

# CPABC 2014–2015 Student Handbook for CGA Students

## Directors' Message

Dear CGA Students:

Welcome to the 2014–2015 academic year!

As you know, this is an exciting time for our profession as the three professional accounting bodies in B.C. have agreed to merge under the Chartered Professional Accountant (CPA) designation. We recognize that this will be a period of change for many of our students, but it also represents a great opportunity. You can keep track of developments and updates by visiting the [Merger Update](#) section found under the Students tab of our website.

Whether you are a new or returning student, we support you in your decision to continue your CGA studies as we enter the final year of the CGA Program of Professional Studies. Completing the CGA Program requires hard work and discipline, but as every graduate can attest, the rewards are many. For those of you who will transition to the CPA Programs in the future, we are confident your academic studies under CGA will assist in easing that transition.

Your success is important to us and so it is essential for you to read this Handbook carefully since it contains important information about policies and procedures relating to the program.

On behalf of CPABC's Student Services Team, we wish you a successful and satisfying academic year.

Sincerely,

Bill Johnson, FCPA FCGA  
Vice-President, CGA Certification

Simone Leonard, HB Com, MBA, CPA, CGA  
Vice-President, Education Standards and Assessment

# CGA Program of Professional Studies at a Glance

## PROGRAM OVERVIEW

The CGA Program is an online education program consisting of three major components:

1. academic course requirements
2. degree requirement
3. professional experience requirement

## ACADEMIC COURSE REQUIREMENTS

Core courses consist of 18 courses and one public speaking requirement. You can complete Level 1-4 courses through CGA or through a post-secondary institution through transfer credit. The PACE Level courses of the program must be taken through CGA.

While courses can be taken in any order provided [Course Prerequisites](#) are met, students are generally encouraged to take courses in the order they appear in the table below:

Level 1	Level 2	Level 3	Level 4	PACE Level
FA1 <i>Mandatory</i>	FA2 <i>Mandatory</i>	FA3 <i>Mandatory</i>	FA4 <i>Mandatory</i>	FN2 <i>Elective</i>
EM1 <i>Mandatory</i>	QU1 <i>Mandatory</i>	FN1 <i>Mandatory</i>	MA2 <i>Mandatory</i>	AU2 <i>Elective</i>
LW1 <i>Mandatory</i>	MA1 <i>Mandatory</i>	MS1 <i>Mandatory</i>	TX1 <i>Mandatory</i>	MU1 <i>Elective</i>
	CM1 <i>Mandatory</i>		AU1 <i>Mandatory</i>	MS2 <i>Elective</i>
			001 <i>Mandatory</i>	TX2 <i>Elective</i>
				PF1 <i>Elective</i>
				PA1 <i>Mandatory</i>
				PA2 <i>Mandatory</i>

**You must complete two PACE Level elective courses. Please note, however, you cannot take both AU2 and MU1 as your two PACE Level elective courses; you can only complete one of these upper-level audit courses. Please see the [Changing PACE Electives](#) section for further details.**

Each CGA course requires the completion of a formal examination except for 001 (Public Speaking).

### CPA Transition Note:

*Please be aware that the Chartered Professional Accountants of British Columbia (CPABC) has been officially established through legislation as of June 24, 2015, thereby unifying the accounting profession within B.C. As a result of this merger, Current Legacy CGA students will have up until and including session 4 2014-2015 to work towards (or complete) their remaining CGA academic course requirements. If they do not complete the CGA academic course requirements by the end of session 4 2014-2015, you will be bridged into the CPA Program.*

*For more information on the CPA Program and its requirements, please visit <https://www.bccpa.ca>*

## DEGREE REQUIREMENT

All CGA students must obtain a bachelor's degree before they can be certified as a CPA, CGA. While this is not an entrance requirement to the CGA Program, we recommend that you meet the degree requirement before beginning PACE Level studies. The degree may be from any approved post-secondary degree-granting institution and in any field of study. Equivalent foreign degrees may also meet this requirement.

If you have not yet met the degree requirement, you may want to consider Laurentian University, CGA's online degree partner program. This degree partner program gives CGA students a chance to earn a degree while completing their CGA studies. Designed specifically for CGA students, the degree partner program accepts CGA courses towards a portion of the degree requirements. Upon completion, students will obtain the *Honours Bachelor of Commerce degree* (HBCCom) through Laurentian University. Laurentian University HBCCom and MBA business courses are hosted on the Laurentian University learning management system, Desire2Learn at <https://d2l.laurentian.ca>.

### CPA Transition Note:

*In accordance with the grandfathering clause, transitioning CGA students will be permitted to bridge to the CPA Program without a degree, provided they complete their degree before commencing the Capstone #1 module and before June 1, 2020 (extended from September 2018). The degree can be in any discipline, but must be 120 credit hour or a 90 credit hour degree, plus courses equivalent to Levels 1 – 4 of the CGA Program would meet this requirement. The prerequisite requirements can be completed through a recognized post-secondary institution or by completing CGA Level 1 to 4 courses or by completing the CPA prerequisite education courses.*

*Legacy CGA students will be required to complete their degree by June 1, 2020, if they haven't already done so.*

*The Laurentian University (LU) degree program will be accepting applications through CGA until March 2015 – this would allow students to commence LU courses as of session 1 2015-2016. As of the 2015-2016 academic year, students will be able to apply directly to LU for their degree programs.*

*Please see the [Degree Opportunities](#) area of the Legacy CGA website for more information for additional information on LU's programs and applications deadlines.*

In addition to CGA's degree partner program, there are several other degree efficiency options available for students at B.C. post-secondary institutions. Please see [Degree Opportunities](#) for more information on the degree partner program and the degree efficiency options. Please contact a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca) if you have any questions.

## PROFESSIONAL EXPERIENCE REQUIREMENT

To achieve certification, you must obtain 24 months of practical work experience at a professional level. While you may meet this requirement in as little as 24 months, it is likely that you will need to work between 36 and 48 months in order to gain 24 months of experience in the required competencies of leadership, professionalism and professional knowledge.

We recommend you begin submitting your work experience for assessment when you are at Level 4 of the program or when you have 10 or fewer courses left to complete. You must report your experience through the online Professional Experience Required for Certification (PERC) reporting tool. The Legacy CGA program uses this reporting tool to assess and verify reported experience as well as to provide students with feedback on their progress. Please see the [Professional Experience](#) section of this Student Handbook for further details on this requirement. To access the online PERC system and Student/Employer Guides, please see the [Professional Experience](#) section on the *Legacy CGA* website.

### CPA Transition Note:

*As a result of the accounting merger, students will have up until and including session 4 2014-2015 to work towards (or complete) their remaining CGA academic course requirements. Students who have completed **all** of the CGA academic course requirements by session 4 2014-2015, but who are still working on completing their professional experience requirements will be granted three more years to work on completing their professional experience (i.e. until September 1, 2018). Those students who still have academic course requirements outstanding after the session 4 2014-2015 marks are released, will be required to bridge into the CPA Program.*

*Students anticipating needing to bridge to the CPA Program should refer to the [CGA to CPA Course Mapping](#) as reference for what credits they can expect to receive upon bridging.*

*For more information on the CPA Program and its requirements, please visit <http://gocpabc.ca/>.*

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# Summary of Important Changes for 2014-2015

## UNSUBSCRIBE FEATURE ON STUDENT COMMUNICATIONS

In accordance with the Canadian Anti-Spamming Laws which came into effect as of July 1, 2014, emails which are considered commercial or informational in nature, must provide an “unsubscribe” feature.

While at the present time, students will have the option to unsubscribe to Student Communications, we would encourage students not to do so, since these communications are designed to aid a student’s journey through the CGA Program and meet upcoming deadlines. Should a student choose to unsubscribe to Student Communications, they would in turn take on the responsibility for monitoring this information through their own means.

## CGA PROGRAM CHANGES

As at Session 1 of the 2014-2015 academic year AT1, BC1 and BC2 courses are no longer part of our CGA Program graduation requirements. Therefore, they will no longer be offered in this academic year.

## SUPPLEMENTAL EXAM POLICY CHANGE

Commencing with the release of session 3 2013-2014 marks release and into the final year of the CGA Program, the opportunity to write supplemental exams will be extended to those who have received a failing grade between 0 to 64 per cent. If students are then unsuccessful with their supplemental exam, they must re-enrol in the full course. Our policy prior to this change only allowed supplemental exam opportunities to those who received failing grades between 50 to 64 per cent.

## ADDITIONAL FULL COURSE OFFERINGS

In an effort to assist students, the *Legacy CGA program* will be offering additional full courses as indicated below.

### Session 1

MA1 (full course), FN2 (full course and lectures), and AU2 (full course)

### Session 2

MA2 (full course)

### Session 3

FN1 – session 3 (full course)

### Session 4

TX2, PA1, and PA2 (full course and lectures)

## CICA UPDATES

For the 2014-2015 academic year, the following release(s) of the CICA Handbook will be required:

- Part 1 – IFRS 2014 edition or Update 22
- Part 2 – ASPE, Update 10
- Part 3 – NPO, Update 6
- Assurance Update 9
- PSAH Update 39

The above CICA updates are relevant for the following courses: FA1, FA2, FA3, FA4, AU1, AU2, and PF1.

## COURSE CONTENT & MATERIAL CHANGES

Level	Courses	
1	FA1	Update to new textbook edition, update to IFRS, ASPE standards, and the format of Assignment #3 is revised to resemble an exam.
2	FA2	Update to IFRS, ASPE standards.

3	FA3	Update to IFRS, ASPE standards.
4	AU1	Update to new textbook edition, update to CAS standards, update to November 2013 PPM, and the format of Assignment #3 is revised to resemble an exam.
	FA4	Update to new textbook edition, update to IFRS, ASPE, NPO standards.
	TX1	Updated edition of the <i>Income Tax Act</i> (98 <sup>th</sup> edition).
PACE	AU2	Update to CAS standards, update to November 2013 PPM.
	TX2	96 <sup>th</sup> edition of the <i>Canadian Income Tax Act</i> ; TX2 online Readings Book – 2012 Printing, 2 <sup>nd</sup> edition

Laurentian University Course Changes	
OR2	Updated edition of textbook
SP1	Updated edition of textbook

#### **WITHDRAWALS FROM COURSES WITH ONLINE MATERIALS**

Commencing in this 2014-2015 academic year, if a student chooses to withdraw from a course, the cost the online materials will now be deducted from the refunded course fee. Please see the [CGA Course Refund Schedule](#) for exact refund amounts.

#### **2014-2015 COMPUTER AND SOFTWARE REQUIREMENTS**

The following are the required operating system and software applications for students:

- Windows 8, Windows 7, or Windows Vista Service Pack 1 — **English language versions only**
- Internet Explorer 8, 9, or IE10
- Microsoft Word and Excel, 2007, 2010 or 2013
- Acrobat Reader X
- Adobe Flash Player most recent version

Please also be aware of the following:

- Material on textbook publishers' websites may require that additional software be installed
- Students are strongly advised to have up to date antivirus software or an Internet security package
- Students must have the ability to make changes to settings (including security) and install software (applications and browser plug-ins as required) on the systems they use
- **Apple (Mac) computer systems are not compatible with CGA course software and are not supported**
- **You must use Internet Explorer as your browser with Blackboard OLE as other browsers may cause problems**
- Windows 8 - IE 10 is supported in the Desktop mode only. The New Windows Interface is *not* supported at this time (some interactive content within the course materials may not be functional)
- The “Click-to-Run” installation, 64 bit version, and Office Starter 2010 are *not* supported
- Office 2010 may not be available with new computer purchases but can be purchased from third party online retailers

You must be able to make changes to settings (including security) and install/uninstall software (applications and browser plug-ins as required) on your computer system. While CPABC Computer Support staff can assist you with ensuring you can successfully meet the above requirements, they do not support any issue related to the computer hardware/operating system malfunction/personal data loss and backups, and any website/resource/application/process which is *not* related to one of the listed items below:

- Legacy CGA website
- Blackboard OLE resource website
- Cantax

## **MINIMUM STUDENT COMPUTER HARDWARE**

The following is the minimum computer system on which the above applications and software should be installed for use with specific courses in the CGA Program of Professional Studies, and interaction through the Blackboard Academic Suite™ Online Learning Environment:

- Intel core 2 duo or equivalent processor
- 2 GB Memory
- Up to 20 GB available hard drive space
- DVD/CD-ROM drive
- Video card with 128 MB onboard memory and DirectX technology
- 15" Monitor capable of 1024 × 768 resolution
- Sound card and speakers
- Broadband (high speed) Internet connection

This configuration may not be adequate in future years or for other applications.

## **CPABC's Commitment to Student Confidentiality**

CPABC holds student information within student files. Please be aware that this information is held in the strictest confidence. Only CPABC staff who are required to assist students with their inquiries or process requested information will access the information found in the student files. On occasions when CPABC staff are contacted by third parties such as employers or other employment agencies, staff only disclose "yes" or "no" to whether or not the student in question is a current CGA student. CPABC staff do not release any further information without the student's expressed consent.

## **Expectations of CGA Students**

### **BELONGING TO A PROFESSIONAL ASSOCIATION**

There is a significant difference between acquiring an education through a professional association rather than through a post-secondary educational institution. Generally, your relationship with a college or university ends with graduation, however, your relationship with a professional association begins as a student and continues throughout your professional career as a designated accountant.

The CGA Program is a professional online study program that requires commitment, self-discipline, organization and planning. -The Legacy CGA program takes a unique "earning-while-learning" approach. After certification, learning continues throughout the member's career, with ongoing annual professional development requirements for members.

### **RESPECTFUL WORKPLACE POLICY**

Existing legislation gives everyone equal opportunity to work and live without being hindered by discriminatory practices and requires that all employers provide a healthy and respectful work environment free from harassment. We have adopted a respectful workplace policy. We do not condone and will not tolerate any conduct, comment, gesture or contact that may discriminate on the basis of race, colour, ancestry, place of origin, political belief, religious belief, family or marital status, physical or mental disability, gender, sexual orientation or age or cause offence, humiliation or intimidation to any person. The policy applies to all dealings with Association staff, students, members, suppliers and the public.

### **HARASSMENT POLICY**

CGA students are reminded that the online course forums and related features are to be used for collaborative study purposes only. Abuse of the course forums may lead to disciplinary measures. Users are encouraged to report any instances of inappropriate behaviour, such as plagiarism and derogatory or harassing comments, to CPABC staff. Further information on this policy can be found online in the course forums, in Blackboard OLE. It is *imperative* that students take the time to review these guidelines, which are found at the top of the Discussion Forum page, [Peer-to-Peer Discussion Forum – User Guidelines](#). Familiarizing yourself with these guidelines will help make your learning experience in your CGA course more fair and equitable for all involved.

### **STATEMENT OF RESPONSIBILITY**

Regardless of your educational background, the CGA Program will be different from your previous educational endeavours. While you will spend many hours completing the required CGA courses and examinations, the CGA Program is not primarily an academic program - it is a program that certifies your competence to offer services to employers and the public as a professional accountant, as a CPA, CGA.

There are many other important differences between post-secondary educational institutions and the CGA Program, including:

- The program is a privately funded, non-profit professional association. It receives the right to self-regulate its members and students from the Ministry of Advanced Education, but unlike post-secondary institutions within the province, it does not report to this Ministry nor does it receive funding from provincial or federal governments.
- Examinations and course material development are national responsibilities of CGA-Canada (now CPA-Canada). No provincial lecturer, marker or CPABC staff member has control over any aspect of the course materials or examinations.
- Course assignments are designed to prepare students for examinations. In Levels 1-4, course assignment work counts for 30 per cent of a student's final grade, with the exception of deferred or supplemental exams, where 100 per cent of the final grade rests on the examination (assignment marks do not carry forward). In the PACE Level, the final examination counts for 100 per cent of the final grade.
- Students do not have direct access to their examinations once they have been written, nor may students see their examination paper, which is the property of CGA-Canada (now CPA-Canada). For a fee, students may request a critique, re-grade, or a PA1/PA2 Post Examination Review, whichever may be applicable.
- The CGA Program is an online, individual study program. Students are required to demonstrate mastery of the body of knowledge required of a professional accountant.

As a result, students must:

- Accept the responsibility to make themselves aware of deadlines, regulations and policies that affect them as students. As a self-funded professional body, CPABC's staff resources are limited in comparison to post-secondary institutions. CPABC staff make every attempt to ensure that the necessary information is available. This Handbook, for example, contains essential information about policies, procedures, examinations, regulations and guidelines. It is, however, your responsibility to be aware of this information, and to act upon it accordingly. Since this Handbook is a living document, (i.e. it is updated frequently throughout the academic year), we suggest you refer to it often to ensure you are apprised of the most recent policies that may be affecting your questions, concerns or general planning.
- Accept the responsibility to comply with CPABC's rules of professional conduct as described in the [Code of Ethical Principles and Rules of Conduct](#).
- In addition, you agree to comply with CPABC's Respectful Workplace Policy and all other policies contained in this Handbook.
- Accept the responsibility to be self-motivated and develop the personal resources necessary to complete the program and attain your CPA, CGA designation. Other parties – markers, lecturers, examination reviewers, fellow students and Association staff – can only guide and assist you, but you must lead yourself.
- Update all changes of employment, address, email, and telephone number under [My CGABC](#), so that course materials, CGA publications, transaction confirmations, education certificates and any other correspondence reach you in a timely manner.
- Officially notify Student Services if you change your legal name after applying and being accepted into the CGA Program. To do so, please update your *Student Details* information under your [My CGABC](#) account and provide official documentation of the change (for example, a photocopy of a marriage certificate). Similarly, if you are providing documents to CPABC that have been issued under a previous name, you must also provide official documentation of the name change.

