

STUDENT HANDBOOK

2009-2010

Student Responsibilities

The policies and regulations outlined here have been approved by the CGA-NWT/Nunavut Board of Governors and are administered by the Executive Director. CGA staff are bound to adhere to the policies set by the Board of Governors and may consider exceptions where extenuating circumstances exist. These policies have been developed to provide fair, consistent and efficient treatment to all students.

Effective: July 1, 2009 – June 30, 2010

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IMPORTANT DATES 2009-10

FALL	August 2009 - November 2009
August 12	Deadline to submit Application for Advanced Standing
August 14	Last date to enrol for fall courses (paper copy)
August 21	Last date to re-enrol online
September 7	Withdrawal deadline for fall courses (Refund less cost of course materials and \$100.00 withdrawal fee)
September 7	Session 1 courses begin
September 25	Last date to request a drop (no refund) After this date, students in Level 4 or higher receive a DNQ
November 30 -Dec 5	Fall Session Examinations
January 26	Fall Session examination marks release
February 26	Last date to request exam re-grade or critique
WINTER	December 2009 - February 2010
October 14	Deadline to submit Application for Advanced Standing
November 6	Last date to enrol for winter courses (paper copy)
November 20	Late date to re-enrol online
December 7	Withdrawal deadline for winter courses (Refund less cost of course materials and \$100.00 withdrawal fee)
December 7	Session 2 courses begin
December 28	Last date to request a drop (no refund) After this date, students in Level 4 or higher receive a DNQ
March 8- 13	Winter Session Examinations
May 4	Winter Session examination marks release
June 4	Last date to request exam re-grade or critique

IMPORTANT DATES 2009-10

SPRING	March 2010 - June 2010
January 27	Deadline to submit Application for Advanced Standing
February 12	Last date to enrol for spring courses (paper copy)
February 26	Late date to re-enrol online
March 15	Withdrawal deadline for spring courses (Refund less cost of course materials and \$100.00 withdrawal fee)
March 15	Session 3 courses begin
April 02	Last date to request a drop (no refund) After this date, students in Level 4 or higher receive a DNQ
June 7- 12	Spring Session Examinations
July 27	Spring Session examination marks release
August 31	Last date to request exam re-grade or critique

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What's New for 2009/10

New Program

The enhanced CGA program initiated in 2006/07 academic year consists of 19 courses plus the two business cases. All new students are required to complete the PA1 and PA2 capstone courses and two PACE option courses. FA4 has been moved to the Advanced Level of the program.

Returning students can either choose to complete their program under the new program requirements or continue with the program that applies to them.

MyCGA Web Services and Blackboard OLE

MyCGA Web Services (www.mycgawebservices.org) is up and running. All re-enrolling students will be required to complete their enrolment online through this system. Students who have received an Advanced Standing Evaluation must also complete their enrolment online. Students are required to make online credit card payments. All active students will be responsible for keeping their contact information up-to-date in MyCGA Web Services; in addition, students will also be responsible for printing their own receipts and marks should they be required.

The Online Learning Environment has changed from edNET to Blackboard (www.mycgaonline.org) beginning in the 2008/09 academic year. The platform is more user friendly than edNET and provides students with much more in support resources than its predecessor.

Course Marks

CGA NWT/Nunavut will no longer be releasing course marks on edNET. Marks will now be released on the MyCGA Web Services site. Please keep in mind that marks can be released at anytime during the marks release date. If your marks are not posted by the next business day, please contact the Association office. The following are the marks release dates for 2009/10:

Session 1 January 27, 2010 **Session 2** May 5, 2010 **Session 3** July 28, 2010

Foundation Studies in Accounting Recognition

CGA NWT-NU has introduced a new intermediate level recognition that confirms the student's academic achievement to the Foundation Studies Level of the CGA program. CGA students may apply for the recognition upon completion of all the program requirements in the Foundation Studies, Levels 1 through 3, by CGA examination or transfer credit. This includes CM1 and PS2.

As a minimum residency requirement, students must have passed through CGA:

- Financial Accounting 3 (FA3) examination: and
- One other CGA course examination at Levels 1-3

Where the student has completed all other FA3 by transfer credit, they may instead complete through CGA either AT1 or FA4. Where the student has completed all other Levels 1-3 courses by transfer credit, the "other" CGA course requirement may be satisfied by completing through CGA one Level 4 course – MA2, TX1 or AU1 (or AT1, if FA3 was completed through CGA).

The recognition does not in any way signify membership in the Association and there is no practical experience requirement. Issuance of the recognition verifies achievement of an intermediate level in the CGA program only.

To apply for this recognition, please complete the Foundation Studies in Accounting application form (web link) and submit it to the Association along with payment of the required fee of \$100. There are 3 application deadlines each year: September 30: February 28: June 30. Completed applications will be processed within 30 days after the deadline, and a formal acknowledgement will be mailed to the student at that time.

Introduction

Welcome to the Certified General Accountants' Association Program of Professional Studies. As a student in the CGA program, you will join a distinguished group of motivated individuals who realize the benefit of becoming an accounting professional: a CGA.

If you have any questions or if there is a program area that is not addressed in this handbook or 2009/10 Calendar, please contact the CGA-NWT/Nunavut office at admin@cga-nwt-nu.org and we will be pleased to assist you.

Purpose of the Student Handbook

The *Student Handbook* is designed to serve as a reference for students in the CGA program of professional studies.

Lead by the CGA-NWT/Nunavut Board of Governors, the Education Committee, in conjunction with CGA-Canada, has developed the policies and regulations contained in the following pages. As a student, it is your responsibility to be aware of all policies and regulations contained in this handbook.

It is also the student's responsibility to check and read all correspondence from the Association carefully, particularly when awaiting examination instructions and results.

Every effort is made to ensure that policies, schedules and other information contained in this handbook are accurate at the time of publication. However, students have the ultimate responsibility for verifying the accuracy of such information. The Association reserves the right to change, without prior notice, any information contained within this handbook. The Association hereby disclaims liability to any person who may suffer loss as a result of reliance upon any information contained within this *Student Handbook*.

General Rules and Regulations

Code of Ethical Principles & Rules of Conduct

The *Code of Ethical Principles and Rules of Conduct* provides standards of acceptable behaviour of Association members. They

apply to all members of the Association, and extend to students (except where the wording of any Rule makes it clear that it specifically relates to members only). These standards take the form of Ethical Principles and Rules.

They provide a positive guide to members of the Association in their professional activities to help make judgements about how they ought to act. They also provide a basis for enforcing a minimum level of acceptable behaviour. A booklet is supplied to each student enrolled in the CGA program of professional studies.

Excerpts from the Code:

R520 - Students engaged in the Practice of Public Accounting

A student, except where permitted, shall not engage in the practice of public accounting independently, or in association with others. This rule shall not restrict a student from being an employee of a public practice firm.

(Students entering the program of professional studies whom are self-employed and offering bookkeeping, tax or related services should be fully aware of the practice entry requirements of the Association. It is recommended that they immediately consult with the Executive Director in this regard.)

R614 - Use of CGA Reference by Students

Students shall not make any reference to the Certified General Accountants Association, its name or its designation, on stationery, business cards, business announcements, business directories, office signs or advertising.

Change of Address or Employment

It is very important that office records be kept up-to-date with any address, employment, or telephone number changes. The Association cannot be responsible for non-receipt of any correspondence due to incorrect contact information; therefore, students are responsible for maintaining current contact information with the association. This is to be done via your account on MyCGA Web Services.

