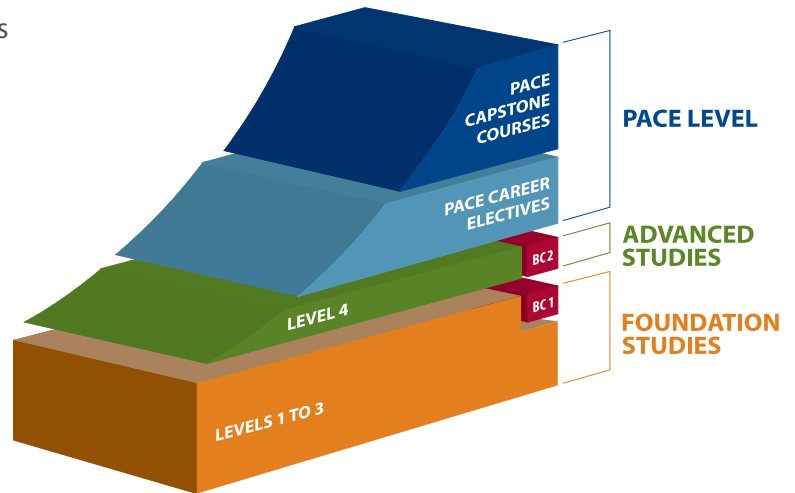




The CGA Program at a Glance

The CGA program consists of three key elements:
academic studies,
a degree requirement,
and practical experience.



1 ACADEMIC STUDIES

The academic component of the CGA Program of Professional Studies consists of 19 courses and examinations plus two comprehensive business cases. The courses are split into five progressive levels that culminate with the professional level of study, the PACE Level. The two business cases are an integral part of the CGA program, designed to help you apply financial management concepts in a practical and professional manner. The accounting business case (BC1) is completed following the Foundation Studies (third level), while the auditing business case (BC2) is completed in the Advanced Studies level.

There are several ways to complete the academic studies of the CGA program. Some students have completed a considerable part of these course requirements through post-secondary studies prior to becoming CGA students. Others do all the courses online through the CGA Association itself. Or students can combine post-secondary transfer courses with courses taken through the Association. The flexible design of the CGA program ensures that there will be a pathway to certification that is just right for you.

2 DEGREE REQUIREMENT

All CGA students are required to obtain a bachelor's degree prior to certification as a CGA. The degree requirement is an exit, not an entrance, requirement. The degree may be from any approved post-secondary degree-granting institution and may be obtained in any field of study. And equivalent foreign degrees also meet this requirement.

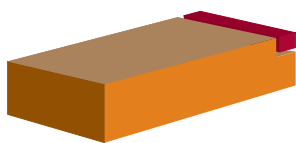
For students entering the CGA program without a bachelor's degree, CGA offers a choice of integrated online degree opportunities. CGA's exclusive post-secondary partnerships provide students in the program with an innovative way to complete a degree concurrent with their CGA studies. To learn more about the degree requirement, see *Powerful Partnerships in Education: Integrated Degree Opportunities* (next page).

3 PRACTICAL WORK EXPERIENCE

To achieve certification, you will be required to obtain accounting and/or financial management employment. On-the-job experience will complement your course knowledge to achieve the minimum professional competencies expected of a newly designated CGA. Though it usually takes students about 36 months to gain appropriate breadth and depth of competencies for certification, some students may be able to achieve the requirement in as few as 24 months of full-time work. Where you gain this experience is largely up to you. With CGA, students can meet this experience through accounting work in any business sector. In fact, CGA students enjoy a wide range of career opportunities throughout the business community—in corporate entities, governments, public accounting firms and not-for-profit organizations.

Academic Studies

Success based on a rock-solid foundation



LEVEL ONE

Financial Accounting 1 FA1
Economics 1 EM1
Law 1 LW1

LEVEL TWO

Financial Accounting 2 FA2
Quantitative Methods 1 QU1
Management Accounting 1 MA1
Communications 1 CM1

LEVEL THREE

Financial Accounting 3 FA3
Finance 1 FN1
Management Information Systems 1 MS1

• Business Case 1

FOUNDATION STUDIES

The first 10 courses of the CGA program, plus the first of the two business cases, make up the Foundation Studies. The courses in these three levels provide a solid understanding of full-cycle financial accounting, economics, business law, management accounting, communications, and management information systems.

Credit for courses in Levels 1 to 3 of the CGA program may be earned by transferring post-secondary credits, or by taking courses through the CGA Association. Most business degrees and diplomas cover many if not all of the course requirements in these levels. Students taking these course requirements through CGA, or those who have completed diplomas, often complete their degrees through one of CGA's degree partnerships.



LEVEL FOUR

Financial Accounting 4 FA4
Management Accounting 2 MA2
Taxation 1 TX1
Accounting Theory 1 AT1
Auditing 1 AU1

• Business Case 2

ADVANCED STUDIES

The next five courses and the second business case form the Advanced Studies (Level 4) of the CGA program. These cover advanced topics in financial and management accounting as well as the key professional concepts and knowledge in audit and taxation. The second business case provides the opportunity to apply all these concepts in a practical manner through the completion of an audit business simulation using Caseware auditing software.

