

STUDENT HANDBOOK

2011-2012

A GUIDE TO A BRIGHTER FUTURE

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*******IMPORTANT DATES 2011-2012*******

	SESSION 1 2011-2012	SESSION 2 2011-2012	SESSION 3 2011-2012	SESSION 4 2011-2012
Course Start Dates	September 5, 2011	December 5, 2011	March 12, 2012	June 4, 2012
Course Enrollment Deadline	14-Aug-11	13-Nov-11	19-Feb-12	13-May-12
Last day to Cancel courses and receive a full refund minus admin fees	2-Sept-11	3-Dec-11	5-Mar-12	28-May-12
Last day to Withdraw from courses and receive a partial refund	13-Sep-11	13-Dec-11	20-Mar-12	12-Jun-12
Exam Week	Nov 28-Dec 3, 2011	Mar 5-10, 2012	Jun 4-9, 2012	Aug 28-30, 2012
Exam Mark Release	31-Jan-12	1-May-12	31-Jul-12	23-Oct-12
<p>*****Students who do not show up to write their exam or notify the CGA office will receive a Did Not Write (DNW) and this <u>WILL be counted as an attempt.</u>*****</p>				

*******IMPORTANT INFORMATION*******

Any student who wishes to enroll in 2011-12 will have to do so by August 14th, 2011. They will have to pay their Basic Tuition Fee for the full year even if they are only taking one course. A \$50.00 late fee will be charged after this date.

Any student who wishes not to take a course in 2011-2012 must apply for Non-Active Status by August 14th, 2011.

Any student who does not have this paid by this date will have to reapply to the CGA Program as a new student and start from getting your transcripts re-read.

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.

The policy and regulations contained in this guide have been determined by the CGA Northwest Territories/Nunavut Board of Governors and the National Education Committee and are administered by the staff of CGA Northwest Territories/Nunavut. The Association reserves the right to change regulations at any time without notice.

If you have any questions or if there is a program area that is not addressed in this handbook or 2011/2012 Calendar, please use the contact information below and we will be pleased to assist you.

CONTACTING THE CGA OFFICE

**Certified General Accountants Association of Northwest Territories/Nunavut
(CGA-NWT/NU)**

P.O. Box 128, 3rd Floor

5016-50th Avenue

Yellowknife, NT X1A 2N1

Telephone: (867) 873 5620

Fax: (867) 873 4469

E-mail: admin@cga-nwt-nu.org

Website: www.cga-nwt-nu.org

Executive Director: Marlene Sutton

Office Hours: 8:00am - 4:30pm, Monday to Friday

Closed for lunch 1:00pm – 2:00pm

STUDENT NUMBER

All students are assigned a student number upon enrolment. It is imperative that all assignments and correspondence addressed to the Association show your name and student number (example, John Doe, 1411001). Your student number will remain yours as long as you are a student or a member of the NWT/NU

WEBSITE

Students can access the CGA Northwest Territories/Nunavut website at www.cga-nwt-nu.org. This is where you will find information on fees, courses, transfer credits, admission requirements etc. Your secured student area of the website is called “MyCGA Web Services”. Here you will also have the opportunity to go to the PD Net site and take in some of the live Webcasts that are offered through Professional Development which may help with some of your studies. To login, make sure you select Northwest Territories/Nunavut Student Services as your region. Then use your 7 digit CGA Student number as the user ID. Your initial password is defaulted to your 7 digit home phone number without spaces or punctuation. The “MyCGA Web Services” area contains a variety of online services such as course enrolment, edit profile, course history, T2202s, statement of marks, online payments, order history etc. Students should carefully tour this website from time to time to become familiar with the online resources available to them. **Please review your course history to verify that your transcript of marks is correct.**

TIME LIMIT

Upon entering the CGA Program students are given a time limit to complete their studies. To ensure that every student will have the opportunity to complete the CGA Program within the allowable time limit, it is recommended that a student enroll in a minimum of two courses in each academic year. The following outlines the time allowed:

of transfer credits granted upon initial enrolment to complete

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----

10	10	9	9	8	8	7	7	6	6	5	5	4	3	3
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Maximum # of years allowed to complete CGA Program

An additional two years is allowed for students who require a degree.