Transfer to other CGA Associations

Students who leave the Northwest Territories or Nunavut may continue their CGA program of studies elsewhere in Canada or internationally.

In order for students to transfer from CGA-NWT/Nunavut to another Association, transfer forms, available from the CGA NWT/NU website, must be completed by the student and returned to CGA-NWT/Nunavut.

Student Number – Importance and Use

All students are assigned a permanent seven (7) digit student number. This number will remain the same throughout the entire CGA program of professional studies. It is imperative that all assignments and correspondence addressed to the Association bear this number. The student number must be written on all final examinations, as well.

Association Insurance Plan

Students may purchase insurance through the Association's group policies. Policies available include:

- Personal insurance
- Term life insurance
- Accidental death and dismemberment insurance

For further information contact CGA Canada at (604) 669 3555.

Program of Professional Studies

The Program

The CGA program combines assignments, national comprehensive examinations and mandatory employment experience. It is designed so that a student may progress through each level, one course at a time.

The academic year is divided into 3 sessions:

- Session 1: September – December
- Session 2: December – March
- Session 3: March – June

Methods of Delivery

Each course in the CGA program has been developed for distance delivery (home study) and the program may be completed in its entirety in this manner.

All levels are offered via Blackboard. This method of course delivery is completely online, with the exception of the final examination.

PACE Examinations

Professional Accreditation Comprehensive Examinations (PACE) assesses students' competence in academic and technical knowledge areas as well as the knowledge, skills, and abilities at advanced levels of the major subject areas in the professional accounting curriculum.

All PACE-level examinations will be four hours in length. This format provides students with the benefit of an additional hour to write their examinations.

The PACE-level courses that will have four-hour exams are FN2, AU2, MU1, TX2, MS2, PF1, PA1 and PA2. Refer to the program chart in the Program Calendar for further details.

Professional Applications (PA1 and PA2) Examinations

These are the capstone examinations of the CGA Program and it is the final step in the examination process leading to the granting of the CGA designation. The examinations assess a wide range of knowledge, skills, and professional abilities and are comprehensive in nature, testing students' abilities to integrate and apply knowledge from across the core subjects of accounting, auditing, finance, and taxation, in a professional context.

Non-Disclosure Agreement for PA1 and PA2, EMI, QUI and LWI Candidates

To enhance the consistency and fairness of multiple choice questions from one examination sitting to the next, a mandatory non-disclosure agreement is required to be signed at the time of examination and returned with the exam.

Professional Certification Requirements

Academic Standard

There are nineteen (19) program requirements outlined by the CGA Program of Professional Studies Calendar. Each program requirement must be satisfied by CGA examination or transfer credit. Regardless of professional qualifications and prior academic achievements, students must write and pass a minimum of four Professional Accreditation

and Application Comprehensive Examinations (PACE) through the CGA Association.

To qualify for membership, a student must satisfy the academic and practical experience requirements.

Enrolled in 2006/07 and subsequent years:

For students enrolling for the **first time in 2006/07 and subsequent academic years**, the following requirements must be met in order to graduate:

1. Pass by examination or be granted transfer credits in levels one through four of the program; and
2. Choose **ONE** of the Financial Management Careers Options in the PACE Level and pass by examination each of the areas required.

The Financial Management Career Options are:

- i. Corporate/Small Medium Enterprise
 - ii. Information Technology
 - iii. Government/Not-for Profit
 - iv. Public Practice
3. Regardless of qualifications and prior academic achievements, students are required to pass a minimum of two Pace electives and two PACE Level CGA certification examinations.
 - a). For Career Option i:
Finance 2 (FN2), and Management Information Systems 2 (MS2) *or* Management Auditing 1 (MU1)
 - b). For Career Option ii:
Management Information Systems 2 (MS2) and Management Auditing 1 (MU1)
 - c). For Career Option iii:
Public Sector Financial Management 1 (PF1) and Management Information Systems 2 (MS2) *or* Management Auditing 1 (MU1)
 - d). For Career Option iv:
Taxation 2 (TX2) and Auditing 2 (AU2)

4. Pass by examination the Professional Applications Examinations (PA1 and PA2).
5. Obtain an approved degree from a degree granting institution.
6. Practical experience requirements must be completed before certification.

Enrolled in 1998/99 and subsequent years prior to 2006/07:

For students who enrolled for the **first time in 1998/99** and subsequent academic years prior to 2006/07, the following requirements must be met in order to graduate:

1. Pass by examination or be granted transfer credits in levels one through four of the program; and
2. Choose **ONE** of the Financial Management Careers Options in the PACE Level and pass by examination each of the four areas required.

The Financial Management Career Options are:

- i. Corporate/Small Medium Enterprise
 - ii. Information Technology
 - iii. Government/Not-for-Profit
 - iv. Public Practice
3. Regardless of qualifications and prior academic achievements, students are required to pass a minimum of four CGA certification examinations including;
 - a). Financial Accounting 4 (FA4) or Accounting Theory 1 (AT1) and
 - b). Auditing 2 (AU2) or Management Auditing 1 (MU1) and
 - c). Finance 2 (FN2) and
 - d). Taxation 1 (TX1) or Taxation 2 (TX2);
 4. Pass by examination the Professional Applications Examination (PA1)
 5. Obtain an approved degree from a degree granting institution.
 6. Practical experience requirements must

be completed before certification.

Enrolled before 1998/99:

For students who enrolled for the first time in 1997/98 and prior academic years, the following requirements must be met in order to graduate:

1. Seventeen course requirements must be satisfied by CGA examination or transfer credit; and
2. Students must pass a minimum of four CGA certification examinations regardless of qualifications and prior academic achievements, including:
 - a) Financial Accounting 4 (FA4) or Accounting Theory 1 (AT1)
 - b) Auditing 2 (AU2) or Management Auditing 1 (MU1)
 - c) Finance 2 (FN2)
 - d) Taxation 1 (TX1) or Taxation 2 (TX2); and
3. Practical experience requirements must be completed before certification.

Enrolled in the 1997/98 year:

Additionally these students must,

4. Pass by examination the Professional Applications Examination (PA1)

Note: A student obtaining a transfer credit for Taxation 1 (TX1) is required to complete Taxation 2 (TX2).

Practical 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 to the certification level of the CGA program of studies. For certification, students must satisfy the Association that they have progressed to an employment position(s) 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. Students not achieving the prescribed competencies will have their graduation delayed until such competencies have been achieved.

Student Reporting

Students are required to report the practical experience they have achieved starting at the time they first enrol in a PACE Level course. A Practical Experience Assessment Questionnaire (PEAQ) is used for the reporting process. Students at Level 4 and below may submit a PEAQ on an optional basis, when they believe they have achieved sufficient experience or they wish to receive feedback from the Association.

Verification of Experience

A qualified supervisor must validate the student's reported practical experience. The qualified supervisor should be a professionally designated accountant and familiar with the student's experience in order to be considered acceptable to the Association.

Assessment of Experience

The Association will review the PEAQ and related documents submitted by the student to determine if the student has met the Association's requirements for graduation.

CGA practical experience is assessed on the basis of professional competencies. To qualify for certification, all candidates must attain a specific set of competencies through approved work experience. This normally requires 36 months, but in all cases, the minimum period of practical experience is 24 months. Of the total experience requirement outlined, all students must have a minimum of one year of accounting/financial experience at a professional level to certify.

