

## CA Student Registration Information and Instructions

### INFORMATION AND INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR REGISTRATION AS A STUDENT

Please note that the Institute must receive the following for registration as a student:

- a properly completed application form,
- the correct fee remittance, and
- all required supporting documentation.

An improperly completed application, an incorrect fee remittance or insufficient supporting documentation will delay confirmation of registration. The Institute reserves the right to cancel any application for which all required documentation has not been received.

### REQUIREMENTS FOR REGISTRATION

#### Educational requirements

The basic educational requirement for registration is a 4-year, 120 credit-hour university degree. Exemptions include those enrolled full-time in Institute-approved university professional school of accounting or co-operative degree programs and those pursuing part-time degree studies. Members of recognized accounting bodies outside Canada and those meeting the requirements for mature student status are also exempt from the university degree requirement.

#### Registration Classifications

Students can register under the appropriate classification from this list:

- University graduate
- Professional school of accounting program
- Co-operative program
- Part-time degree program
- Mature status
- Certified General Accountant
- Certified Management Accountant
- Transfer from a provincial institute
- Member of an accounting body outside Canada (contact the Institute for a listing of such bodies qualifying under this classification).

Please refer to page 2 for details in respect of the documentation required for each classification.

#### Employment in a CA training office designated for the training of students

Employment on a full-time or part-time basis in a CA training office designated by the Institute for the training of students is a prerequisite for registration. Credit towards the Institute's prescribed practical experience requirement commences only from the date of registration with the Institute. The registration date will be the date employment commenced with a designated CA training office provided the application for registration is received within three months of the first date of employment. An application for registration will not be accepted by the Institute if the applicant has not accepted an offer of full-time or part-time employment with a designated CA training office when the application is received at the Institute.

**Please ensure that a Partner/Sole Practitioner/Training Principal of the designated office/unit completes and signs the employment section (Section 8) of the application for registration.**

Effective February 26, 2010 students may apply to register without employment. See page 3 for additional details and eligibility requirements.

### REGISTRATION FEE

The fee payable upon registration as a student is set out on the enclosed fee schedule. The fee consists of a registration fee covering the costs of processing the application and a pro-rata annual maintenance of registration fee for the calendar year ending December 31st. The registration fee is non-refundable unless written notification of withdrawal is received at the Institute prior to the registration date. The pro-rata annual registration fee, less a cancellation fee, will be refunded if the Institute is notified in writing of discontinuation in the program or if continued registration is not possible under the provisions of Regulation I.

### REQUIRED DOCUMENTATION

#### Proof of legal name

All applicants are required to provide satisfactory evidence of legal name and age (i.e. a copy of their birth certificate, passport, both sides of a Canadian citizenship certificate card, landed immigrant papers, or baptismal certificate).

If the name under which a student is registering is different from that which appears on the student's educational documents or on the document submitted as proof of legal name, a copy of the document supporting the change of legal name, endorsed with "This is a certified true copy" signed and dated is required.

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## Education documents

### *University graduate:*

- a certified university transcript showing a convocation date (this will not appear until after convocation) and showing all completed courses (a certified transcript is required from each university at which courses have been completed);
- a copy or photocopy of the university syllabus or academic calendar where a degree was obtained at a university outside Canada (a notarized translation of these documents is required if they are in a language other than English).

### **CERTIFIED TRANSCRIPTS BEAR THE SEAL OF THE UNIVERSITY. AN UNCERTIFIED TRANSCRIPT OR A PHOTOCOPY OF A CERTIFIED TRANSCRIPT OR UNIVERSITY DIPLOMA ARE NOT ACCEPTABLE DOCUMENTATION.**

### *Professional School of Accounting and Co-operative degree Programs:*

- an original Letter of Good Standing issued by the university's Registrar's Office confirming (1) enrolment in an Institute-recognized co-operative degree program, (2) the expected graduation date. Wilfrid Laurier, Brock, MMPA, Ottawa and Waterloo students do not need to provide this letter, the Institute will receive confirmation from the university directly.
- Graduates of the University of Waterloo's Master of Accounting program meet all of the Institute's education requirements, including the course-credit requirement and the Institute's Professional Program. Accordingly, registered students in the program are eligible to write the Uniform Final Examination immediately following graduation.

### *Part-time degree program students:*

- certified transcript(s) or other satisfactory evidence of enrolment in the particular university degree program.