**Your enrolment in the CGA Program signifies your acceptance of these responsibilities.**

#### **ACT, BYLAWS AND CODE OF ETHICS**

The *Accountants (Certified General) Act* was the governing legislation for CGA-BC until the *Chartered Professional Accountants of British Columbia (CPABC)* was officially established through legislation on June 24, 2015, thereby unifying the accounting profession within B.C. All current Legacy CGA students must now comply with the [CPABC Act](#), [Bylaws](#) and [Code of Professional Conduct](#).

#### **NATIONAL ACADEMIC INTEGRITY POLICY**

Preamble:

CGA students are expected to display a high level of ethical behaviour and integrity. Students are expected to strictly adhere to the National Academic Integrity Policy, which specifically governs assignments and examinations. The policy outlines what is expected of students; identifies a list of academic integrity violations, which are not exhaustive; and identifies the consequences of not complying with this policy. **Please review this policy frequently, since it may be updating periodically to incorporate existing trends.**

**Please be aware that the [National Academic Integrity Policy](#) can found here or directly in Blackboard OLE. It is every student's responsibility to review the contents of this original document.**

*The information outlined in this section is designed to aid in your comprehension of the policy. This interpretation should not replace your reference to the policy document, but rather be used to enhance your overall understanding of this policy.*

## **Expectations of CGA Students - Assignment and Examinations**

Assignments and examinations delivered through the CGA Program of Professional Studies will help you develop the competencies required of a professional accountant. Therefore, it is important that you put in the work it takes to be successful within the program, which requires commitment, self-discipline, organization and planning.

In terms of assignments, it is recognized that studying in groups is beneficial to students and is encouraged. However, answers to assignment questions *must* be produced on an individual basis, unless expressly noted. Therefore, all work you submit for any course assignment *must* be your original work completed during the session for that course. Any work copied from a previous attempt at a course or from another student is a violation of the National Academic Integrity Policy.

**Plagiarism is another critical violation of the National Academic Integrity Policy. Plagiarism is a form of copying that occurs any time someone copies from published material without acknowledging the source. More specifically, plagiarism occurs wherever a student:**

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

Markers use computer software to check for plagiarism. This software highlights assignment answers copied from suggested solutions, textbooks, course module notes, marker comment sheets and assignments submitted concurrently or previously by you or another student. Markers are required to report any incidence of a suspected assignment violation to the Association.

All examination work must be completed on an individual basis. All responses to examination questions must be original work done by a student during the examination. Cheating of any kind is a violation of the National Academic Integrity Policy. Exam invigilators are required to report any incidence of suspected examination violations.

The Legacy CGA program posts concluded cases of plagiarism on its website. No personal student information is disclosed – only general facts, violation details and the consequences applied. Our intent is to raise students' awareness of what constitutes a violation and the consequences of various violations.

**Please be aware that the [National Academic Integrity Policy](#) can be found here or directly in Blackboard OLE. It is every student's responsibility to review the contents of this original document.**

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## **ACADEMIC INTEGRITY VIOLATIONS**

### **Assignment Violations**

The Legacy CGA program considers the following to be assignment and/or examination violations. This list is not exhaustive and will not preclude consequences for other infractions.

Assignment and student forum violations include:

- Copying from another student's assignment.
- Allowing another student to copy from your assignment.
- Submitting the same or substantially the same assignment more than once unless prior approval has been obtained from the administrator or marker(s) to whom the assignment is to be submitted.
  - *Students should use discretion when utilizing their own prior year assignments, as assignments and cases may change, and straight copying may result in missing the key facts. Students are advised that should they decide to "recycle" their own assignment(s), even if they obtained their marker's permission, it will be at their marker's discretion to determine whether or not there are any copying violations involved and to deduct marks as they see appropriate.*
- Copying materials from a marker's comment sheet, suggested solutions or any other source.
- Inappropriate posting/distributing of answers from a marker's comment sheet, suggested solution or any other source.
- Copying 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.
- Improper citing of external sources. In general, you are expected to respond to questions by expressing your thoughts in your

own words. Any reference to external sources must be properly cited.

- Pretending to be someone else or attempting to have yourself represented by another student when submitting assignments or participating in group work.
- Submit work that was purchased or obtained from another source. Aid or abet another student's academic dishonesty.
- Submit false information of medical documentation to gain an extension or special accommodations.
- **Forum Posts** - Posting/distributing of answers from a marker's comment sheet, other students' papers, or any other source, including your own solutions, on the student forum in Blackboard.
- **External Study Groups** - Violations that take place outside of the student forum in the Blackboard will be treated the same way as violations committed inside the OLE environment.

Your assignments, once marked and returned to you, as well as core marker comments (if applicable), are considered to be restricted material due to the likely inclusion of solution material and comments from markers on how to improve your performance. Therefore, the marked assignments, your marker feedback, and the core marker comments are intended for your use only and should not be shared, distributed, sold, or otherwise disseminated to other people.

### **Consequences for Assignment Violations**

All violations are both unprofessional and unethical. If a student's assignment or examination is found to have breached the National Academic Integrity Policy, the Legacy CGA program may administer consequences against the student.

Consequences for assignment violations can include:

- An official reprimand letter of warning that will be placed in the student's file.
- A mark of zero on the assignment and an official reprimand letter that will be placed in the student's file.
- Failure in the course (DNQ – Does Not Qualify) and an official reprimand letter that will be placed in the student's file.
- Failure in the course (DNQ), including an official reprimand letter that will be placed in the student's file, and immediate suspension from the CGA Program. The student would then need to apply to the CPA Program for admission. For more information on the CPA Program and its requirements, please visit <http://gocpabc.ca/>.
- **Forum Posts** - An official reprimand letter of warning, which will be placed in the student's file.
- **External Study Groups** - An official reprimand letter of warning, which will be placed in the student's file.

### **Examination Violations**

Examination violations include:

- Copying from another student's examination.
- Allowing another student to copy from your exam.
- Using any electronic devices or any other materials that are not identified in the [Allowable Examination Room Materials](#).
- Writing past the allotted examination time or attempting to complete examination questions before the start of the examination.
- Communicating with another student during the examination (regardless of the nature of the discussion) or exchanging notes.
- Neglecting to adhere to the 'non-disclosed' examination policy.
- Submit false information of medical documentation to gain special accommodations.
- Procure, distribute or receive an examination prior to offering.
- Pretending to be someone else or attempting to have yourself represented by another person when taking an exam.

Students are expected to be aware of and act within the Canadian law of copyright: <http://laws-lois.justice.gc.ca/eng/acts/C-42/>.

### **Consequences for Examination Violations**

Consequences for examination violations can include:

- An official reprimand letter of warning that will be placed in the student's file.
- A mark of zero on the examination and an official reprimand letter that will be placed in the student's file.
- A mark of zero on the examination, including an official reprimand letter that will be placed in the student's file and immediate suspension from the CGA Program. The student would then need to apply to the CPA program for admission. For more information on the CPA Program and its requirements, please visit [www.bccpa.ca/](http://www.bccpa.ca/).

The application of academic consequences proceeds as follows:

- CPABC is notified by a marker, examination invigilator(s), student or another credible source of the suspected academic integrity violation.
- The Vice-President, CGA Certification investigates to determine whether the violation is valid. If the violation is valid, the Manager, Education will contact the student(s) in question.
- The student(s) have an opportunity to provide their facts against the violation (if any).

- The Director, Education determines if the application of an academic consequence is required and the nature of the consequence based on the severity of the violation.
- The student(s) are officially notified of the violation and the consequences being administered.
- The student(s) have the right to appeal the decision. This appeal must be submitted to the Director, Education within 10 days of being notified of the decision.
- If the decision is appealed, CPABC will determine the process to be followed.

**There is no time limit on the retroactive nature of the application of these consequences.**

#### **Restricting Student Awards in Cases of National Academic Policy Violation**

Awards for academic achievements or any other regional awards will not be distributed to those students who have had prior infractions against the National Academic Integrity Policy.

#### **National Academic Integrity Policy Closing Comments**

The National Academic Integrity Policy is specifically related to the student forums, assignment and examination violations. Detailed information regarding general assignment and examination procedures, such as submitting assignments and allowable examination room materials, is included in this Handbook. In addition, all students are advised to comply with the [Code of Professional Conduct](#) and the Ethics Reading Handbook, available in Blackboard OLE. These resources are referenced in all CGA courses. Other forms of student misconduct are beyond the scope of this National Academic Integrity Policy. Issues such as theft, defamation, lying and other misconduct fall under the direct authority of the [CPABC Act, Bylaws](#) and [Code of Professional Conduct](#).

The Legacy CGA program expects that students will choose the right path on their journey to become CPA, CGA's and build a solid ethical foundation while they work through their studies. We hope that students will sidestep any temptation to breach any of its regulations. As the preamble to the Ethics Reading Handbook states:

*"To do the right thing requires both knowing and choosing what is right ... Thoughtful attention to ethics during your studies will help prepare you for the ethical challenges you will face as a CPA, CGA."*

**Please be aware that the [National Academic Integrity Policy](#) can be found here or directly in Blackboard OLE. It is every student's responsibility to review the contents of this original document.**

*The information outlined in this section is, designed to aid in your comprehension of the policy. This interpretation should not replace your reference to the policy document, but rather be used to enhance your overall understanding of this policy.*

#### **RESTRICTIONS ON STUDENTS OFFERING SERVICES TO THE PUBLIC**

Student must not engage in public practice as defined by the CPA [CPABC Act, Bylaws](#) and [Code of Ethical Principles and Rules of Conduct](#) which now govern legacy CGA students.

Public practice includes the following services:

1. performing an audit, review or other assurance engagement governed by standards of professional practice published by CPA Canada or corresponding standards established in a jurisdiction outside Canada, or issuing an auditor's report, a review engagement report or another assurance report in accordance with such standards;
2. issuing any other certification, declaration, opinion or report with respect to the application of financial reporting and accounting standards published by CPA Canada or other Canadian standards published by CPA Canada, or corresponding standards established in a jurisdiction outside Canada;
3. performing a compilation engagement;
4. providing an accounting service involving summarization, analysis, advice, counsel or interpretation, other than an accounting service that is part of but incidental to the provider's primary occupation which is not accounting;
5. providing a forensic accounting, financial investigation or financial litigation support service;
6. providing advice, counsel or interpretation with respect to taxation matters;
7. preparing a tax return or other statutory information filing;
8. any other services described in the regulations;

This does not prevent a student from providing services as an employee of a registered firm or other organization provided that the student complies with any applicable requirements under section 47 of the Act.

## REFERENCE TO “CGA STUDENT”

Only members can use or display the initials CPA; CPA, CGA; CPA, CA; or CPA, CMA (whichever is appropriate depending on the program of studies completed by the student). As a CGA student, you may describe yourself as a student in the CGA program on your resume or bio, however you may not use it in the style of a designation.

For example, the following types of display are not permitted:

Jane Doe, CGA Student  
Jane Doe, CPA, CGA Student  
Jane Doe, CPA Student

## USE OF THE CPA DESIGNATION

In B.C., CGA students with a Certified Public Accountant (CPA) designation are not permitted to use this designation after their name. However, when a student graduates and becomes a CGA member, and the CPA designation is from the United States, they may officially register this designation with CPABC to receive permission to use it after their name. The CPA designation may only be displayed in B.C. by designated CPA, CGAs, CPA, CMA's and CPA, CA's and must be accompanied by the name of the state or territory of the United States of America where the CPA designation was granted, as specified under [Section 14\(4\) of the Accountants \(Certified General\) Act, and Bylaw B118](#). It must be used or displayed together with and follow the designation “Certified General Accountant” or “CGA” and can only be used if the jurisdiction where the CPA designation was granted authorizes the person to use and display CPA in that jurisdiction (i.e. CPA (WA)).

# CPABC Services Available to CGA Students

## ACADEMIC RESOURCES

### Legacy CGA Website – [www.cga-bc.org](http://www.cga-bc.org)

Visit the [Students](#) tab on the Legacy CGA website for policies, procedures, schedules and reminders. Only the secured areas of this website (containing CGA students’ private information) require you to enter your ID number and password.

### Heads Up

The [Heads Up](#) page, available under the Students tab on the Legacy CGA website, provides important reminders and valuable information to all students and is updated frequently. To stay informed of upcoming events and recent news, we encourage you to check this area weekly or subscribe to this area of the website through the RSS feed link. If you choose to subscribe, you will be notified by email any time an update is made to Heads Up.

### Online Learning Reference Guide

The [Online Learning Reference Guide](#) contains instructions on how to navigate through Blackboard OLE, the online learning environment for all CGA courses. This is where you will find access to online reading materials, assignment and assignment submission links, and peer support forms, to name a few examples. The Online Learning Reference Guide also includes direct hyperlinks to referenced website content.

### Study Resources

CGA offers additional resources to help you succeed at CGA courses and examinations, including:

- [UBC In-Person Lectures](#) – In-person lectures are available for some CGA courses and are held at the UBC campus, either at the Point Grey location or at Robson Square. These in-person lectures are considered a supplement to the online course and in no way replace it. You can attend the lectures on a drop-in basis, at no additional cost. Please see the link to the schedule above for availability.
- [Audio Lectures](#) – Each CGA course offers a series of audio lectures (one per module) to accompany the online CGA course within Blackboard OLE. The audio lectures are located under the Review and Practice tab within the **Course Content** link of Blackboard OLE. The audio lectures are available in MOV format, which combine audio with slides in a video file or in convenient MP3 format as well for students on the go. Handouts accompany each module audio lecture to further enhance the learning experience.
- [UBC In-Person Examination Reviews](#) – Similar to the in-person lectures described above, in-person examination reviews are also held at the UBC campus, either at the Point Grey location or at Robson Square. Lecturers will review the most pertinent information

covered in the course deemed to be the most relevant for success in the final exam. You can attend these reviews on a drop-in basis, at no additional cost. Please see the link to the schedule above for availability.

- **Fee for Private Tutoring** – If you are seeking individual tutoring from a course content specialist, the Association has established a roster of lecturers and markers who can provide tutoring services for a fee. While we cannot always guarantee the availability of a qualified tutor, it is likely that we can arrange tutor support for most courses and exam offerings. Please see the link to the schedule above for availability, further details and instructions on how to place a request.
- **PA1 and PA2 Course Refreshers** – The PA1 and PA2 courses present an overview of issues, either from the perspective of the accountant external to the organization in professional practice, in the way of business advisory services (PA1) or from the perspective of the financial manager internal to the organization, in the way of strategic financial management (PA2). Course Refreshers are available to review pertinent areas of past course content that you may have forgotten. You will be expected to apply your technical and non-technical competencies to various case-based scenarios as is appropriate under the circumstance. To review for PA1, you should concentrate on the AU1, FA4, TX1 and the GAAS/GAAP Course Refreshers. To review for PA2, you should concentrate on the FA4, FN1, MA2 and the GAAS/GAAP Course Refreshers.
- **PA1 and PA2 Virtual Classrooms** – This virtual instructional support is available to all PA1 and PA2 students enrolled in the full course. This is a supplementary educational resource; it does not replace any existing course resources, such as module notes, in-person or online lectures, student/course director forums, or other resources.

The virtual classes offer students, no matter where they reside, the opportunity to interact with a subject matter expert and fellow students in real time. They take place once a week and last 90 minutes.

The goals of the Virtual Classroom are to:

- Provide guided instructional support to students enrolled in PA1 and PA2,
- Provide an opportunity for students to ask questions to a knowledgeable individual, and get real-time responses,
- Achieve the benefits of having “face-to-face” sessions among geographically dispersed students, where in-class sessions are not feasible, and
- Provide more flexibility than in-class sessions, and eliminate commute times.

Each virtual class consists of two parts. The bulk of the classroom time will be devoted to guided assistance from a virtual instructor, i.e., an online subject matter expert. The rest of the time (roughly the last half hour of the class) will be spent on question and answer sessions.

This arrangement means students can always look forward to seeing their most pressing concerns answered in the last third of the class—whether the issue be a difficult lecture, a specific question relating to an assignment or tips on preparing for a coming exam.

Furthermore, the virtual technology offers several advantages that in-person classes or regular online lectures cannot match. For example, students can ask questions by “virtually” putting up their hands. The instructor can give on-the-spot multiple choice quizzes in the form of on-screen polls to see how well the lecture was understood or how prepared the class is for the next exam. Classes can even be broken into working groups to collaborate on in-class cases studies using a powerful set of communication and presentation tools. In short, more can be accomplished by more people in less time.

Please see the link to the schedule above for availability, as well as the Virtual Classroom Handbook.

- **The PACE Video Series** – As you know, **PACE** is the final level of the CGA Program and with it comes many unique challenges and opportunities, and as such, these videos have been designed to address these unique aspects and help guide students to success. You may choose to watch individual videos only or watch the entire series in order to truly pursue excellence in your program results. When it comes time to transition to membership status, you’ll have the tools and know-how to make this exciting leap.

## **Resources Available in Blackboard OLE**

- audio lectures
- course director/peer-to-peer support forum
- multiple choice practices
- online competency reviews
- examination blueprints
- past examinations (These will only be available to students enrolled in CGA courses or exams. Students not enrolled in CGA courses or exams will not have access)
- practice examinations
- virtual classrooms (PA1 & PA2 full course)

- PA1/PA2 Case Writing (*Accounting for Success: The Guide to Case Resolution*)

You can also refer to [Student Resources](#) for additional study tips and tools.