- Students registered with a Canadian affiliate must have a minimum of one year Canadian experience.
- Students registered with an International affiliate or CGA-Canada and resident outside of Canada may gain practical experience within or outside of Canada.

Technology Requirements for 2009/2010

All CGA students must have access to, and familiarity with the appropriate computer hardware, operating system, and Internet. The CGA Program has earned global respect for its leadership in technology-integrated training. CGA's integration of the latest in business software, and web based technologies provide learning support and "hands-on" computer experience – accelerating students' efficiency of learning, while equipping them with the practical skills to effectively compete in an increasingly sophisticated and technological world.

Required Operating System & Software

- Windows XP with SP2 or Windows Vista
- Internet Explorer 7
- Microsoft Word, Excel and PowerPoint (XP, 2003 or 2007)
- Acrobat Reader 8.x
- RealPlayer 10.x
- Windows Media Player 11.x

Minimum Computer Hardware

- GHz Pentium 4 or equivalent
- 512 MB memory
- 2 GB available hard drive space
- DVD/CD-ROM drive
- Video card with 64 MB onboard memory & DirectX technology
- SVGA colour monitor
- Sound card with speakers
- High speed internet connection
- Windows compatible printer
- Security software, protecting against viruses, worms and spyware

The CGA Association reserves the right to require CGA students to upgrade their hardware configuration in future years to meet new technology requirements.

Computer Tutorials

To ensure students are prepared to use their computer system and required software applications, the Association has prepared self-

study computer tutorials. Satisfactory completion of the tutorial set requires approximately 30-50 hours, though students with previous computer knowledge and experience may require less time.

The tutorials are designed to introduce students to the set-up and operation of: a computer system and the effective use of the basic features of Microsoft Windows (CT1); spreadsheets using Microsoft Excel (CT2); and accounting using Sage Accpac (CT3).

CT1 and CT2 are available free of charge through Blackboard; however, CT3 is sold as part of a package with Sage Accpac.

Degree Requirement

A university degree is a program requirement for students enrolling in the 1998/1999 academic year and subsequent years as well as all re-entry students (students re-entering the program after an absence).

This does not affect the open admissions policy and it is not necessary to possess a degree in order to enrol in the CGA Program of Professional Studies.

The degree partnership agreements CGA has arranged have been designed to fully satisfy the degree requirement for CGA certification.

Students admitted to a degree program may attain CGA professional certification as well as a degree from a fully accredited Canadian degree granting institution, while continuing to work full time.

Admission to CGA affiliated Degree Program:

To apply for admission, a student must have:

- been admitted to the CGA Program of Professional Studies
- successfully completed or been granted transfer credits for Levels 1 – 3 of the CGA program and be enrolled in the CGA program
- completed or received transfer credits in the CGA computer tutorials (CT1 -3)

Students in the CGA program are provided the

choice of completing an Honours Bachelor of Commerce degree through Laurentian University (LU) or a Bachelor of Applied Business Administration in Accounting and Information Technology degree through Southern Alberta Institute of Technology (SAIT). Both LU and SAIT degree opportunities have been designed for part-time distance learning and provide students requiring a degree with efficient options to meet CGA's degree standard. The CGA Association administers the admission and course delivery processes for both degree opportunities.

Program Time Limit

The Association allows students who enter the program with no transfer credits a maximum of 10 years to complete the program. Students are allowed two additional years in which to satisfy the university degree requirement. If you have obtained four or more transfer credits upon entering the program, the time limit is reduced in proportion to the number of transfer credits granted. Please refer to the table below:

Number of transfer credits granted	Number of years to complete program
1-2	10
3-4	9
5-6	8
7-8	7
9-10	6
11-12	5
13	4
14	3

The time limit on your confirmation of enrolment is illustrated in the following example; 2007 means the end of the 2007/2008 academic year (June 2008).

Course Registration

CGA offers three enrolment periods:

1. Full year (three sessions)

Open to new students and re-enrolling students.

2. Second session

The course of studies begins in December. Applications for each semester must be received no later than the due date noted under *Important Dates*.

3. Third session

The course of studies begins in March. Applications must be received no later than the due date noted under *Important Dates*.

Due Dates

To ensure that the Association can serve you efficiently, please adhere to all due dates. The due dates shown on all documents to be filed with the Association are set to provide the minimum lead time necessary for administrative processing.

Course Requirements and Restrictions

The course level indicates the general difficulty of a course and it is suggested that students complete one level before taking courses in the next level.

1. A subject may not be taken until the prerequisite is successfully completed by examination or transfer credit.
2. All introductory level courses must be completed before a student enrolls in any advanced level course unless authorized by the Executive Director. If a student enrolls in the first course of the intermediate or advanced level, any remaining courses from the previous level must form a part of the course load for that year.
3. If a student has failed any course two or more times, the Association may require the student to enrol in only that course or make any other stipulations as may be thought necessary.

Re-Enrolment

Students re-enrolling in the CGA program of

professional studies must register before the deadline to retain their current student status in the program.

Students should ensure that the re-enrolment form has been completed in its entirety and that course fees are correct. Payment must accompany the enrolment form. Incomplete or incorrect forms will increase the time required for processing. Contact the Association if assistance is required in the enrolment process.

Course Additions

Any student wishing to add a course must complete an additional enrolment form found in the back section of the handbook prior to the following deadlines:

Second Session – November 20, 2009

Third Session – February 26, 2010

All course additions are subject to the availability of course materials.

Re-admission

Two years or less absence

A student who has not maintained current enrolment with the Association for up to two full years must re-apply for admission and will be assessed a re-admission fee.

The following procedure for re-admission will apply:

- i. Students must remain out of the program for a least one-year before qualifying for re-admission.
- ii. Students will be required to complete the program in effect at the date of their re-admission.
- iii. Students will have their previously completed CGA courses and previously granted exemptions re-evaluated to determine if they are equivalent to the current program.

More than two year absence

A student who has not maintained current enrolment in the CGA program for more than two academic years will be required to re-enrol as a new student. A re-evaluation of transcripts will be completed upon request and payment of the applicable evaluation fee.

In all cases where a student has not maintained their student status as current, the student will be required to re-enter the program under any new requirements.

The following policies will apply:

- i. No student shall be re-admitted to the CGA program more than once. In the event that a second application for re-admission is made, the student shall be directed to appeal to the Education Committee.
- ii. Students will retain their previous marks on their permanent record.
- iii. The number of opportunities to pass a course through examination may be reduced by the number of previous failures recorded.

The Association reserves the right to prescribe a specific course for an individual student. This may include re-enrolment in courses previously passed or exempted.

Non-Active Status

Extenuating circumstances may arise which may require a student to defer their studies for a period of time. A student may retain their registration with the Association by requesting non-active status for a full academic year (July to June) and paying the applicable fee upon acceptance.

A non-active year will not be counted against a student's allotted time in the CGA program of professional studies. A student may remain non-active for a maximum of two (2) years.

Should circumstances require a further period of non-active status, the student will be advised to withdraw from the program entirely and re-enter when in a position to do so.

Non-active status will not be considered for those students who have already enrolled as active for the academic year. The non-active fee is non-refundable.

Failure to pay the non-active fee will result in the deferred year being counted against the allotted time.

A student who wishes to defer studies for a year but who is eligible to write a supplemental or deferred exam during that year may do so.

A student cannot apply for acceptance into membership when on non-active status.

