advanced Studies

Level 4 of the CGA program represents the advanced studies in professional education. The courses at this level provide instruction and preparation in advanced financial accounting, advanced management accounting, individual and corporate taxation, auditing, and accounting theory.

These course requirements may be taken directly through a CGA Association, by distance education, or with in-class lectures where available. Many business degree programs and some business diploma programs from across Canada provide transfer credits¹ for courses at this level.

Business Cases

Business case studies are an integral part of the CGA program. They are designed to help students learn to apply financial management concepts in a practical and professional manner. Students complete two computer-based case studies to gain experience in

applying business management skills using the industry's most advanced business and financial software.

Competence Evaluations (PACE) Level and Professional Applications

The PACE level consists of two required electives and two professional application courses (PA1 and PA2) and is the final level of the CGA program prior to certification as a CGA. At the PACE level, students choose from four different financial management career options. Each option contains two elective courses (each with its own four-hour certification examination) plus two capstone professional applications courses (each with a four-hour certification examination). The PACE courses include online teamwork, business simulations, and in-depth case studies. They are designed to provide students with technical, ethical, leadership, and general management competencies required of a newly certified CGA.

All examinations in the PACE level must be written through the CGA Association. The Association uses the PACE examinations to ensure that candidates have demonstrated the professional knowledge and competencies expected of a newly certified CGA.

PA1: Issues in Professional Practice and *PA2: Strategic Financial Management* are the capstone professional applications courses. They are designed to give candidates practice in demonstrating the competencies required of a newly certified CGA, in preparation for the PA1 and PA2 examinations. The courses develop students' competencies in the application and integration of knowledge in two separate but related professional contexts.

- *PA1* requires candidates to solve problems and address issues from the perspective of the accountant *external* to the organization providing assurance, tax, or business advisory services. The emphasis is on competencies in financial accounting, taxation, and assurance, and leadership. Some new material will be introduced in the course relating to current issues in professional practice.
- *PA2* emphasizes competencies from management accounting, finance, and management information systems. Candidates

are placed in the role of financial manager *internal* to the organization and asked to solve problems and address issues typically encountered in this context. Some new material will be provided on strategy and strategic financial management.

Effective March 2007, any student in the old program (admitted 1997-June 2006) required to complete only PA1 has the choice to enroll in either PA1 or PA2.

PACE Electives as Career Options

Students have the opportunity to focus the final level of their professional preparation in an area that supports career goals and interests. These options are designed to help them excel in the business area of their choice.

Corporate and small-medium enterprise

For students interested in managing the resources of corporate entities, including SMEs, with emphasis on capital investment decisions, long-term planning, and competitive analysis.

- Advanced Corporate Finance (FN2)
- Information Systems Strategy (MS2) *or* Internal Auditing and Controls (MU1)

Information technology

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

- Information Systems Strategy (MS2)
- Internal Auditing and Controls (MU1)

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.

- Public Sector Financial Management (PF1)

- Information Systems Strategy (MS2) *or* Internal Auditing and Controls (MU1)

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.

- Advanced Personal and Corporate Taxation (TX2)
- Advanced External Auditing (AU2)

Other options

Students may design a personal career option different from any of the four recommended financial management career options. It must include *PA1* and *PA2*, and two other elective courses/exams selected from the PACE level, but may not include both the *MU1* and *AU2* electives

Degree Requirement

A degree (undergraduate or graduate) has been a requirement since 1998. CGA will recognize degrees obtained from any approved degree granting institution and may be in any field.

CGA will accept three year or four year bachelor's degrees.

International degrees must be approved by the International Qualification Assessment Service (IQAS).

Practical Experience Requirement

As an integral component of their professional preparation, CGA students must demonstrate their ability to apply the knowledge and skills gained from their formal education to a workplace environment. This is the unique difference between a diploma or degree and a professional program. Students are expected to assume successively higher levels of financial management responsibilities as they advance to the certification level of the program of studies. For certification, students must satisfy the Association that they have progressed to an employment position that requires a well-rounded

knowledge of, and a professional level of responsibility in, such areas as accounting, finance, audit, taxation, strategic planning, and the management of knowledge, human resources, projects, and other organizational resources. Students not achieving the prescribed competencies will have their graduation delayed.

Student Reporting of Practical Experience

Upon completion of Level 4 of the CGA program, students are required to report practical experience on the *Online Practical Experience Assessment System* (PEAQ) via www.cga-alberta.org (My CGA Profile >Practical Experience link). Students at Level 4 and below may access the Online (PEAQ) and complete a self assessment on an optional basis toward this requirement to assess your progress.

Verification of Experience

A qualified supervisor must validate the student's reported practical experience. The qualified supervisor must be designated accountant or a professional acceptable to the Association who is familiar with the student's experience. The verification process is completed online by the supervisor. Students submit the PEAQ file for verification when the self-assessment indicates that minimum requirements have been met.

Practical Experience Assessment

Students at the PACE level of the CGA program are required to enter details of their work experience in an online questionnaire format (PEAQ) via My CGA Profile. Part 1 of the form is a personal profile; Part 2 of the form is an employment history. A resume is not required since it is possible to enter a complete employment history in the online PEAQ. This history is required for assessment of length of experience and for review of competencies. Part 3 of the PEAQ is composed of several sections for entering information about professional competencies gained through the cumulative work experience (past or current). A self assessment option is available to determine if minimum requirements have been met prior to submitting the questionnaire to the **current** employer for verification.

To meet the Practical Experience standard necessary for CGA certification, students will demonstrate

experience and competence in areas that **may** include:

Technical knowledge: areas of Financial Accounting and Reporting, Management Accounting, Assurance, Finance and Financial Planning, General Business, Information Technology, and Taxation.

General management: areas of Planning, Allocating and Managing Resources, Measuring and Monitoring, and Communicating.

Leadership: areas of Organizational and Strategic Leadership, Team Leadership and Development, and Staff Coaching and Training.

Professionalism: areas of Client Focus, Ethics and Trust, Integrative Approach, Problem Solving, Professional Development, and Professional Self-Evaluation.

Because of the profession's broad scope, students are not expected to have achieved experience in all of these areas.

CGA practical experience is assessed on the basis of professional competencies. To qualify for certification, all candidates must attain a professional level of competency through approved work experience. Usually, a minimum of 36 months accumulated experience is required to reach this level, but a minimum period of 24 months will be considered sufficient if the entire two years has involved working at a professional level of competency. Exceptions will be reviewed on an individual basis and will include a review of the total accumulated work experience.

Students registered with a Canadian affiliate who have accumulated international work experience must have, in addition, a minimum of one year of Canadian experience at the professional level. Students registered with an international affiliate or CGA Canada and reside outside of Canada may gain practical experience within or outside of Canada.

Review of the Assessment

When the PEAQ file has been verified by a candidate's current employer, it is reviewed and approved by a member of the Practical Experience Committee. Students are notified by e-mail of the results of the member review. This process takes

approximately one month after a file has been verified by the employer.

Course Composition and Evaluation

Each CGA online course has different requirements. The course you are in may consist of a combination of quizzes, assignments or online discussions. It is the responsibility of the student to be aware of the assignment and quiz policies for each course enrollment.

All assignments, quizzes or online discussions are mandatory. You are not required to have a minimum average to write the exam in all Level 1-4 courses, however the quiz or assignment marks count towards the final grade in the course. In PACE level courses, your assignment and online discussion average must be a minimum of 65% to qualify to write the final exam. The final grade in PACE level courses is based 100% on the final exam mark.

Foundation Studies - Levels 1-3

All assignments and quizzes are required. In all Level 1-3 courses, you are not required to have a minimum average to write the exam. However the quiz or assignment marks count towards the final grade in the course. **FA1, FA2, FA3, MA1, MS1, FN1, and CM1** all have three integrative assignment, plus five bi-weekly quizzes. **EM1 LW1, and QU1** have five bi-weekly quizzes only.

The breakdown of course marks are as follows:

For Financial Accounting Fundamentals (**FA1**), Financial Accounting: Assets (**FA2**), Financial Accounting: Liabilities & Equities (**FA3**), Management Accounting Fundamentals (**MA1**), Managing Information Systems (**MS1**), Corporate Finance Fundamentals (**FN1**) and Business Communications 1 (**CM1**) your final mark will consist of three components:

1. Integrative assignments - 5%, 10% and 5%
2. Quiz marks out of 10%
3. Final exam out of 70%

For Micro & Macro Economics (**EM1**), Business Law 1 (**LW1**), and Business Quantitative Analysis (**QU1**),

your final mark will consist of two components:

1. Quiz marks out of 30%
2. Final exam out of 70%

Level 4 (AT1, AU1, MA2, TX 1, FA4)

All assignments and quizzes are required. In all Level 4 courses, you are not required to have a minimum average to write the exam. However the quiz or assignment marks count towards the final grade in the course. All level 4 courses have three integrative assignments, plus five bi-weekly quizzes.

For Accounting Theory & Contemporary Issues (**AT1**), External Auditing (**AU1**), Financial Accounting: Consolidations & Advanced Issues (**FA4**), Advanced Management Accounting (**MA2**), and Personal & Corporate Taxation (**TX1**) your final mark will consist of three components:

1. Integrative assignments - 5%, 10% and 5%
2. Quiz marks out of 10%
3. Final exam out of 70%

Pace Level

At the professional level, your combined assignment and online discussion average must be a minimum of 65% to write the final exam. The final grade is based 100% on the final exam mark.