### **Student Rosters**

All students have the opportunity to be included in the Student Roster when they enrol in courses. The Student Roster lists a student's first name, city of residence, courses and preferred email address only. No other details are given. This gives students the opportunity to contact other students in the area who have enrolled in the same course(s) to discuss course material and/or arrange study groups. To enhance the security and confidentiality of student information, the roster is only available for viewing in PDF format on a secure web page. To access the roster list, simply click on the link provided to you by email at the start of each session and enter your student ID and password.

Please note that the Student Roster information should not be used for advertising, harassment or other inappropriate purposes. The list cannot be printed, copied or forwarded. Students who use the Student Roster information inappropriately may face disciplinary action, ranging in severity from removal from the Student Roster to withdrawal from the program. If you have any questions or concerns about the Student Roster, please contact a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca).

### **Advising Services**

The Student Services Division of the Legacy CGA program provides support services to students in areas that include enrolment, course planning, assignments, examinations and other program concerns. You can contact Student Advisors by phone or by email at [advising@bccpa.ca](mailto:advising@bccpa.ca). If you wish to meet a Student Advisor in person, please make an appointment by emailing us and let us know your preferred time to meet. The office hours are Monday to Friday, 8:30 am to 5:00 pm. To help us to serve you better, please remember our email etiquette – *in the subject line of your email messages, please include your name, your 10-digit student ID# and the topic of your inquiry.*

**For example: John Smith / 2240019999 / Assistance Needed with Course Planning**

### **Accommodation of Students with Special Needs**

In keeping with the longstanding philosophy of open access to education at CPABC, we can accommodate exam requirements for students with special needs and those with religious observance conflicts. Students with special needs or religious observance conflicts must notify Association staff of their exam requirements at the start of the session in order to help us accommodate the request in a timely manner.

If you require special accommodation because of a medical issue, you must provide medical documentation that outlines your disability and recommends the type of accommodation that should be provided. Supporting documentation must be completed by a qualified professional such as a:

- learning disabilities specialist
- psychologist or psychiatrist
- medical doctor with training and experience in assessing physical disabilities

All examination procedures will adhere to CGA's National Academic Integrity Policy, and security will be maintained when handling exams.

To formally submit your request for a special accommodation, please complete the following forms no later than six (6) weeks prior to the beginning of the exam week and email them to Karin Bury, Coordinator, Student Operations, at [kbury@bccpa.ca](mailto:kbury@bccpa.ca):

[Request for Special Accommodations](#)

[Documentation of Medical Condition](#)

*Requests are subject to approval.*

### **Computer Support**

CPABC's Computer Support staff are available to help you with software and website/email problems related to CGA course materials. For details on who to contact, please see the [Computer Support](#) contact information at the end of this Handbook or online at [Student Services Contacts](#). You will be notified via [Heads Up](#) if there are any changes to the computer support hours.

## **EMPLOYMENT SUPPORT**

### **Career Counselling Services**

Career assistance is available to all CGA students and members as part of our commitment to support the path to success.

Our Career Counsellor helps students:

- address employment challenges while searching for jobs
- develop resumés and cover letters
- prepare for interviews
- plan career moves and changes
- locate support services such as language upgrading
- make the most of international training and experience

We also offer career-related workshops and seminars throughout the academic year. Check [Heads Up](#) each week for upcoming events. The online [Career Centre](#) also features helpful resources on resumés, job interviews, networking and more career-related topics. Contact our Career Counsellor, at [advising@bccpa.ca](mailto:advising@bccpa.ca) if you need help with employment strategies.

### CPABC Careers Site

The CPABC Careers Site matches the staffing needs of employers to the talents and experience of CPABC's designated members, students and candidates, including CGA students. Employers post career opportunities to the site and all designated members, students and candidates have access to view and apply to the postings. At the same time, designated members, students and candidates can post their profiles and resumés to the CPABC Careers Site for employers to view. With the CPABC Careers Site, you can:

- Search & apply to job postings
- Build an online profile & post your resumé for employers to view
- Search for jobs confidentially using the CPABC Careers Site confidentiality features
- Receive e-mail notifications whenever jobs that meet your ideal criteria get posted to the site
- Save job postings to a job folder to view when it is more convenient to you
- Track job postings that you have applied to in your application history
- Apply to jobs using a resumé stored on your computer, Dropbox or build one using your LinkedIn profile
- Browse and apply to jobs on the go with the CPABC Careers Site's mobile optimization features

To visit the CPABC Careers Site, go to <https://careers.bccpa.ca>

### CPABC Career Connect

In addition to the CPABC Careers Site, CPABC also offers a range of other employment initiatives through its CPABC Career Connect employer program, including special events that CPABC hosts for students and its more than 150 employment partners. This includes job fairs, networking events, and speed interview nights that bring together employers and students.

For more information, please contact Jerrick Barroso at [jbarroso@bccpa.ca](mailto:jbarroso@bccpa.ca).

## NETWORKING OPPORTUNITIES

### CPABC Chapters

Upon enrolment into the program, students are assigned to a chapter based upon the preferred mailing address. We encourage you to take part in the events put on by your local chapter as these events provide you with valuable networking opportunities to meet fellow students, as well as members, potential employers and staff. Stay up to date with your chapter's activities and news by visiting [Chapter Newsletters](#). You can also subscribe to your Chapter's newsletter using the RSS feed.

## ADMINISTRATIVE SERVICES

### ID Number and Student Card

When you are admitted to the CGA Program, you are assigned an ID number. Please include your ID number on all correspondence addressed to the Legacy CPA program and on all submitted assignments. It should be kept confidential at all times.

Each year, you are also issued a student card with your ID number; you will receive this card by mail, within eight to ten weeks of paying the Basic Tuition Fee. Please keep this card in a safe place. You must present the card at all CGA examination sittings (along with one piece of government-issued photo identification) and it may be required for attendance at student functions.

### Online Transcripts, Students' Records Retrieval and Examination Marks

You can access your record through [My CGA-BC](#). This is where you can review your student record, change your address, print unofficial transcripts and access examination results.

You can request official transcripts by completing the [Transcript Request Form](#). Please allow three to five business days for processing.

### **Tuition Receipts and Education Amount Certificates**

At the end of February each year, income tax receipts for all tuition and education amounts applicable from the previous year are available for students to download under *Student Tuition Fee Tax Receipt (T2202)* on the [My CGA-BC](#) page. Contact [T2202@cga-bc.org](mailto:T2202@cga-bc.org) for any specific questions about the T2202 issued.

More information regarding claiming these amounts is found in the policy established by the [Canada Revenue Agency](#).

### **Mailings and Publications**

Mailings include *CPABC In Focus* magazine and CPABC eNews. Effective in the 2014-2015 academic year, the student newsletter (*Connections*), will be available online only. Wherever possible, the Legacy CGA program will make information available on its website to reduce the number and size of mailings.

### **Distribution Centre**

The Legacy CGA program's distribution centre ships course materials to students using Canada Post's Commercial Expedited Parcel Service within two business days from the time a student's course enrolment is processed by staff (with the exception of course materials on backorder and supply orders on hold subject to credit approval). There is no pick-up service available for course material, as our distribution centre is not located at the Association's office. All shipments are mailed with the notation "DO NOT SAFE DROP" as a request to Canada Post delivery person.

Please note, you will *not* be receiving hard copy course materials if you have enrolled in any of the following courses:

- FN2
- PA1
- PA2
- PF1

The required course materials for these courses are available directly through Blackboard OLE. Please be aware that the Course Modules Notes can also be found directly in Blackboard OLE, under the *Course Content* link.

Due to mailbox size limitations, course materials shipments are undeliverable to most residential addresses containing a suite or apartment number. In these cases, you will need to wait for the pickup notice or visit your local postal outlet to pick up your course material package.

Canada Post's Commercial Expedited Parcel Service delivery service standards are:

- **Local Vancouver area** – Two business days
- **Lower Mainland** – Two to three business days
- **B.C. outside of Lower Mainland** – Three to five business days
- **Other provinces within Canada** – Seven business days
- **Shipments outside of Canada** – Students will be responsible for shipping charges on any deliveries outside of Canada, an administrative fee, and may be subject to additional duties and taxes. FedEx Express will be used to ship all deliveries outside of Canada. Overseas requests may include additional costs

### **Continuing Professional Development**

Each year, CPABC puts on more than 250 professional development seminars, ranging from half-day to three day seminars open to members and students alike. Seminars are taught by industry professionals and offer an opportunity to update your skills and share experiences, ideas, and concepts. Our broad range of workshops can provide the knowledge and expertise you require to manage your career. Students can sign up for PD seminars through *Register for Events and PD*, under [My CGA-BC](#). In addition, students have access to the ICABC and CMABC seminars located under the [PD](#) tab on the CPABC website.

### **Access to PD Network**

CGA-Canada's (now CPA-Canada's) Professional Development Network ([PD Net](#)) compiles information targeted to answer the questions that professional accountants face in their day-to-day work. Resources on this site are chosen for their relevance, depth, and integrity.

Resources include:

- a virtual library of articles
- a bibliography of books and other publications
- continuing professional education opportunities, such as seminars and online courses

Information is added and updated regularly. Discussion forums provide input from practicing CPA,CGAs. Users can also subscribe to receive monthly email notifications of new articles and topics. See PD Net for more information.

#### **Access to Member Benefits**

Students can take advantage of the many benefits available to CPA members. Some of the benefits include discounts on financial services, hotels and resorts, recreation, and travel. For more information, please see [Benefits Program](#).

### **FINANCIAL SUPPORT**

#### **Lifelong Learning Plan**

As a CGA student, you may qualify for the federal government's Lifelong Learning Plan (LLP). This plan allows you or your spouse to withdraw funds from your own or your spouse's registered retirement savings plan to finance your CGA education.

More information can be obtained from the [Canada Revenue Agency](#).

#### **Loans and Lines of Credit**

The Bank of Montreal offers special lines of credit and personal loans specifically for CGA students. Please see [Loans and Lines of Credit](#) for more details, or you can contact the Bank of Montreal directly at 1.800.665.9665.

## **Program Regulations**

### **ENROLMENT**

Students are required to pay the applicable Basic Tuition Fee (active or non-active status) each year in August to maintain their CGA student status for the upcoming year.

To maintain your student status as a Legacy CGA student, you must reside in the province of British Columbia. Please ensure your address information is accurate under *Student Details* in your [My CGA-BC](#) account.

If you are an international student, you must maintain a valid Study Visa while on the CGA program. Students will be denied the opportunity to pay tuition or enrol in a course if their Study Visa has expired. You may request an "International Letter of Student Status" under the [Request for Letter of Student Status Form](#), which can accompany your application to extend your Study Visa to CIC (Citizenship & Immigration Canada)

Each new student receives an official assessment that indicates exempted courses, courses left to complete, the time limit to complete the CGA Program, and whether the student has fulfilled the degree requirement. Students should use this official assessment to identify which courses they must complete.

Students enrol in courses via the online [Enrolment](#) system, found under the Students tab on the Legacy CGA website.

Students are sent a reminder in July to ensure they re-enrol and pay the Basic Tuition Fee on time in August. Please note that this fee is non-refundable and is separate from the course fees required to enrol in a course. Students who do not re-enrol by the deadline will be required to either pay late enrolment fees or will be voluntarily withdrawn from the CGA Program by the end of the academic year. Such students will be required to apply for admission to the new CPA Program. For more information on the CPA Program and its requirements, please visit [www.bccpa.ca/](http://www.bccpa.ca/).

The Basic Tuition Fee covers the following services:

- academic and career advising
- access to secure areas of the Legacy CGA website
- chapter functions
- access to CPABC Careers Site and career development related functions
- mailings and publications

Please be reminded that while 2014-2015 will be the final CGA academic year where CGA courses will be offered, students are still required to re-enrol in 2015-2016 (unless graduating in session 3).

There are two tuition types:

1. **A) ACTIVE (enrolling in CGA courses or exams)** – This applies to students wishing to enrol in a CGA course or exam in a given session. The active tuition fee will automatically be charged, along with the required course/exam fees.
- B) ACTIVE (not enrolling in CGA courses or exams)** – This applies to students wishing to either pay only their active tuition fee in August and wait to enrol in courses later in the year, *or* students who will be taking their courses outside of CGA at a post-secondary institution for the transfer credit and, therefore, only need to pay their active tuition fee in August.
2. **NON-ACTIVE** – this status allows students to take a step back from their studies (for health, medical, or work related reasons, etc.), while still maintaining their CGA student status. Students who are writing deferred or supplemental exams are eligible to write these examinations under the non-active status. Non-active students will continue to be eligible to take advantage of the Association's academic and career related services, and will continue to receive Association publications. However, they are not permitted to enrol in CGA courses, challenge examinations or enrol in courses for transfer credit at post-secondary institutions for the entire academic year. To do so, such students would be required to upgrade to the active status, via the online [Enrolment](#) system.

*CPA Transition Planning Note:*

*CGA courses will be offered until session 4 of the 2014-2015 academic year. Therefore, taking a non-active year will not be in the best interest of many students. We strongly recommend that students take advantage of the remaining available sessions in order to work towards their CGA Program requirements.*

*Please also note that from 2015-2016 onwards, student will need to pay full annual dues. There will no longer be a non-active fee option.*

*For more information on the CPA Program and its requirements, please visit [www.bccpa.ca](http://www.bccpa.ca)*

## COURSE MATERIALS

You will receive all required materials when you enrol in a CGA course. The fee for these materials is included in the course fee. You must purchase the course materials from the Association and CGA materials are non-refundable. If you are retaking a course and the course materials *have not* changed from the previous year, you *will not* be sent the course materials and the previous year's course materials can be reused. A reduced course fee would apply in this case. If you are retaking a course and the course materials *have* changed, the course materials *will* be sent (if applicable) and you will pay the full course fee. If you are enrolling in a challenge exam, you *will not* receive course materials along with your enrolment. However, since some PACE Level courses now include online versions of the Selected Readings through Blackboard OLE, you will have access to this material as well as all information found in the *Course Content* link, while being enrolled in the challenge exam. Please see the [Challenge Examinations](#) section of this Handbook for further details.

Please be aware that the Course Modules Notes can also be found directly in Blackboard OLE, under the *Course Content* link.

Canada Post delivers course materials to Lower Mainland addresses in approximately two to three business days.

Due to mailbox size limitations, course materials shipments are undeliverable to most residential addresses containing a suite or apartment number. In these cases, you will need to wait for the pick-up notice or visit your local postal outlet to pick up your course material package. See [Distribution Centre](#) for further details on out-of-province and country shipments.

## CHANGE OF STUDENT STATUS

Students may change their status mid-year, but should keep the following in mind:

<b>Non-Active → Active</b>	<ul style="list-style-type: none"><li>• You are required to pay the balance of the full Basic Tuition Fee as well as the course addition fee, if applicable.</li><li>• You may upgrade to active status via the online <a href="#">Enrolment</a> system.</li></ul>
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<b>Active → Non-Active</b>	<ul style="list-style-type: none"> <li>• You must not have taken any courses throughout the whole year either with CGA or at a post-secondary institution for transfer credit.</li> <li>• You will not be eligible of a refund of the tuition difference if you change your status from active to non-active mid year.</li> <li>• <b>Contact a Student Advisor at <a href="mailto:advising@bccpa.ca">advising@bccpa.ca</a> to request this change.</b></li> </ul>
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## PROGRAM SEQUENCE

When you first enrol in the CGA Program, you are to follow the designated program sequence as described in *Student Details* on [My CGA-BC](#) or as indicated on your *Academic Assessment for CGA Credit Form* you were emailed at the time of your admission. A list of the various program sequences and their corresponding course requirements can also be found in [Schedules, Fees & Forms](#).

## CHANGING PROGRAM SEQUENCE

Students may request to change from a prior program to the current CGA Program that came into effect in 2006-2007 (Program 06). If students make this change, it is permanent and students cannot switch back to their old program. Students are not permitted to change to an earlier program under any circumstances. Students considering changing their program should discuss this option with a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca).

## TIME LIMIT POLICY

Effective May 2013, all three accounting designations - ICA, CMA and CGA - signed an agreement to pursue a merger and we are now united under the Chartered Professional Accountant (CPA) designation. As a result of this merger, all Legacy CGA program students will have until September 2015 (session 4 2014-2015 academic year) to complete the academic requirements of the CGA program. Students who pass their final examination(s) in this exam period and who have completed all other CGA academic requirements (including a bachelor's degree) and who have received sign-off on their practical experience requirements will not be required to bridge over to the CPA Program. It is our intention that students in this situation will be granted both the CGA legacy designation and the new CPA designation, pending legislation.

Legacy CGA students who are able to complete all of Levels 1-4 and all PACE level courses (with the exception of BC1, BC2, and AT1), by session 4 2014-2015, but who have not completed the degree and/or practical experience requirements, will not be required to bridge over to the CPA Program. Rather, students in this situation will be granted 3 additional years to complete their practical experience requirements (until September 1, 2018) and 5 additional years to complete their degree (until June 1, 2020). It is our intention that these students will also be granted both the CGA legacy and the new CPA designation, pending legislation.

For further information on the bridging process to the CPA Program, please see the [Merger Updates](#) page found here.

## COURSE PREREQUISITES

To enrol in a Legacy CGA course or challenge exam, you must meet the required course prerequisites by successfully passing (65 per cent or C+) the prerequisite courses listed in the [Course Prerequisite Schedule](#). You will not be allowed to enrol in a course if you do not meet the course prerequisites. You should plan to complete courses in Levels 1-3 before taking courses in Level 4 and the PACE Level, as courses progress in terms of complexity and difficulty.

Please note that because it takes eight weeks to mark CGA examinations, you will need to plan your schedule to ensure there is one session in between the prerequisite course and the course you want to take to confirm a passing grade (65 per cent). If you complete a prerequisite course outside of CGA, it is your responsibility to submit a [Request for Transfer Credit Form](#), along with an official transcript from the post-secondary institution, so that we can grant you an exemption for the prerequisite before you enrol in the course.