Transfer Credits

Transfer credits are granted for courses in which the standards and content are equivalent to CGA courses. Students must arrange for official sealed transcripts to be forwarded directly from post-secondary institutions, where acceptable standing must have been obtained by written examinations.

Students wishing to receive transfer credits in the CGA program for courses must be enrolled as an active student through the payment of the basic tuition fee. Please notify the Association at admin@cga-nwt-nu.org upon enrolment at the post-secondary institution and include the name of the institution, the name and number of course, and the start and finish date and the CGA course for which you are requesting a transfer credit.

Upon receipt of the above information, approval will be provided to the student in writing from the Executive Director.

A student will receive transfer credits for courses specified in transfer credit policies from CGA Association affiliates only. A student will be required to attain the grade specified in the transfer credit policy in order to qualify for a transfer credit.

Upon receiving evidence of successful completion of the course and payment of the transcript evaluation fee, the transfer credit will appear on the student's transcript of marks.

Appeals relating to transfer credits must be made in writing. Transfer credit policies are subject to change without notice as course contents are revised. Transfer credits will be cancelled if a student enrolls in a course for which the transfer credit has already been granted.

There is an assessment fee of \$78.00 (\$100.00 for foreign transcripts) and a one-time fee of \$28.00 for each transfer credit granted upon registration.

Course Withdrawals and Refunds

The annual basic tuition fee, examination fees, administration fee and transfer credit fees are non-refundable.

Course Withdrawal (Drop)

Students must withdraw in writing to the attention of the Executive Director prior to the deadlines set. Any course from which a student is allowed to withdraw will not appear on the transcript of marks.

Withdrawal Deadlines

Session 1 - September 2, 2009

Session 2 - December 3, 2009

Session 3 - March 11, 2010

A refund of course fees less the cost for course materials plus an administration fee of \$95.00 will be assessed.

Course Withdrawal to Avoid Academic Penalty

Students who withdraw on or before the deadlines noted below will not be charged with a CGA examination attempt. No CGA course withdrawals will be permitted after the dates below and students will be charged with an exam attempt (DNQ)

Session 1 – September 25, 2009

Session 2 – December 28, 2009

Session 3 – April 02, 2010

Did Not Qualify (DNQ)

Where a student does not withdraw from a course by the required deadline or fails to achieve a 65% average in the assignments, then this is considered a failure or a "DNQ" by CGA and will count as an attempt at that course. There is no course refund for a DNQ.

Elect To Re-enrol (ETR)

If a student has qualified to write the exam by way of assignments, but decides to re-take the course instead of writing the exam, CGA does not count this as an attempt and records this as an ETR on the CGA transcript. There is no course refund for an ETR. Students must notify the Association one full week prior to the scheduled examination date.

Association Withdrawal

A student's voluntary withdrawal will not be valid until accepted by the Executive Director.

Voluntary Withdrawal

A student who wishes to withdraw completely from the Association must do so, in writing, before the session deadlines specified under *Important Dates*. A refund of course fees, excluding the cost of materials and exemption fees and less an administration charge, will be issued. There is no refund for tuition fees or software fees.

After withdrawal deadlines the Association will not refund any fees.

Re-admission after a Voluntary Withdrawal

A student who has withdrawn from the CGA program for one or more complete academic years will be considered a voluntary withdrawal and will be required to apply for re-admission into the program. Even though a student may not register for one or more academic years, the number of years allowed to complete the program will be reduced.

Students who wish to be re-admitted are required to submit a re-admission form (available upon request from the Association office). All students seeking re-admission will have their academic records re-evaluated to current standards of the program. See re-admission policy for further details.

Mandatory Withdrawal from the Program

A student will be automatically withdrawn from the Association and the CGA Program of Professional Studies for the following reasons:

1. Non-payment of fees for more than sixty days.
2. Conduct deemed to be unethical or unprofessional. Students are required to discharge their duties and responsibilities in accordance with the *Code of Ethical Principles and Rules of Conduct* and are subject to disciplinary action for any offence which constitutes a breach.
3. Four unsuccessful attempts at an examination in any one course. Each of the following constitutes an attempt at a

course:

- A grade of less than 65% on an examination;
- Failure to qualify for an examination (DNQ);
- Failure to request a Drop in a course (DRP);
- Failure to complete the required program within the allocated time limit.

Students subject to mandatory withdrawal may appeal the decision to the Education Committee. See the section on appeals for details.

Students who are automatically withdrawn from the Association will not receive a refund of any portion of the Basic Tuition Fee paid.

Re-admission after a Mandatory Withdrawal

Following a requirement for mandatory withdrawal, provision for re-entry in the CGA Program of Professional Studies is limited to the following:

Students who have had four unsuccessful attempts at an exam, or have failed to complete the required program within the allocated time, or had non-payment of fees, will be allowed to apply for re-admission to the CGA Program of Professional Studies as a **new student** if:

- The student has remained out of the program for at least two years from the date of mandatory withdrawal before applying for re-admission.
- Students will have their previously completed CGA courses and previously granted transfer credits re-evaluated to determine if they are equivalent to the current program. Where a course is still considered to be equivalent, an exemption will be entered in the student's transcript.
- Students will have a new time limit assigned to complete the program. It will be determined based on the number of examinations required to complete the program.
- No student shall be re-admitted to the CGA program more than once. In the event that a second application for re-

admission is made, the student shall be directed to appeal to the Education Committee.

Academic Misconduct

The CGA Association is a highly respected professional accounting body and, as such, expects its students to maintain the high standard of professional conduct required of its members. Any form of academic misconduct within the CGA Program of Professional Studies is considered to be a serious offence and will be treated as such.

Academic misconduct is defined as an attempt made, by any student, to deceive or defraud the Association, including:

- i. Plagiarism or the presentation of another person's thoughts, writings, or inventions as one's own;
- ii. The use of unauthorized material in assignment preparation or exams; and
- iii. Intentional alteration of assignment grades, marker's comments, or exam results.

Proven cases of academic misconduct may result in a zero grade for assignments; an official letter of reprimand from the Association; suspension from the course, exam or the Association; or legal action, depending upon the specific nature of each individual case.

Student Appeals

The Education Committee has been delegated the final authority for appeals on matters associated with the CGA Program of Professional Studies.

Regulations exist, in part, to ensure that all students are treated equally and fairly. These will not, therefore, be waived or modified for personal, employment or study problems common to most students. The Education Committee may consider waiving or modifying regulations in exceptional circumstances or when, in the opinion of the Education Committee, the regulation has been unfairly applied.

Appeal Format

If a student feels that a regulation has been unfairly applied or that special circumstances exist, a formal letter of appeal may be submitted.

A letter of appeal should:

- be word-processed
- be submitted within a timely manner of the date on which the regulation was applied
- state which regulation is in question
- state why you believe the regulation has been unfairly applied
- include all pertinent details, stated clearly and concisely, that have a bearing on the matter
- be accompanied by supporting documents where applicable (e.g. medical certificate etc.)
- be signed by the student making the submission
- be addressed to:

The Chair,
Education Committee
(cc) Education Committee
c/o Association Office

Submissions must be received at the CGA office at least 10 days prior to the scheduled meeting date. Appeals received after this deadline will be tabled at the following meeting.

Student File

The Education Committee reviews the entire student file of the student. In cases where a question of policy must be evaluated subjectively, pertinent student history of the student will be considered.

