

BACKGROUNDS OF CURRENT CA STUDENTS AND CANDIDATES FOR MEMBERSHIP WITH FIRST QUALIFICATIONS FROM OTHER ACCOUNTING BODIES as at February 28, 2005

Current CA Students	Students
Business degrees only	2,694
Non-business degrees only	
Arts	208
Science	42
Law, math (including University of Waterloo Bachelor of Mathematics graduates), other	186
	436
Both business and non-business degrees (the majority having first obtained a non-business degree)	297
Mature entry	29
Accounting bodies assessed as not having equivalent programs	152
	3,608

Accounting bodies designated as having equivalent programs (UFE not required)	In Progress	Members
Institute of Chartered Accountants in Australia	2	18
Institute of Chartered Accountants in England and Wales	50	780
Institute of Chartered Accountants of New Zealand	2	28
Institute of Chartered Accountants of Scotland	2	122
South African Institute of Chartered Accountants	20	345
Japanese Institute of Certified Public Accountants	1	2
State Boards of Accountancy in the United States	101	185
Institute of Chartered Accountants in Ireland	0	35
Others (including some from bodies whose qualifications subsequently ceased to be equivalent to the Canadian CA)	0	17
Other Provincial Institutes	5	3,113
	183	4,645

Accounting bodies assessed as not having equivalent programs (advanced-level entry, UFE required)	In Progress	Members
Institute of Chartered Accountants of India	36	57
Institute of Chartered Accountants of Pakistan	9	7
Institute of Chartered Accountants of Sri Lanka	3	4
Philippine Institute of Certified Public Accountants	13	4
The Association of Chartered Certified Accountants (United Kingdom)	25	49
Certified General Accountants bridging into the CA	42	65
Certified Management Accountants bridging into the CA	7	44
Other accounting bodies	17	22
	152	252

2004 CA Reciprocity Examination (CARE) Success Rate – Members of bodies designated as having equivalent programs	# Writing	# Passing
Institute of Chartered Accountants in England and Wales	18	17
South African Institute of Chartered Accountants	5	5
State Boards of Accountancy in the United States	36	22
Institute of Chartered Accountants in Australia	1	1
Institute of Chartered Accountants of Scotland	1	1
	61	46