PAYMENT POLICY

All payments for first time enrollments will be done by submitting a paper copy to the CGA office. All re-enrolling students will be completed on-line at time of enrolment. Payments can be made by Visa, MasterCard or American Express. New students must send payment to the Association at the time of their enrolment along with their application. Request for course additions, course withdrawal, late assignment and Business Case Re-submission can also be sent to the Association with the payment and proper form. There will be a \$50 handling fee charge on all cheques returned to the Association from the bank.

DEFERMENT OF STUDIES

A student, who wishes to defer studies for a year but still wishes to maintain student status, can do so by re-enrolling in August as a non-active student. The deferment of studies will not be counted as part of the time limit; however, no course enrolment will be permitted. A student can elect to defer studies for a maximum of two years.

CHANGE OF INFORMATION

Address / Employment Change

It is important that your personal and contact information in the Association's database is always current and accurate. If any of your contact information changes, e.g. address, e-mail, employment, exam location, etc. you are expected to immediately update the information on-line in the MyCGA Web Services area of the website. The following are step by step instructions:

1. Login to MyCGA Web Services area of the website.
2. Click on the "View Edit Profile" tab.
3. Key in any changes to your profile information.
4. Click "Save Changes".

You can also notify the Association immediately if you change residence or employment. Please e-mail new information to admin@cga-nwt-nu.org

Transfer to another Province

A student who leaves the Northwest Territories/Nunavut region may continue his/her study program in any other region.

Transfers between Regional Associations are made at the **end of an academic year** after the results of the June examination session are released. This should be done early in the summer to ensure ample time to register in your new region. A student who moves out of the Northwest Territories/Nunavut region during the academic year will be required to complete his/her current year's studies with CGANWT/NU on a correspondence basis.

A transfer form is available on the website at www.cga-nwt-nu.org.

ENROLMENT

Course Enrolment

Course enrolment applications should be completed and returned by the August deadline along with the non-refundable annual registration fee. It is recommended that students indicate all courses they are registering for during the initial registration period but you do not have to pay for all courses at the beginning of the year. Students re-enrolling after the deadline must pay a late fee before enrolling.

Blackboard Online Learning Environment

All courses will be using the Blackboard learning management platform. The new OLE offers students a more efficient and effective learning experience with intuitive navigation, one site access to all course related information and new learning resources – including multimedia diagnostic learning activities, automated course updates and comprehensive reviews. The feature rich Blackboard OLE provides CGA the ability to continuously improve and take advantage of innovative learning developments. To access Blackboard go to www.mycgaonline.org username is your student ID number and password is your last name in all capital letters. Please change password after accessing the site.

Adding a Course

For enrolments after the initial registration period, students are required to submit a Course Change form and a non-refundable administration fee of \$40. The required form is included in this handbook. Please ensure the course is offered in the session you are requesting and that you have the necessary pre-requisites by referring to the Course Offering, Pre-requisites and Course Fees schedules that follow:

Course Material

All textbooks and other required materials are supplied by the Association. These are sent to the student together with a packing slip and it is important to verify the contents of each package and report any discrepancy to the CGA office as soon as possible.

Study Methods

A guide to improve your study methods is provided on your course information on **Blackboard** under the “How to Tab”. This guide contains excellent tips on time management, study and examination writing techniques for new and re-enrolling students.

