

**BACKGROUNDS OF CURRENT CA STUDENTS AND CANDIDATES
FOR MEMBERSHIP WITH FIRST QUALIFICATIONS
FROM OTHER ACCOUNTING BODIES
as at February 28, 2011**

	Current CA Students
Business degrees only	4,115
Non-business degrees only	
Arts	181
Science	50
Law, math (including University of Waterloo Bachelor of Mathematics), other	123
	354
Both business and non-business degrees (the majority having first obtained a non-business degree)	348
Mature entry	17
Accounting bodies assessed as not having equivalent programs	123
	4,957

Accounting bodies recognized as having equivalent programs (UFE not required)	In Progress	Members
Institute of Chartered Accountants in Australia	3	19
Institute of Chartered Accountants in England and Wales	13	733
Institute of Chartered Accountants in Ireland	3	36
Institute of Chartered Accountants of New Zealand	1	28
Institute of Chartered Accountants of Scotland	0	112
Instituto Mexicano de Contadores Publicos	6	1
Japanese Institute of Certified Public Accountants	1	3
South African Institute of Chartered Accountants	13	378
State Boards of Accountancy in the United States	79	315
Other (including some from bodies whose qualifications subsequently ceased to be equivalent to the Canadian CA)	2	15
Other Provincial Institutes	1	3,080
	122	4,720

**BACKGROUNDS OF CURRENT CA STUDENTS AND CANDIDATES
FOR MEMBERSHIP WITH FIRST QUALIFICATIONS
FROM OTHER ACCOUNTING BODIES, CONTINUED**
as at February 28, 2011

Accounting bodies assessed as not having equivalent programs (advanced-level entry, UFE required)	In Progress	Members
Institute of Chartered Accountants of India	30	78
Institute of Chartered Accountants of Pakistan	2	13
Institute of Chartered Accountants of Sri Lanka	4	10
Philippine Institute of Certified Public Accountants	9	12
The Association of Chartered Certified Accountants (United Kingdom)	19	70
Certified General Accountants bridging to CA qualification	30	106
Certified Management Accountants bridging to CA qualification	11	58
Other accounting bodies	18	46
	123	393

2010 CA Reciprocity Examination (CARE) Success Rate - Members of bodies recognized as having equivalent programs	Successful Writers
Institute of Chartered Accountants in England and Wales	6
Instituto Mexicano de Contadores Publicos	5
South African Institute of Chartered Accountants	13
State Boards of Accountancy in the United States	44
Other	7
	75