Appeals Decision

The decision of the Education Committee on all appeals represents the final ruling of the Association. The decision will generally be communicated in writing within ten business days of the Education Committee meeting.

Assignments

Goals of the Assignment Process

The CGA Program of Professional Studies uses the assignment system as a means to:

- reinforce learning
- qualify students for examinations
- provide feedback on progress in the course
- encourage self-discipline and good study techniques

Assignments are marked online. Since the assignments provide study and review continuity, they must be submitted according to the assignment schedule provided on Blackboard.

Assignment Requirements Level 1-3

There are no mandatory assignment submissions in levels 1-3. The percentage of the final mark from online quizzes and /or term work in these levels is 30 per cent. In Levels 1-3, students must obtain an OVERALL mark of 65% to pass their courses.

Integrative Assessments

(FA1, FA2, FA3, CM1 and MS1)

Students in these courses will earn all or part of their 30 per cent term work from the submission of integrative assessments.

FA1, FA2, FA3 and MS1 are comprised of five multiple choice quizzes worth three marks each, and an integrative assessment worth 15 per cent, for a total earned of 30 per cent of the final mark.

CM1 is comprised of three assignments worth five marks each, and an integrative assessment worth 15 per cent, for a total earned of 30 per cent on the final mark. CM1 will not have multiple choice quizzes.

It is strongly recommended that students complete all quizzes and assessments.

Following are examples of how assessment and quiz marks are calculated, and how they impact your final grade.

- Student receives 12/15 on quizzes and 10/15 on the integrative assessment. Student receives 52 per cent on the exam and this is converted to a mark out of 70 ($52 \times .70 = 36.4$). Final mark combined is $12+10+36=58\%$.
- Student does not attempt quiz or assessment; mark on exam is 52 per cent and is converted to mark out of 70. The final mark on the examination is 36 per cent. Example: $52 \times .70=36.4 \%$.

If you defer your exam, your quiz and assessment marks will not be carried forward.

Level 4 and PACE Level

All level 4 and PACE courses listed below have qualification requirements. Student must attain 65% on the final exam to pass these courses.

AT1
AU1
MA2
TX1
FA4
FN2
AU2
MU1
MS2
PF1
TX2
PA1
PA2

Exam grades are worth 100 per cent of your final mark.

Professional Applications 1 (PA1) and Professional Applications 2 (PA2)

PA1 Assignments are mandatory. Students are required to complete assignments for exam qualification to write the PA1 exam. All assignments must be submitted; non-submissions and late assignments are not permitted.

Assignment Due Dates

Due to the necessary characteristics of a CGA concerning self-discipline, planning, organization, budgeting of time and recognition of deadlines, the

Association follows a **strict policy** concerning assignment submission.

- Assignments are to be submitted in the prescribed order according to the assignment schedule provided on Blackboard.
- All assignments must be uploaded in the assignment submission section of Blackboard prior to noon.

Extension of an assignment due date will only be considered for extraordinary circumstances. Only assignments with a due date prior to week 8 of the session will be considered for an extension of no more than 7 days past the original due date. Assignments due in week 8 through 10 **MUST BE SUBMITTED ON TIME**. A Late Assignment Form must be completed and submitted prior to the granting of an extension. A student should only submit this form prior to discussing the extension with the Executive Director.

Assignments will be returned to the student as non-submissions if they are copied from suggested solutions and submitted as originals.

Late assignments are not accepted for FA4, TX1, AU2, FN2, MS2, MU1, PF1, TX2, PA1 and PA2.

There will be no extensions for courses with quizzes

Early Assignments

Assignments that are submitted early will not be marked when received but rather on the week that they are due.

Recommended Study Procedures

- Read the learning objectives at the beginning of the lesson.
- Read the assigned chapter(s) of the textbook as specified in the “supplement” to the lesson notes.
- Study the lesson notes, relating them to the assigned textbook material. Review technical updates.
- Complete the review questions in the “Supplement” and compare the answer against the suggested solutions.
- Review the objectives of the lesson. Check the designated levels of competence for each topic.

- Complete the assignment. Check the work carefully and keep a copy of the completed assignment. Submit the assignment for marking before the deadline date.

Internet Assignment Submission

Assignment Submission Procedures

Login in to Blackboard:

1. Enter www.mycgaonline.org
2. Select your region
3. Enter User Name (which is your student ID)
4. Enter your case-sensitive password (default password is your last name in CAPS).
5. Select Login.

Submit only a Microsoft Word file, as no other file formats are acceptable.

Assignment Marking

In the interest of maintaining a uniform and high quality of marking feedback to CGA students in all regions, the Association’s markers are provided with a set of guidelines for assignment marking.

Marking Procedures

- a) Markers are not required to correct students’ work. However, they are expected to indicate where errors were made, why marks were deducted or lost and to provide students with sufficient direction to enable them to research and correct their errors.
- b) An overall score of 65% must be obtained to qualify to write level 4 and PACE level examinations.
- c) Markers do not deal with administrative issues. Please contact the association for assistance at admin@cga-nwt-nu.org.

Solutions

- a) Copies of *Suggested Solutions* will be provided to students only at the marker’s discretion. Student requests for suggested solutions on their assignments will not be acknowledged under any circumstances.
- b) Any student who copies from a suggested solution and submits the copied work as original will be awarded a “0” grade.
- c) Students will not be issued suggested solutions for questions that are not attempted.

Incomplete Assignments

Incomplete assignments will not be marked, will be considered non-submissions, and will be returned to you by your marker. Examples of incomplete assignments include:

- Less than 50 percent of the total mark of the written portion of the assignment questions submitted
- Copied from Suggested Solutions, Marker Core Comments or another student's assignment and submitted as originals. This may result in discipline of the student.

No feedback will be provided for incomplete work and no assignment mark will be awarded.

Business Cases

The business cases are an integral part of the CGA program. They are designed to help you learn to apply financial management concepts in a practical and professional manner. The accounting business case (BC1) is completed after completion of the Foundation Studies, while the auditing business case (BC2) is completed prior to certification.

Business Cases must be received at the office by the Friday of exam week in the given session for which a student enrolled in the Business Case. There will be no extensions.

If the Business Case is not submitted by the deadline, the student will be required to re-enrol the following academic year.

Business Cases must be completed successfully prior to enrolling in a course for which the Business Case is a prerequisite.

Business Cases must be sent by traceable mail method (i.e. Xpresspost or Priority Post with signature) or delivered in person to the office. The Association will only pay for the cost of returning the graded practice set.

The passing grade is 65%. Students receiving less than a passing grade will be required to correct and re-submit the Business Case. Details and deadlines for re-submission will accompany the graded set. A Business Case Resubmission form must be sent in with the case for resubmission.

Examinations

The Program of Professional Studies offered by the CGA Association is composed of a series of examinations. Students studying in the Foundation

Studies courses (Levels 1 – 3) must obtain an OVERALL mark of 65% on their course and exam to pass. Students in levels four – PACE, the final examination is worth 100% of your final grade. This leads to the professional designation Certified General Accountant.

Qualification (level 4 and PACE)

A session examination is one for which a student has qualified as a result of completing the course requirements.