Computer Requirements

For all computer requirements go to www.cga-canada.org

2011-2012 COURSE OFFERING SCHEDULE

SESSION 1	SESSION 2	SESSION 3
<p>Financial Accounting Fundamentals (FA1) Financial Accounting: Assets (FA2) Financial Accounting: Liabilities & Equities (FA3) Accounting Business Case (BC1) Management Information Systems (MS1) Financial Accounting: Consolidations & Advanced Issues (FA4) Advanced Management Accounting (MA2) Public Practice Audit Case (BC2) Advanced Corporate Finance (FN2) Internal Auditing & Controls (MU1) Advanced Personal and Corporate Taxation (TX2) Issues in Professional Practice (PA1) Strategic Financial Management (PA2)</p>	<p>Financial Accounting Fundamentals (FA1) Micro & Macro Economics (EM1) Business Law (LW1) Financial Accounting: Assets (FA2) Management Accounting Fundamentals (MA1) Business Quantitative Analysis (QU1) Business Communications (CM1) Financial Accounting: Liabilities & Equities (FA3) Corporate Finance Fundamentals (FN1) Accounting Business Case (BC1) Accounting Theory & Contemporary Issues (AT1) External Auditing (AU1) Public Practice Audit Case (BC2) Financial Accounting: Consolidations & Advanced Issues (FA4) Advanced Management Accounting (MA2) Personal & Corporate Taxation (TX1) Advanced External Auditing (AU2) Advanced Corporate Finance (FN2) Public Sector Financial Management (PF1) Information Systems Strategy (MS2) Internal Auditing & Controls (MU1) Strategic Financial Management (PA2)</p>	<p>Business Law (LW1) Financial Accounting Fundamentals (FA1) Micro & Macro Economics (EM1) Financial Accounting: Assets (FA2) Business Communications (CM1) Management Accounting Fundamentals (MA1) Business Quantitative Analysis (QU1) Financial Accounting: Liabilities & Equities (FA3) Management Information Systems (MS1) Corporate Finance Fundamentals (FN1) Accounting Business Case (BC1) Accounting Theory & Contemporary Issues (AT1) External Auditing (AU1) Public Practice Audit Case (BC2) Financial Accounting: Consolidations & Advanced Issues (FA4) Personal & Corporate Taxation (TX1) Advance Personal & Corporate Taxation (TX2) Advanced External Auditing (AU2) Advanced Corporate Finance (FN2) Information Systems Strategy (MS2) Public Sector Financial Management (PF1) Issues in Professional Practice (PA1) Internal Auditing & Controls (MU1)</p>

SESSION 4
<p>Accounting Business Case (BC1) Public Practice Audit Case (BC2) Accounting Theory and Contemporary Issues (AT1) External Auditing (AU1) Advanced Management Accounting (MA2) Financial Accounting: Consolidations & Advanced Issues (FA4) Personal & Corporate Taxation (TX1)</p>

COURSE FEES

Courses	Course Fee **
Level 1	
Financial Accounting Fundamentals (FA1)	\$828
Micro & Macro Economics (EM1)	\$812
Business Law (LW1)	\$812
Level 2	
Financial Accounting: Assets (FA2)*	\$842
Business Quantitative Analysis (QU1)	\$812
Management Accounting Fundamentals (MA1)	\$812
Business Communications (CM1)	\$812
Level 3	
Financial Accounting: Liabilities & Equities (FA3)*	\$875
Corporate Finance Fundamentals (FN1)	\$888
Management Information Systems (MS1)	\$906
Accounting Business Case (BC1)*	\$240
Level 4	
Advanced Management Accounting (MA2)	\$952
Personal & Corporate Taxation (TX1)	\$974
External Auditing (AU1)	\$949
Public Practice Audit Case (BC2)	\$289
Accounting Theory 1 (AT1)	\$946
Financial Accounting: Consolidations & Advanced Issues (FA4)	\$941
PACE	
Issues in Professional Practice (PA1)	\$1650
Strategic Financial Management (PA2)	\$1650
Options	
Advanced Corporate Finance (FN2)	\$1159
Advanced External Auditing (AU2) or	\$1169
Internal Auditing & Controls (MU1)	\$1169
Advanced Personal & Corporate Taxation (TX2)	\$1164
Information Systems Strategy (MS2)	\$1227
Public Sector Financial Management (PF1)	\$1185

Course fee does not include the \$40 administration fee to add a course after the August registration.

* These courses require AccPac software. The FA2 Full Course fee includes AccPac Software on a CD provided with course material. Students repeating FA2 or enrolling in FA3 or BC1 will be required to purchase the AccPac software as a separate item if not previously purchased. The license fee is \$130.00.

Option courses

A student is entitled to change their elective or option course within the following guidelines. The total number of allowed attempts (Did Not Qualify (DNQ) or less than 65% in a course) at any combination of the required 2 option courses will be eight. The number of allowed attempts in any one option course may not exceed four. A student may not change options after becoming a compulsory withdrawal in an option course.