The assignments/online discussions are as follows:

Advanced External Auditing (**AU2**), Advanced Corporate Finance (**FN2**), Internal Auditing and Controls (**MU1**) and Advanced Personal and Corporate Taxation (**TX2**) have five required assignments. * **Please Note: AU2 and MU1 cannot both be used for credit in the CGA Program.**

Information Systems Strategy (MS2) has four required assignments and five required online discussions.

Public Sector Financial Management (PF1) has three required assignments, one required collaborative assignment and one required online discussion.

Professional Applications 1 (PA1) and Professional Applications 2 (PA2) have two required individual case assignments, one required collaborative case assignment, one required exam assignment, three required online discussions and required attendance at seminars. Your performance in combined assignments and online discussions

must provide proof of minimum required competency levels.

Assignments

The CGA Program uses the assignment system as a means to:

- Reinforce learning
- Provide some indication of examination form and content
- Qualify students for examinations
- Provide feedback on progress in the course
- Encourage self-discipline and good study techniques

Receiving and Submitting Assignments via Blackboard

Assignments are submitted as an MS Word attachment uploaded to Blackboard through the assignment submission drop box. You may create spreadsheets in Excel and insert them as an object into MS Word. You will know your assignment is submitted by the date stamp on the upload link. Blackboard accepts only one submission per assignment. Be sure to upload the correct file. Marked assignments will be returned to you via the Blackboard grade book one week after the due date – for those assignments with a 7 day late period, marked assignments may not be returned until one week from the late submission due date.

Due Dates & Late assignment Submission

Levels 1 – 4

Assignments are due on the published due date (**by NOON MST**) as per the course schedule in Blackboard. Be sure to mark the due dates in your calendar. Late submissions are permitted for **the first assignment only**. For this first assignment, the submission link in Blackboard is open for **seven days** after the published due date and will lock at NOON MST on the last allowed late submission date (there is no need to contact the Association if you are submitted during this grace period). There is a fee charged for each late assignment.

No late submissions are permitted for assignments 2 & 3. Please note that marked midterm assignments will have a two week turnaround, assignments 1 & 3 will be returned in seven days.

PACE Level

Assignments are due on the published due date (**by NOON MST**) as per the course schedule in Blackboard. Be sure to mark the due dates in your calendar. Late submissions are permitted for seven days following the published due date. This applies to assignments within Modules 1 – 7 only. The submission link in Blackboard is open during the **seven day** grace period and will lock at NOON MST on the last allowed late submission date (there is no need to contact the Association if you are submitted during this grace period). There is a fee charged for each late assignment.

Assignments containing any questions within Modules 8 – 10 must be submitted by the due date no later than NOON MST. The assignment drop box will be locked off after noon on each corresponding due date.

All fees are posted to the Checkout in “My CGA Profile” at the end of the session. Please be advised that late assignments may not be marked until the current week’s assignment has been marked. Additionally, final course grades will not be released until all late fees have been paid.

Re-Marking of Assignments – Level 1-4

Re-marking of all submitted assignments is included in an exam re-grade. Exam re-grades cannot be requested until exam results are released. Please see exam re-grades for more information.

Re-Marking of Assignments - PACE level

You may request PACE level assignments to be re-marked through the Association. Requests for a remark must include the complete original assignment, not just the question in dispute, and must be accompanied by a detailed letter explaining why a remark is requested. Only original submitted work will be re-marked; extra and/or revised assignment work will not be considered. Requests for re-marks must be made within one week of receiving the assignment grade. Due to time constraints, requests made at the end of the session cannot be accommodated. A re-marking fee must be submitted with the assignment. However, the fee will be refunded if the assignment grade increases. Please forward your assignment and request to studentservices@cga-alberta.org.

Quizzes

There are five bi-weekly multiple-choice online quizzes that are each based on the content of two modules. You will receive your results and detailed feedback on the multiple-choice questions immediately after your submission.

Each set of questions for these lessons will be available for a limited period. You will not be able to access the questions after NOON on the last day of the specified access dates for each quiz. If you do not complete the questions within these dates you will be assigned a zero mark for that quiz.

The quizzes can be opened, closed and re-opened, however your answers will not be saved until you submit the quiz for marking. Be sure to log out of the quiz correctly and DO NOT simply close the browser as this will lock you out of the quiz and you will have to contact studentservices@cga-alberta.org to have your quiz unlocked. There is no time-out on the quizzes. To avoid technical problems, it is recommended to test your accessibility to the online learning environment before the final date. Please note that you are permitted only one attempt at each quiz.

Online Discussions

Upon enrolling in a course, student will be assigned to groups for participation in any required online discussions. Please view the *Online Discussion Instructions* within your course in Blackboard. When you have determined your discussion group, you will be able to post to the discussion using the course forum.

Business Cases

Accounting Business Case (BC1) - Accounting (Level 3)
Public Practice Audit Case (BC2) - Auditing (Level 4)

Business Cases are projects. They do not have quizzes, assignments or an examination. Business Case 1 will take approximately 20 hours to complete; Business Case 2 will take approximately 40 hours to complete. Submissions are marked out of 100%; 65% is a passing grade.

It is advisable to work on the Business Case throughout the session. Completed cases may be submitted to the Association office any time prior to

the established due date, however your case will not be marked until after the due date when all cases have been submitted.

The Business Case due dates are noted on the Assignment Schedule. All cases are to be received by the Association or post-marked by 4:30 p.m. on the applicable due date. If you are enrolled in a Business Case and do not submit it by the required date, you will receive Did Not Qualify (DNQ), which is counted as a failure and an attempt at the course. **No extensions are granted for business cases.**

An unacceptable submission will result in a 'DNQ' and is defined as:

- submitted with little work or effort performed
- submitted without due care and attention to format and requirements

The Business Case must be sent to the Association by registered mail, courier or delivered in person to the office. If you are sending your business case via registered mail or courier, it is the student's responsibility to obtain confirmation of delivery from the shipment provider. If delivering your Business Case in person, please obtain a receipt. You are advised to make a photocopy of the case prior to submitting the original copy. The Association is not responsible for missing or lost material. If you would like your case returned to you, please include a postage paid, self addressed envelope.

Business Case Re-Submissions

If you achieve a grade of less than 65% you will be allowed to correct and re-submit the case by the stated re-submission due date, which will be given when your Business Case is returned to you. You must include payment for the re-submission fee (please see the online Fees Schedule). A re-submission deemed as unacceptable or marked to a grade of less than 65% will result in a second attempt at the course.

Markers and the Role of the Marker

Markers are not required to correct your work. They indicate your errors on the assignment and provide sufficient direction to allow you to research and correct your errors. Assignments are marked out of 100%. Assignment marks can be viewed by selecting your 'Gradebook' in Blackboard. The marker does not teach or tutor students. Normally, markers sign on once a week to pick up and return assignments.

Course Director/Peer-to-Peer Support

Several discussion forums are available in Blackboard, including one monitored by the Course Director. This forum is dedicated to discussion of specific academic concepts pertaining to course content and assignments.

What the Course Director can do:

- Clarify assignment questions and requirements
- Monitor discussions daily and post corrections for any incorrect information
- Confirm and assist with methodology based on figures or thoughts posted in the query
- Post challenge questions, exam tips, encouraging comments and other items
- Promote student discussion and understanding of the academic issues
 - This may include leaving the question unanswered for a day to see if other students reply. If there are no student responses by the second day, the course director will post a response

- Address assignment answer-related queries after the submission deadline, once the marker comments sheets have been released.

What the Course Director cannot do:

- Confirm assignment answers
- Answer questions related to assignment submission or extensions, submission lockouts, returned assignments, remarked assignments, etc.
- Solve computer technical issues. Either your fellow students or computer support will respond to these postings
- Cannot be contacted directly. This would defeat the purpose of the discussion boards.
- Cannot comment on Quizzes
- Cannot respond to assignment answer-related postings until the marker core comments sheets have been released after the submission due date

Copying / Plagiarism

Studying in groups is encouraged and recognized by the Association as beneficial to students. However, answers to assignment questions are required to be produced on an individual basis. Markers who identify incidents of copying are required to notify the Association office.

New students are responsible for knowing and being familiar with the *Academic Misconduct Policy and Discipline Process*. Please consult the section in this handbook regarding *Academic Misconduct*.

Course Pre-Requisites

Students will be eligible to enroll in a course when the corresponding prerequisites are successfully completed.