1. A student qualifies for a session examination in a course by submitting assignments.
2. For courses with 10 assignments: Students must obtain a total of 585 points AND a minimum of nine assignments must be submitted.
3. For courses with 5 assignments: Students must obtain a total of 325 marks on assignments and all 5 assignments MUST be submitted in order to qualify to write the examination.
4. For courses with 4 assignments: Students must obtain a total of 260 marks on assignments and all assignments MUST be submitted to qualify to write the examinations.
5. Failure to qualify for an examination will be deemed equivalent to having failed the particular subject and a DNQ (did not qualify) will apply. The DNQ counts as one attempt at a particular course and a student is only allowed four (4) attempts at any particular exam. (see mandatory withdrawal)
6. Failing to qualify for an examination in one subject does not prejudice a student's right to sit for an examination in other courses for which he/she has qualified.

PA1 and PA2 Examination

In order to be eligible to write the PA1 and PA2 examination students must have completed the following: Level 1-4 & two PACE Electives (passed at least one of the two electives).

Supplemental Examinations

A student, who, upon first writing a session examination has failed to obtain a passing mark of 65% but has obtained a mark between 50% and 64%, is eligible to write a supplemental examination in that subject. A student who receives supplemental privilege does not have to re-qualify to write the examination in this course.

Qualification:

1. Supplemental examinations in a failed course may be written only by a student who attains at least 50% in the course at the session examinations.
2. Supplemental examinations must be written at the next scheduled examination sitting.
3. Students who are eligible for a supplemental examination will be required to submit a Supplemental Examination Confirmation Form prior to the examination. The supplemental exam fee is non-refundable.
4. Students that are eligible for a supplemental exam have the right to waive a supplemental examination option and may elect to re-enrol (ETR) in the course.
5. A student who obtains less than 65% on a supplemental examination will be required to re-enrol in that course.
6. A supplemental examination constitutes as one of the four allowable attempts at the course for which the examination is written.

Deferral of Examination

A deferred examination is offered when an examination is not written at the session sitting or supplemental sitting and permission was provided by the Executive Director to have it deferred to the next exam sitting.

Qualification for Deferral of Examination

1. A student who, for any reason, is unable to write an exam must complete the *Deferral of Examination Request Form* found on the website.
2. The Deferral of an Examination Form must be submitted to the Association office with the accompanying deferral fee, no later than one week prior to the start of exam week.
3. A deferral will be recorded as “DEF” and will not count as an attempt at the course.
4. Deferral of a supplemental examination may be granted *only once*.
5. A deferred examination must be written at the next scheduled exam sitting. If a deferred exam is not written when scheduled, the student must re-enrol in that course and will receive an elect to re-enrol (ETR) on their transcript.

Challenge Examination

A challenge examination is one which can be written

by a student when the student has taken a similar course but the grade received is not sufficient for a full transfer credit. Upon payment of the challenge examination fee, a student will receive a copy of the lesson notes for that course. Students challenging an exam are encouraged to purchase the accompanying text book(s).

A challenge examination exempts the student from submitting weekly assignments; however, the CGA examination in that subject must be written during the first year of enrolment.

If unsuccessful on the challenge examination, the student must enrol in the course and qualify for re-examination.

Purpose of Examinations

CGA examinations have two specific purposes:

- i. For each individual course, to establish that a student has a sufficient grasp of the subject matter to continue in the program and to take courses for which that knowledge may be a prerequisite; and
- ii. For the program as a whole, to establish that a student has sufficient grasp of the body of knowledge required for accreditation as a professional accountant.

To effectively accomplish this, there are two main phases in the examination process:

- Examination development and review;
- Examination Marking and Final Mark Review

Examination Development and Review

Each year a complete examination set and the corresponding suggested solutions are prepared by a CGA Course examiner. Each CGA examiner is a highly qualified academic from the university community or a well-recognized practitioner in the discipline of study. In some cases, the examiner is also the course author. In collaboration with the course author, the examiner will prepare a practice examination for the current academic year.

Once an examiner has prepared the completed examination set (that is, all examinations required for a course throughout the year) and the corresponding suggested solutions, they are reviewed by subject matter experts. These reviews include independent content and quality control reviews by CGA-Canada staff. In addition, reviews of certification examinations are performed by two separate committees of subject matter experts administered by regional associations. The purpose of these reviews is to ensure each

examination has appropriate content coverage, relationship to course material, form, accuracy, and clarity. A designated committee chair is responsible for resolving any difficulties directly with the examiner.

Examination Marking and Final Mark Review

After the examinations are written, the papers are sent to the examiner for marking. If a large number of papers must be marked, the examiner selects and supervises a marking team. When a marking team is required, one marker marks the same question on each paper. This process is designed to ensure fairness and uniformity in the marking. After all the papers have been marked, the examiner reviews all examination papers in which the final course mark is in the range of 63 and 64.

Finally, CGA-Canada conducts quality control checks on each failing examination paper through a RE-ADD process to eliminate the occurrence of clerical errors. This process focuses on the following types of errors:

- Incorrect addition of marks
- Omission of marks for a question or part of a question
- Credit not given for a correct answer

The final course marks results are reviewed by the National Education Committee.

Professional Applications Examination Process

PACE comprises two subject examinations in accounting, finance, auditing, taxation, and management information systems, depending on your selected career options, plus two integrative competency-based examinations called Professional Applications 1 and Professional Applications 2. The purposes of these examinations are as follows.

- The subject examinations assess candidates' proficiency in the areas of academic and technical knowledge as well as ethics and information technology. They assess the knowledge, skills, and professional values at the advanced levels of the major subject areas in the professional accounting curriculum.
- The PA examinations are competency-based, finalist examinations of the Program of Professional Studies. Passing these examinations is an essential step in the process leading to the professional designation of Certified General Accountant (CGA). The examinations assess the integration of knowledge and decision making in

the context of the work of the professional accountant. More specifically, PA1 deals with current issues in professional practice. Students solve problems and address issues from the perspective of the accountant external to the organization providing business advisory services. In contrast, PA2 provides an overview of strategic financial management. Students take on the role of the strategic financial manager within the organization.

As a whole, the PA examinations are comprehensive, as they assess the wide range of knowledge, skills, and abilities required by a CGA. They are also integrative, as they require candidates to interpret the technical and professional knowledge and apply it to realistic situations in the context of accounting and financial management.

Prior Year's Examinations

Examination written in the previous sessions (except Professional Applications examinations) may be accessed via a link on your course website and downloaded from the website. The most recent session examinations are available approximately two weeks after the exam results are posted. The Professional Applications examinations are non-disclosed examinations, please consult your course materials for the practice examination and access additional practice materials for PA examinations via a link on your course website.

Examination Centres

Yellowknife students must write their exams at a designated exam center as indicated on the exam schedule.

NWT/Nunavut students residing outside of Yellowknife must complete the Exam Supervisor form and contact the Association office to make arrangements. The Association allows students to write their exam in their home community. Students writing in their community must arrange for their own Exam Supervisors: a primary supervisor and secondary or back-up supervisor. The exam supervisors should be professionals (for example, a CGA, CA, CMA), or other appropriate professional such as school principal, or RCMP officer. CGA students may not supervise examinations. An Exam Supervisor cannot be a family member.

Any examination supervisor fees are the responsibility of the student.

An Exam Supervisor Form will be mailed to all students who reside outside of Yellowknife. This form

must be returned to the CGA office by the due date indicated on the form prior to the exam week. The form must be completed in its entirety for each exam session. The form must be returned by the deadline to ensure the supervisor receives the examination in time.

Those students residing outside of Yellowknife but writing their exam in Yellowknife must indicate this on the form.

Any student requesting to write in a location not in the Northwest Territories or in Nunavut will be required to pay all courier cost associated with sending and returning the exam from and back to the Yellowknife CGA Office.