PRE-REQUISTE

LEVEL	COURSE	PRE-REQUISITE
1	FA1	NONE
	EM1	NONE
	LW1	NONE
2	FA2	FA1
	QU1	NONE
	MA1	FA1*
	CM1	NONE
3	FA3	FA2*
	FN1	FA2, EM1
	MS1	FA1
	BC1	MS1, FN1, MA1, FA3, CM1
4	MA2	MA1, QU1
	TX1	FA3*
	AU1	FA3, QU1, MS1
	AT1	FA3, FN1
	BC2	FA3, MS1, QU1, AU1
	FA4	FA3, FN1
PACE ELECTIVES	FN2	FN1
	AU2	AU1, FA4
	MU1	AU1
	MS2	MS1
	TX2	TX1
	PF1	FA2, MA2, AU1
PACE	PA1	TX1, MA2, AU1, FA4, AT1
PACE	PA2	TX1, MA2, AU1, FA4, AT1

* Must have qualified for the exam

ASSIGNMENTS, ONLINE QUIZZES and BUSINESS CASES

Level 1 - 4

In Level 1-4 have online quizzes and / or integrative assessment components that can allow you to accumulate up to 30% of your final course mark. The final exam is worth 70% of your total mark and failure to complete all online quizzes and / or integrative assessment within the due dates will reduce your chances of passing your course. No other exam qualification is required. Please note that if you defer your exam to another session you will lose the accumulated 30% of your final mark. The deferred exam will not be written on 100%.

PACE LEVEL

Students in PACE courses **are required to submit assignments to qualify to write the national examination at the end of each course.** Qualifications for PACE examinations are outlined on page 12. Core comment sheets will be provided to students who submit his/her weekly assignments where applicable. These comments are provided for assistance and must not be distributed to other students. Also, please note that assignments copied from comment sheets and submitted as originals will be treated as plagiarism and the student will receive a zero mark on the assignment

Assignment Due Dates and Late Assignments

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 with a fee 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.

There will be no extensions for quizzes.

Business Cases – “NEW”

In the past all Business Cases were submitted hard copy to the association. This has changed. Both Business Cases BC1 and BC2 are now offered online through Blackboard OLE. These Business Cases are now broken down into five (5) required assignments to be completed the same as a regular course. The due dates will be posted on the OLE site. There is no exam in these two course but all assignments must be submitted and a final mark of 65% be reached to pass the course. We will still accept a re-submission, if the marker requests one, with a charge of \$55.00 and the student request form. If the marker does not request a resubmission, you will have to take the full course again. We will not accept a transfer credit for BC2.

Plagiarism/Copying

Plagiarism is the copying of published material without acknowledging the source. Copying is the submission of another’s work as one’s own. This would include but is not limited to:

- Solutions from old examinations
- Another student’s assignments
- Marker’s comment sheet or suggested solutions
- Comments / solutions from the Tutor
- Other sources

Students are advised against copying because the Association believes that the student would be:

- misleading themselves about their knowledge of the course material
- endangering their chances of success in subsequent course work
- creating an unprofessional image of themselves in the view of the Association.

Penalties for Plagiarism/Copying

Proven cases of plagiarism and/or copying will result in:

1. Student receiving a zero (0) mark on the assignment
2. Issuance of an official reprimand letter recorded both electronically and in the student’s permanent file.
3. Subsequent cases of plagiarism and/or copying will result in non-eligibility of the student to write the exam (DNQ), and being required to permanently withdraw from the Association.

Should a student wish to appeal a decision made by the Association’s Education Committee, the matter should be made in writing to the Association within a 10-day time period from the date of the Education Committee’s letter notifying the student of its decision. The request will be reviewed by the Association’s Ethics Committee for a final decision

WITHDRAWAL & APPEALS

Refunds/Withdrawals

- (a) Request for withdrawal with a refund of the course fee **must be received in writing at least two weeks before the course start date** and materials must be returned unmarked. The student will then be entitled to a refund of the course fee less a \$100 withdrawal fee. The withdrawal fee will apply to each course from which a student withdraws (e.g. if the student withdraws from TX1 and AU1, the withdrawal fee will be \$200). **The registration fee, transfer credit fees, entrance fee, supplemental fees, deferral fees, administration fees and the computer tutorial fee are non-refundable.** Any software received in a shrink-wrapped package is non-returnable once it has been opened.
- (b) Students, who withdraw from a course after the course starts but prior to week four of the course, will receive a ETR and will not be charged with an attempt. No portion of the course fee will be refundable; therefore students are entitled to keep their course materials.
- (c) Students who withdraw after the deadline in (b) above will receive a DNQ on their CGA transcript of marks. **A DNQ constitutes a failure and will be counted as one of the four allowable attempts** (The degree policies differ; please check their respective program guide).

