



Certified General
Accountants Association of
Nova Scotia and Bermuda

Nova Scotia and Bermuda

Education Policy Manual

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Enrolment

Admission

The minimum requirements for enrolment in the program of professional studies shall be the fulfillment of residency requirements in the region of application and **one** of the following:

- University or post-secondary college graduation
- Professional designation in accounting or other recognized professional field
- Secondary school graduation or equivalent
- Mature student status: 21 years of age or over, with a minimum of two years acceptable business experience

Transfer Credits

- Transfer credits are allowed when students are enrolled in the program.
- Students completing courses for transfer credits outside the Maritime provinces should request permission from the office.
- The cost of adding a transfer credit once enrolled is \$50 per each transfer credit.

Time Limit

Transfer Credits Received	Years to Complete
1 - 3	10
4 - 5	9
6 - 7	8
8 - 9	7
10 - 11	6
12 - 13	5
14 - 15	4

- An additional two years is allowed for students completing an acceptable degree or our integrated Laurentian degree program.

Academic Integrity

Academic integrity is expected of all students. Students are required to know what constitutes a violation of academic integrity as well as the consequences related to the offence. These are outlined in various student publications and offenders will be disciplined by the Association

Post-Secondary Students

Any student who chooses to attend University on a full-time basis may apply to become, or continue to be, a Student within the CGA Program.

Registration

Payment Policy

- Any request made by a student will not be processed unless accompanied with the correct payment.
- Post-dated cheques or partial payments will not be accepted.
- If a post-dated cheque is sent to the office for payment, the CGA Staff is not responsible for an early deposit that may incur any additional fees).

Deferment of Studies

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

Transfers (transfers to other provinces)

- A student who leaves the Maritime Region may continue his/her study program in any other province in Canada. The student remains a Maritime student for the remainder of the academic year; however, they will be required to transfer their file after July 1st.

Course material

- All textbooks and other applicable material are supplied by the Association.
- No credit is given for textbooks not required or supplied in a previous academic year if a student is required to re-enroll in the course.

Adding a course

- Courses added after the initial registration must be requested by the deadline for the applicable session. Course fees and a \$30 non-refundable administration fee must be submitted with request.

Course Pre-Requisites

LEVEL	#	COURSE	PREREQUISITES			
Level 1	FA1	Financial Accounting Fundamentals				
	EM1	Micro & Macro Economics				
	LW1	Business Law				
Level 2	FA2	Financial Accounting: Assets	FA1			
	QU1	Business Quantitative Methods				
	MA1	Management Accounting Fundamentals	FA1			
	CM1	Business Communications				
Level 3	FA3	Financial Accounting: Liabilities & Equity	FA2			
	FN1	Corporate Finance Fundamentals	FA2	EM1		
	MS1	Managing Information Systems	FA1			
	BC1	Accounting Business Case				
Level 4	MA2	Advanced Management Accounting	MA1	QU1		
	TX1	Personal & Corporate Taxation	FA3			
	AU1	External Auditing	FA3	QU1	MS1	
	BC2	Public Practice Audit Case	AU1			
	AT1	Accounting Theory	FA3	FN1	MA1	
	FA4	Financial Accounting: Consolidations & Adv. Issues	FA3	BC1	FN1	
PACE	FN2	Advanced Corporate Finance 2	FN1			
	AU2	Advanced External Auditing	FA4	AU1	BC2	
	MU1	Internal Auditing & Controls	AU1	BC2		
	MS2	Information Systems Strategy	MS1			
	TX2	Advanced Personal & Corp Tax	TX1			
	PF1	Public Sector Financial Mangement	FA3	MA2	AU1	
	PA1	Professional Applications 1				
	PA2	Professional Applications 2				

Withdrawals

- Students deciding to drop or electing to re-enroll in a course that they are currently enrolled in must notify the office by e-mail prior to week four of the course. If notification is received by the drop deadline, the following notation will appear on the student's course history – "DRP" (dropped course). This does not count as an attempt and will not appear on a student's transcript.
- For levels 1 – 4 courses, if drop notification is not received by the applicable date, the following notification will appear on the student's course history and official transcript of marks – "ETR" (elect to re-enroll). Please note that an "ETR" is not considered an attempt at the course.
- If notification of a drop or elect to re-enroll is not received by the applicable due date and the student does not qualify for the examination based on the required assignment qualification standard, a failure and an attempt at the course will be assessed. A "DNQ" (did not qualify) will be recorded for CGA courses and will be reflected on the course history and official transcript of marks.

Compulsory Withdrawal

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

- Non-payment of fees.
- Non-application to study program.
- Conduct deemed to be unethical and/or unprofessional.
- Failure to complete the required programs within the prescribed time limit
- Failure of four attempts in a subject course
- Maximum of three attempts at the Professional Applications examinations.