Courses in Level 4 of the CGA program may be completed through post-secondary transfer credits or by taking courses through the CGA Association. Many business degrees and diplomas include courses that qualify for transfer credits for some or all of the Level 4 courses.

POWERFUL PARTNERSHIPS IN EDUCATION: INTEGRATED DEGREE OPPORTUNITIES

For students entering the program without a bachelor's degree, CGA offers a choice of integrated degree opportunities. CGA's exclusive post-secondary partnerships provide students with an innovative means to complete a degree concurrent with their CGA studies.

Students may choose to complete an Honours Bachelor of Commerce degree through Laurentian University (LU) or a Bachelor of Applied Business Administration degree (Accounting and Information Technology major) through the Southern Alberta Institute of Technology (SAIT). Both the LU and SAIT degrees have been designed for part-time distance learning and provide efficient ways to meet the degree requirement. The CGA Association administers the admission and course delivery process for both SAIT and LU.

The SAIT degree in Accounting and Information Technology allows students to combine accounting studies with Information Technology skills and training. For details on the SAIT degree, please visit www.cga-saitdegree.ca

The LU degree combines versatile management education and core business skills that complement the CGA professional studies, providing students with a solid professional business education. For details on the LU degree, visit <http://cga.laurentian.ca>

Laurentian University and CGA have also partnered to offer a distance education Masters of Business Administration (MBA) degree to be completed concurrently or following completion of the CGA program. Entry to this graduate level business degree is competitive and is based on an applicant's portfolio of experience and education. MBA information is also available on the LU Website.

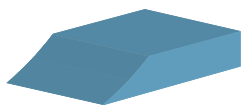
Academic Studies

Setting the PACE for professional accounting

THE PACE LEVEL

PACE (Professional Applications and Competence Evaluations) comprises the program's professional courses and examinations and is the final level of studies prior to certification as a CGA. At this level, students must complete four courses, each course having a four-hour professional certification examination. These 16 hours of examinations (four exams x four hours) are the certification exams used to assess the competencies and knowledge required to receive the CGA designation.

It is PACE that truly sets the CGA apart from the competition. The value of the PACE level lies in its unique sector-specific professional academics coupled with two integrated courses that require students to apply the skills and knowledge they've learned over the entire program. PACE is a thorough, challenging and realistic measure of how you will perform in the business world.



PACE CAREER ELECTIVES

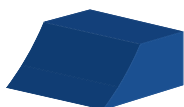
Public Sector Financial Management 1..PF1
Management Information Systems 2.....MS2
Management Auditing 1MU1
Finance 2FN2
Taxation 2.....TX2
Auditing 2.....AU2

Financial Management/Internal Audit	FN2 & MU1
Financial Management (MIS Emphasis)	MS2 & MU1
Corporate Finance	FN2 & TX2
Corporate Taxation	TX2 & MU1 or FN2
Commerce/Financial Institutions	FN2 & MU1 or MS2
Public Practice Audit/Taxation	AU2 & TX2
Public Practice Business Analysis/Consulting	TX2 & FN2
Public Practice Systems Audit/Consulting	AU2 & MS2
Government/Non-Profit	PF1 & MU1 or MS2

PACE CAREER ELECTIVES

Students must first complete two PACE Career Elective courses and their associated examinations. Here, the CGA program provides you the opportunity to focus your professional preparation in the business area of your choice. There are six different career elective courses to choose from. Students choose the two courses and examinations that will best prepare them for success in the area or sector they wish to concentrate their careers on.

The table shows some suggested course combinations, but this is by no means a complete list of elective course combinations.



PACE CAPSTONE COURSES

Issues in Professional Practice.....PA1
Strategic Financial Management.....PA2

PACE CAPSTONE COURSES

The final two academic requirements of the CGA program are the PACE Capstone courses and examinations. These professional applications courses use case studies and business simulations to cover new topics, and provide students with the opportunity to integrate and apply knowledge they have acquired throughout the first four levels of the program. Online discussion groups provide a forum for dealing with situations encountered by accounting professionals. Through group work, students hone their skills and knowledge, and develop key competencies in communication, strategy, time management and leadership.

The first professional applications course, (PA1) Issues in Professional Practice, draws on knowledge of financial reporting, tax and audit. This course requires students to integrate and apply competencies that a professional accountant external to the organization must possess. Students develop and demonstrate the ability to anticipate and solve the real-world problems faced by external auditors and professionals providing business advisory services.

The second professional applications course, (PA2) Strategic Financial Management, develops the professional competencies a CGA requires to effectively manage an organization's financial affairs from an internal perspective. Students must demonstrate their ability to integrate and apply knowledge of management accounting, finance, and management information systems.