Withdrawal and Re-admission Policy

A student will be required to withdraw from the study program for the following reasons:

- Non-application to study program.
- Conduct deemed to be unethical and/or unprofessional.
- Failure of four (4) attempts in a subject course. Policies for degree partners differ. Please see program guide from the respective degree partners.
- Failure to complete the required program within the prescribed time limit according to the chart on page 2.

Re-admission Policy Following a Voluntary or Mandatory Withdrawals

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);

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 a course, 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.

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.

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.

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.

EXAMINATIONS

Examination Process

CGA examinations have the purpose of evaluating whether a student has demonstrated the core competencies required of a newly certified CGA or required to continue in higher level courses of the program at an appropriate performance level.

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 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 complete 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.

Uniformity in marking is assured. Courses with larger enrolments may require the use of a marking team. The marking team is appointed and supervised by the examiner. In this instance, one marker will mark the same question(s) which again assures uniformity in marking. After all papers have been marked, the examiner performs a second reading of all papers that are borderline failure papers. The examination results are then forwarded to CGA Canada where each failed paper is again rechecked for clerical accuracy to ensure all marks have been accounted for and the additions are correct. The national marks release dates are established to ensure that the maximum amount of time is made available for a complete and thorough review of the students' responses to examination questions.

EXAMINATION RESULTS ARE NOT RELEASED OVER THE TELEPHONE OR IN PERSON BY ASSOCIATION STAFF OR OFFICERS. Refer to the release dates found under important dates. Examination results are accessed through MyCGA Web Services when they become available. Examinations answers/submissions and responses are the property of CGA-Canada and are not returned to students under any circumstances.

Definitions

- A **SESSIONAL examination** is one for which a student has qualified as a result of completing the requirements of a new or repeat subject.
- A **SUPPLEMENTAL examination** is one which is offered to a student who has failed to obtain a passing mark (65%) but who has obtained a mark of 50% or more on a sessional course. A student who receives a supplemental privilege will be writing the examination based on a 100% final. Part marks for Online Quizzes and/or integrative assignments are not transferred. Students failing a supplemental exam are required to re-enroll in the subject.

Examination Schedule

- Examination schedules for the December, March, June and September sessions are included on page 18.
- Each examination must be written on the date and at the time shown on the examination schedule. However, if two examinations are scheduled for the same day, the National Examination Policy permits you to either write two exams consecutively on the same day or defer one examination until a later session. In this instance you should contact the CGA office.
- **A student may defer a sessional exam or a supplemental exam for any reason, to either of the next two exam sessions in which an exam for that course is offered. A deferred exam will not be deferred again except for extenuating circumstances and students who defer an examination are responsible for any subsequent course changes. The request for deferral must be made no later than 4:00 pm on the date of the scheduled exam for a weekday exam, or by 4:00 pm on the Friday directly preceding a Saturday exam. After acceptance of the request you may enroll on-line for Deferral & supplemental and they are non-refundable. Also, students failing to write a supplemental exam or deferred exam are required to re-enroll in the course.**
- Students who request a challenge exam(s) must write the exam(s) in the session for which he/she has registered. Failure to do so will result in the loss of the challenge. Withdrawal from a challenge exam must be made, in writing, at least two weeks prior to the examination.
- If you are ill and are unable to attend your scheduled exam time, notify the Association immediately after the examination date. A medical certificate is required. **This certificate MUST be submitted to the CGA Northwest Territories/Nunavut within one week of the examination.** This may result in being subject to a deferral exam.

Qualifications for Examinations

- A student must be registered in the current academic year in order to be an examination candidate.
- A student qualifies for a sessional examination in a subject by submitting assignments and/or group discussions.
- Students will need to obtain a minimum total of marks on assignment and / or group discussions submission to qualify to write the final exam for the course. (Refer to qualifying chart below).
- Students who fail to meet the qualification standard outlined above will be disqualified from writing the examination. Notification of disqualification will be sent just prior to the examination session.
- Failure to qualify for an examination in a subject will not prejudice a student's right to write examinations in other subjects for which the student is qualified.
- Students who obtain a minimum total score of marks to meet the qualification standard are eligible to write. **No notification will be sent unless the student is disqualified.**
- Students receiving disqualification notices, and are certain they have qualified, should contact the CGA Office **immediately.**