Student Appeals

- Any student who believes that any rule or regulation has been unfairly applied to him/her may petition in writing for a review of his/her particular case.
- Appeals should be addressed to the CGA Nova Scotia Office and will be reviewed by the Provincial Education Committee.
- Appeals must be received immediately after the rule or regulation was applied.
- Appeals should identify the rule-regulation applied; state reason for the appeal; include full description of any extenuating circumstances to be considered in reviewing the case; and be signed by the student making the appeal.

Assignments

Level 1-4

- Online quizzes and/or integrative assessment(s) components can allow student to accumulate up to 30% of final course mark.
- There are no late submissions for quizzes/assignments
- The accumulated 30% of final mark does not transfer to another session if a student defers their examination.

Business Cases - Assignments

- BC1 has 5 assignments for a total of 135 marks. Students need to obtain 88 points to pass the BC1
- BC2 also has 5 assignments for a total of 100 marks Students need to obtain 65 points to pass the BC2
- A 1 week extension is available for assignments 1, 2 and 3 and needs to be requested by the original due date

Examinations

Supplemental Examinations

- Any student who obtains 50% or more, but less than a Pass, on an examination must re-write the examination in that subject at the next examination session that the exam is offered unless he/she chooses to defer the exam or to Elect-to-Re-enroll (ETR) in the course.
- Students must pay for the supplemental examination fee three (3) weeks prior to the examination week. Students who do not pay the fee will not be permitted to write the supplemental examination and will be required to re-enroll in the course.
- A student who obtains a grade of less than 65% on a supplemental is required to repeat the course.
- Students who do not wish to write supplemental examinations should notify the Regional 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.

Deferral Policy

- A student may defer a sessional exam or a supplemental exam, for any reason, to either of the next two exam sessions that an exam for that course is written.
- 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 Monday preceding the examination
- Deferral & supplemental fees must be paid at the time the request is made and are non-refundable.
- Please note that part marks for Online Quizzes and/or integrative assignments are not transferred and no refunds are allowed on deferred exams.
- Students failing to write a supplemental exam or deferred exam are required to re-enroll in the course
- Each examination must be written on the date and at the time shown on the examination schedule.
- Students writing two exams scheduled on the same day, the National Examination Policy permits student to either write two exams consecutively on the same day or defer one examination until a later session
- If student are ill during an examination session and are unable to write scheduled exam(s) notify the Association immediately after the examination date. A medical certificate is required.

Special Distant Centres

- A student living more than 150 km from an examination center can chose the special center code
- The student must arrange to have a professional person, such as a CGA, CA, Lawyer, Principal, etc., act as special supervisor for examination purposes. It may not be a relative or friend.
- The office of the special supervisor's name, full mailing address and telephone number must be received by the office at least six weeks prior to each session
- The Association will pay a maximum of \$30/3 hr exam or \$40/4 hr exam toward the expense of a special supervisor

Unusual Circumstances

- If a student sits for an examination under which unusual circumstances occur, student should notify the Association as soon as possible and, in any event, no later than 2 days 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 Regional Office within one week of the sitting for the Education Committee's consideration.

Allowable Examination Room Material

- 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)/ Advanced Personal & Corporate Taxation (TX2).
- The Income Tax Act will be allowed as acceptable examination room material. Only the 88th or 90th edition of the CCH Canadian Income Tax Act is permitted. Please note that the students are allowed to tab, annotate, highlight and underline the Income Tax Act. Students may write and make notes in the Income Tax Act; however, no additional pages can be inserted.
- Business Communications (CM1)/Laurentian University Examinations.
- Students writing the Business Communications (CM1) or Laurentian University examinations may bring into the exam room either an English dictionary, a Thesaurus or a translation dictionary. The dictionary should be paper-based and may be highlighted, underlined, cross-referenced, tabbed or indexed. Students should not include any study notes or loose papers within the dictionary.

Exam Paper Review Procedures

Regrade

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

Critique

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

Practical Experience

Practical experience is one of three professional certification requirements (PCR) of the CGA Program of Professional Studies.

Students are expected to assume progressively higher levels of financial management responsibilities when enrolled in the certification level courses of the Program of Professional 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 and decision-making in, such areas as accounting, finance, audit, taxation, strategic planning, and the management of knowledge, human resources, projects, and other organizational resources.