Examination Instructions

Students are advised to review the following procedures for writing CGA examinations. Students are not permitted to take these instructions into the examination room.

Each examination must be written on the dates and at the times scheduled. If two examinations are scheduled for the same time on the same day, contact the Executive Director for special arrangements.

1. Students are required to have their student card or other identification at the examination.
2. Students must supply their own pen, pencil, ruler, eraser and calculator. Material allowed in the examination room is indicated by course in the section “*Allowable Examination Room Materials*”. No other mechanical, electronic, or other types of aid or material other than those stated under Allowable Examination Room Materials are permitted in the examination room.
3. Each exam booklet will require the following information: student number, the name of the course, language, and date. Students should ensure that the student number is correct and that they have the correct examination paper. Students should not write their name on the examination booklet.
4. One page per question. Answers are to be written on only the right-hand page of the open booklet. The left-hand page is to be used for rough work. **When answering essay type questions, write on every second line.**
5. If you have continued or restarted a question on another page out of the normal sequence, you

should number your pages and state where the rest of the question is located (i.e. question continued on page 8) to ensure that the balance of the question will be marked.

6. Descriptive (i.e. subjective and essay) parts of the examination **MUST** be written in ink, on every other line.
7. Calculations, journal entries, rough work and work sheets may be submitted in pencil.
8. Submit all rough penciled drafts, calculations, and formulas along with finished work. The Examiner will refer to these if he/she sees that the student had difficulty with a question and **MAY** credit marks accordingly. Rough work is to be clearly labelled to correspond with the examination question for the marker's reference.
9. At the conclusion of the examination answer booklets are to be gathered together and, if more than one answer booklet has been used, the booklet number is to be clearly marked in the space provided. Under no circumstances may a student leave the exam room with, or make a copy of, an answer booklet or any portion of the answer booklet.
10. The completed examination is to be returned to the supervisor together with any unused stationery. Unused stationery **MUST NOT** be removed from the examination room. Every student must turn in at least one answer booklet.
11. If a student finishes an examination early and wishes to leave before the allotted time is up, the student is not to disturb other students when submitting the examination and leaving the examination room.
12. Under no circumstances may a student be allowed to leave the exam room with the printed examination questions before three hours have passed. Professional Application (PA1 and PA2) examinations may not be taken from the examination room.
13. Students are not permitted to request advice or interpretations during the examination. Supervisors are not permitted to discuss the examination paper with students in any way. Even when a student suggests that there may be an error on the examination, supervisors are not to agree with the student but should advise the student to state on the examination booklet what assumptions have been made in answering the question.

14. All students are prohibited from smoking in the examination room.
15. Students are responsible for ensuring that they are writing the correct exam.

Examination Regulations

When a student does not write an exam (deferred, sessional or supplemental) as scheduled, the student will receive **DNW** on their transcript and must re-enrol in the course.

All examinations must be written on the dates and at the times scheduled.

The Association offers a 4th exam session for deferred or supplement exams for selected exams in the 4th and PACE levels only. The National Education Committee determines the availability of exams.

Contravention of Examination Regulations

Students found in violation of examination regulations will receive a **grade of zero** on the examination and may also be required to appear before the Education Committee to show cause as to why the student should be allowed to continue in the CGA Program of Studies.

1. Students are prohibited from talking, passing or receiving notes, or communicating in any manner with other students in the examination room or with persons outside the examination room while the examination is in progress.
2. It is an equal offence to leave completed or partially completed answers exposed to the view of adjacent students.
3. Students will receive one verbal warning. If a student persists, that student's paper will be segregated and, along with a fully detailed report, forwarded to the Association for review.
4. Students may NOT refer to any material other than those items listed as Allowable Examination Room Materials. Should a student be found referring to unauthorized material, the material will be confiscated immediately and along with the exam forwarded to the Association for review with a detailed report.
5. All mechanical, electronic, or other type of aids or materials (except those permitted) will be confiscated from the student's possession before the beginning of the examination and returned after the examination is over.

REMINDER: Students MAY NOT refer to any books, lesson notes or other memoranda except for the allowed material shown on the following list, nor seek help or advice during the examination. Please note that dictionaries are not allowed in the examination room except for CM1.

Allowable Examination Room Materials

All necessary stationery for the exam will be provided. Students must supply their own pen, pencil, eraser and ruler. Flow chart templates are permitted. Pocket calculators shall be allowed in the examination room but shall be limited to non-printing, silent calculators that have no more than one line of display, cannot save text and does not have alpha keys. No other mechanical, electronic, or other type of aid or material is permitted.

Allowable Examination Room Material for TX1 and TX2:

Canadian Income Tax Act

Students writing Taxation 1 or Taxation 2 examinations will be allowed to bring in the examination room Canadian Income Tax Act with Regulations, 82nd Edition, CCH Canadian 2006.

Annotations must be in the student's own handwriting. Students **MAY NOT** insert, or affix any original or photocopied pages from any source, including textbook, lesson notes, prior or practice examinations, assignments, marker comment sheets, lecturer handouts etc.

- i. Annotations on permanent pages of the Act MAY be written in pencil or pen, and may include:
 - Notes drawn from prior examinations, assignments or marker comment sheets
 - Tips and hints suggested by markers, lecturers, and/or reviewers
 - Notes drawn from textbook or lesson notes
 - Notes drawn from Income Tax Bulletins or other course materials
 - Cross-references to lesson notes, textbook, Income Tax Bulletins or other course materials
- ii. The Act may be tabbed with standard index sized tabs or with post-it notes. Students using post-it notes for indexing may use none larger than 1-1/2" x 2". Larger post-it notes, or post-it notes used for any other purposes, are considered page additions and are **not** permitted. Only one (1) index tab, or post-it note per page is allowed. Multiple tabs, or

multiple post-it notes on a page, will be considered a violation of Allowable Examination Room Materials.

- iii. The Act may be underlined and highlighted.
- iv. Examination Supervisors will check each student's Income Tax Act to confirm that it complies with Allowable Examination Room Materials regulations. Any student whose Income Tax Act contains additional pages, or in any other way contravenes the Allowable Examination Room Materials regulations, will have his or her Income Tax Act confiscated by the invigilator at the end of the examination when their examination booklet is turned in. Further, these students will face disciplinary action by the Association, including the possibility of a mark of "zero" for that examination, and a requirement that they re-enrol in the course.

Use of Dictionary in CM1

CGA NWT/Nunavut will allow the use of an English or a translation dictionary or a thesaurus when writing the Communications 1 (CM1) examination. No electronic version of a dictionary is permitted. Dictionaries/thesaurus will *only* be allowed for the Communications 1 (CM1) course exam. The dictionary/thesaurus can be highlighted or underlined.

Examination invigilators will check each student's dictionary to confirm that it complies with allowable examination room materials regulations. Any student whose dictionary contains additional pages, or in any other way contravenes the allowable examination room materials regulations, will have his or her dictionary confiscated by the invigilator at the end of the examination when their examination booklet is turned in. Further, these students will face a disciplinary action by the Association, including the possibility of a mark of zero for that examination, and a requirement that they re-enrol in the course.

Examination Results

Examination results are made available online to students on the following release dates:

Dec 2009 exams	January 27, 2010
March 2010 exams	May 5, 2010
June 2010 exams	July 28, 2010

All written examinations are the property of CGA-Canada and are not returned to the student.

Examination results will be held for students with overdue accounts.