## LANGUAGE AND NUMERACY EXPECTATIONS

Courses that have no prerequisites still assume that you have basic proficiencies in language and numeracy. You are expected to have a good understanding of the essential elements of business arithmetic and basic algebra, including arithmetic operations, algebraic concepts, simple and compound interest, annuities and statistics.

In addition, CGA students require a high level of language proficiency to be successful in both the academic and professional work experience components of the program. A minimum requirement of grade 12 English or a "Canadian Language Benchmark" (CLB) level at 8 or above is suggested. Generally, students with CLB levels below 8 will need to assign additional time to their studies. Therefore, it is recommended that students with CLB levels at 7 or below improve their level of language competence in order to be successful.

Canadian Language Benchmarks are a standard national measure of English proficiency used in Canada, demonstrating to an employer or

instructor an individual's ability to competently use English to complete certain tasks. The CLB categorizes language skill up to 12 levels of competence in the areas of listening, speaking, reading and writing. See [www.language.ca](http://www.language.ca) for more information about the CLB.

### **MAXIMUM COURSES PER SESSION AND YEAR**

Even as we enter the final year of the CGA program, we strongly recommends that you enrol in only one CGA course per session (with the exception of the public speaking requirement). CGA courses require approximately 20-25 hours of assignment preparation and studying per week. Although you can take more than one course or examination in a session, the resulting workload may be too demanding and assignment and/or exam conflicts could arise. The [Assignment Due Date Schedules](#) and [Exam Schedules](#) are not set up to support the practice of taking more than one course per session. If you choose to take more than one course or exam in a session, you must develop a plan that takes these issues into consideration, since no special consideration will be given to students who attempt this.

### **TRANSFER CREDITS**

As a CGA student, you may complete approved equivalent courses at post-secondary institutions for transfer credit to Levels 1-4 courses in the CGA Program, provided that you maintain active student status. You are responsible for ensuring that any non-CGA courses you take are recognized for transfer credit by the Legacy CGA program. For full details of which non-CGA courses are approved for transfer credit, see the [Transfer Credit Guide](#) or see [Transfer Credits](#) online for the most current information.

To receive transfer credit with the Legacy CGA program, you will need to submit a [Request for Transfer Credit Form](#), along with an official transcript from the post-secondary institution. Please submit the request form as soon as you have completed the non-CGA courses so that your studentrecords are up to date. Courses transferred into the Legacy CGA program are subject to a [transfer credit fee](#) for each CGA exemption (with the exception of public speaking and challenge exams).

If you are seeking transfer credit for your post-secondary studies completed either within Canada or outside of Canada, please submit your official transcripts directly to our CPABC office, or place your request for the official transcript directly with your post-secondary institution and have them mailed to:

Chartered Professional Accountants of British Columbia  
**c/o Assessments**  
800 – 555 West Hastings Street  
Vancouver, BC V6B 4N6

#### ***Additional Important Information:***

If your official transcripts are in a language other than English, they must be accompanied by a notarized translation.

All transcripts received will be kept in your file and **will not** be returned to you. Therefore, if you require a record of your official transcripts for your own records **or** you require an additional copy of your transcripts to send to a translator, we suggest that you order more than one at the time of your request to your post-secondary institution.

### **WAIVING EXEMPTIONS**

At the time of admission, students are assessed for exemptions from CGA courses, based on their previous education. Despite being granted an exemption in a particular course, you may wish to waive (give up) this exemption and take the course through CGA. If you choose to do so, please be aware that this is a permanent change and the exemption cannot be reinstated.

Students may want to consider simply refreshing the course material by taking the course at a post-secondary institution, rather than giving up the exemption all together.

Any students who still wish to waive a course exemption, please contact a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca) for assistance.

### **ENROLLING IN A COURSE**

Once you have paid the Basic Tuition Fee in August each year, you have two options when enrolling in courses:

- enrol in courses for the entire academic year in August, or
- enrol in courses each session, by the enrolment deadlines posted under [Enrolment](#) on the Legacy CGA website

Courses are added through the online [Enrolment](#) system. A **Course Addition Fee** applies each time you use the online enrolment system to add a course after you have paid the Basic Tuition Fee for the year.

Please be aware that if a student wishes to enrol in a year's worth of courses in August, all course prerequisites must be met, and the course fees are due at the point of enrolment in August.

## CHANGING SESSIONS OF COURSES OR CHALLENGE EXAMINATIONS

Students may request a session change to move their course(s) to another session **during the same academic year**. To do so, please submit the [Session Change Request Form](#) by the published deadlines found under [Refund, Withdrawal and Session Change Deadlines](#) for each session. If you wish to request a session change for a challenge exam, please refer to the posted [Exam Schedules](#), as this often differs from the [Course Schedule](#).

Session changes are not eligible for deferred or supplemental exams. For more details, see the [Examination](#) section of this Student Handbook.

## CHANGING PACE ELECTIVES

In the PACE Level, students must complete two elective courses in addition to the required capstone courses PA1 and PA2. Once a student has attempted the course and exam for a given elective, they may discover that the course was not a suitable choice. If the student has been unsuccessful in their attempt at the elective, they may request to change electives by emailing their request to a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca).

**Please note that you cannot complete both AU2 and MU1 as your two PACE elective courses. Only one of these upper-level audit courses can be completed. Given this, you may only declare an elective change from one course to the other (AU2 to MU1 or MU1 to AU2).**

If you want to change electives, you cannot enrol in the new elective until your request is received and permission is granted. In accordance with the examination failure policy, you are only allowed up to four attempts at an elective. Any failure(s) in the first elective are carried forward and included in any subsequent count of failures for the new elective. For example, if you attempt TX2 twice, and then change electives to MS2, you will only have two attempts remaining at the new elective, MS2.

Program 98 students can complete either PA1 or PA2, and should note that the elective change policy also applies to PA1/PA2 changes. A student may be allowed to change from one PA course to the other (for example, from PA1 to PA2). As with electives, attempts in the first PA course are carried forward and included in any subsequent count of failures for the new PA course.

Students are not permitted to take a third elective course. If you are interested in completing another elective course, you should consider taking the course once you are a member to fulfill your [Continuing Professional Development](#) (CPD) requirement.

### CPA Transition Planning Note:

*Please take a moment to review our bridging resources below, which outline how our CGA courses map onto the CPA Program courses. As you are planning your PACE Level elective courses specifically, be sure to note those which transfer into the CPA Program, and those that do not.*

### [CGA to CPA Course Mapping](#)

*For more information on the CPA Program and its requirements, please visit [www.bccpa.ca](http://www.bccpa.ca)*

## MINIMUM NUMBER OF EXAMINATIONS

Students who enter the CGA Program with advanced standing are required to pass a minimum number of CGA examinations in certain fields. Please contact [cpaassessments@bccpa.ca](mailto:cpaassessments@bccpa.ca) if you have any questions about this policy.

## EXAMINATION FAILURE POLICY

Students are allowed up to four failed attempts for each CGA course. Any course is considered to have been failed when a student:

- does not qualify to write the examination (DNQ), or
- writes any examination (including primary, challenge, supplemental and deferred) and achieves a mark of less than 65 per cent, or,
- receives a mark of S or F in PA1/PA2.

Each DNQ, examination grade of less than 65 per cent, or examination grade of S or F (for PA1 and PA2) is considered to be one of the four attempts allowed to pass a particular course. Marks of ETR (Elect to Re-enrol) or DEF (Deferred) are not considered failures. Please refer to the [Examinations](#) section of this Handbook for more information.

### Three Times Failed

Any student who fails a course three times will be sent a letter advising them that their next attempt must be successful if they wish to maintain their status in the CGA Program. The notification letter also offers suggestions and support to improve students' chances of

succeeding in their subsequent attempt.

#### **Four Times Failed**

Any student who fails a course four times (including an applicable elective change) will be subject to mandatory withdrawal from the CGA Program at the end of the academic year. The withdrawal and re-admission policy will then apply.

After failing a course four times, a student has the right to appeal to the Vice-President, CGA Certification to waive the requirement for mandatory withdrawal. The appeal must be made within 90 days of the date that the student is notified of reaching this limitation. Please see the [Student Appeals](#) section of this Handbook for more information.

### **WITHDRAWALS AND REFUNDS**

#### **Withdrawal from a Course**

The Legacy CGA program provides students with two withdrawal dates per session. To withdraw from a course, you must complete and submit the [Course and Exam Withdrawal Request Form](#) by the published deadlines found under [Refund, Withdrawal and Session Change Deadlines](#).

- **Partial refund and no academic penalty** – We will refund you the course fee, less an administrative withdrawal fee and material fee. You may request to leave the credit balance on your record for future enrolments or you may request a refund. All refunds are issued using the same method in which the payment was made. Please see the [CGA Course Refund Schedule](#) for exact refund amounts.
- **No refund, no academic penalty** – We will not refund the course fee, however, there will be no academic penalty.

#### **Course materials are not returnable or refundable.**

If you withdraw from a course by the above published deadlines, this will not appear on your transcript of marks. All withdrawal requests will be confirmed by mail within two weeks of receipt. In the meantime, students may also wish to check their *Course Marks History* page under [My CGA-BC](#) or their credit card statement as a means of verifying their request has been processed. Withdrawing from a course does not count as a failed attempt at the course, but you will be required to complete the course at another time.

Since examination qualification is not required for courses in Levels 1-4, please note that if you do not withdraw by the posted withdrawal deadlines or defer your exam by the posted deferral deadlines, a mark of ETR (Elect To Re-enrol) will show on your transcript. This does not count as a failed attempt at the course, but you will be required to complete the course at another time.

Examination qualification is required for all PACE Level courses. Please note that if you do not withdraw by the posted withdrawal deadlines or achieve the minimum examination qualification, a mark of DNQ (Did Not Qualify) will show on your transcript. DNQ is considered a course failure and will count as an attempt at the course. You will be required to complete the course at another time. See the [Assignment and Exam Qualification Summary](#) for further information on exam qualification requirements.

**Please note that course withdrawals are not permitted after the above published deadlines.**

#### **Withdrawal from a Supplemental or Challenge Examination**

If you wish to withdraw from a supplemental or challenge examination, you must submit the [Course and Exam Withdrawal Request Form](#) by the [Refund, Withdrawal and Session Change Deadlines](#) posted here. There will be a partial refund of the examination fee, less an administrative withdrawal fee for each examination. You will be eligible to enrol in a challenge examination at another time, however, after withdrawing from a supplemental exam, you will have no further opportunities to re-enrol in this supplemental exam and you must re-enrol in the full course.

#### **Withdrawal from a Deferred Examination**

If you defer an examination, a mark of DEF (deferral) is recorded on your transcript. A mark of DEF does not constitute a failure. Students may withdraw from deferred examinations. In order to do so, you must submit a [Course and Exam Withdrawal Request Form](#) by the final withdrawal deadline for courses in that session. Check the [Refund, Withdrawal and Session Change Deadlines](#) posted here. By meeting this deadline, the scheduled deferred exam will be removed from the student transcript. If you do not submit the withdrawal request form by the specified deadline or do not sit to write the exam you will receive a mark of ETR (Elect To Re-enrol) on your transcript and you must re-enrol in the course. The unwritten exam will not count as a failed attempt at the course.

#### **Compassionate Withdrawal from a Course or Examination**

The Legacy CGA program expects students to complete the required assignment and examination requirements for their program of study. We also recognize that this may not be possible due to family and medical reasons or other compassionate grounds. In such cases, the Legacy CGA program will consider the individual circumstances through the [Student Appeal](#) process, and we will make every effort to assist the student in completing their studies while meeting the operational and professional requirements of the Legacy CGA program.

## **Voluntary Withdrawal from the CGA Program**

A student wishing to withdraw completely from the CGA Program can submit a [Program Withdrawal Request Form](#). Such a withdrawal is considered a voluntary withdrawal. If a student does not pay the Basic Tuition Fee (active or non-active status) for a given academic year, this also signifies their wish to voluntarily withdraw from the CGA Program, and their status will be changed accordingly at the end of the academic year.

Students who voluntarily withdraw from the CGA Program will not receive a refund of tuition, exemption fees, software or administrative fees. The student may receive individual course or examination refunds, subject to the withdrawal and refund policy outlined above. As a reminder, this is the final year of the CGA program; therefore, if a withdrawn student is interested in pursuing a professional accounting designation in later years, they will need to apply to the [CPA Program](#).

## **Mandatory Withdrawal from the CGA Program**

In the event that a student violates the Exam Failure Policy (fails a course four times) or is unable to complete their studies by the deadline to complete the CGA legacy program, they will be mandatorily withdrawn from the CGA Program and required to apply to the CPA Program at a later time. Please note that students may appeal this mandatory withdrawal to the Vice-President, CGA Certification through the [Student Appeal](#) process.

## **PROGRAM WITHDRAWAL AND RE-ADMISSION POLICY**

### **Re-admission Policy Following a Voluntary or Mandatory Withdrawal**

Students who have voluntarily withdrawn or who have been subject to mandatory withdrawal from the CGA Program will be required to apply to the new [CPA Program](#) and will be subject to the CPA admission policies.

## **STUDENT APPEALS**

The Legacy CGA program has adopted certain performance standards, rules and regulations that apply to all students in the program. These standards protect the integrity and the value of the CGA designation. However, we recognize that students can face extenuating circumstances clearly beyond their control, such as family, health or medical issues, or unforeseen changes in their work environment, etc. In such cases, the appeal process offers students the opportunity to have their circumstances considered outside of policy.

To begin, students will need to submit a student appeal letter. While preparing the appeal letter, students should consider the following:

- The appeal is based solely on the student's written submission and therefore, should include appropriate supporting documentation, where applicable (medical, legal, etc.).
- The specific personal circumstances that negatively affected the performance of a CGA student need to be explained. Almost all CGA students can honestly state that they are under pressure on the job. If the student is going to claim that job-related issues were part of the specific personal circumstances, the student should be prepared to explain why the situation is different from the job stresses faced by an average CGA student. In such cases, a letter from the student's employer should be provided.
- Students need to detail a specific plan for completing CGA studies if the appeal is granted. When preparing the student appeal letter, a student should consider his or her future on the CGA Program if the appeal is granted. If the appeal is based on problems with a specific course or examination, the student will need to indicate the additional specific steps he/she will take to ensure success if granted an additional attempt. For example, the student will seek assistance from a paid tutor or form a study group with fellow students, etc. Students should provide a timeline for success. If the appeal is a request for additional time to accomplish some specific goal (e.g., pass an examination, complete other courses in the program, etc.), the student should show how the remaining time in the program would be used to reach these goals. The plan must look beyond the immediate appeal.
- The appeal should be a presentation of facts and a plan directly relating to the above issues.

Please address the appeal letter to Bill Johnson (Director, Education) and email it as an attachment to the Coordinator, Student Advising, Natalie Makortoff at [nmakortoff@bccpa.ca](mailto:nmakortoff@bccpa.ca) for processing. For further assistance in preparing your appeal, please contact Natalie Makortoff at 604.730.6201 or at the email address above.

To assist you in preparing your appeal letter, below is an example of how the student appeal letter should be composed:

Date

Mr. Bill Johnson, CPA, FCGA  
Vice-President, CGA Certification  
Chartered Professional Accountants of British Columbia  
800 – 555 West Hastings Street  
Vancouver, BC V6B 4N6

Dear Mr. Johnson:

In the opening paragraph, please state what you are requesting in a clear concise manner. For example, **"I am writing this letter to appeal for an additional year to complete my CGA designation."** Please be realistic. If you have any other requests, please be sure to include them here as well.

In the second paragraph, please explain any extenuating circumstances that necessitated your request. Include any unforeseen personal, professional, or medical obstacles. If you are attaching any supporting documents, i.e. medical, legal etc please also refer to them here.

If you have been given specific terms from a previous appeal, please address them.

Finally, please outline a detailed plan of study. This should include a session by session timeline of completion. If you have yet to complete your PERC or your degree requirement, please also outline your plan of completion here.

Yours truly,

Student Name

## TRANSFERS OUT OF B.C.

Legacy CGA students must have a permanent (residence) address within British Columbia or the Yukon Territory. Students planning to permanently move (more than one year) outside of British Columbia or the Yukon must request a transfer of their student file to the new CGA Affiliate (province or territory) of residence if they wish to continue the CGA Program by completing and submitting the [Student Transfer Application](#). Please see page two of the Student Transfer Application form for a list of CGA's Canadian and international Affiliate offices.

For temporary moves outside of British Columbia or the Yukon (less than one year or moves taking place mid-academic year), students can elect to change their Exam Centre, by making the change under the appropriate section of the *Student Details* on [My CGA-BC](#). Please be reminded that the 2014-2015 academic year will be the final year of the CGA Program.

## Assignments

### REQUIRED COURSE MATERIALS

Before starting any coursework, make sure you have all the materials you require for your course. You can verify your course material requirements by checking the [Packing Slip](#) enclosed with your course materials shipment.

Please note that all required course materials for PACE Level courses FN2, PF1, PA1 and PA2 are now available in Blackboard OLE, under the Course Modules tab. No materials are shipped to students enrolled in these courses.

If you are enrolled in FA4, you will require the following releases of the CICA Handbook:

- Part 1 – IFRS 2014 edition or Update 22
- Part 2 – ASPE, Update 10
- Part 3 – NPO, Update 6

If you are enrolled in AU1 or AU2, you will require Update 9 of the Assurance CICA Handbook. If you are enrolled in PF1, you will require Update 39 of the CICA Handbook – PSAH. If required, you can purchase electronic versions of these Handbooks through the Course Content link, in Blackboard OLE, under the Course Introduction page.