Course	Name	Pre-requisite(s)
AT1	Accounting Theory & Contemporary Issues	FA3 and FN1
AU1	External Auditing	FA3, MS1 & QU1
AU2	Advanced External Auditing	AU1
BC1	Accounting Business Case	Level 1, Level 2, FA3, MS1 and FN1
BC2	Public Practice Audit Case	Prior or concurrent completion of AU1
CM1	Business Communication	None
EM1	Micro & Macro Economics	None
FN1	Corporate Finance Fundamentals	FA1 & EM1
FN2	Advanced Corporate Finance	FN1
FA1	Financial Accounting Fundamentals	None
FA2	Financial Accounting: Assets	FA1
FA3	Financial Accounting: Liabilities & Equities	FA2
FA4	Financial Accounting: Consolidations & Advanced Issues	FA3
LW1	Business Law	None
MA1	Management Accounting Fundamentals	FA1
MA2	Advanced Management Accounting	MA1 & QU1
MS1	Managing Information Systems	FA1
MS2	Information Systems Strategy	MS1
MU1	Internal Auditing & Controls	AU1
PA1	Professional Applications 1: Issues in Professional Practice	Successful completion of all other academic requirements
PA2	Professional Applications 2: Strategic Financial Management	Successful completion of all other academic requirements (<i>note: students do not have to have PA1 completed in order to take this course</i>)
PF1	Public Sector Financial Management	FA2, MA2 & AU1
QU1	Business Quantitative Analysis	None
TX1	Personal & Corporate Taxation	FA3
TX2	Advanced Personal & Corporate Taxation	TX1

Course Enrollment

Enroll online by logging on to the secure CGA Student Website > My CGA Profile > Course Enrollment. Your course enrollment will be processed automatically and your books will be shipped from our distribution centre within three to five business days.

Your request is complete only when you receive the transaction summary page which lists applicable fees and course ID. The Association recommends keeping a printed copy of this and all transaction summaries on file for the entire academic year as proof of

registration and payment. You can confirm your enrollment was processed by signing back on to the main website and selecting My CGA Profile>Current Course Information. Your personalized course information is available including the course name, session, section number, class lists, marks and history.

You will receive a confirmation of enrollment receipt via email. The transaction summary also acts as your confirmation unless otherwise notified by the Association.

Course fees include the cost of required textbooks, lesson materials, tutor support, audio-streamed

exam reviews and lectures, education software and sessional examination fees. Course fees cannot be broken up into components.

Course fees are taxable but listed exclusive of the GST amount and are divided into two categories:

- **New** if you are enrolling for the first time in a course
- **Repeat** if you are repeating a course from the preceding year and new textbooks are not needed

The Association does not accept faxed application or course enrollment forms.

Course Cancellation and Withdrawals

Withdraw online by accessing the secure Student Website>My CGA Profile>Withdrawals. Your request is complete only when you receive the transaction summary page which lists applicable fee(s) and course(s). Your transaction summary acts as your confirmation unless the Association notifies you.

Canceling a Course

If you wish to cancel a course and receive a full course fee refund (less the applicable processing fee and the applicable materials fee if materials have been shipped out), you may do so prior to the first of the month in which the course begins (i.e. Sept. 1, Dec. 1, Mar. 1, June 1). To cancel a course, log into the CGA Alberta website and then select My CGA Profile > Withdrawals

Dropping a Course

You may drop a course by selecting *Withdrawals* on My CGA Profile. You will receive a partial refund if your request is made prior to the drop deadline.

Requesting an Elect to Re-Enroll (ETR)

You may elect to re-enroll in a course without refund up to the sixth week of studies by selecting *Withdrawals* on My CGA Profile. Upon receiving an ETR status, you are not required to submit the remaining assignments and will not be permitted to write the examination. Any outstanding fees must be paid in full before an ETR request will be approved.

By doing so, the course enrollment will not be considered an attempt at a course. A refund will not be issued.

If notification of ETR is not received by the required deadline and you do not complete all assignments, you will receive a *Did Not Qualify* (DNQ) which is considered a failure and an attempt at that course.

Withdrawal from Program

Students who choose to withdraw completely from the CGA Program may do so by proceeding to My CGA Profile> Withdrawals > Withdraw from the CGA Program.

New students who have paid a pro-rated tuition fee will receive a refund of their entire pro-rated tuition fee, less the applicable processing fee, provided the request is received within two weeks after the enrollment deadline for the session in which you first enrolled. The General Admission Fee is non-refundable.

Re-enrolling students who have paid the full annual student fee for the current academic year will receive a refund less the applicable processing fee if they withdraw prior to the session one course drop deadlines for session one.

Withdrawal Deadlines

Refunds processed through My CGA Profile will be credited to your credit card immediately. Any refunds by cheque may take four to six weeks for processing. If you are not the original payer, you must forward the funds to the appropriate party.

Southern Alberta Institute of Technology (SAIT) Polytechnic degree students enrolled in IT degree courses follow all CGA course deadlines. Please refer to the SAIT Polytechnic program guide for information.

Laurentian University degree students enrolled in commerce courses follow Laurentian University policies. Please refer to the Laurentian University program guide for information.

Non-Refundable Fees

The general admission fee, challenge and supplemental exam fee, shipping and handling fee and service charges are non-refundable.

Transfer Credits

Course exemptions are granted *upon admission into the CGA Program* based on the results of a CGA transcript evaluation. An exemption will be cancelled if you enroll in a course where an exemption has already been granted.

Students may take courses through other institutions; many students feel that classroom learning is better suited to their learning style.

The Transfer Credit Schedule may change from academic year to year. The credits students are transferring into their CGA Program will be assessed based on the academic year in which they took the course. Each attempt at a transfer credit course is considered one of the three allowable attempts at a CGA course.

You must achieve the minimum grade listed on the Transfer Credit Schedule in order to qualify for transfer credit. This minimum grade is generally a C+. You must achieve this grade in every course at every level. If two courses are required for transfer credit to CGA, the average grade of both courses must equal C+.

How to Transfer Your Post-secondary Courses into Your CGA Program

1. Enroll in courses at a post secondary institution. Please refer to the Transfer Credit Schedule for applicable courses.
2. Update your CGA credits by entering the course and institution information via My CGA Profile > Transcripts > Update CGA Credits.
3. Have official transcripts sent you're your post-secondary institution directly to the CGA Alberta office upon completion of courses. It is recommended you submit an official transcript for confirmation at least once per semester, or bi-annually.
4. CGA will review the transcript and verify the appropriate credits for transfer.
5. You will receive an e-mail confirming CGA has accepted the transfer credit and the student record will then be updated. Students may then view their updated CGA transcript by accessing their "Web Advisor" located inside My CGA Profile.

Course Materials

For a listing of the required course materials for the year, please log into the CGA website and then select CGA Program> Course Materials

Materials are shipped within three to five business days once registration has been processed. If you have not received your course materials one week prior to course commencement, contact the Association at shipment@cga-alberta.org. Please verify your courier address under My CGA Profile > Contact Information prior to purchasing materials or enrolling in a course. The Association recommends providing a day time address (i.e. work address).

All textbooks and course materials delivered in Calgary, Edmonton and Red Deer will be sent by courier. Course materials cannot be delivered to apartment numbers, post office box numbers, general delivery addresses, rural routes, secure access buildings or the Association office.

All textbooks and materials delivered outside of Calgary, Edmonton and Red Deer will be sent by Canada Express Post.

The cost of the CICA Handbook is not included in course fees. The arrangements between CGA Canada and CICA for use of the CICA Handbook now include extended licensing for online access. As a result of the change in this arrangement, we are no longer stocking hard copies of the CICA Handbook. If your course requires use of the CICA Handbook, you will be sent a Handbook CD that will allow you to purchase the online license.

All course materials delivered in Calgary, Red Deer and Edmonton will be sent by courier. If the shipping address is a controlled access building (i.e. an apartment building), or other postal centres the package will be sent by Canada Express Post. If materials are sent outside of Alberta and/or Canada, the student is responsible for all applicable shipping costs.

Online Lesson Notes

It is important to access the online versions of this product as they often provide links to other materials or study resources students will not be aware of if using a printed version of Lesson

Notes. Students who are still interested in having a printed copy of the Lesson Notes for their library are able to access PDF printable versions of the Lesson Notes within the Blackboard OLE learning management system.

Software

In most cases designated software is included with your course materials:

- TX1 CANTAX
- AU1, BC2 Caseware
- AU2, MU1 ACL (Automated Command Language)
- FA2, FA3, BC1 AccPacc

Microsoft Office Professional is also required for all courses and must be purchased separately.

Course Material Refunds for NAIT/SAIT Students

Students who purchased the course materials through CGA Alberta for courses at SAIT or NAIT may return **unopened** course materials up to the last day to drop a course for that particular session (the CGA Alberta drop deadline). The price of the material is fully refundable; however the shipping and handling fee is non-refundable.

Students must return their course materials or have notified the Association that their course materials are on the way by the deadline date.

After the drop deadline for that particular session no refunds will be given.

Refunds will not be processed until the course materials have been received by the Association.

Refunds will be processed by cheque and may take four to six weeks for processing. Any third party refunds where the Student is not the original payor must be forwarded by the Student to the appropriate party.

Academic Policies

General Provisions

CGA students are governed by the same legislation as are members of CGA Alberta. CGA students and members (Registrants) are subject to the *Regulated Accounting Profession Act*, R.S.A. 2000, c. R-12; the *Certified General Accountants Regulation*, A/R 176/2001, and the By-Laws and Code of Ethical Principles and Rules of Conduct of CGA Alberta.

Registrants found to be participating in academic misconduct will be subject to discipline by the Association, as outlined below, and may be the subject of a discipline hearing pursuant to Part 5 of the *Regulated Accounting Profession Act*.

Academic Integrity Policy

Preamble:

The CGA program is a professional study program. As a professional program, students and members are expected to display a high level of ethical behavior and integrity. Students are expected to strictly adhere to this Academic Integrity Policy which specifically governs assignment and exam related work. The policy outlines what is expected of a CGA student; identifies a list of academic integrity violations, which are not exhaustive; and identifies the consequences of non-compliance to this policy.