CRITERIA FOR PRACTICAL EXPERIENCE

Duration of Work Experience	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.
Foundation and Professional Work Experience	<p>To achieve the practical experience standard necessary for CGA qualification, students must demonstrate experience and competence in effectively applying the knowledge, skills, and professional values of the Program of Professional Studies.</p> <p>Students are expected to demonstrate the professional competencies as determined by CGA Canada's ongoing practice analysis research through foundation and professional work experience.</p> <p>Students are not required to demonstrate achievement of all professional competencies through practical experience. That is, it is sufficient to assess some professional competencies by education and/or examination only.</p>
Work Experience	<p>Of the total experience requirement outlined in Duration of Work Experience, all students must have a minimum of one year of accounting/financial experience at a professional level; and</p> <p>a) students registered with a Canadian affiliate must have a minimum of one year of Canadian experience; or b) students registered with an International affiliate or CGA – Canada and resident outside of Canada may gain experience within or outside of Canada.</p>
Competency Requirement	In addition to covering the competencies of Program of Professional Studies, all students are required to demonstrate a set of seven core competencies that are identified in the Practical Experience Assessment Questionnaire at a level of performance required of a newly certified CGA

VERIFICATION OF PRACTICAL EXPERIENCE

The student's reported practical experience must be verified by a qualified supervisor. The qualified supervisor must be a professional acceptable to the Association who is familiar with the student's experience.

REPORTING, MONITORING, AND CONTROL

- All completed Practical 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 Practical Experience requirements will be notified in writing.

PACE

Qualifications For Sessional Examinations

- Students must be registered in the current academic year in order to be examination candidates.
- 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 **325** marks on assignment and/or group discussions submission to qualify to write the final exam for the course.

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 that the exam is offered unless he/she chooses to defer the exam or to Elect-to-Re-enroll (ETR) in the course.
- Students must pay for the supplemental examination fee three (3) weeks prior to the examination week. Students who do not pay the fee will not be permitted to write the supplemental examination and will be required to re-enroll in the course.
- A student who obtains a grade of less than 65% on a supplemental is required to repeat the course.
- Students who do not wish to write supplemental examinations should notify the Regional 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.

Option Courses

- A student is entitled to change their elective or option course within the following guidelines.
- The total number of attempts (DNQ's or less than 65% in an exam) at any combination of the required two option courses will be 8.
- The number of attempts in any one option course may not exceed 4.
- A student may not change options after becoming a compulsory withdrawal in an option course.

Withdrawals

Students deciding to drop or electing to re-enroll in a course that they are currently enrolled in must notify the office by e-mail prior to week four of the course. If notification is received by the drop deadline, the following notation will appear on the student's course history – "DRP" (dropped course). This does not count as an attempt and will not appear on a student's transcript.

If a student chooses not to continue with the course between weeks 5 – 8, they must notify the CGA Office by e-mail and they will receive an "ETR" on their course history and official transcripts of marks. This is not considered an attempt.

If notification of a drop or elect to re-enroll is not received by the applicable due date and the student does not qualify for the examination based on the required assignment qualification standard, a failure and an attempt at the course will be assessed. A "DNQ" (did not qualify) will be recorded for CGA courses and will be reflected on the course history and official transcript of marks.

Late Assignments

- Assignments falling in Modules 1-7 may be up to one week late
- Assignments falling in Modules 8-10 may not be late

Fees¹

ADMINISTRATIVE FEES Non-Refundable		
		2011-2012
ENTRANCE	Application for Admission	75
	Entrance	150
	Annual Student Fee	525
	3 RD Term Fee	310
	4 TH Term Fee	210
	Associate Student	210
	Transfer Credit	35
EXAMINATION		200
	Re-Grade	175
	Supplemental	200
	Deferral	100
	Withdrawal	100
MISCELLANEOUS	Late Enrolment	75
	Late Assignment	35
	Course withdrawal	100
	Course Addition Fee	35
DEGREE PROGRAM	LU HBCom - 6cr	1,300
	LU HBCom - 3cr	650
	LU MBA	1,925
	LU MBA	1,000

¹ Does NOT include HST – must be added

COURSE FEES				
				2011-2012
FOUNDATION	Level 1	FA1	Financial Accounting Fundamentals	635
		EM1	Micro & Macro Economics	635
		LW1	Business Law	635
	Level 2	FA2	Financial Accounting: Assets	635
		QU1	Business Quantitative Methods	635
		MA1	Management Accounting Fundamentals	635
	Level 3	CM1	Business Communications	635
		FA3	Financial Accounting: Liabilities & Equity	635
		FN1	Corporate Finance Fundamentals	635
		MS1	Managing Information Systems	635
ADVANCED	Level 4	BC1	Accounting Business Case	200
		MA2	Advanced Management Accounting	700
		TX1	Personal & Corporate Taxation	700
		AU1	External Auditing	700
		BC2	Public Practice Audit Case	200
		AT1	Accounting Theory	700
PACE	PACE	FA4	Financial Accounting: Consolidations & Adv. Issues	700
		FN2	Advanced Corporate Finance 2	750
		AU2	Advanced External Auditing	750
		MU1	Internal Auditing & Controls	750
		MS2	Information Systems Strategy	750
		TX2	Advanced Personal & Corp Tax	750
		PF1	Public Sector Financial Management	750
		PA1	Professional Applications 1	900
PA2	Professional Applications 2	900		