All students have access to the Ethics Readings Handbook directly within Blackboard OLE, under the Reference Library tab.

### CPA Transition Planning Note:

*As of January 16, 2014, it was confirmed that BC1, BC2, and ATI courses will not be required in order to transfer into the CPA PEP Level. In addition, BC1, BC2, and ATI are no longer graduation requirements for students graduating in the 2014-2015 academic year.*

*If you are currently enrolled in the Laurentian University (LU) online HB Com degree program or plan to enrol in the LU degree program, ATI or an alternate 3 credit elective will be required to complete the LU degree.*

*Please follow the updates posted on the [Merger Updates](#) page of our Legacy CGA website for more information on the various bridging scenarios.*

### LEARNING MANAGEMENT SYSTEM: BLACKBOARD OLE

All CGA courses are offered in the Blackboard OLE (Online Learning Environment) learning management system. You can learn how to navigate and use the Blackboard OLE system in the [Online Learning Reference Guide](#). The Guide provides detailed information about how to log onto Blackboard OLE; where to locate Course Content; how to submit assignments, retrieve marks and contact the marker; how to utilize the Course Director/Peer-to-Peer Support Forum; and how to locate the other resources found within OLE. **Every student must read the Guide and complete the checklist within the Guide before proceeding with any coursework.**

Students may also find it helpful to watch the Quick Tutorials available under the Support Centre tab in Blackboard OLE, which demonstrate how various functions are performed within Blackboard.

## **ASSIGNMENT OVERVIEW**

Your assignments, once marked and returned to you, as well as core marker comments (if applicable), are considered to be restricted material due to the likely inclusion of solution material and comments from markers on how to improve your performance. Therefore, the marked assignments, your marker feedback, and the core marker comments are intended for your use only and should not be shared, distributed, sold, or otherwise disseminated to other people.

### **Level 1 to 4 Assignments**

Students completing Levels 1-4 courses are automatically qualified to write the final examination. Students completing these courses are not required to attain a minimum of 65 per cent on the total of all assignments completed to qualify to write the final examination.

For courses in Levels 1-4, the final grade for the course is based on marks received for completed assignments and the mark received on the final exam. This is called a “blended mark.” The blended mark will equal the total marks received on online quizzes and/or integrative assignments plus the raw examination score  $\times 0.70$ .

For example, if you receive a total of 20 per cent on your online quizzes and/or integrative assignments for the course, and receive 80 per cent on the final examination, your final blended mark for the course would be 76 per cent [20 per cent assignment work + (80 per cent final examination mark  $\times 70$  per cent)].

**If you defer an examination or are eligible for a supplemental examination, the assignment marks do not carry forward. Rather than a blended mark, the final course grade for a deferred examination and supplemental examination is based solely on the final examination mark.**

### **PACE Level Elective Assignments**

Students completing PACE Level elective courses (except PA1 and PA2) are required to attain a minimum number of marks in their course assignments to qualify to write the final examination. It is, however, important to note that the final grade for these courses is based solely on the final examination; there are no “blended marks” for PACE Level courses. A student must receive 325 out of a possible 500 points on the total of all assignments completed to qualify to write the final examination (this works out to an average of 65% on each assignment).

### **PA1 and PA2 Assignments**

In most CGA courses, assignments are marked based on a traditional numerical model, that is, out of 100 per cent. In contrast, the PA1 and PA2 course assignments are assessed in terms of competencies, whereby assessors mark the assignments on how comprehensively the competencies are covered in the student’s answers. Competency-based assignments and examinations assess the student’s ability to apply or perform specific competencies in the context of professional accounting, rather than “just know about them.” For a complete outline and detailed description of the competency groups, please see [CGA Competency Framework](#).

To qualify for the final PA examination, a student must receive a “Pass” rating for each of six competency groups. Since students have several opportunities over the span of the course assignments to demonstrate their mastery of these six groups, qualification does not hinge on a student’s success on a specific assignment. However, the best way to ensure success in each competency group is to complete all the assignments, so that no opportunity to display competencies is missed. Students are encouraged to use the “Track Your Progress” grid, found under the Course Introduction page in Blackboard OLE to monitor their performance throughout the course.

### **Additional Information on Assignments**

Since each level of CGA courses differs in its assignment delivery and examination qualification process, you should be aware of what is required within each course. Please begin by reading the information found in your Course Introduction in Blackboard OLE, to gain a clear understanding of the scope of information covered in the course and proceed to review the [Assignment and Exam Qualification Summary](#) for specific assignment and examination mark requirements.

## **ASSIGNMENT DESCRIPTIONS**

The CGA Program consists of a number of different assignment types delivered within the various courses, as is shown in the following table.

<b>Assignment Type</b>	
<b>Online Quizzes</b>	<b>Level</b> Found in Levels 1 to 4 of the program.

	<p><b>Description</b> Online Quizzes are individually completed assignments in the form of multiple-choice questions that test students on the concepts they have covered in the modules that directly precede the quiz. These assignments count towards a student's final grade in the course.</p>
<b>Online Assignments (Levels 1-4)</b>	<p><b>Level</b> Found in Levels 1 to 4 of the program.</p> <p><b>Description</b> Online Integrative Assignments generally incorporate concepts across more than one module. These are individually completed assignments. These assignments count towards a student's final grade in the course.</p>
<b>Online Discussion Assignments</b>	<p><b>Level</b> Found in the PACE Level of the program.</p> <p><b>Description</b> Online Discussion Assignments consist of short-answer questions based on textbook scenarios and case studies. Students are placed into groups and required to discuss the questions with one another. Questions are designed to help students understand and apply the course concepts in a collaborative setting. Most discussion questions consist of three parts: (1) the initial post, in which students communicate their preliminary findings to their group members; (2) the discussion phase, in which students read the postings of their group members, ask questions and resolve issues; and (3) the summary post, where students provide a conclusion to the discussion, taking into account the group comments. These assignments do not count towards a student's final grade in the course, but will provide marks for examination qualification.</p>
<b>Online Assignments (PACE Level)</b>	<p><b>Level</b> Found in the PACE Level of the program.</p> <p><b>Description</b> Online Assignments are individually completed assignments. The assignment questions can consist of a mixture of multiple-choice questions, true and false questions, short case questions, and longer case-based questions. These assignments do not count towards a student's final grade in the course, but will provide marks for examination qualification.</p>
<b>Online Collaborative Assignments</b>	<p><b>Level</b> Found in the PACE Level of the program.</p> <p><b>Description</b> Online Collaborative Assignments are written assignments completed by a group of students with a single assignment submission at the conclusion of the assignment. They are similar to Online Integrative Assignments in that they cover a number of concepts, generally from more than one module. They are also similar to Online Discussion Assignments as there is usually a component of group discussion required. These assignments do not count towards a student's final grade in the course, but will provide marks for examination qualification.</p>

## ASSIGNMENT SUBMISSION

All CGA online quizzes and assignments are due at **12:00 noon PT (Pacific Time)**. Please be aware that the time posted in Blackboard OLE is in *Eastern Time*, since Blackboard OLE is headquartered in Toronto, Ontario. Please refer to the [Assignment Due Date Schedule](#) for the exact assignment due dates for Legacy CGA students. Please be aware that each CGA Affiliate may have different assignment due dates. Given this, it is *critical* that -BC students refer to the [Assignment Due Date Schedules](#) posted here, and is also found in the [Schedules, Fees & Forms](#) page under the Students tabs on the Legacy CGA website. In very few cases, some due dates fall on statutory holidays, so plan ahead if you are planning to be away on holidays during that time.

Assignments for Level 1-4 courses submitted by the due dates are marked and returned within seven to ten days, depending on the course. Assignments for PACE Level courses normally have a marking turnaround time of seven days. This means if an assignment had a due date of Tuesday, and you submitted the assignment on time, it would be returned to you by the following Tuesday. However, courses with Online Integrative Assignments, Collaborative Assignments and some of the assignments delivered in the PA1 or PA2 courses have longer turnaround times. The reason for the additional marking time is due to periodically ensuring a consistent marking process for all students nationally. Please check the [Marked Assignment Return Dates Schedules](#) for the information on turnaround time of assignments by level.

You have the option to submit your assignments as either Word 2007, Word 2010, or Word 2013 (\*.docx) file format. For more information, please refer to the [2014-2015 Computer & Software Requirements](#) section in this Handbook and the [Online Learning Reference Guide](#).

Students are expected to strictly adhere to the [National Academic Integrity Policy](#), which specifically governs their assignment-related work. The policy outlines what is expected of students; identifies a list of academic integrity violations, which are not exhaustive; and identifies the consequences of non-compliance with this policy. For more information, see the complete [National Academic Integrity Policy](#) in the [Expectations of CGA Students](#) section of this Handbook.

## LATE ASSIGNMENT POLICY

Some assignments are allowed to be submitted late while others cannot. Please refer to the [Assignment Due Date Schedule](#) to see which assignments may be submitted late and which must be submitted by the due date indicated.

If an assignment is permitted to be submitted late, you must pay a late marking fee for each late assignment before the late assignment can be submitted and marked. The late marking fee can be paid by submitting the [Late Assignment Submission Request Form](#) and must be submitted no later than the **fifth** day (by 12:00 noon PT) after the original assignment due date. Late assignments are accepted up to seven days (by 12:00 noon PT) after the original assignment due date. The Assignment Submission link in Blackboard OLE will be re-activated once we have processed the payment.

The table below summarizes how the Late Assignment Policy applies to each assignment type:

Assignment Type	Late Assignment Policy
Online Quizzes	No extensions are allowed for any quizzes. These must be submitted on time.
Online Assignments (Levels 1-4)	A limited number of assignments can be submitted late, up to seven days after the due date, with the applicable late marking fee. The <a href="#">Assignment Due Date Schedule</a> identifies which assignments, if any, may be submitted under our Late Assignment Policy.
Online Assignments (PACE Level)	A limited number of assignments can be submitted late, up to seven days after the due date, with the applicable late marking fee. The <a href="#">Assignment Due Date Schedule</a> identifies which assignments, if any, may be submitted under our Late Assignment Policy.
Online Discussion Assignments	Online Discussion Assignments have interim posting due dates. Please see the Course Module notes in Blackboard OLE for the due dates and posting procedures. No extensions are allowed for any of these assignments.
Online Collaborative Assignments	No extensions are allowed for any of these assignments. These assignments must be submitted on time.
Peer/Group Evaluations	Students often overlook submitting their Peer/Group Evaluation that accompanies a Collaborative Assignment; however, it is <i>critical</i> for students to submit these evaluations on time, since they play an integral role in the overall assessment of the assignment. No extensions are allowed for any of these assignments. These assignments must be submitted on time. <b>Marker feedback on the Collaborative Assignment cannot be provided unless the Peer/Group Evaluation is complete.</b>

**Assignments emailed directly to markers or CPABC staff will not be marked. Only assignments sent through the proper Blackboard OLE Assignment Submission link will be marked.**

Due to the large volume of late assignment requests received, CPABC is unable to confirm receipt of payment. As such, you may wish to consider checking your credit card statement as a means of verifying your payment has been successfully processed. Within one business day of submitting the payment for your late assignment submission request, you should see your Assignment Submission link re-activated in Blackboard OLE. If you do not see the Assignment Submission link re-activated, contact a Student Advisor at [advising@bccpa.org](mailto:advising@bccpa.org). An assignment will be graded only once. **Re-submissions of an assignment will not be accepted.** Questions regarding late assignments should be sent to a Student Advisor at [advising@bccpa.org](mailto:advising@bccpa.org).

## ENROLMENT STATUS AND THE COMPLETION OF ASSIGNMENTS

The assignment submission process is a course requirement (with the exception of public speaking 001). However, if you are writing a deferred, supplemental or challenge examination, you are *not* required to submit assignments. The table below describes the general assignment submission requirements based on enrolment status.

Enrolment Status	Description	Assignment Submission Required
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<b>Full course (Promote or Repeat Status)</b>	Students enrolling in the full course.	Yes
<b>Deferred examination (DEF)</b>	Students who have requested to move the exam from a previous session to a future session.	No
<b>Supplemental (S)</b>	Students who did not pass the examination, qualify to write and have registered for a supplemental examination.	No
<b>Challenge (CX)</b>	Students who were granted the right to challenge the CGA examination.	No

See [Assignment and Exams Qualification Summary](#) for a detailed list of the assignment and examination qualification requirements specific to your course.

## PUBLIC SPEAKING

Students must complete the Legacy CGA public speaking (001) requirement in order to qualify for graduation. This course is *not* offered within Blackboard OLE. Please refer to the [Public Speaking Schedule](#) for dates and locations of course offerings.

Please note the following regarding the public speaking course through CGA:

- Attendance at all four classes in one session is mandatory
- There are no course materials provided for public speaking
- Successful completion of the public speaking requirement will be recorded as “COM” on your transcript of marks

Students may choose to complete the public speaking requirement through transfer credit. Please see [Public Speaking Transfer Credits](#) for a list of acceptable courses.

While there is no formal written examination in this course, you are expected to spend time outside of class preparing for class activities. For students in the Metro Vancouver area, the Legacy CGA program offers a public speaking course in all four sessions of the academic year. For students who reside outside of Metro Vancouver, public speaking courses are often available through local colleges, universities, adult education departments and service clubs. Again, see [Public Speaking Transfer Credits](#) for a list of acceptable courses.

## Examinations

### THE PURPOSE OF EXAMINATIONS

CGA examinations have two specific purposes. First, an examination establishes that a student understands the individual course subject matter. This is important to determine that the student is able to continue with the program and to take courses for which that knowledge may be a prerequisite. Second, for the program as a whole, the examination establishes that a student understands the body of knowledge required as a professional accountant.

### THE PROCESS OF EXAMINATION DEVELOPMENT AND MARKING

To effectively accomplish the above objectives, there are three main phases in the examination process: examination development and review; marking of individual examinations; and the final mark review and approval.

#### Examination Development and Review

The examination development and review process begins with the selection of an examiner by the National Education Committee. Every examiner is a highly qualified academic from a university or the professional community. In some cases, the examiner is also the course author. Each examiner prepares a practice examination and the final examinations for the current academic year. Guidelines that address the relationship of an examination’s form and content to course materials assist the examiner in the development process. Once an examiner has prepared the complete set of examinations and the corresponding suggested solutions, an independent committee

administered by the regional affiliates reviews the examinations and solutions. The review committee is made up of members who write each examination under examination conditions. The examination and suggested solutions are then carefully reviewed for their relationship to the course material, accuracy, clarity and form. The committee is responsible for resolving any difficulties with the examiner.

#### **Marking of Individual Examinations**

After students have written an examination, the papers are sent to the examiner for marking. If the number of examinations is very large, the examiner selects and supervises a marking team. When a team is required, one marker will mark the same question on each paper. This process is designed to ensure fairness and consistency in the marking. After all the papers have been marked, the examiner must perform a second read of all papers that are borderline failure papers (59 to 64 per cent). The examination results are then forwarded to CGA-Canada's (now CPA-Canada's) for review. Each failed paper is rechecked for clerical accuracy to ensure that all marks have been accounted for and the additions are correct.

#### **Final Mark Review and Approval**

The final stage in the process is the review of examination results by the CGA-Canada's (now CPA-Canada's) Education Committee. Regional Affiliates forward examination-related correspondence received from students and instructors to CGA-Canada (now CPA-Canada). If any problems have become apparent at the examination session or in the marking process, the examiner is consulted and adjustments may be made. In this regard, if you have a concern about an examination that was just written, you should communicate your comments in writing to a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca).

### **GENERAL EXAMINATION INFORMATION**

All written examinations are the property of CGA-Canada (now CPA-Canada) and are under the exclusive custody and control of CGA-Canada (now CPA-Canada). CGA-Canada (now CPA-Canada) has the exclusive authority over examination materials to determine the contents, use, retention, disposition and disclosure of this material.

Candidates do not have direct access to any examinations once they are written and will not, at any time, have access to the examination questions, examination marking keys or any other marking materials for a non-disclosed examination.

All questions on the non-disclosed examinations and the answers to those questions (the "examination contents") and the nature of the examinations must be held in the strictest confidence. The examination contents and nature or any part of them must not be divulged to any person or entity unless expressly authorized in writing by CGA-Canada (now CPA-Canada) to do so. No examination contents, images or notes about the examination contents shall be removed from the examination room. If the student becomes aware of any solicitation to disclose, or actual unauthorized disclosure, of any examination contents and its nature, the student must immediately report it to the regional CGA Association. Any failure to comply with these requirements may compromise the integrity of the examination process, could cause damage to CGA-Canada (now CPA-Canada), and possibly result in the invalidation of examination grades, disqualification from future examinations and even legal action against the student.

**There are four examination periods, written on a national basis, each year.** Examinations must be written during the exam periods only and are mandatory unless the student has received an exemption. You must pay the applicable Basic Tuition Fee (either active or non-active status) to be eligible to write any CGA examination, including deferred, supplemental or challenge examinations. Please refer to the [Exam Schedule](#) found here for exact exam dates and times.

Examination results are released eight weeks after the examination date. Examination results are only posted on the Legacy CGA website and cannot be released by telephone or email.

To view examination marks, click on the *Check CGA Course Exam Marks* link on [My CGA-BC](#). Question by question summaries called "Statement of Marks" are available for a six week period at the link above for six weeks following the marks release for failed examinations.

The Legacy CGA program offers a number of examination preparation aids that can be found in Blackboard OLE, depending on the course. In addition, two practice examinations are available in Blackboard OLE for each course, with the exception of non-disclosed exams. You can attend an optional In-Person Examination Review session, when scheduled, at the University of British Columbia. Please refer to [Schedules, Fees & Forms](#) for more information.