Expectation of CGA-Students:

The intention of the assignments and exams delivered through the CGA Program of Professional Studies is to assist in the development of competencies required of professional accountants. Therefore, it is important for students to put in the work it takes to be successful within the program. This requires commitment, self-discipline, organization and planning. This type of approach to the professional study program will help students avoid the temptation of finding illegitimate avenues to progress through the program.

Assignment Expectations	Exam Expectations
<p>Studying in groups is encouraged and recognized by the Certified General Accountants Association of Canada as beneficial to students. However, answers to assignment questions are required to be produced on an individual basis, unless expressly noted. Therefore, all work submitted by a student for any course assignment, or business case, must be original work done by that student during that session for that course. Any work copied from another source is considered a violation of the Academic Integrity Policy. Markers may use computer software that highlight assignment answers that have been copied from suggested solutions, textbooks, course module notes, marker comment sheets, and assignments submitted concurrently or previously by that student or another student.</p> <p>Markers are required to report any incidence of a suspected assignment violation to the region's Education Division.</p>	<p>Exam work must always be completed on an individual basis. All responses to exam questions must be original work done by the individual during the exam. Cheating of any kind is considered a violation of the Academic Integrity Policy. Exam invigilators are required to report any incidence of a suspected exam violation to the region's Education Division.</p>

Plagiarism is a form of copying. Plagiarism occurs any time someone copies from published material without acknowledging the source. More specifically, plagiarism occurs wherever a student:

- Presents work that has been authored in part or in whole by another person; or
- Presents the words, ideas, images or data of another person as the student’s own, without reference to the original author or the original source; or
- Presents work that contains unreasonable long quotes, even when properly cited; or
- Presents work done for another course or program without the knowledge of or prior approval of the Marker; or
- Presents work that in any way compromises the integrity of the evaluation process; or
- Presents work that is substantially similar to another person’s work.

List of Academic Integrity Violations:

The table below contains a listing that outlines what the CGA Association considers as assignment and/or exam violations – the list is not exhaustive and will not preclude consequences for other infractions.

Assignment Violations	Exam Violations
Copying from another student's assignment.	Copying from another student's exam.
Copying from a previously graded assignment.	Allowing another student to copy from exam.
Copying materials from a marker's comment sheet, suggested solution or any other source.	Copying from any devices that allow transmission.
Inappropriate, posting/distributing of answers from a marker's comment sheet, suggested solution or any other source.	Writing past the allotted exam time or completing exam questions prior to the start of the exam.
Copying of the words, ideas, or data of another person/resource. This extends beyond the misuse of CGA course materials and includes the potential misuse of all intellectual property. <i>*In general, students are expected to respond to questions expressing their thoughts in their own words. Therefore, only limited and reasonable amounts of copying are permitted and must be properly cited.</i>	Communicating with another student during the exam regardless of the nature of the discussion or exchanging notes.
Pretending to be another or attempting to have oneself represented by another in submitting of assignments, or participating in group work	Using materials that are not identified as 'allowable' exam room materials. Neglecting to adhere to the 'non-disclosed' exam policy.



Students are expected to be aware of and act within the Canadian law of copyright: <http://www.cb-cda.gc.ca/info/act-e.html>.

Assignment Violation Consequences	Exam Violation Consequences
An official reprimand letter of warning from the Association, which will be placed in the student's permanent file.	An official reprimand letter of warning from the Association, which will be placed in the student's permanent file.
0 marks on the assignment question and an official reprimand letter from the Association, which will be placed in the student's permanent file.	0 marks on the exam (DNQ) and an official reprimand letter from the Association, which will be placed in the student's permanent file.
0 marks on the entire assignment and an official reprimand letter from the Association, which will be placed in the student's permanent file.	0 marks on the exam (DNQ) including an official reprimand letter from the Association, which will be placed in the student's permanent file and immediate suspension from the CGA program. Applying to be readmitted into the CGA program would be allowed after the two year period has lapsed and the student would be required to complete the CGA program in effect at the date of re-admission.
Failure in the course (DNQ) and an official reprimand letter from the Association, which will be placed in the student's permanent file.	
Failure in the course (DNQ) including an official reprimand letter from the Association, which will be placed in the student's permanent file and immediate suspension from the CGA program. Applying to be readmitted into the CGA program would be allowed after the two year period has lapsed and the student would be required to complete the CGA program in effect at the date of re-admission.	

Consequences:

All violations are considered both unprofessional and unethical. If a student's assignment or exam is identified to have breached this Academic Integrity Policy by falling into one of the listed violations, the following consequences may be administered against the student by the Education Division of your regional Association.

Application of an academic consequence would proceed as follows:

1. The regional Association is notified by a Marker, Invigilator, or a student that a suspected academic integrity violation has occurred.
2. The regional Association's manager of student operations will investigate to ensure that it is a valid complaint. If it is a valid complaint, the regional Association will contact the student(s) in question.
3. The student will have an opportunity to provide their facts against the complaint (if any).
4. The regional Association's Director of Education will determine if the application of a consequence is required and the nature of the consequence based on the severity of the violation.
5. The student will be officially notified of the violation and the consequences being administered.
6. The student will have the right to appeal the decision. This appeal must be submitted within 10 days of being notified of the regional Association's decision to the Director of Education.
7. At this point, the appeal will be looked into under the student's regional Association's disciplinary policies and procedures. The appeal body has the discretion to rescind the original applied consequence, allow the original consequence to stand unchanged, or administer another consequence based on the facts of the case.
8. There is no time limit on the retroactive nature of the application of these consequences.

Closing:

This Academic Integrity Policy is specifically related to assignment and exam violations. Detailed information regarding general assignment and examination procedures such as submitting assignments and allowable exam room materials will be provided to the student in other publications produced by the regional Association. In addition, all students and members are required to comply with CGA-Canada's Code of Ethical Principles and Rules of Conduct and the Ethics Reading Handbook, available in BlackBoard OLE.

These resources are referenced in all CGA courses. Students should also be familiar with their own regional Association's code of ethics, Acts and/or Bylaws. Beyond the scope of this Academic Integrity Policy is incorporating other forms of student ethical misconduct.

In other words, this policy does not deal with issues such as theft, defamation, lying etc. Dealing with issues of that nature remain under the direct authority of each regional Association's own rules, regulations or Bylaws.

As students within a professional program of studies, CGA Alberta expects students will choose the right path not only once they become CGAs but as students building their ethical foundation while working through their studies. CGA Alberta truly hopes students will side step any temptation to breach any ethical regulations. In the preamble to the Ethics Reading Handbook it states the following:

"To do the right thing requires both knowing and choosing what is right...[T]houghtful attention to ethics during your studies will help prepare you for the ethical challenges you will face as a CGA."

Program Time Limit

The number of academic years in the program will be determined during the first academic year you are enrolled based on the number of exemptions that you are granted upon admission. Please refer to the table shown. If you are entering without a

degree, an additional two years will be granted to allow you time to complete one. Your personal program time limit can be found on the secure Student Website>My CGA Profile>Web Advisor. If, for example, your time limit is 2009, this means that you have until June 30, 2009 to complete your studies.

Number of exemptions granted upon initial enrollment	Maximum number of years allowed to complete the CGA Program
15	3
14	4
12-13	5
10-11	6
8-9	7
6-7	8
4-5	9
0-3	10

If you are faced with extreme family or work related pressures and are unable to take CGA courses in a given academic year, the Association recommends that you take a “non-active year”.

If you do not re-enroll each academic year and pay the annual student tuition fee, you are not considered a current CGA student. Transfer credits are not processed and recorded in your academic history. Paying the annual non-refundable student tuition fee ensures your academic status is not affected by program changes and that your current academic status is maintained.

Academic Appeals

Time Extension Requests

If you have reached the maximum allowable time for completion of the Program of Professional Studies, you may appeal for additional time of up to two years to complete the program. Additional time may be granted based upon a review of your circumstances and will include, but not be limited to, consideration of examination pass/fail ratios, prior requests, the number of courses remaining and whether there is difficulty with a specific subject area. You may submit a request for a time extension within three months prior to your program expiry date through the Online Appeals Request (www.CGA-Alberta.org) under Resources.

- Include all pertinent details, stated clearly and concisely, that have a bearing on the matter (i.e. medical or extenuating personal circumstances).
- Follow up by e-mail to studentservices@cga-alberta.org with supporting documents where applicable (i.e. medical certificate).

*Please note:

Effective July 30, 2010 – Students admitted to the CGA Program prior to July 1st, 2006 are required to transfer to the current program requirements (PA2) on their program expiry date.

A request for a re-evaluation is available through the Student Appeals Online Request System. Courses previously completed will be re-evaluated for advance standing in the current program (PA2) and a new program expiry date assigned according to the number of exemptions granted.

Mandatory Withdrawal

A student will be automatically withdrawn from the Association and the CGA Program of Professional Studies for the following reasons:

- Three unsuccessful attempts at a course. Each of the following constitutes an attempt at a course:
 - 1) A grade of less than 65% on an examination
 - 2) Failure to qualify for an examination (DNQ)

3) Failure to request an Elect to Re-enroll (ETR) in a course which results in a DNQ

4) An unsuccessful attempt at a concurrent course

- Failure to complete the required program within the allocated time limit.