### *Mature Student:*

- certified transcript(s) or satisfactory evidence of enrolment in a designated university in courses that qualify for, or lead to fulfilment of the 51 credit-hour requirement;
- proof of at least 25 years of age;
- satisfactory evidence showing completion of three or more years of accounting, business or other relevant work experience;

### *Certified Management Accountant:*

- satisfactory evidence showing completion of three or more years of accounting, business or other relevant work experience;
- a status letter from the Society of Certified Management Accountants of Ontario to confirm current membership in good standing.
- proof of award of a 4-year undergraduate degree comprising 120 credit hours or equivalent from a recognized university.

### *Certified General Accountant:*

- satisfactory evidence showing completion of three or more years of accounting, business or other relevant work experience;
- status letter from the Certified General Accountants Association of Ontario to confirm current membership in good standing.
- proof of award of a 4-year undergraduate degree comprising 120 credit hours or equivalent from a recognized university.

### *Member of an accounting body outside Canada:*

- satisfactory evidence showing completion of three or more years of accounting, business or other relevant work experience;
- status letter from the other accounting body to confirm current membership in good standing or if not currently a member, was in good standing with such body at the time that membership was terminated. (Members of an accounting body outside of Canada not designated under the bylaws by the Council are exempt from the 51 credit-hour requirement, with the sole exception of a university course in Canadian business law.)

### *Transfers from other provincial institutes/ordre:*

- certified university transcript(s) showing a convocation date and showing all completed courses (a photocopy or uncertified transcript is not acceptable);
- satisfactory evidence of enrolment in the other provincial institute/ordre;
- an original letter from each of the applicable CA offices in the other province indicating the dates of employment and whether or not the staff training program requirement has been completed.

**It is the applicant's responsibility to ensure that the Institute receives the application for registration, fee remittance and all supporting documentation.**

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### Exemption from Employment Requirement for Students

In recognition of the difficulty that a significant number of otherwise qualified individuals may be having in securing employment in a CA Training Office (CATO) during the current economic downturn, the Institute's Council recently approved the introduction of a new Section 210 (Exemption from Employment Requirement) in **Regulation I, A regulation in respect of students**.

The new Section 210 provides, at the Registrar's discretion, the granting of exemptions from the requirement to be employed in a CATO for the purpose of registering as a student with the Institute, as a condition for eligibility to write the Core-Knowledge Examination (CKE) or to enroll in the School of Accountancy. It is intended that this provision would be available in times of economic downturns to assist students and prospective students who have ceased to be employed or are unable to obtain employment with CATOs.

In order to be eligible to register as a student without employment you must send the Institute:

- a written request requesting permission to register without employment,
- a properly completed CA Student Registration - Application Form,
- the correct fee remittance, and
- all required supporting documentation including official university transcript(s) showing completion of a 4-year, 120 credit-hour university degree or proof of educational qualifications

Individuals who are eligible to register with the Institute as a CA student may proceed through the ICAO Professional Program – the Core Knowledge Examination (CKE), School of Accountancy (SOA), SOA Final Examination, and the Uniform Evaluation (UFE) – if otherwise eligible – without employment. Other examination eligibility requirements in addition to the 4-year, 120 credit-hour university degree include the completion of specific degree-credit courses called the 51 credit-hour requirement. The Institute requires that a minimum overall 70% grade point average be obtained in those courses.

In order to be eligible to apply for admission to membership, any applicant or student who has been granted exemption by the Registrar under Section 210 shall be required to obtain employment in a CATO, fulfill the experience requirements set out in Section 701, and successfully complete or comply with all other requirements of Regulation I.



## CA Student Registration Fee Schedule

Please remit the appropriate amount as indicated in **A** or **B** below:

<b>(A) All Students Except Those Enrolled in Co-operative Programs or in The University of Waterloo Master of Accounting Program:</b>		
<b>Employment Start date</b>	<b>January 1 - June 30</b>	<b>July 1 - December 31</b>
Registration Fee	\$100.00	\$100.00
Maintenance of registration to December 31st	250.00	125.00
Students' Association Fee (Not eligible for tax credit)	30.00	15.00
<b>Sub Total</b>	<b>\$380.00</b>	<b>\$240.00</b>
5% GST	\$19.00	\$12.00
<b>Total Remittance Required</b>	<b>\$399.00</b>	<b>\$252.00</b>

<b>(B) Co-operative Program and University of Waterloo Master of Accounting Program:</b>		
<b>Start Date of First Work Term</b>	<b>January 1 - June 30</b>	<b>July 1 - December 31</b>
Registration Fee	\$100.00	\$100.00
Maintenance of registration to December 31st	125.00	62.50
Students' Association Fee (Not eligible for tax credit)	15.00	7.50
<b>Sub Total</b>	<b>\$240.00</b>	<b>\$170.00</b>
5% GST	\$12.00	\$8.50
<b>Total Remittance Required</b>	<b>\$252.00</b>	<b>\$178.50</b>

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