Accommodation is available for students with special needs who are writing exams. For more information, please see the [Accommodation for Students with Special Needs](#) section for further information.

### **EXAMINATION SCHEDULE**

CGA examinations are national examinations that must be written at the precise hours and date as indicated on the [Examination Schedule](#). Examination room location information is found under [Exam Locations](#), which will be posted under [Exam Information](#) two weeks before the examination period each academic session.

**You are responsible for ensuring you know the correct location, date and time for writing your examinations.**

### **QUALIFYING TO WRITE EXAMINATIONS**

For all courses, you can view your total assignment marks in Blackboard OLE in your Grade Centre. If there is a discrepancy between the expected grades and the information shown online, contact a Student Advisor at [advising@bccpa.ca](mailto:advising@bccpa.ca).

Only students at the PACE Level are required to qualify to gain entrance to the examination through the assignment process. Students who fail to qualify to write an examination through the assignment process at the PACE Level will be given a mark of DNQ (Did Not Qualify). A mark of DNQ counts as an unsuccessful attempt under the [Examination Failure Policy](#).

Students enrolled in a deferred, supplemental or challenge examination do not submit assignments. These students will simply need to study and prepare themselves to sit the final examination by referencing the resources found in the Course Content link in Blackboard OLE.

### **Levels 1 to 4 Examination Qualification**

There is no qualification process for students registered in Levels 1 to 4 courses; these students will automatically be scheduled to write the final examination.

### **PACE Level Examination Qualification**

For all PACE Level courses, you must qualify to write the final examination through the assignment process by attaining the minimum number of required marks. For PA1 and PA2, you must attain a “Pass” rating through the assignment process. Please see the [Assignment and Exam Qualification Summary](#) for related information as well as the Course Introduction found in Blackboard OLE.

### **SCHEDULING OF EXAMINATIONS**

Examinations are written at the end of each academic session. For example, if you are enrolled in a session 1 course from September to December, the examination will be scheduled during the session 1 examination period in December.

If you qualify for and choose to write a supplemental examination, the examination will be scheduled for the very next available examination period for that given course. Qualified students will be emailed an e-form to complete to register in the supplemental exam. Please see the [Supplemental Examinations](#) section of this Handbook for further details.

A challenge examination can be scheduled for any examination period the examination is available, subject to the student meeting the [Course Prerequisites](#). A student must enrol in a challenge exam via the online [Enrolment](#) system by the enrolment deadline for that session. Please see the [Challenge Examinations](#) section of this Handbook for further details.

Please be reminded that session 4 2014-2015 will be the final session in which to write a CGA examination.

### **EXAMINATION DEFERRALS**

If you are scheduled to write an examination and you do not wish to write it in the current session, you can defer the examination to either one of the next two available examination sittings only. **An examination counts as having been deferred two times if you request the second available examination sitting; no further deferral is allowed.** Please refer to the [Exam Schedule](#) for the next two available examination sittings. Because the Exam Schedule differs from the Course Schedule, you must use the Exam Schedule as your reference when deferring an examination.

As an example, for an FA4 examination scheduled for December, the deferral options are March (first examination sitting) or June (second examination sitting); no further deferral is allowed. Check your *Course Marks History* on [My CGA-BC](#) to see the number of times you have already deferred your examinations. However, you are reminded that since this is the final year the CGA program, there are only four more academic sessions remaining. Therefore, deferring an examination should only be requested under exceptional circumstances.

Please be reminded that session 4 2014-2015 will be the final session in which to write a CGA examination.

**Students enrolled in PACE Level courses must qualify to write the examination before they can defer the examination.** For more information, see the [Assignment Overview](#) section of this Handbook. If you obtain a mark of DNQ (Did Not Qualify) from the assignment process, this is considered an unsuccessful attempt at the course - the examination cannot be deferred and you must re-enrol in the course.

To request a deferral of an examination, submit the [Deferral of Examination Request](#) form by the published [Exam Deferral Deadlines](#) found here.

The examination deferral request must be received by the CPABC office no later than 2:00 pm PT (Pacific Time) on the Friday prior to the start of the examination week. You will be contacted if the examination cannot be deferred. Late examination deferral requests will be

allowed no later than 2:00 pm PT (Pacific Time) on the Friday following the examination week. For related deferral fees, please see the [Deferral of Examination Request Form](#).

Due to the volume of examination deferral requests, CPABC is unable to confirm receipt of examination deferral requests. As such, students may want to consider checking the recent payment transactions made against their credit card, or view their *Course Marks History* found on [My CGA-BC](#) as a means of verifying their deferral was processed.

**You must have paid the Basic Tuition Fee (active or non-active status) for the year in which you are writing the deferred examination.** If you have not paid the Basic Tuition Fee, you are not eligible to write a deferred examination and you are not eligible for a refund of the examination deferral fee. Students who must defer their examination into a new academic year may simply pay their Basic Tuition Fee when the enrolment system opens for that new academic year.

Additionally, students should remember that course materials used in each academic year often change. It is your responsibility to ensure that you are using the correct course materials to prepare for a deferred examination. If the course materials change, the deferred examination will be based on the new course materials, and the new course materials are required for you to adequately prepare to write the deferred examination.

**All examinations written during the 2014-2015 academic year will be based upon the 2014-2015 course materials with the exception of the following courses and examinations in session 1, which will be based upon the 2013-2014 course materials: AU2, CM1, LW1, MA1, MS1, FN2 and TX2. If you write a deferred, supplemental or challenge examination for any of these courses during session 2, 3 or 4, the new 2014-2015 course materials will be required. The new course materials can be purchased by completing the [Supplies Order Form](#).**

If you wish to defer a supplemental examination, please note that supplemental examination fees (as well as the applicable Basic Tuition Fee) must be paid before or at the time the examination is being deferred. More information is available in the [Supplemental Examinations](#) section of this Handbook.

Online quiz/assignment marks do not carry forward when an examination is deferred, nor will students complete online quiz/assignments in the session the exam is scheduled. The final course mark for a deferred exam is based solely on the examination results.

If you defer an examination, a mark of DEF (deferral) is recorded on your transcript. A mark of DEF does not constitute a failure. Students may also withdraw from deferred examinations, by submitting a [Course and Exam Withdrawal Request Form](#) by the specified final withdrawal deadline for that session. A mark of ETR (Elect To Re-enrol) will then be recorded on the transcript and the student must re-enrol in the course. The unwritten exam will not count as a failed attempt at the course.

## SUPPLEMENTAL EXAMINATIONS

Our supplemental exam policy has recently changed. If you obtain a final course mark of 0 to 64 per cent, you have the option of writing a supplemental examination (formerly the supplemental grade range was between 50 and 64 percent). Students who fail either the PA1 and PA2 examinations are also eligible to write a supplemental examination. A student has qualified for supplemental exam rights when they receive a grade of "S" on a PA1 or PA2 examination.

In addition, if students are enrolled in one of the courses listed below and you are unsuccessful in your session 3 supplemental (or deferred supplemental) exam, you will be emailed the *Supplemental Exam Registration Form* on July 30, 2015 and required to register in the supplemental exam no later than August 14, 2015. Your supplemental exam will then be taken in the session 4 exam period (the final offering for this course).

- **EM1**
- **TX1**
- **LW1**
- **MU1**
- **CM1**
- **TX2**
- **AU1**
- **PA1**
- **FA4**
- **PA2**

**\*\*No further supplemental or deferrals will be available past this point as these courses/exams will no longer be offered. Please also note that students totaling 4 or more attempts will be excluded from this policy change.\*\***

Within one week after the examination results are released, students who qualify to write a supplemental examination will be emailed a Supplemental Examination Registration Form to register in the supplemental examination. Paying the supplemental examination fee by the specified due date signifies your intent to write the examination. **Not paying the supplemental examination fee by the specified due date signifies your intent to re-enrol in the course.**

Due to the volume of supplemental exam registration forms received, CPABC is unable to confirm receipt of supplemental exam registration forms. As such, students may wish to consider checking the recent payment transactions made against their credit card, or view their *Course Marks History* found on [My CGA-BC](#) as a means of verifying their supplemental registration was processed.

The supplemental examination will be automatically scheduled for the very next examination period in which the examination is offered. For example, an FA1 supplemental examination would be scheduled for session 2 (March) if the original examination was written in session 1 (December).

**You must pay the applicable Basic Tuition Fee for the 2014-2015 academic year to be eligible to write a supplemental examination.** The supplemental examination will be based upon the current course materials for that academic year. As such, it is your responsibility to purchase any new course materials required (if the course has been revised) to prepare for that supplemental examination, since these are not included in the registration fee for the supplemental examination. You can purchase any course materials (such as textbooks) that are not already available in Blackboard OLE through the [Supplies Order Form](#).

Please note that for some PACE Level courses, such as FN2, PF1, PA1 and PA2, all required course materials are available online through Blackboard OLE.

Online quiz/assignment marks do not count when calculating the final course mark for supplemental examinations, nor will students complete online quiz/assignments in the session the exam is scheduled. The final course mark is based solely on the examination results.

Students registered in a supplemental exam will still have access to resources found under the Course Content link in Blackboard OLE, but will not have access to the Assignment/Quiz Submission link.

If you wish to withdraw from a supplemental examination, please complete the [Course and Exam Withdrawal Request Form](#) by the published [Withdrawal Deadlines](#) found here in order to receive a partial refund. If you do not withdraw, request to defer or write your supplemental exam, you will receive a mark of ETR (Elect To Re-enrol) on your transcript and you must re-enrol in the course.

**Note: Since Session 4 is the final course offering under the Legacy CGA program, there will be no Supplemental exam rights provided in the release of the Session 4 exam results. In addition, any unused Supplemental exam rights will not carry forward to the CPA Programs.**

## CHALLENGE EXAMINATIONS

CPABC may offer students a challenge examination based on their previous education. The decision to grant a challenge examination is made by Assessments staff and is based on comparable coursework or PACE Level electives completed outside of the CGA Program. Since a challenge examination does not require you to qualify for the examination, you will not be submitting assignments for marker feedback. If you obtain a mark of less than 65 per cent on the challenge examination, you will be considered to have failed the course and you must enrol in the course with CGA. You cannot write a supplemental examination after failing a challenge examination. Please note that no course materials are included with your enrolment in a challenge exam, nor will students have access to core marker comment sheets; however, you will have access to the Course Content link in Blackboard OLE to help you prepare for the challenge exam. The resources found in this link include course module notes, practice exams, examination blueprints, audio lectures, and [Course Director/Peer-to-Peer Support Forum](#). Also, if you are registered to take a challenge exam, you are welcome to attend an [In-Person lecture](#) or an [In-Person Exam Review Session](#) if it is being offered for the course during the session.

The fee to enrol in a challenge exam varies based on the course. Please take a moment to check our [Challenge Exam Fees](#) for exact amounts.

If you wish to purchase any of the course materials that are not available in Blackboard OLE (such as a textbook) being used by CGA students taking the full course, these can be purchased through the [Supplies Order Form](#). The challenge exam will be based upon the current academic year's course materials.

As long as you have not attempted the challenge examination, you may reschedule this examination by submitting a [Session Change Request Form](#) to reschedule it within the academic year, or submit a [Course and Exam Withdrawal Request Form](#) if you are unsure when you will be able to take the challenge exam. Please refer to the [Exam Schedule](#) to view the next available examination sitting. Because the Exam Schedule differs from the Course Schedule, you must use the Exam Schedule as your reference when requesting a session change. Session Change Request Forms for challenge examinations must be received by the CPABC office by the [published deadlines](#). If the Session Change and Course Withdrawal deadlines have both past, students' final opportunity to move their challenge examination will be to request a deferral, again by the published [deferral deadlines](#).

We encourage you to write the challenge examination at the first available opportunity. Scheduling a challenge examination is subject to meeting [Course Prerequisites](#). You must be an active student and have paid the applicable Basic Tuition Fee for this status to write a challenge examination.

You can choose to take the full course instead of writing the challenge exam if you feel it would be in your best interest to do so. Please be aware that if you are unsuccessful in the course exam or with the challenge exam itself (obtain less than 65%), your challenge exam rights will be revoked and you must re-enrol in the course with CGA.

### **EXAMINATION CONFLICTS**

An examination conflict occurs when a student is scheduled to write two examinations on the same day. If this occurs, you must choose to request a deferral of either exam, as per the [Examination Deferral](#) policy.

Students are encouraged to take only one CGA course or exam during a given session. Students wishing to take more than one course or examination in a session may do so, but are cautioned that the resulting workload may be too demanding and conflicts could arise. Those attempting more than one course or examination in a session should note that the [Assignment Due Date Schedules](#) and [Exam Schedules](#) are not set up to support this practice. Students should develop a careful plan taking these issues into consideration. No special consideration will be given to students who attempt to take more than one course or exam per session.

### **EXAMINATION CENTRE LOCATION**

You will be assigned to write examinations in the centre closest to your residential address. For example, students residing in the Lower Mainland will write their examinations at the UBC Point Grey campus. Your assigned examination centre is indicated on your Transaction Confirmation, which you received when enrolling in the course. If the examination centre shown on the Transaction Confirmation is not where you wish to write your examination, you may request to change examination centres by editing this area on [My CGA-BC](#). You must request this change at least one month prior to the examination week. Any late requests may not be accommodated.

You are responsible for ensuring that you know the correct location, date and time of your examinations. If you are not familiar with the location of an examination, we suggest that you visit the examination location before the day of the examination. Also, allow plenty of time to reach the examination location and to find parking, if necessary.

Legacy CGA students are only permitted to write examinations in Canada or through one of our international Affiliate offices in Hong Kong, China, the Bahamas, Bermuda and Barbados.

### **SPECIAL EXAMINATION CENTRES**

Students who reside *outside* a 150- kilometre radius from a regular examination centre may qualify to write their examination in a special examination centre. The major determinant for approving a special examination centre request is the distance a student resides from an established regular examination centre. Students residing *within* a 150-kilometre radius of a regular examination centre must attend that regular examination centre. Consideration will be given to normal travel conditions during the year and special examination centres within the 150-kilometre radius will be permitted when conditions warrant. Students applying for a special examination centre must arrange for their own examination invigilator. The examination invigilator must be a CGA member in good standing and must not be a friend or relative. Please remember, CPABC students are only permitted to write CGA examinations in Canada or through one of our international Affiliate offices in Hong Kong, China, the Bahamas, Bermuda and Barbados.

Students who reside in chapter regions ending in “other”, may be eligible to apply to write exams at a special examination centre for each examination period. All students residing in these chapter regions will be contacted approximately one month prior to the examination date. Students identified by CPABC as being eligible to apply for a special examination centre will be provided with a Special Centre Application Form that must be returned by the specified deadline. Students who do not complete and return the form by the deadline will be assigned to the nearest regular examination centre.

Students who reside in the following chapter regions *may* be eligible for special centre status at each examination period:

- Southern Vancouver Island (other)
- Upper Vancouver Island (other)
- Kamloops – Cariboo (other)
- Kootenay (other)
- West Kootenay (other),
- North Coast – Bulkley (other)
- Prince George – Cariboo (other)
- Okanagan (other)

Students temporarily residing outside the province must contact CPABC at least one month before the examination week to confirm the

examination centre. Students must also contact the local Affiliate office to determine if they are staying in a regular examination centre of that region. If the location is a regular centre, there is no need to find an examination invigilator. Students temporarily residing in Quebec must arrange for their own examination invigilator. Please direct any questions regarding special examination centres to the Coordinator, Student Operations, Karin Bury, at [kbury@bccpa.ca](mailto:kbury@bccpa.ca).

## **ACCOMMODATION OF STUDENTS WITH SPECIAL NEEDS**

A longstanding philosophy of open access to education exists across the CPABC Association. In keeping with this philosophy, CPABC will provide accommodation for students with special needs and those with religious observance conflicts. Students with special needs or religious observance conflicts must notify Association staff of their exam requirements at the start of the session they have scheduled exams. Failure to do so may prevent us from accommodating the request in a timely manner.

If you require a special accommodation because of a medical issue, you must provide medical documentation that outlines your disability and recommends the type of accommodation that should be provided. Supporting documentation must be completed by a qualified professional such as a:

- learning disabilities specialist
- psychologist and psychiatrist
- medical doctors with training and experience in the assessment of specific physical disabilities

The medical professional's recommendation(s) for accommodation must be very specific and outline the exact accommodation required.

To formally submit your request for special accommodations, please complete the following forms no later than six (6) weeks prior to the beginning of the exam week and email them to the Coordinator, Student Operations, Karin Bury, at [kbury@bccpa.ca](mailto:kbury@bccpa.ca).

### [Request for Special Accommodations](#)

### [Documentation of Medical Condition](#)

*Requests are subject to approval.*

## **EXAMINATION IDENTIFICATION**

You must bring **one piece of (government issued) identification** that includes both your photograph and signature, such as a valid driver's license, passport or some other form of legal identification. You must also present your **student card** issued in the current academic year at your examination. Your Legacy CGA program student card is proof that you are registered for the given academic year. The card is only valid when you have signed it.

If you have misplaced your student card, you can request a replacement by completing the [Request for Replacement Student Card](#) form.