Association staff is not permitted to release results by telephone or in person unless authorized by the CGA NWT/Nunavut Board of Governors.

Failing an Examination

Students must re-enrol for a course if they obtain less than 50 percent on the exam, or if they obtain less than 65 percent on a supplemental exam attempt. Examination failure does not prevent students from proceeding with their studies unless the failed exam is a prerequisite for a subsequent enrolment.

Practical Applications Exams

Students receive a pass/fail mark for the PA exams. Supplemental privileges are not granted to candidates who fail these exams. Students are permitted four exam attempts to pass the exam. Each exam thereafter is a *re-write* and carries a fee of \$250. The \$250 does not include new or updated course materials. Students are responsible for any changes in course material when submitting the exam re-write fee.

Students receiving a failing mark receive feedback with their exam result.

No regrade or critique is available for the PA exams.

Examinations Appeal Process

Examination re-grade

An examination re-grade includes an examination re-add and a brief review of the exam paper by the examiner. The student receives an examination marks analysis. Because the examination paper must be sent to the original examiner, the Association cannot guarantee results of the re-grade prior to the next examination sitting. Deferrals of supplemental examination will not be considered should students request a re-grade. The re-grade process usually takes five to six weeks.

When a re-grade is requested, the student's examination is re-read by the original examiner to confirm that no error was made in marking the paper.

Examination Critique

When a critique is requested, the original examiner completes a critical analysis of the student's exam paper. The student is sent a re-grade and an exam mark analysis and is provided with an individual analysis of the weaknesses demonstrated in his/her examination answers. Deferrals of supplemental examination will not be considered should students request a critique. The critique process usually takes five to six weeks.

Requests for Re-Grades and Critiques must be made in writing received in the Association office accompanied by the appropriate fee by the following dates:

Dec 2009 Exams	February	26,	2010
March 2010 Exams	June	4,	2010
June 2010 Exams	August	31,	2010

Student Awards

Grant Hinchey Scholarship Award

The CGA-NWT/Nunavut Association, in recognition of student academic achievement, has made available the Grant Hinchey Scholarship. The annual award of \$1,500 will be awarded to the student who meets the following criteria:

- The student has written a minimum of two exams (first attempts only);
- The exams must be at the PACE level;
- Have taken place within a twelve month time frame; and
- The achievement of a mark of 80% or higher on both courses.

In the event of more than one student meeting the above criteria the \$1,500 will be divided equally.

Ulu Award

Each year one CGA-NWT/Nunavut student is presented with an Ulu Award. Avery Cooper & Co. of Yellowknife presents the Ulu Award to the student in the Professional levels who has demonstrated academic excellence by achieving the highest overall average on at least two CGA examinations with no mark below 75%. This award is in the amount of \$400.00.

Encon Group Inc. Insurance Public Practice Award

The Encon Group Inc. Insurance Public Practice Award shall be granted to the candidate in Canada who has completed all requirements for certification and who has achieved the highest average mark, at the first time of writing, for the following key examinations offered in the public practice career option:

- Auditing 2
- Financial Accounting 4 and
- Taxation 2

In the event of a tie between two or more students, the

marks obtained for Auditing 2 will determine the award recipient. A cash prize of \$5,000 accompanies the award.

Porter Hetu International Award

The Porter Hetu International Award shall be granted to the candidate in Canada who has completed all requirements for certification. In addition, the candidate will have obtained the highest final course mark in Auditing 2 and obtained a standing of honours in the Professional Applications 1 examination. The candidate must successfully pass all public practice career option examinations on the first attempt.

In the event of a tie between two or more students, the mark obtained for Taxation 2 will determine the award recipient. A cash prize of \$1,500 accompanies the award.

Application for Membership

Graduation

Graduation from the CGA Program of Professional Studies requires the completion of the nineteen (19) examinations as outlined by the CGA Program Course Sequence. In addition the Practical Experience requirement must be successfully completed.

Upon successful completion of all program requirements, a student is eligible to apply for admission to membership with the Association.

Admission to Membership Procedures

Students are required to provide written notice to the Association when sitting for their final examination.

Formal application for certified membership must be made to the Board of Governors.

1. The prescribed forms can be requested from the Association when students have completed their last exam. The forms for application for membership are to be returned to the CGA office.
2. Application for membership will be reviewed and accepted (or rejected) by the Board of Governors at their regular monthly meetings. Forms must be received not later than three weeks prior to the Board meeting. Please contact the CGA office to determine the Board of Governors meeting dates.

Admission to Membership

Admission to membership ceremonies are held once per year at which time those students who have been accepted into membership within the past year will receive their National and Territorial certificates.

New members will be sent information about this important event held in the fall each year.

The Association will contribute \$350.00 towards travel costs to attend the convocation ceremonies for those graduates who reside outside of Yellowknife. Contact the CGA-NWT/Nunavut Association for information.

Meaning of Professionalism

There are differences worth noting between a professional association and an educational institution. Generally, a person's relationship with an educational institution ends at graduation. The relationship with a professional association grows after graduation and continues throughout a person's career. The professional nature of the CGA Association is evidenced by the following characteristics:

- Admission to the Association as a member requires the completion of the CGA Program of Professional Studies satisfied by CGA National exams, an approved degree and the Practical Experience requirement.
- Students and certified members, as professionals, must adhere to the *Code of Ethical Principles and Rules of Conduct*, which sets out their professional responsibilities.

Maintenance of Standards

Professional Development

All certified members are required to maintain their professional development (PD) on an ongoing basis by obtaining a three-year moving PD average total of 125 PD hours. A PD reporting form must be submitted each year by March 1st.

The Association strives to provide Professional Development courses and seminars to assist its members in satisfying this requirement.

For new graduates, the three-year reporting period does not start until the calendar year following the year of their graduation.

Public Practice

Members offering professional services to the public participate in regular reviews by the Association to assure that the high standards of practice are maintained.

Fee Structure

All fees must be paid in full at the time of online enrolment and are to be paid by Visa or MasterCard.

The Association reserves the right to change any fee without notice.

CGA NWT/Nunavut recommends that students enrol before the registration deadline in order to receive the course material as soon as possible.

Overdue Accounts

Students with overdue accounts will not be permitted to write examinations. If an examination has already been written, the results will be withheld from the student until the account has been paid.

Explanation of Fees

▪ *Re-enrolling Students*

Re-enrolling students pay a non-refundable basic tuition fee for the complete academic year whether they enrol in a course in one session only or all three sessions. This fee covers the cost of all CGA Canada dues, Association publications, Student Handbook, Ethics Reading Handbook updates, etc.

The basic tuition fee for re-enrolling students is \$673 for the 2009/2010 academic year.

In addition, a portion of administrative costs related to assignment processing, student counselling, exam reviews, computer file maintenance and a variety of course related services is also covered.

▪ *New Students*

The basic tuition fee for new students is dependent on the Session in which they first enrol:

Session 1: \$673

Session 2: \$545

Session 3: \$380

Course Fees

Course fees are structured to include required text books, assignment marking, lesson notes and supplements, exam sitting and assignment marking.

Software

Sage Accpac must be purchased if students are enrolling in FA2, FA3 or BC1. Students must ensure that they order Sage Accpac if it is required, otherwise it will not be shipped automatically.

An up-to-date list of all fees can be found on the CGA NWT/NU website (www.cga-nwt-nu.org) under the section Becoming A CGA Student Forms/Documents.



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