If you are automatically withdrawn from the Association, you will not receive a refund for any portion of the student tuition fee paid.

Appealing Mandatory Withdrawal

Please complete the Online Appeals Request (www.CGA-Alberta.org) under Resources.

Each appeal is reviewed by the CGA Alberta Registrar and is either granted by a decision at this administrative level or referred to an appeal tribunal for a decision. A review of your appeal will include, but not be limited to, consideration of examination pass/fail ratios, the length of time in the program, prior requests, the number of courses remaining and whether there is difficulty with a specific subject matter.

Student Appeal Tribunal

If you have previously submitted an application for another attempt or have reached the maximum of any time extension that can be granted by the Registrar's administrative review process, your application may be referred to an appeal tribunal. The appeal tribunal is the final authority for appealing decisions made by the CGA Association. Rules and regulations exist, in part, to ensure that all students are treated equally and fairly. Appeals for additional time limits or additional attempts at a course will not be granted for personal, employment or study problems common to most or all students. The tribunal will consider granting an appeal from the Association's decision to place a student into *Mandatory Withdrawal* in exceptional or unusual circumstances. The tribunal will not consider appeals regarding assignment or examination marks.

Appeal Dates

Every year the tribunal sets a minimum of three dates, based on marks release dates, to hear appeals.

Academic Record

The tribunal reviews the entire academic record of an appealing student from the files of the Association. Only those courses recorded on the academic record at the time of the appeal are considered. In cases where a question of policy must be evaluated subjectively your past academic performance will be considered.

Appeal Decision

The decision of the appeal tribunal represents the final ruling of the Association. It will generally be communicated in writing and generally within thirty days of the tribunal hearing. Appeals from the decision of the appeal tribunal may be made only upon seeking leave to apply to the Provincial Court of Appeal.

Re-entry into the CGA program

Following placement in *Mandatory Withdrawal*, and unsuccessful appeal process, provision for re-entry into the CGA Program of Professional Studies is limited to the following:

You will be allowed to apply for re-admission to the CGA Program of Professional Studies as a new student after a minimum of two years from the date of the *Mandatory Withdrawal* if:

- You are currently employed in an accounting related position and
- Your education has been suitably upgraded. Suitable upgrading of your education will be demonstrated by completion of the following:
 - 1) If you were in Level 1, 2 or 3 of the CGA Program, the subsequent completion of an accounting related degree or diploma at a recognized postsecondary institution.
 - 2) If you were in Level 4 or higher, the subsequent completion at a recognized post-secondary institution of all course pre-requisites to the course (with a minimum acceptable grade of 75%) in which you had previously been unsuccessful in the CGA Program.

Examination Information

Examination Fees

Students who are enrolled in the CGA online course will not have to pay or enroll separately for the national exam as this fee is included in your course fee. Students who are opting to complete eligible courses outside of CGA and require the national exam for full credit in the course must enroll in the national exam prior to the exam enrollment deadline for the corresponding session. If an enrollment in a national exam is granted past the enrollment deadline, the appropriate late enrollment fee will be applied.

Development and Marking

CGA examinations have the purpose of evaluating whether a student has demonstrated the core competencies required of a newly certified CGA or required to continue in higher level courses of the program at an appropriate performance level.

Examination Development and Review

Each year a complete examination set and the corresponding suggested solutions are prepared by a CGA course examiner. Each CGA examiner is a highly qualified academic from the academic community or a well-recognized practitioner in the discipline of study. In some cases, the examiner is also the course author. In collaboration with the course author, the examiner will prepare a practice examination for the current academic year.

Once an examiner has prepared the complete examination set (that is, all examinations required for a course throughout the year) and the corresponding suggested solutions, they are reviewed by subject matter experts. These reviews include independent content and quality control reviews by CGA Canada staff. In addition, reviews of certification examinations are performed by two separate committees of subject matter experts administered by regional associations. The purpose of these reviews is to ensure each examination has appropriate content coverage, relationship to course material, form, accuracy and clarity. A designated committee chair is responsible for resolving any difficulties directly with the examiner.

Examination Marking and Final Mark Review

After the examinations are written, the papers are sent to the examiner for marking. If a large number of papers must be marked, the examiner selects and supervises a marking team. When a marking team is required, one marker marks the same question on each paper. This process is designed to ensure fairness and uniformity in the marking. After all the papers have been marked, the examiner reviews all examination papers in which the final course mark is in the range of 63 and 64.

Finally, CGA Canada conducts quality control checks on each failing examination paper through a RE-ADD process to eliminate the occurrence of clerical errors. This process focuses on the following types of errors:

- Incorrect addition of marks
- Omission of marks for a question or part of a question
- Credit not given for a correct answer

The final course marks results are reviewed by the National Education Committee.

Exam Study Resources

Many exam resources are available on the secure CGA Alberta's website under the Become a CGA tab > Exams, or the Resource tab. You will find:

- Practice Examination
- Past Examinations
- Examination Blueprints

Exam Schedule

Each examination must be written on the date and at the time noted in the Examination Schedule. You must write exams in all courses for which you are qualified in the exam session immediately following the course completion. Should two examinations you intend to write be scheduled for the same date, contact the Manager, Enrollment & Examinations immediately to make the necessary arrangements.

Exam Centres

The Association establishes examination centres in several major locations throughout the province. Major locations are Calgary, Edmonton, Red Deer, Lethbridge, Medicine Hat and Grande Prairie. If you do not reside within one of these communities, but are within 100 kilometers of a centre, you are encouraged to write at an examination centre. If not, you may write examinations at a miscellaneous centre, i.e. a location of your choosing. The exam locations will be posted on the CGA Alberta website 2 weeks prior to the exam date.

Miscellaneous Examination Centre

If you write at a miscellaneous examination centre, you must arrange for your own examination supervisor. An examination supervisor must be a CGA, CMA, or CA. Relatives are not permitted to supervise an examination. The Association will pay the related courier costs for all exams sent within Alberta. Students writing examinations outside the province of Alberta are responsible for payment of all examination related shipping costs. Any examination supervisor fees are the student's responsibility.

An examination supervisor form is available on the secure Student Website > CGA Program > Exams > Locations > Misc. Exam Centre Form.

The form must be completed in its entirety for each examination session. The form must be returned to the office by the given deadline to ensure the supervisor receives the examination in time. If you reside in a miscellaneous area, you are encouraged to write at a regular examination centre and must indicate this on the form. Students are charged courier costs if they are writing outside of Canada. The exam must be received by the office no more than five days after the exam has been written.

Exception: The PA1 & PA2 examinations may not be written under special exam supervision. You must write the PA1 & PA2 exams at a designated CGA exam centre.

Qualifying for Examinations

It is your responsibility to ensure you qualify to write the CGA national examinations. You can check to see if you qualify to write your examination or not by logging into 'My CGA Profile' and looking under

'Current Assignment Marks'. The Association does not issue notices regarding eligibility. If you write an examination for which you have not qualified, the examination will not be marked.

Failure to qualify for a course examination will be deemed equivalent to having failed the particular course and a *Did Not Qualify* (DNQ) will be awarded. DNQ status counts as an examination attempt for that particular course.

If you qualified to write an exam and do not write you will be given an ETR (Elect to Re-enroll) and are not charged for an examination attempt. However, you will be required to re-enroll in the course and complete the course in its entirety.

Exam Day Instructions

Student Identification

All students must bring their student cards to the examination room. The CGA student card is evidence that a student is registered with CGA. The card must be signed by the student in order for it to be valid. In addition, every student must produce one document for identification that includes both the student's photograph and signature. The document may be a driver's license, passport, government identification card or some other form of official identification. If you do not have these documents, please contact the Association.

Exam Room Conduct

A student is not permitted to ask the examination invigilator for advice on, or interpretation of, any examination question. The examination invigilator is prohibited from discussing the examination paper with a student in any way during the exam. If it is felt that the facts, statements or requirements given in a question are incomplete or ambiguous, the student should state on the answer booklet whatever additional facts, corrections or reasonable assumptions are necessary to satisfactorily answer the question.

At the conclusion of writing each exam, insert any additional answer booklets inside the back cover of the first answer booklet. Return your completed answer booklets to your invigilator together with any excess stationery. Unused stationery must not be

removed from the examination room. Every student must turn in at least one answer booklet. Students are not permitted to insert any other stationery in their answer booklets. All examination question answers and rough work are to be written in the CGA answer booklet provided. No other stationery will be submitted to the examiners for grading.

If you finish your examination early and wish to leave before the allotted time is up, you will not be allowed to leave the examination room with printed questions. Take care not to disturb the other candidates by making unnecessary noise when submitting your answer booklet and leaving the examination room. Under no circumstances will a student be allowed to leave the examination room within the first one and a half hours of the starting time. If you finish the exam within the last fifteen minutes, you must remain seated until the exam conclusion.

Please bring a self-addressed, stamped envelope to your examination writing in order to have your exam question paper mailed to you if you want to leave the exam room earlier than the end of the allocated exam time.

Examination Booklet

Write your student ID number, the examination subject, language and date on the examination answer booklet that you use as indicated by the boxes. Be sure your student ID number is correct and that you have the correct examination paper. Do not open the examination until advised by the invigilator. Do not write your name anywhere on the answer booklet or examination paper.