<i>PACE</i>	<i>Qualifying Marks Needed</i>
<i>Advanced Corporate Finance (FN2)</i>	325
<i>Advance External Auditing (AU2)</i>	325
<i>Internal Auditing & Controls (MU1)</i>	325
<i>Advance Personal & Corporate Taxation (TX2)</i>	325
<i>Information Systems Strategy (MS2)</i>	325
<i>Public Sector Financial Management (PF1)</i>	325

Supplemental Examinations

- Any student who obtains 50% or more on an examination except PA1 & PA2 in which he/she failed to obtain 65% must re-write the examination in that subject at the next examination session unless the examination is deferred or the student elects to re-enroll in the course. Part marks for Online Quizzes and/or integrative assignments are not transferred for Levels 1-4 and students will write a supplemental exam based on 100% final. Students failing to write a supplemental exam are required to re-enroll in the subject.
- Students must enroll on-line for the supplemental examination and pay the fee three weeks prior to the examination week. Reminders will not be sent to students. Students who do not register will not be permitted to write the supplemental examination and will be required to re-enroll in the course.
- Students who obtain a grade of less than 65% on a supplemental are required to repeat the course.
- Students who do not wish to write supplemental examinations should notify the CGA NWT/NU Office, using the student request form indicating that they have elected to re-enroll (ETR) rather than write the supplemental. A student may only elect to re-enroll twice in any given course. This form must be received by the CGA NWT/NU two weeks prior to the examination.

Exam Centers and Special Areas

Details of where you will write, building, room number etc. will be given be issued from CGA NWT/NU, or the examination supervisor, well in advance of your first examination sitting. If a supervisor cannot be found through the Association you must request a Supervisors Form from the Association and arrange to have a professional person, such as a CGA, CA, Lawyer, Principal, etc., act as your supervisor for examination purposes. The supervisor may not be a relative or friend. **It is your responsibility to advise this office of your supervisor's name, full mailing address and telephone number at least six weeks prior to each session.** If others in your area are writing the same examination, attempt to arrange for a mutual supervisor.

Allowable Examination Room Material

All Subjects

- Standard writing implements – pen, pencil, eraser, ruler and flowchart template (for MS1 and MS2)
- Calculator – Any model of calculator is allowed in the exam room; however, must be non-printing and have no alpha keys.

Personal & Corporate Taxation (TX1) / Advance Personal & Corporate Taxation (TX2)

The Canadian Income Tax Act will be allowed as acceptable examination room material. The Income Tax Act may be highlighted, underlined, cross-referenced, tabbed or indexed. It may also contain any subjective or descriptive comments or notations. However, the Act may not contain any additional inserted pages of any type, from any source.

Business Communications (CM1) / Laurentian University Examination

Business Communications (CM1) students may bring into the examination room an English dictionary, thesaurus, single bound combination English dictionary/thesaurus, or a translation dictionary. The dictionary should be paper-based and may be highlighted, underlined, cross-referenced, tabbed or indexed. Students may not include any study notes, lesson notes or loose papers within the reference document.

Unusual Circumstances

If you sit an examination under unusual circumstances that occur during the examination, you should notify the Association as soon as possible and, in any event, no later than one week after the examination has been written.

Should a student encounter ambiguous questions, material not within the course context, or a paper of unreasonable length, a written criticism should be forwarded to the CGA NL Education Committee's within one week of the sitting for their consideration.

Previous Examinations

Examinations written in the previous sessions (except Professional Applications examinations) may be accessed via a link on the course website and downloaded from the website. The most recent sessional 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.

Exam Paper Review Procedures

The following procedures are available to students who wish to review their results from a recent exam. **Students do not, however, receive a copy of their exam as per the national policy.**

Request for a Re-grade or a Critique must be received **no later than two weeks** from the date marks are released. The last date to request a Re-grade or Critique is February 26, June 4, August 31 and November 26, 2010. All requests must be in writing and include the appropriate payment, the student's name, student number, course and mark obtained.

Re-grade

The purpose of the re-grade would be to confirm to the student that no error, which resulted in an overall failing grade, was made in the marking of the paper. The re-grading would be done by an independent examiner. A letter signed by the examiner would be sent to the student. Comments provided by the students will not be forwarded to the examiner.

The cost of this procedure is \$175 and normally takes CGA Canada twenty-one (21) working days to process. Please note that supplemental examinations cannot be deferred for students who are waiting for Re-grade results.

