

**BACKGROUNDS OF CURRENT CA STUDENTS AND CANDIDATES  
FOR MEMBERSHIP WITH FIRST QUALIFICATIONS  
FROM OTHER ACCOUNTING BODIES  
as at February 28, 2010**

Current CA Students	Students
<b>Business degrees only</b>	<b>4,122</b>
<b>Non-business degrees only</b>	
Arts	179
Science	49
Law, math (including University of Waterloo Bachelor of Mathematics), other	104
	<b>332</b>
<b>Both business and non-business degrees</b> (the majority having first obtained a non-business degree)	<b>335</b>
<b>Mature entry</b>	<b>21</b>
<b>Accounting bodies assessed as not having equivalent programs</b>	<b>149</b>
	<b>4,959</b>

Accounting bodies recognized as having equivalent programs (UFE not required)	In Progress	Members
Institute of Chartered Accountants in Australia	0	19
Institute of Chartered Accountants in England and Wales	24	750
Institute of Chartered Accountants in Ireland	0	37
Institute of Chartered Accountants of New Zealand	1	28
Institute of Chartered Accountants of Scotland	2	112
Instituto Mexicano de Contadores Publicos	7	0
Japanese Institute of Certified Public Accountants	0	3
South African Institute of Chartered Accountants	23	364
State Boards of Accountancy in the United States	101	283
Other (including some from bodies whose qualifications subsequently ceased to be equivalent to the Canadian CA)	0	17
Other Provincial Institutes	6	3,085
	<b>164</b>	<b>4,698</b>

**BACKGROUNDS OF CURRENT CA STUDENTS AND CANDIDATES  
FOR MEMBERSHIP WITH FIRST QUALIFICATIONS  
FROM OTHER ACCOUNTING BODIES, CONTINUED  
as at February 28, 2010**

<b>Accounting bodies assessed as not having equivalent programs (advanced-level entry, UFE required)</b>	<b>In Progress</b>	<b>Members</b>
Institute of Chartered Accountants of India	35	75
Institute of Chartered Accountants of Pakistan	5	11
Institute of Chartered Accountants of Sri Lanka	3	10
Philippine Institute of Certified Public Accountants	8	12
The Association of Chartered Certified Accountants (United Kingdom)	23	68
Certified General Accountants bridging to CA qualification	39	102
Certified Management Accountants bridging to CA qualification	11	56
Other accounting bodies	25	44
	<b>149</b>	<b>378</b>

<b>2009 CA Reciprocity Examination (CARE) Success Rate Members of bodies designated as having equivalent programs</b>	<b>Successful Writers</b>
Institute of Chartered Accountants in England and Wales	2
Instituto Mexicano de Contadores Publicos	1
South African Institute of Chartered Accountants	12
State Boards of Accountancy in the United States	24
	<b>39</b>