When answering essay-type questions, you should write on every other line (double spaced) to facilitate any changes or additions to the original answer. It also makes it easier to read and mark. If your handwriting is difficult to read, print using block letters.

- Descriptive parts of the exams should be written in ink. Calculations and rough work may be written in pencil.
- Use the right-hand page of the answer booklet only and use the left-hand page for rough work.
- For the marker's reference, clearly label the rough work to correspond with the

examination question. The marker will refer to this they see you have had difficulty with a question and may credit marks accordingly.

- Multiple choice questions must be answered in the answer booklet provided, not on the examination paper.

Talking, passing or receiving notes, or communicating in any manner with other candidates inside or outside the exam room is strictly prohibited. It is also an offense to leave completed or partially completed answer scripts exposed to the view of other candidates. Do not write notes to the examiner (i.e. "this is my final exam attempt", "my program time limit is up", etc.) in your exam answer booklet. If you write notes of this nature, you will be referred to the Association's discipline tribunal.

Material Allowed in the Exam Room

The following warning will be announced prior to each examination:

"Students are hereby informed that those found

Tips:

- All formulae and calculations should be shown on the answer booklet to obtain full marks.
- Full marks may not be awarded where only the final answer (even though correct) is given but no work is provided.
- Begin each question on a new page. If you have continued or restarted a question on another page out of the normal sequence, you should number your pages and state where the rest of the question is located (e.g., "Question 3 continued on page 6") to ensure that the balance of the question will be marked.

having in their possession or using material, notes, publications or any other means of assistance during an examination which has not been specifically authorized to be used for the examination will automatically receive a zero grade for that paper

and will be required to appear before the Association's discipline tribunal to show cause why they should be retained in the Program of Professional Studies."

All necessary stationery will be provided. You must supply your own pen, pencil, ruler, eraser and calculator. No other mechanical, electronic, or other type of aid or material is permitted.

Pocket calculators are allowed in the examination room but are limited to non-printing, silent calculators that have no more than one line of display and no alpha keys.

Personal and Corporate Taxation (TX1) and Advanced Personal and Corporate Taxation (TX2)

Only the *Canadian Income Tax Act* with Regulations will be allowed as acceptable examination room material.

Annotations are allowed and must be in your own handwriting. You may not insert or affix any original or photocopied pages from any source, including textbooks, lesson notes, prior or practice examinations, assignments, marker comment sheets, lecturer handouts, etc.

Annotations on permanent pages of the *Canadian Income Tax Act* may be written in pencil or pen, highlighted or underlined and may include:

- Notes drawn from prior examinations, assignments or marker comment sheets
- Tips and hints suggested by markers, lecturers, or reviewers
- Notes drawn from textbook or lesson notes
- Notes drawn from Income Tax Bulletins or other course materials
- Notations to lesson notes, textbook, Income Tax Bulletins or other course materials

The *Canadian Income Tax Act* may be tabbed with standard index-sized tabs or with post-it notes. You may use post-it notes for indexing purposes only (no larger than 3.75cm x 5 cm or 1 1/2" x 2"). Larger post-it notes or post-it notes used for any other purposes are considered page additions and are not permitted. Only one index tab or post-it note per page is allowed. Multiple tabs or multiple post-it

notes on a page will be considered a violation of allowable examination room materials.

Examination invigilators may check your *Canadian Income Tax Act* to confirm that it complies with allowable examination room materials regulations. If your *Canadian Income Tax Act* contains additional pages or in any other way contravenes the allowable examination room materials regulations, you will have your booklet confiscated by the invigilator at the end of the examination when your examination booklet is turned in. Further, you will face a disciplinary action by the Association, including the possibility of a mark of zero for that examination and a requirement that you re-enroll in the course.

Business Communication (CM1)

The Association allows the use of an English or translation dictionary or thesaurus as long as it is a single bound book when writing the Communications 1 (CM1) examination. Two separate books (i.e. one dictionary and one thesaurus) will not be permitted. No electronic version of a dictionary is permitted. The dictionary can be highlighted or underlined.

Examination invigilators will check your dictionary to confirm that it complies with allowable examination room materials regulations. If your dictionary contains additional pages or in any other way contravenes the allowable examination room materials regulations, you will have your dictionary confiscated by the invigilator at the end of the examination when your examination booklet is turned in. Further, you will face a disciplinary action by the Association, including the possibility of a mark of zero for that examination and a requirement that you re-enroll in the course.

PACE and Professional Applications Examinations

PACE comprises two subject examinations in accounting, finance, auditing, taxation and management information systems, depending on your selected career options, plus two integrative, competency-based examinations called Professional Applications 1: Issues in Professional Practice [PA1]

and Professional Applications 2: Strategic Financial Management [PA2]. The purposes of these examinations are as follows:

- The subject examinations assess candidates' proficiency in the areas of academic and technical knowledge as well as ethics and information technology. That is, they assess the knowledge, skills, and professional values at the advanced levels of the major subject areas in the professional accounting curriculum.
- The professional applications examinations (PA1 and PA2) are the final examination requirement in the certification process leading to the granting of the CGA designation. Passing these examinations is an essential step in the process leading to the professional designation of Certified General Accountant (CGA). They assess the integration of knowledge and decision making in the context of the work of the professional accountant.

As a whole, the PA examinations are comprehensive, as they assess the wide range of knowledge, skills and abilities required by a CGA. They are also integrative, as they require candidates to interpret the technical and professional knowledge and apply it to realistic situations in the context of accounting and financial management.

Application of Core Knowledge

The PA examinations consist of a series of questions designed primarily to simulate engagements and projects that CGAs are likely to encounter in their professional experience. The purpose of the PA examinations is to evaluate your ability to draw on relevant core knowledge and to apply this knowledge to the specific facts and requirements presented in each question. Responding solely with memorized information is not sufficient to constitute a satisfactory professional response.

Demonstration of Professional Competencies

PA candidates must possess a broad understanding of the economic, legal and business environment in which professional accountants work. You are required to draw on this background knowledge in

formulating a professional response. You must demonstrate professional competencies to produce a professional response to comprehensive, multi-subject and single subject questions. Current knowledge of professional material, such as the CICA Handbook, is also required.

Integration of Knowledge

In the context of PA examinations, integration means integration of knowledge and integration of issues. PA examinations emphasize the integration of knowledge from more than one subject area or topic. You may be required to combine knowledge of topics from different subject areas or knowledge of different topics within the same subject area. You will be assessed on how well you apply that knowledge as a whole to the solution of problems. If, for example, a question on a financial statement has financial accounting, audit and tax implications, you are expected to deal with all three subject areas in your response unless specifically instructed otherwise.

In addition to integration of knowledge from more than one subject area or topic, a PA question may contain a number of issues that must be considered in relation to one another and as a whole. Do not treat a question as though it contains a series of separate, unrelated problems arbitrarily put together. For effective decision making, you need to consider not only the separate issues but their interrelationship and, therefore, the integration of issues.

Major Features of the PA Examinations

- The PA examinations are written four-hour finalist examinations.
- These examinations assess the competencies required for a newly certified CGA, such as integrating and applying academic and technical knowledge as well as ethics to the professional practice of accounting and related fields of management activity.
- Technical knowledge already examined in the subject examinations will not be re-examined in specific detail in the PA examinations; however, the examinations will test the integration and application of that knowledge.
- The candidate should not just focus on the technical competencies, as the general management and professionalism

competencies are equally important. In fact, on the exam, the split will be roughly fifty-fifty.

- Performance on the PA examinations will be reported on the statement of marks as Honours, Pass, or Fail. Numeric information will not be provided.
- To meet widely accepted standards of professional certification examinations and to provide a report to candidates who fail, CGA Canada will supply information on their performance to individual candidates. This information includes identifying the competencies and the candidate's performance on them.

Format of the PA Examinations

The format of the examinations is as follows:

- 20 to 25% multiple-choice questions, with emphasis on higher-order skills
- 30 to 40% short-answer questions
- 40 to 50% case analysis, but no single case question to exceed 40%

Calculators will be allowed in the examination.

Multiple-choice questions require that candidates select from a set of given options; these questions are marked objectively, without requiring the subjective judgment of the marker. Higher-order skills require analysis, synthesis, evaluation, or application of professional judgment. On the exam, the multiple-choice questions will be a series of questions based on a short case.

Short-answer questions are those for which candidates must construct an individual response. In some cases, there may be no single right answer or approach.

Case analysis questions can be of various lengths and levels of complexity. It is expected that there will be at least one case analysis of significant length and complexity, and that there may be others. There may be different types of case questions.

Competency-Based Marking

The PA examinations are competency-based, and designed to examine your ability to apply or perform specific competencies in the context of professional accounting. In the courses completed for the CGA Program, examinations are marked according to an

issue-based marking key, where marks were awarded for points identified. In contrast, the PA examinations are marked using a competency grid, where markers rate candidates on how successfully they demonstrate the competencies covered by the questions.

The competency grid summarizes:

- The subject areas for each question (accounting, taxation, ethics, etc.)
- The competencies to be demonstrated within each subject area
- A scale that indicates the levels of performance that the candidate can demonstrate for the competencies

The scale of the competency grid ranges from 0 (fail) to 3 (satisfactory) to 5 (excellent). With each rating comes a statement that describes what a candidate needs to do to attain that particular rating for the competency. Successful PA candidates are expected to achieve a rating of 3 (satisfactory) or better.