Critique

A critique may be requested by any student who has failed a course. The examiner will provide a critical analysis of the weaknesses demonstrated by the student. The purpose of the critique is to help students who will be repeating a course they have had serious problems with.

The cost of the procedure is \$175 and there is no guarantee how long the procedure may take. Supplemental exams cannot be deferred for students who are waiting for critique results.

PRACTICAL EXPERIENCE

Through employment, students are expected to obtain a portfolio of demonstrated accounting and/or financial management related competencies, which are broad in scope and at progressively higher levels of responsibility relative to their advancement in the CGA program. A minimum of 36 months of full-time employment is normally required to achieve the appropriate experiences for professional certification.

The Association will withhold the CGA designation until any experience deficiency has been remedied.

Practical Experience Profiles:

Students enrolled at the Foundation (1-3) levels are normally employed full time in Entry level or higher accounting and/or financial activities, e.g. accounts payable/accounts receivable clerk, junior accountant, etc.

Students enrolled at the Advanced Studies (4) level are normally employed full time in accounting or financial management activities at an increasingly responsible, intermediate level. Students at this level may actively participate in such activities as financial statement development/interpretation, financial analysis, budgeting, investment management, tax planning, audits and systems analysis.

Students enrolled at the finalist levels are employed full time in accounting, financial, or managerial functions that require a professional level of responsibility and decision-making. Typical experiences may include complex financial analysis, forecasts, strategic planning, policy recommendations, project leadership, business, re-engineering, client relations, corporate audits, etc.

EMPLOYMENT REQUIREMENT

Before qualifying for certification, every student must satisfy to the Association that he/she has progressed to a position which requires a well-rounded knowledge of and/or a high degree of responsibility in accounting or finance. It is strongly recommended that every student, while progressing through the program, be employed full-time in accounting or financial functions compatible with his/her academic studies.

1. A **PERC** (Professional Experience Required for Certification) is to be submitted when a student begins his/her first PACE Level course.
2. No Student will be asked to withdraw from or be prevented from progressing in the study program because he/she is not currently in an acceptable employment or has not attained experience at a level compatible with his/her academic year. However, graduation will be delayed until such time the required experience has been achieved.

EVALUATION

All completed Professional Experience Questionnaires are evaluated objectively and consistently following policy guides established by the National Association. They are rated as Acceptable, Conditionally Acceptable or Unacceptable. All students not meeting Professional Experience requirements will be notified.

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.

Code of Ethical Principles & Rules of Conduct

The *Code of Ethical Principles and Rules of Conduct* provides standards of acceptable behavior 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 judgments' about how they ought to act. They also provide a basis for enforcing a minimum level of acceptable behavior. 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 that 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.



STUDENT REQUEST FORM

This form is available online or to print at

Fax: 1-867-873-4469

www.cga-nwt-nu.org

E-mail: admin@cga-nwt-nu.org

NAME: _____ STUDENT NUMBER: _____

For change of address, telephone number, or email address please visit MyCGA Web Services and update your profile.

Please complete the applicable section.

NOTE: All fees are indicated in the Student Handbook and will be processed accordingly.

Course Addition: \$40 administration fee to add a course

Course Code: _____ Session: _____ (2 – winter, 3-Spring, 4-Summer)

Late Assignment Fee:

Course Code: _____ Session: _____ (1-fall, 2-winter, 3-spring, 4-summer)

Business Case Re-submission Fee:

Course Code: _____ Session: _____ (1-fall, 2-winter, 3-spring, 4-summer)

Course Withdrawal:

Course Code: _____ Session: _____ (1-fall, 2-winter, 3-spring, 4-summer)

All students withdrawing from a course must submit this form with appropriate fee.

Note: A refund is only applicable if withdrawal takes place two weeks prior to the first assignment due date and the course material is received by that date. Please refer to the Student Handbook – Important dates.

*****You can now enroll for Deferral and Supplemental Examinations on-line using MyCGA Web Services under on-line enrolments.

Payment Type Information: Visa MasterCard

Card #: _____

Expiry Date _____

Signature: _____

Date: _____

Forms listed below must be filled out using the ones on-line at www.cga-nwt-nu.org.

Application for Enrolment

Application for Advanced Standing

Application for Letter of Permission

Student Transfer Application

Transcript Order Form

Foundation Studies in Accounting Form