Course refund less withdrawal fee

- Request for withdrawal with a refund of the course fee must be received by completing the Student Request Form 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 subject fee less the withdrawal fee.
- The withdrawal fee will apply to each subject from which he/she withdraws.

Partial course refund

- 50% of the course fee may be refunded provided it is requested by e-mail before the week of module 1.
- Any software received in a shrink-wrapped package is non-returnable once it has been opened.

Post-Secondary Transfer Credit Policies

		ACADIA	DALHOUSIE	MSVU	SMU
FOUNDATION	FA1	BUSI 1013/2033	COMM 1101	BUS 2221/2222	ACC 2241/2242
	EM1	ECON 1013/1023	EC 1101/1102	EC 1101/1102	ECO 1201/1202
	LW1	BUSI 3613/3623	COMM 2603	BUS 2259	CMLW 2201
	FA2	BUSI 3073	COMM 3105	BUS 3325	ACC 3341/3342
	QU1	ECON 2613/ BUSI 3063	COMM 2501/2502	MATH 2208/2209	MGSC 1206/2207
	MA1	BUSI 2013/3113	COMM 2102/3116	BUS 3320/4425	ACC 3333/3334
	CM1	graduation	degree		graduation
	FA3	BUSI 3083	COMM 3111	BUS 3326	ACC 3341/3342
	FN1	BUSI 2223/2233	COMM 2202/2203	BUS 3360/3361	FIN 2360/3361
	MS1	BUSI 1703/2803	COMM 1502/3511	BUS 2255/4415	ACC 3323
	MA2	N/A			ACC 3334/4470
	BC1				ACC 4455 or ACC 4470
ADVANCED	AT1	BUSI 4013		BUS 4428	ACC 3345
	AU1	BUSI 4113	COMM 3114	BUS 3343	ACC 4450
	TX1	BUSI 3223	COMM 4120	BUS 3324*	ACC 4453/4454
	FA4	BUSI 4073/4083	COMM 3111/4101/4102		ACC 4443/4444
	BC2				ACC 4455 or ACC 4470

		STFX	SAINTE ANNE	UCB	NSCC
FOUNDATION	FA1	BSAD 221/223	COM 101/1023	BUS 121/122	ACC 1000/2000
	EM1	EC 101/102	ECO 1013/1023	ECON 101/102	
	LW1	BSAD 351	DRO 2023	BUS 251/252	
	FA2	BSAD 323/324	COM 2013	BUS 325	ACC 3003/4001*
	QU1	MATH 205/STAT 201	MAT 1213/1223	BUS 182/282	
	MA1	BSAD 321/322	COM 3113/3133	BUS 321/421	ACC 3001
	CM1	degree	degree	degree	COMM 1205/2215
	FA3	BSAD 323/324	COM 2023	BUS 326	
	FN1	BSAD 341/342	FIN 3013/3023	BUS 341/342	
	MS1	BSAD 419	ADM 1133/2133	BUS 181/284	
	MA2	BSAD 322/427			
	BC1	BSAD 221/223			
ADVANCED	AT1	BSAD 424		BUS 424	
	AU1	BSAD 425		BUS 427	
	TX1	BSAD 454		BUS 451/452*	
	FA4	BSAD 426/428			
	BC2				

CGA NOVA SCOTIA EDUCATION POLICY

		DAL MBA	SMU MBA	BERMUDA COLLEGE
FOUNDATION	FA1		MBA 5540	ACC 1135/1145
	EM1		MBA 5501	ECO 1101/1102
	LW1			LAW 2203
	FA2			ACC 2201
	QU1		MBA 5506	MAT 2233/2234
	MA1		MBA 5548	ACC 2253/2254
	CM1			ENG 1115/2212
	FA3			ACC 2202
	FN1		MBA 5561	MGN 2240/2242
	MS1		MBA 6626	CIS 1120/BUS 4415
	MA2			
	BC1			
	ADVANCED	AT1		
AU1				BUS 3343
TX1				BUS 3324*
FA4				
BC2				

- Means that a Challenge exam is required for a transfer credit on this course

University – CGA Partnerships

Saint Mary's University

DRAFT