For example, if the candidate is asked to *explain*, there is an expectation that the candidate state *why* and *how*, not just identify something. In this case, a 3-rating might say something like, "Identified three valid options but did not explain the options fully," whereas the corresponding 5-rating might say, "Identified three valid options and clearly explained how the options would work and what the implications of each would be."

Understanding the difference between these types of answers is the key to success on the PA examinations.

Marking and Reporting

Overview of Marking Process

In order to pass the examination, candidates must meet the standard for all competency groups. The groups include the competencies considered by the Association to be essential qualifications for a newly certified professional Accountant.

The PA examinations are criterion-referenced examinations where a candidate's performance is compared to a standard set by the profession. Other examinations in the CGA Program of Professional

Studies are marked using a total of 100 points; the PA examinations are evaluated by determining whether an answer to a question meets the standard defined for a competency. Candidates' demonstration of a competency is evaluated on a scale of 0 to 5, the numbers describing an increasing level of performance. For example, for the financial accounting and reporting competency "evaluates and advises on accounting policies and procedures in accordance with professional standards," the following performance levels could be applied to the case presented in the question:

- Demonstrates a general understanding of accounting policies and procedures
- Recognizes that accounting policies and procedures must be considered within professional standards
- Analyzes accounting policies and procedures to ensure professional standards are adhered to
- Analyzes and modifies accounting policies and procedures to meet professional standards
- Evaluates and modifies accounting policies and procedures to meet professional standards
- Provides recommendations on the impact of accounting policies and procedures on future operations

To pass the examination, a candidate would have to demonstrate a performance level between 3 and 5 for each competency examined. Candidates must demonstrate this level of performance in all of the eight competency groups. However, for each of these competency groups, the questions give candidates multiple opportunities to show the required performance level. If a candidate fails the PA examinations, it is because the candidate has missed several opportunities to demonstrate the minimum performance level in one or more of the competency groups.

Standard Setting

In standard setting, standards are set by practitioners who represent the scope of practice for that professional body. Best practices in tests and measurements recommend standard setting be used to confirm that the minimum performance levels are attainable by newly certified practitioners. A standard-setting body considers the properties of the examination itself, the characteristics of the candidate population and the level of examination performance required to ensure competent practice

of a profession at an entry level. Standard setting has been incorporated into the PA evaluation process to assist in establishing what candidates need to demonstrate at each level of the 5-point scale; thus, the standard-setting body assists in establishing a competency profile for the pass/fail decision.

Reliability Information

CGA Canada also performs quantitative analysis to determine and report on the reliability of the examination results. This type of analysis provides information on the degree to which the results of the examination are free of measurement errors and the accuracy with which pass/fail decisions are made. Such information assists the National Education Committee in its decision making on the pass/fail status for the PA examinations and also enables consistency over time.

Evaluation Procedures

A rigorous set of evaluation procedures is in place to ensure consistency in the PA evaluation:

- 1) Markers receive detailed orientation and then begin by sample evaluation before moving on to live evaluation
- 2) Each question is marked by a content expert and
- 3) Following the initial evaluation process, all failing examination papers in a borderline range are re-read by a team leader who oversees the evaluation of each question and by an examiner who oversees the entire evaluation process. As a result, borderline examination papers are reread two to three times by reviewers prior to the final assignment of a fail designation.

Finally, CGA Canada conducts quality control checks on each failing examination paper through a RE-ADD process to eliminate the occurrence of clerical errors. This process focuses on the following types of errors:

- Errors in the assignment of ratings for competency statements
- Errors in transfer or transposition within the marking sheets
- Ratings recorded illegibly
- Questions, parts of questions, or pages missed by markers, and

- Errors in the marking of multiple-choice questions

The final stage in the process is the approval of examination results by the National Education Committee. Once these steps are completed the PA results are released to candidates.

Reporting

A candidate's overall performance is reported as a pass, fail, or honours. A standard-setting body used the numerical values of 0–5 associated with each competency to establish a cut-off score, called a minimum performance level (MPL), for each competency group. If a candidate's score meets or exceeds the MPL for a particular competency group, the candidate has met the standard for that set of competencies. To pass the examination, a candidate must meet the MPL in each group of competencies. It is important to note that each competency group is reported separately and a candidate must achieve the MPL in all groups; the values for each group are not added to obtain an overall score. Also reported are the numerical values used to establish the Honours Performance Level (HPL) for each competency group.

Appeals process for PA1 and PA2 Exam Results

Upon request, CGA Canada will provide a candidate with a review of the assessment documents related to the candidate's examination paper to confirm that no error was made in the assessment of the paper. All requests should be made in writing to the candidate's provincial/territorial affiliate office.

Special Examination Circumstances

French Examinations

French examinations will be provided in FA4, FN2, MU1, AU2, TX2, PA1 and PA2. If you wish to write a French exam you must e-mail your request to the Manager, Enrollment & Examinations by the appropriate deadline.

Cancellation of Examinations

Examinations will be cancelled only if the institution at which they are being written has closed in the event of bad weather, etc. Please listen to major radio stations for the institution's closure announcement.

In the event of examination cancellation, you will be required to write the examination at the next examination session.

Unusual Circumstances

If during an examination unusual circumstances occur (i.e. power failure, fire alarm, heating failure, etc.), you should contact the Manager, Enrollment and Examinations by telephone and then provide documentation in writing within one week of the examination sitting.

CGA Alberta forwards examination-related correspondence received from students and instructors to CGA Canada. If any problems have become apparent at the exam session or in the marking process, the examiner is consulted and adjustments may be made.

To ensure your feedback is included, send your concerns in writing to the attention of the Manager, Enrollment and Examinations as soon as possible after the exam. Be as specific as possible with regards to your concerns.

Temporary Examination Centre Changes

Students wishing to write their examination at an examination centre other than the center originally assigned to them must notify the Manager, Enrollment & Examinations in writing. This enables us to make any necessary arrangements for larger rooms and to ensure that sufficient exams are available at the examination centre.

Accommodation of Candidates with Special Needs

CGA Alberta will provide accommodations for students with special needs on an individual basis. Examples of accommodations that can be provided include: extended writing time and use of a computer. Please contact the Manager, Enrollment & Examinations if you need to arrange special accommodations.

Exam Deferrals

Exams may be deferred to the next available exam session, although it is not recommended, as statistically, the success rate is lower for deferred exams. After you have officially qualified to write your exam, you may contact studentservices@cga-alberta.org to request an exam deferral up to five days following the examination sitting.

A deferral fee is charged for each exam deferred.

- 1) The deferral fee may be waived if a medical certificate or death certificate/obituary/etc. is submitted with your request for a deferral.
- 2) A deferral will be recorded as a “DEF” and will not count as an attempt at the course.
- 3) When granted a deferral of an examination, you **must** write the examination at the next examination sitting. If not, you will be given an ETR (Elect to Re-enroll).
- 4) You are responsible for any course material changes when an examination is deferred from one academic year to the next.
- 5) You are only permitted one deferral per course per registration.
- 6) Students are only permitted to defer an exam once all work has been completed in the course they are enrolled in. For the courses where the course work counts as a qualifier for the exam, students must qualify through the course work before a deferral will be authorized.
- 7) Once an exam has been deferred the students' mark is based on 100% of the exam. No course work marks will carry over.
- 8) If a student is unable to complete the course work, the student should exercise the course withdrawal options available or speak with a Program Advisor for assistance.

Exam Results

You must obtain an exam mark of at least 65% to successfully complete a course. Less than 65% is considered a failure. Upon failure of three examinations in any one course, you will be

withdrawn from the program (see *Mandatory Withdrawal*).

PA1 & PA2 exam results are released as:
P—Pass **H**—Honours Pass **F**—Fail **S**—Fail Supplemental

If you are enrolled in a partner course, exam marks for courses completed in the degree partnerships will be released by the degree granting institution. CGA does not release marks for courses not in the CGA Program.

CGA Alberta releases examination results online at My CGA Profile>Exam Results. Please see *Important Dates and Deadlines* for mark release dates.

All written examinations are the property of CGA Canada. Neither the original nor a photocopy of a marked exam will be returned or made available for your viewing. If you would like details regarding your exam performance, you may request an exam re-grade or an exam critique.

Failing an Exam

If you obtain less than 50% on the exam, or if you obtain less than 65% on a supplemental exam or challenge exam, you must re-enroll in the course. Examination failure does not prevent you from proceeding with your studies unless the failed exam is a prerequisite for a subsequent enrollment.

Failing the PA1 and/or the PA2 exam

PA1 and PA2 examination papers are marked twice by two independent markers. If you receive a failing mark on the examination, you will receive very detailed feedback in the form of a *Competency Performance Report* that outlines the subject area(s) of deficiency.

Neither a re-grade nor a critique is available for the PA1 and PA2 exams because a re-grade has already been conducted and the critique is already provided to you in the *Competency Performance Report*.

Critique (Exam Mark Appeal Process)

The critique is a critical analysis by the examiner of your paper. A critique does not include a re-grading of your exam paper but does include a marks summary, general comments on the paper and specific comments on the answer given to each question. Please allow a minimum of four to six

weeks to receive your critique. The exam critiques fee is non-refundable, unless the critique results in a grade change from fail to pass.