## **EXAMINATION ROOM PROCEDURES**

- **You must display your government issued photo identification and signed student card face up on your desk for the examination invigilator's review.**
- You are not allowed to borrow any materials from other students during the examination without the examination invigilator's permission.
- The [Allowable Examination Room Materials](#) section of this Handbook describes the materials allowed in the examination room. No other mechanical, electronic or other type of aid or material is permitted in the examination room.
- As not all examination rooms have a clock, bring a watch to the examination to keep track of the time while writing the exam. Cell phones are not permitted to be used to keep track of time and they cannot be on your desk while writing the examination. Please note all cell phones *must* be turned off during the examination so as not to disturb fellow students.
- You will be advised when there is a half-hour (30 minutes) remaining in the examination.
- You must write your ID number, the examination course, language and date at the top or side of each Examination Booklet (answer booklet) you use (as indicated by the boxes). Ensure your ID number is correct and that you have the correct examination question paper. You must not open the examination question paper until advised by the examination invigilator.
- You must not write your name on or within the answer booklet.
- You are 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 question paper with students in any way during the examination. If you believe that the facts, statements or requirements given in a question are incomplete or ambiguous, you should state on the answer booklet whatever additional facts, corrections, and/or reasonable assumptions are necessary to satisfactorily answer the question.
- You should be aware of the possible [Examination Room Violations](#), which are not exhaustive.

After writing each examination, you should insert any additional answer booklets inside the back cover of the first answer booklet. You

must state how many answer booklets you used in the space provided on the front cover of the answer booklet.

- You must return your completed answer booklet(s) to your examination invigilator together with any excess stationery. Answer booklets and unused stationery must not be removed from the examination room. Every student must turn in at least one answer booklet. You are not permitted to insert any other stationery in your answer booklets. All examination question answers and rough work are to be written in the 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 must not disturb the other students when submitting your answer booklet and leaving the examination room. If you leave during the first one-and-a-half hours of the examination starting time, you will not be allowed to take the examination question paper with you.
- Washroom attendance during the examination is dependent upon the availability of an examination invigilator. You are not permitted to leave the examination room unaccompanied unless you have completed the examination and submitted the answer booklet.
- If you experience unusual circumstances during the examination, please notify a Student Advisor in writing at [advising@bccpa.ca](mailto:advising@bccpa.ca) no later than one week after the examination date, so that CPABC can promptly respond to any concerns.

#### **SPECIAL MESSAGE FOR NON-DISCLOSED EXAMINATIONS**

The Micro & Macro Economics (EM1), Business Law (LW1) and Business Quantitative Analysis (QU1) examinations use a 100 per cent multiple-choice question format. LW1, EM1, QU1, Issues in Professional Practice (PA1) and Strategic Financial Management (PA2), as well as all Laurentian University examinations, are non-disclosed examinations. Please note the following regarding the nature of non-disclosed exams:

*All questions on the non-disclosed examinations and the answers to those questions (the “examination contents”) and the nature of the examinations must be held in the strictest confidence. The examination contents and nature or any part of them must not be divulged to any person or entity unless expressly authorized in writing by CGA-Canada (now CPA-Canada) to do so. No examination contents, images or notes about the examination contents shall be removed from the examination room. If the student becomes aware of any solicitation to disclose, or actual unauthorized disclosure, of any examination contents and its nature, the student must immediately report it to the regional Association. Any failure to comply with these requirements may compromise the integrity of the examination process, could cause damage to CGA-Canada (now CPA-Canada), and possibly result in the invalidation of examination grades, disqualification from future examinations and even legal action against the student.*

#### **ALLOWABLE EXAMINATION ROOM MATERIALS**

All necessary stationery will be provided. Students must supply their own pens, pencils, erasers, rulers and calculators.

**Since the LW1, EM1, QU1, PA1 and PA2 examinations require students to answer the multiple-choice components of the examinations on Scan Forms, students writing these examinations must use an HB (or #2) pencil to complete the Scan Forms. Other pencil ‘lead/graphite’ types are not allowed for these particular Scan Forms.**

You can use a calculator for any CGA examination. You must ensure that the calculator batteries are fully operational. You are not allowed to exchange or borrow calculators or batteries during the examination, and no calculator operating instructions are allowed in the examination room. Extra back-up calculators or batteries will not be provided, so bring a spare calculator along with you. Calculators must be:

- silent, battery-operated and non-printing
- have no more than two lines of display
- not have any alpha keys (keys allowing text entry)

In summary, no scientific/programmable calculators, electronic dictionaries and/or other data storage devices are allowed during examinations.

Students writing the Personal & Corporate Taxation (TX1) or the Advanced Personal & Corporate Taxation (TX2) examinations may also bring a copy of the current *Income Tax Act* (ITA).

**For students enrolled in TX1, this is the 98<sup>th</sup> edition, CCH of the ITA, and for students enrolled in TX2, this is the 96<sup>th</sup> edition, CCH of the ITA.**

While you can bring an older version of the ITA into the exam room, you may be at a disadvantage since the information may no longer be accurate. No special consideration will be given to students who choose to use older versions of the ITA.

Students can make the following types of notations, tabs or markings within their ITA:

- Annotations must be on permanent pages of the ITA and must be handwritten in pencil or pen (not typed) and may include:

- notes taken from prior examinations, assignments or marker comment sheets,
- tips and hints suggested by markers, lecturers and/or reviewers,
- notes taken from the textbook or course module notes,
- notes taken from bulletins or other course materials, and
- cross-references to course module notes, the textbook, bulletins or other course materials.
- The ITA may be tabbed with standard index-sized tabs, or with post-it notes. Post-it notes may not be larger than 1.5" x 2.0". Larger post-it notes, or post-it notes used for other purposes, are considered page additions and are not permitted. Only one (1) post-it note or tab is allowed per page. Multiple tabbing will be considered a violation of the Allowable Examination Room Materials. Students may write on the tabs.
- The ITA may be underlined or highlighted.

Students cannot insert or add additional original or photocopied pages from any source, including textbooks, course module notes, prior or practice examinations, assignments, marker comment sheets, lecturer handouts, etc.

Examination invigilators will check each student's ITA to confirm that it complies with Allowable Examination Room Materials regulations. Any student whose ITA contains additional pages, or in any other way contravenes the regulations, will have their ITA confiscated by the examination invigilator at the end of the examination when they turn in their examination booklet(s). Furthermore, these students will face possible disciplinary action by CPABC, including the possibility of a mark of zero for that examination; a requirement that they re-enrol in the course; or expulsion from the CGA Program.

Only students writing the Business Communications (CM1) examination may bring an English dictionary, thesaurus, single-bound combination English dictionary/thesaurus or a translation dictionary into the examination room. The dictionary must be paper-based and may be highlighted, underlined, cross-referenced, tabbed or indexed. Students are not permitted to include any study notes, course module notes or loose papers within the dictionary.

Students writing Laurentian University examinations may bring an English dictionary, thesaurus, single-bound combination English dictionary/thesaurus or a translation dictionary into the examination room. The dictionary must be paper-based and may be highlighted or underlined. Tabs, indexing, post-it notes or writing in the dictionary are *not* permitted, nor may students insert or add additional pages from any sources into the dictionary. Any student whose dictionary contains additional pages, or in any other way contravenes the Allowable Exam Room Materials policy, will have the dictionary confiscated by the examination invigilator at the end of the examination when their examination booklet is turned in.

No other mechanical, electronic or other type of aid or material is permitted in the examination room. Students are not permitted to bring any material to the examination room other than allowable materials. As mentioned above, as not all examination rooms have a clock, bring a watch to the examination to keep track of the time while writing the exam. Cell phones are not permitted to be used to keep track of time and they cannot be on your desk while writing the examination. Please note all cell phones *must* be turned off during the examination so as not to disturb fellow students.

If a student brings other items into the examination room, including coats, bags, knapsacks and briefcases, the student will be required to leave them at the front or sides of the room during the examination. **Please do not bring valuables with you to the examination – CPABC, your examination centre, or your exam invigilators cannot be held responsible for lost or stolen items.** The intent of these restrictions is to ensure that no student will have an advantage over any other student writing the same examination.

**Food is not permitted in the examination room. Please note that beverages are allowed.**

#### **POSSIBLE EXAMINATION ROOM VIOLATIONS**

Students are not allowed to talk or communicate in any manner with other students during the examination or while in the examination room. Talking to other students is not permitted until the examination answer booklet has been handed in to the examination invigilator and the student is outside the examination room.

Students are not allowed to continue writing the examination after the examination invigilator has advised that the allotted time is over. When the time limit has been reached and the examination invigilator states that the time is up, students must stop writing immediately, close the examination answer booklet, put pens and pencils away, and discontinue use of their calculator.

Students are not allowed to remove non-disclosed examination question papers (EM1, LW1, QU1, PA1 and PA2, as well as all Laurentian University examinations) from the examination room. All non-disclosed examination question papers must be returned to the examination invigilator before leaving the examination room.

Students can only use the aids or materials referred to in the [Allowable Examination Room Materials](#) section of this Handbook. No other aids or materials can be brought into the examination room.

Students are strongly advised to read the [Allowable Examination Room Materials](#) and the [National Academic Integrity Policy](#) for more

information about possible examination violations.

## **GRADING OF EXAMINATIONS**

Approximately eight weeks after the examination week, you can access your Statement of Marks under *Check CGA Course Exam Marks on [My CGA-BC](#)*. Exam marks are not mailed to students. We advise you to print your Statement of Marks for your records, as they will only be available for 6 weeks following the marks release date. CPABC staff are not allowed to release examination marks over the telephone or by email.

### **Level 1 to 4 Examinations**

For courses in Levels 1-4, the final grade for the course is based on marks received for completed assignments and the mark received on the final exam. This is called a “blended mark.” The blended mark will equal the total marks received on online quizzes and/or online assignments plus the raw examination score x 0.70.

**For example, if you receive a total of 20 per cent on your online quizzes and/or online assignments for the course, and receive 80 per cent on the final examination, your final blended mark for the course would be 76 per cent [20 per cent assignment work + (80 per cent examination mark x 70 per cent)].**

A final blended mark of 65 per cent is required to pass. Any mark of less than 65 per cent constitutes a failure. If your examination mark is less than 65 per cent, you will receive a breakdown of your marks within your Statement of Marks report, which provides the number of points earned for each question and/or content area addressed within the examination.

### **PACE Level Elective Examinations**

Assignment marks are not part of the final mark for PACE Level elective courses. The final mark for PACE Level elective courses is based entirely on the numeric grade achieved on the final examination. A final mark of 65 per cent on the final examination is required to pass. Any mark of less than 65 per cent constitutes a failure.

### **PA1 and PA2 Examinations**

In most CGA courses, examinations are marked based on a traditional numerical model, that is, out of 100 per cent. For PA1 and PA2, however, you will receive either a Pass or Fail based on your performance across *all* competencies within the examination. Marks are reported as Honours (H), Pass (P), Fail (F) or Supplemental (S). You must receive a mark of H or P to pass the examination. A mark of S allows you to write a supplemental examination at the next session without repeating the course. If you receive a mark of F or S, you will also receive a Competency Performance Report by mail, approximately three to four weeks after examination results are released. The Competency Performance Report describes your overall examination performance status, total score in relation to the passing point and diagnostic information. See [Professional Applications \(PA1 and PA2\) Examinations](#) on the CGA-Canada (now CPA-Canada) website for more information on scoring and reporting.

## **EXAMINATION PAPER REVIEW PROCEDURES**

There are three procedures available to students who wish to review their results from a recent examination: a re-grade, a critique and a PA1/PA2 post-examination review. Please note the following regarding the ownership, custody and access to examination material:

*All written examinations are the property of CGA-Canada (now CPA-Canada) and are under the exclusive custody and control of CGA-Canada (now CPA-Canada). CGA-Canada (now CPA-Canada) has the exclusive authority over examination materials to determine the contents, use, retention, disposition and disclosure of this material.*

*Candidates do not have direct access to any examinations once they are written and will not, at any time, have access to the examination questions, examination marking keys or any other marking materials for a non-disclosed examination.*

You have three weeks from the date examination marks are released to submit your request for any of the examination paper review procedures. All requests should include your name and ID number, the course, the mark obtained and the appropriate payment.

**An examination paper review takes approximately four to six weeks. If you intend to write supplemental examinations, you must not rely on receiving the results of the re-grade, critique or PA1/PA2 post-examination review in time to help you in your examination preparation.**

### **Critique**

A critique involves an extensive critical analysis of the student’s examination paper, made by the Examiner. Students who are repeatedly having difficulty passing an examination are strongly encouraged to request a critique to help gain insight into their performance and help identify specific areas of needed improvement. The student is sent an examination marks analysis and is provided with an individual analysis of the weaknesses demonstrated in the examination answers. Students who wish a critique of their exam must submit the [Critique Request Form](#) no later than three weeks following the exam marks release.

**A critique is not available for EM1, LW1 or QU1 examinations – please see the re-grade section below for further information. A**

**critique is not available for PA1 or PA2 examinations – please see the Special PA1/PA2 Post-Examination Review section below for further information.**

#### **Special PA1/PA2 Post-Examination Review**

The Special PA1/PA2 Post-Examination Review is the only review available for PA1 and PA2 examinations. Before considering this exam review option, it is important students are aware that if they have been unsuccessful in their PA1 or PA2 examination they will already automatically receive a Competency Performance Report (CPR) three to four weeks after the examination marks are released. The CPR shows the student's performance in the three sets of competency areas in a Candidate Diagnostic Performance table compared to that of passing candidates, to help give students a sense of where they achieved below the required competencies. Once students review their CPR they can then proceed to develop a comprehensive study plan consistent with the integrative nature of the PA1 or PA2 examination.

An independent reviewer/subject matter expert conducts the Special PA1/PA2 Post-Examination Review to ensure that:

- all competencies have been evaluated
- all marked documents have been completed accurately
- all borderline PA1/PA2 papers have been re-read two to three times by qualified subject matter experts

**This post-examination review does not provide students with any further detailed information than they will receive in their CPR report mentioned above.**

Students who still wish to request a post-examination review must submit the [PA1/PA2 Post Examination Review Request Form](#).

#### **Re-grade**

A re-grade is available to students who fail an examination. An independent reviewer/subject matter expert will re-grade the student's examination paper to confirm that no error was made in marking the paper. For students who have online quiz/assignment marks as term marks, the independent reviewer will re-read the particular assignment question(s) and solution(s) to confirm that no error was made in marking the paper(s). The student is sent an examination marks analysis and a statement, signed by the re-grader, advising of the results of the re-grade. For the non-disclosed EM1, LW1 and QU1 examinations, the student's Scan Form is re-graded manually to confirm that no error was made in scanning the Scan Form. The student is sent a module performance report and a statement, signed by the re-grader, advising of the results of the re-grade. Students who wish a re-grade must submit the [Re-grade Request Form](#) no later than three weeks following the exam marks release.

**A re-grade is not available for PA1 or PA2 examinations – please see the Special PA1/PA2 Post-Examination Review section above for further information.**

## **Professional 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. Students are expected to assume successively higher levels of financial management responsibilities as they advance through the program of studies.

For certification, students must demonstrate 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.

#### **DURATION OF EXPERIENCE REQUIRED**

Before qualifying for certification, students must have accumulated a total of 24 months of supervised full-time employment at a professional level in an accounting, financial management or acceptable related position in a specialized area. While some students may complete the requirement in as little as 24 months depending upon their individual work experience, please be aware that it generally takes longer than 24 months to satisfy the entire practical experience requirement. Students commonly work at an advanced level between 30 to 48 months before they have 24 months of experience in the required competencies in the three Leadership subject areas, the seven Professionalism subject areas, and the three Professional Knowledge subject areas. The professional experience criteria are rooted in the CGA Program's competency framework. The competencies, grouped under leadership, professionalism and professional knowledge, are updated periodically to reflect the contemporary demands of clients, employers and the public.

#### **REPORTING EXPERIENCE TO CPABC**

Generally, you are advised to begin reporting your Professional Experience Required for Certification (PERC) when you have 10 or fewer courses left to complete the program. This may coincide with your admission to the program depending on your qualifications, past education and transfer credits. The PERC file is a vital document for helping you plan your strategy for obtaining the necessary practical

experience for certification as a CPA, CGA. If you are not required to report (that is, if you are at Levels 1-3 of the program), you may still want to access the PERC reporting tool for planning purposes.

*CPA Transition Planning Note:*

*Students who have completed **all** of the CGA **academic** course requirements by session 4 2014-2015, but who are still working on completing their professional experience requirements will be granted three more years to work on completing their professional experience( i.e. September 1, 2018).*

*We recommend that CGA students who have **already begun** reporting in the CGA PERC tool aim to complete their reporting in that tool by the September 2018 deadline.*

*We recommend that CGA students who have **not yet begun reporting** in the CGA PERC tool and who will likely transition to CPA after session 4 2014-2015, hold off from reporting in the PERC tool and instead wait until they are transitioned to the CPA program where one can begin reporting directly in the CPA Practical Experience Reporting Tool (PERT). This will help avoid the need to report in two separate systems.*

*For more information on the transition to the CPA Program see our [Merger Updates](#) page on the Legacy CGA program website.*

You should report your PERC at least annually. You are required to complete one PERC file for each position you would like to report. All PERC files must be accompanied by a current resumé and you may also want to submit an employer verification letter and detailed job description, both on company letterhead and signed by your supervisor at the time.

#### **Verification of Experience**

The first person to validate your PERC file is your supervisor. This person cannot be a relative and must be an IFAC-designated accountant (CPA, CGA; CPA,CA; CPA,CMA or equivalent foreign-recognized professional accountant).

- If your direct supervisor is not an IFAC-designated accountant, another employee who is an IFAC member and who is at the same level as the supervisor or higher may act as a verifier and also review your PERC.
- It is recognized that many students are the most senior accounting employee of the firm, and there is no acceptable professional individual available. If this is the case, with the permission of your supervisor, you may use an external auditor of the organization or any designated accountant who is an IFAC member to act as the verifier and second reviewer.
- All experience submitted and validated is subject to audit by CPABC. This means that CPABC can contact any of the above-mentioned individuals to ascertain the content of the form and to ask questions about any part of your submission. Falsification of the form will lead to disciplinary action and you may be expelled from the CGA Program.