The exam critique is highly recommended for students wanting feedback on where they lost marks.

Exam Re-Grade (Exam Mark Appeal Process) PACE level

A re-grade includes a breakdown of marks received per exam question and sub-question and a re-reading of your exam paper by independent evaluators. The student's examination is re-graded to confirm that no error was made in the number of marks allocated on the exam. Please allow a minimum of four to six weeks to receive your re-grade. The exam re-grade fee is non-refundable, unless the re-grade results in a grade change from fail to pass.

Exam Re-Grades Level 1-4

An exam re-grade includes a review of all submitted course assignments as well as the final exam in levels 1 – 4.

Requests for a re-grade or a critique are to be made via My CGA Profile, by the dates specified in the Important Dates sections.

CGA Alberta cannot guarantee receipt of your re-grade or critique from CGA Canada prior to the next exam offering. Therefore, you should be prepared to write a supplemental exam in the immediate exam session offering or request an exam deferral.

Examination Attempts

You are allowed a maximum of three examination attempts to pass a CGA course. A successful attempt is one in which you receive 65% or more on the national exam. An unsuccessful attempt, which counts as one of your allowable exam attempts, may be one in which you:

- 1) Submitted fewer than the required assignments for PACE - considered a disqualification (DNQ – did not qualify to write an exam)
- 2) Wrote an examination but did not obtain 65%
- 3) Discontinued submitting assignments and did not provide the Association with notice of your

course withdrawal - considered a disqualification (DNQ – did not qualify to write an exam)

- 4) Wrote a challenge examination but did not achieve 65%
- 5) Wrote a supplemental exam but did not obtain 65%

Early warning will be given if you have made two unsuccessful exam attempts to pass a CGA course. You will receive written notice from the Manager, Enrollment and Examinations advising on study resources.

If you have had three unsuccessful attempts at a course, you will be placed in *Mandatory Withdrawal* and may apply to the registrar for an additional attempt (see *Mandatory Withdrawal*).

Supplemental Examinations

A supplemental examination is offered if your grade was between 50% and 64% on a sessional exam. This fee can be paid online as soon as exam marks are released. **The supplemental exam fee is non-refundable.**

Supplemental exams are to be written in the next available exam session, unless you are currently enrolled in a course or have ordered an exam critique. The supplemental exam privilege will expire if you do not write your supplemental exam in the next available exam session.

If you fail to obtain a 65% mark or higher on a supplemental exam, you are required to re-enroll in the course. Failure on a supplemental examination constitutes one of the three allowable attempts at the course.

If you receive a supplemental exam privilege, you do not submit weekly course assignments. You have the right to waive a supplemental exam and re-enroll in the course. Your supplemental exam will be cancelled if you re-enroll in the course.

Supplemental exam requests can be submitted via *My CGA Profile*. You are responsible for any changes in course material (i.e. texts, lesson notes, CICA Handbook revisions, etc.) resulting from a supplemental exam privilege written from one academic year to another. Supplemental exam are permitted for PA1 & PA2.

Partner Challenge Examinations

NOTE: a **Partner Challenge Exam (PCH)** is a CGA national exam. It is available only for CGA students enrolled in PACE level courses at NAIT or SAIT.

If you are enrolled in a course at NAIT/SAIT, partner challenge exams **must be written** in the same session as your course enrollment. Failure to write your exam in the same session will then require you to request a challenge exam by submitting an official transcript for review.

A Partner Challenge exam (PCH) is *different* from a Challenge exam (CH) in that a PCH has a supplemental exam opportunity and a CH does not. They are BOTH CGA national exams.

Students must qualify to write a Partner Challenge Exam (PCH) by successfully completing CGA PACE level courses through NAIT/SAIT. Each session, exam qualification lists are submitted by NAIT/SAIT to CGA Alberta.

Enrollment in the Partner Challenge Exam (PCH) for PACE level courses is required by the published deadline - located in the **Important Dates and Deadlines Schedule** on the CGA Alberta website.

Partner Challenge Exam (PCH) deferrals are subject to deferral fees and a deferred Partner Challenge exam (PCH) is still eligible for a Supplemental exam privilege.

Challenge Examinations

Challenge examinations may be granted for CGA courses at the time of your initial transcript evaluation. To obtain a challenge exam privilege, your original sealed transcripts must be forwarded directly from the post-secondary institution to the CGA Alberta student services department. **Challenge exams must be written within the first year of the privilege being granted.** If you receive a challenge exam privilege, you do not submit weekly course assignments, quizzes or participate in discussion groups.

The challenge exam fee includes the cost of course lesson notes but not the cost of textbooks. Textbooks and business cases may be purchased separately through the online system. **The challenge exam fee is non-refundable.**

If you do not wish to write your challenge exam in the session for which you are scheduled, you must notify your program advisor. Failure to notify the office that you will not write the challenge exam in the session for which you are registered without requesting an exam deferral will result in forfeiture of the challenge exam privilege. Enrolling in a course for which you have received a challenge exam cancels your challenge exam privilege.

If you fail to obtain an exam mark of at least 65%, you are counted with an attempt and are required to complete the course in its entirety, including assignment or quiz submissions. A supplemental exam privilege is not granted when writing a challenge exam.

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Appendix A

CODE OF ETHICAL PRINCIPLES AND RULES OF CONDUCT

(As of October 2006)

These principles are taken from the Code of Ethical Principles and Rules of Conduct and are the principles by which you must conduct yourself. The associated rules that support the principles also form part of the Code of Ethical Principles and Rules of Conduct. The entire document should be viewed on line and can be found at www.cga-alberta.org > About Us > Ethics and Standards > Code of Ethical Principles and Rules of Conduct.

(a) RESPONSIBILITIES TO SOCIETY

Registrants have a fundamental responsibility to safeguard and advance the interests of society. This implies acting with trustworthiness, integrity and objectivity. This responsibility extends beyond a registrant's own behaviour to the behaviour of colleagues and to the standards of the Association and the profession.

(b) TRUST AND DUTIES

Registrants shall act in the interest of their clients, employers, and interested third parties, and shall be prepared to sacrifice their self-interest to do so. Registrants shall honour the trust bestowed on them by others, and shall not use their privileged position without their principal's knowledge and consent. Registrants shall strive to be independent of mind and in appearance.

(c) DUE CARE AND PROFESSIONAL JUDGEMENT

Registrants shall strive to continually upgrade and develop their technical knowledge and skills in the areas in which they practice as professionals. This technical expertise shall be employed with due professional care and judgment.

(d) DECEPTIVE INFORMATION

Registrants shall not be associated with any information which the registrant knows, or ought to know, to be false or misleading, whether by statement or omission.

(e) PROFESSIONAL PRACTICE

Registrants shall act openly and fairly towards others in the practice of their profession.

(f) RESPONSIBILITIES TO THE PROFESSION

Registrants shall always act in accordance with the duties and responsibilities associated with being members of the profession, and shall carry on work in a manner which will enhance the image of the profession and the Association.

Appendix B - Previous Program Requirements

PROGRAM 90 AND PACE PROGRAM REQUIREMENTS

Students who enrolled in 1996/97 (or earlier) academic year must meet the following requirements for graduation:

- 1) Pass by examination or be granted exemption in Levels one through four
- 2) Pass by examination or be granted exemption on five courses from the fifth and sixth Levels
- 3) Pass by examination on each of the three following subject areas: financial accounting, auditing, and finance by means of the following examinations:
 - a. Financial Accounting 4 [FA4]
 - b. Auditing 2 [AU2] or Management Auditing [MU1]
 - c. Finance 2 [FN2]
- 4) Successful completion of Business Communication course (please see below)
- 5) Have approved practical experience

Students who enrolled before the 1997/98 academic year must meet the following requirements for graduation:

- 1) Pass by examination or be granted exemption in Levels one through four; and
- 2) Pass by examination or be granted exemption on five courses from the fifth and sixth Levels;
- 3) Pass by examination on each of the three following subject areas: financial accounting, auditing, and finance by means of the following examinations:
 - a. Financial Accounting 4 [FA4]
 - b. Auditing 2 [AU2] or Management Auditing [MU1]
 - c. Finance 2 [FN2]
- 4) Pass by examination Professional Applications 1 [PA1]
- 5) Successful completion of Business Communication course (please see below)
- 6) Have approved practical experience

Business Communication Requirement

Successful completion of a Business Communication course, incorporating public speaking and business writing, is required prior to graduation as a certified member of the Association. Students are expected to complete this requirement prior to enrollment in a Level 4 course, or during the first year of the program if enrolling in a Level 4 or higher course. For a list of courses which will satisfy this requirement, contact the Association.

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Generating energy requires the correct inputs. One of them happens to be energetic people like me.



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Title: Manager of Project Controlling, Alstom Power Service

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What's your workplace like? Our company is truly international. Staff flies to management meetings here in Norrköping, Sweden from Zurich, Paris, Copenhagen and London. In turn, I take 2-3 day-trips per month - Europe's relatively small, so I can do that.

How do you contribute to your company? My expertise from the CGA Alberta program was very transportable to Europe. My company's internal audits uncovered deficiencies that required immediate action. I brought in strict processes. Now, we have control, transparency and accountability.

What was your passport to a great job?

ForTheRealWorld.ca



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of Alberta

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