#### **Assessment Process**

You will receive an email confirming that we have received your PERC file and supporting documents. Once your file has been reviewed, you will receive notification with reviewer comments. The assessment process may take from three to six weeks.

In consideration of the profession's broad scope, we do not expect students to have achieved experience in all competency areas. An experience assessment includes both a qualitative and quantitative analysis of your experience portfolio by the Association.

If you are planning to graduate soon, please ensure you allow sufficient time for your PERC to be assessed before the graduation deadline. There are four opportunities each academic year to graduate and these graduation deadlines generally coincide with the end of each session. Convocation, or the formal graduation ceremony, takes place once per year, in the fall. Please check the [Graduation](#) section for further details.

CPABC staff reserve the right to audit all experiences claimed by the student and verified by the employer to satisfy themselves as to the genuine nature of the submission.

#### **The Professional Experience Required for Certification (PERC) Guide**

In collaboration with CGA-Canada (now CPA-Canada) and the other Affiliates, CPABC has developed a detailed [PERC Guide](#) for students and supervisors/employers as a resource to help you understand the practical experience process. The Guide explains the experience reporting requirement and how to complete a PERC file. The Guide includes examples of appropriate jobs and possible career paths that are acceptable to the Association. Suggested further resources for your assistance and guidance appear in the third part of the Guide.

Gaining acceptable practical experience is extremely important, as it is this experience that distinguishes you from college and university graduates in the job market. We encourage you to use this Guide as you plan and advance your financial career.

Although CPABC offers resources and advisory services, you are ultimately responsible for ensuring that you obtain the experience

required for graduation. As a CGA student, you're in the driver's seat for your career success.

For more detailed information, please visit [PERC Guides](#).

If you need further assistance, you may also contact our Coordinator, Practical Experience at [advising@bccpa.ca](mailto:advising@bccpa.ca).

## Graduation

### POTENTIAL GRADUATE DETERMINATION

Eligibility for graduation is determined four times per year at the end of each session. We will email instructions on applying for membership to potential graduates on the dates posted on the [Graduation](#) page, where you can also find details regarding the Graduation procedure and forms. To be considered a potential graduate for a particular session, you must have met the:

1. academic course requirements
2. degree requirement
3. professional experience requirement

In addition, you must have paid the full Basic Tuition Fee (active) for the academic year. If you are registered under non-active status, you will be required to upgrade your status to active to be eligible to graduate. Any unused portion of the Basic Tuition Fee will be credited towards member dues for the following year. You must also submit the Membership Application Form by the published [Graduation Deadlines](#).

Students must at least hold permanent residency status or a work permit in order to be eligible to apply for member status.

### SPONSORSHIP ON MEMBERSHIP APPLICATION

Once you have successfully completed the CGA Program requirements, you must make a formal application for membership to CPABC and be sponsored by two CPA members from any Legacy designation (CMA, CA, or CGA) from within Canada. Please note that retired members are permitted to sign as sponsors. Since this sponsorship is an integral part of the membership requirements, you should attempt to secure sponsors early on in your program. Sponsors must sign your Application for Membership Form to express their confidence that you will represent CPABC in a professional and ethical manner, and will be a valuable addition to the designation.

### MEMBERSHIP APPROVAL

After you submit the application form, the process of preparation for approval into membership begins. This entire process normally takes approximately eight weeks from the application deadline to completion.

### MEMBERSHIP DUES

After approval of your admission into membership, you will receive your member dues notification by email and you must pay your member dues **within five days**.

### ELECTRONIC NEW MEMBER PACKAGE

Within one week of your acceptance into membership, you will receive an email confirming that you are now a CPA, CGA with CPABC. This email will provide you with a hyperlink to the electronic New Member Package. To make your first year and your ongoing CGA membership a success, it is your obligation to read and understand the information provided in the electronic New Member Package. Online confirmation that you have read all the information is required.

### PACKAGE BY MAIL

You will also receive a small package in the mail from the Association that includes a letter from the Chair of the Board of Governors and CEO, your new member ID card, and a transcript of marks.

### CERTIFICATES OF MEMBERSHIP

Approximately **eight weeks** after being accepted into membership, new graduates will be sent their provincial certificate of membership.

### CONVOCATION

CPABC recognizes new graduates at its convocation ceremony held each fall in Vancouver. See [Graduation](#) for more information.

### ETHICS REQUIREMENT FOR GRADUATES

CPABC is a leader in the integration of ethics into its academic program, and it has a Rules and Standards course for all new graduates of the CGA Program as well as an ongoing ethics requirement for members.

All new graduates must complete a one-day (6.5 hours) rules and standards workshop as a requirement for membership. Graduates will have from the date of their graduation (it cannot be taken before you are a member – it will not count) until the end of the following calendar year to complete this requirement. For example, an August 2014 graduate must complete the course on or before December 31, 2015.

There are two seminars that satisfy this requirement:

- the in-person CPABC seminar ***The Essence of Professionalism: Ethics, Rules and Standards for New CGAs*** offered through the CPABC Professional Development Program several times each year.
- the [PD Network](#) seminar ***Professionalism: Ethics, Rules, and Standards for New CGAs***. This online course will include quizzes; upon successful completion of these quizzes, you are issued a Certificate of Completion.

If you opt to complete the online seminar, you are required to submit a copy of this certificate to CPABC.

These are the only two workshops that fulfill this requirement. There are no exemptions available. If you require more information regarding this mandatory membership requirement, please contact [Irene Tomyn](#).

## CONTINUING PROFESSIONAL DEVELOPMENT

CPABC recognizes that the knowledge and competencies required of members are continuously changing. Continuing Professional Development (CPD) activities develop the professional knowledge, skills, and values of a CPA,CGA. Canada's provincial associations, including CPABC, promote CPD and maintain standards for professional development for several reasons:

- To promote the continuous improvement of competence and a commitment to lifelong learning.
- To maintain public trust.
- To enhance the credibility of the professional designation, both nationally and internationally.
- To fulfill the Association's obligations as a member body of the International Federation of Accountants (IFAC).
- To facilitate the regional mobility of members.

New graduates begin participating in the CPD program in their first full year of membership and are required to report a minimum of 20 CPD hours per year, at least 10 hours of which must be verifiable. When planning your CPD hours, keep in mind that you will still need to attain the full 120 hours over each three-year reporting period, of which a minimum of 60 hours must be verifiable and meet the four-hour business ethics requirement. Activities undertaken since their acceptance date can be included in that first report. For example, students with an acceptance date in August 2015 will submit their first annual report for the year 2016; the three-year reporting period is 2016, 2017, and 2018. Activities undertaken from September 2015 to December 2016 must be reported online by January 31, 2017. Full details about the CPD Program are available under the [Members](#) tab on the Legacy CGA website.

## GLOBAL PARTNERSHIPS

While the CGA designation opens tremendous career opportunities to work internationally, alliances between CGA and three of the world's largest accounting designations provide even greater mobility. Agreements with ACCA in the UK, CPA in Ireland and CPA in Australia allow for recognition of the CGA designation and vice versa. See [Our Global Partners](#) for more information, including application procedures.

*CPA Transition Planning Note:*

*Students who have completed all of the CGA academic course requirements by session 4 2014-2015, but who may have their practical experience and/or degree requirement outstanding will have until September 1, 2018 to complete their practical experience requirements and until June 1, 2020 to complete their degree requirement.*

*For more information on the transition to the CPA Program see our [Merger Updates](#) page on the Legacy CGA website.*

## Fees

### INCLUSION OF GST IN FEES

All tuition, course and academic fees include 5 per cent GST (Goods & Services Tax). See the [Schedules, Fees & Forms](#) page for specific fee schedules. Any questions regarding the GST can be directed to [accounting@cga-bc.org](mailto:accounting@cga-bc.org).

### METHODS OF PAYMENT

All fees must be paid in full at the time of transaction. Fees may be paid by VISA or MasterCard. If paying by cheque, bank or postal

money order, please make payments to CPABC. Students will be charged an administration fee for cheques returned NSF (Non-Sufficient Funds). CPABC is unable to accept post-dated cheques. CPABC reserves the right to change any fee without notice. Any payment made by cheque or postal money order must be attached to a copy of the request form.

### **INCOME TAX RECEIPTS**

Income tax receipts are available for download at the end of February each year, under *Student Tuition Fee Tax Receipt (T2202A)* on the [MyCGABC](#) page. The income tax receipt is for qualifying fees applicable to the calendar year just ended, including appropriate taxes. Courses in Session 2 are pro-rated to the appropriate calendar year based on the number of assignments scheduled to be submitted in each calendar year. Generally, the income tax receipt includes the applicable Basic Tuition Fee, course fees and examination fees relating to that calendar year - it does not include administrative fees such as withdrawal or course addition fees, the deferral fee or course materials purchased through the CGA-BC bookstore. In addition, the income tax receipt will indicate the number of months you were enrolled in courses for full-time credit. For further information about claiming these amounts, please refer to the policy established by the Canada Revenue Agency ([www.cra.arc.gc.ca](http://www.cra.arc.gc.ca)). Please contact our Accounting department at [T2202@cga-bc.org](mailto:T2202@cga-bc.org) if you require this service.

### **OVERDUE ACCOUNTS**

Students with overdue accounts will not receive their examination results or other documentation until the amount owing is settled. Students with outstanding amounts at the end of the academic year will not be allowed to re-enrol in the following year until they pay their outstanding balance. A student with an overdue account will be considered a student not in good standing with CPABC. Students failing to settle accounts may also be subject to mandatory withdrawal.

### **REFUNDS OF FEES PAID**

Refunds are paid directly to the student in the same method as payment. **Tuition, administrative and course materials fees are non-refundable.** Course and examination fees are refundable, less the materials and the withdrawal fee, if requested by the partial refund withdrawal deadlines listed online.

In cases where students prefer to leave their refund as a credit on their record, these credits will only be held for the duration of the academic year. Students must use their credits by the end of the following August enrolment period.

### **FINANCIAL SUPPORT**

See the [Financial Support](#) section in this Handbook for more information.

## **Appendix 1: Glossary of Important Terms**

**Active Status** – The tuition type that describes a student who is actively taking courses either with or outside of CGA. The Basic Tuition Fee must be paid to maintain active student status. Students must maintain active status to:

- receive transfer credit for courses taken outside of CGA
- graduate within the academic year
- write a challenge exam

**Basic Tuition Fee** – Refers to the fee that students are required to pay each year in August to maintain their CGA student status.

**Challenge Examination (CX)** – Refers to the course status; special privileges are granted to some students to write only the final examination for a course. If a student chooses to write the challenge examination, the course grade will be based entirely on the final examination mark.

**Convocation** – The graduation ceremony that takes place each fall to celebrate and acknowledge new members.

**Course Addition Fee** – An administrative fee that applies to all course enrolments outside of the August re-enrolment period, or after the initial Session an Approved Applicant enrolls in.

**Course Withdrawal** – To withdraw from a course prior to completion. There are two withdrawal deadlines each session:

- Partial refund deadline, no academic penalty
- Final withdrawal deadline, no academic penalty and no refund

To view the published withdrawal deadlines for each Session, please see [Refund, Withdrawal and Session Change Deadlines](#).

**Deferral** – Postponing the writing of a final examination to one of the next two available examination sittings. Only students who are

qualified to write the final examination may defer. Please note that no deferral will be permitted past the 2014-2015 academic year.

**Elective Change** – Students can request to pursue a different elective course than the one they initially enrolled in. Students are allowed a maximum of four attempts per course, including elective courses. In the event an elective change is made, any previous unsuccessful attempts are carried forward to the new elective course.

**Enrolment –**

(1) Describes the process of officially becoming a CGA student when the Basic Tuition Fee and course exemption fees are paid. Students may also register for courses at this time.

(2) When current CGA students register in courses.

**Exam Qualification** – The minimum marks required to be eligible to write the final examination for a course. For Level 1 to 4 courses, students are automatically qualified for final examinations; for PACE Level courses, students must qualify to write final examinations by completing assignments and meeting a specified grade.

**Graduation** – Completion of the CGA Program requirements and advancing to membership status.

**Late Course Addition Fee** – A late administrative fee that applies to all course enrolments when a student wishes to enrol for a course after the specified enrolment deadline for each Session.

**No Academic Penalty (NAP)** – When a student withdraws from a course by the withdrawal deadline, the course will not appear on the student's transcript.

**Non-Active Status** – A tuition type that describes a student who is taking time away from studies for a variety of reasons – pregnancy, health, family, travel, etc. The number of non-active years available to students is proportional to the number of years given to complete the program.

**Partial Course Refund** – Refers to the refund amount a student will receive from withdrawing from a course. Course materials are non-refundable. If materials have been issued, students will be refunded the course fee, less the withdrawal and the material fee. If no materials have been issued, students will be refunded the course fee, less the withdrawal fee.

**Session Change** – The act of moving a course enrolment from one session to another session within the same academic year. Students should refer to the Course Schedule to determine the next available offering of the course.

**Supplemental Examination** – A second opportunity to re-take the “examination only” when a student obtains a mark of 0 to 64 per cent on their first attempt of an examination. This is considered as another attempt at the course.

## Appendix 2: Legacy CGA Program Grades

Grade	Definition
65 to 100 per cent	Pass (used for all CGA courses except PA1 and PA2)
0 to 64 per cent	Failed examination on first attempt; option to write a supplemental exam, in accordance with the <a href="#">Supplemental Examination</a> policy
50 to 64 per cent	Failed examination on any attempt after the first attempt; option to write a supplemental exam, in accordance with the <a href="#">Supplemental Examination</a> policy
COM	Completed (used for public speaking requirement)
DEF	Deferred Examination
DNQ	Did Not Qualify to write examination (used for PACE Level courses; students must obtain an average of 65 per cent on course assignments to qualify for PACE Level examinations, or obtain sufficient marks in the competencies groups for PA1 or PA2 courses). Also used for public speaking. DNQ counts as a failure and therefore as an attempt at a course.

ETR	Elect To Re-enrol in course. This alpha mark is automatically assigned to an examination that was not written. ETR does not count as a failed attempt at the course.
EX	Exemption
F	Failed examination (used for PA1 and PA2 courses)
H	Honours (used for PA1 and PA2 courses)
P	Pass (used for PA1 and PA2 courses)
S	Supplemental (used for PA1 and PA2 courses)

## Appendix 3: LU Grading Scheme

(Effective as of September 2014)

Percentile Numerical	Letter Grade	Value	Definition
90% -100%	A+	10	Exceptional
85% - 89%	A	9	Outstanding
80% - 84%	A-	8	Excellent
75% - 79%	B+	7	Very good
70% - 74%	B-	6	Good
65% - 69%	C+	5	Satisfactory
60% - 64%	C	4	Adequate
55% - 59%	D+	3	Passable
50% - 54%	D	2	Marginal
40% - 49%	E	1	Failure
0% - 39%	F	0	Failure

## Appendix 4: Student Services Contacts

### WHO TO CONTACT IN STUDENT SERVICES

**CPABC Office Hours:** Monday to Friday, 8:30 am to 5:00 pm (see [Heads Up](#) for holiday closures)

**General phone line:** 604.732.1211 or 1.800.565.1211

### COMPUTER SUPPORT

For a quicker response time, please email your question to [studentsupport@cga-bc.org](mailto:studentsupport@cga-bc.org).

Topic	Advisor	Contact	Availability
System requirements, software installation inquiries, Blackboard OLE login, broken links & error messages, password problems	Kathy Caldwell	604.732.1211 x 335	Sunday to Thursday 6:00 pm to 10:00 pm
System requirements, software installation inquiries, Blackboard OLE login, broken links & error messages, password problems	Raj Saran	604.732.1211 x 384	Monday to Friday 8:30 am to 5:00 pm

\*Email etiquette – in the subject line of your email messages, please include your name, your 10-digit Student ID# and the topic of your inquiry so we may assist you in an efficient manner. For example:

John Smith | 2240019999 | Question about password.

## GENERAL ADVISING

Student Advisors can be contacted at [advising@bccpa.ca](mailto:advising@bccpa.ca).

- ! Due to the complexity of assignment enquiries, these enquiries **must** be emailed to [Advising@bccpa.ca](mailto:Advising@bccpa.ca).
- ! Assignment enquiries are a priority for our Student Advisors due to their time sensitivity. Students will be assisted in the order the enquiry is received.
- ! Please follow our email etiquette (please see example below) so your assignment enquiry can be addressed in an efficient manner.

**Please take a moment to consult this Student Handbook to familiarize yourself with our policies and procedures.**

If you choose to speak with a Student Advisor directly, please contact the advisor based on your topic of concern.

Topic	Advisor	Contact
Career counsellor –Job search skills, career planning, resumé /cover letter consultation, networking skills, communication in the workplace	Bernadette Barton	604.629.8371
Practical experience, examinations, graduation	Katja Lang	604.730.6211
Assignment submissions, Blackboard OLE navigation, transfer credits, supplemental exams	Maggie Cheung	604.629.8368
Practical experience, examinations, graduation	Henry Kahng	604.730.6211
Program regulations, course planning/content, student communications	Christina Skinner	604.730.6221
Assignment submissions, Blackboard OLE navigation, transfer credits, supplemental exams	Kim Prokopec	604.730.6235
Program regulations, course planning/content, examinations, degree partner programs, and appeal information	Natalie Makortoff	604.730.6201

\*Email etiquette – in the subject line of your email messages, please include your name, your 10 digit Student ID# and the topic of your inquiry so we may assist you in an efficient manner. For example:

John Smith | 2240019999 | Question about time limit.