

A career you can count on.

Program of Professional Studies



CERTIFIED
GENERAL
ACCOUNTANTS

We see more than numbers.

This book belongs to

Advanced learning developed and overseen by the best.

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A CGA designation offers flexibility, opportunity and financial reward.

Becoming a certified general accountant benefits you at any stage of your career. It equips you with the tools essential for success, offering flexibility, opportunity and financial reward. Recognized for its commitment to quality, integrity and thorough skills development, the CGA program of professional studies has proven to meet the highest of standards in leading-edge financial management competencies, integrated computer technologies and independent learning.

Earning the CGA designation opens doors to employment prospects and a wide range of career options. With the CGA program of professional studies, you don't need to choose between school and work; your learning supports your work and your work supports your learning.

Overseen by CGA Newfoundland and Labrador and CGA Canada, the program shapes professionals who see the opportunity behind the numbers. You will learn from a comprehensive and dynamic curriculum developed by a renowned educational team with the support of leading accounting and business specialists and academics. The program enables you to accelerate your career through real-world experience in full-time employment.

CGA Newfoundland and Labrador also offers professional development support that is unparalleled in the profession. It fosters long-term career advancement and international mobility, ensuring that your development as a professional will remain a lifelong experience. You'll be given the opportunity to hone your ability to analyze and interpret financial information, think creatively and solve complex problems, with the expertise to forecast and implement corporate strategies and communicate effectively.

As a CGA, you have the opportunity to command maximum earning power. CGAs hold senior financial executive positions—as presidents, CEOs, CFOs, directors and corporate partners—all ranking in the top five per cent of income earners in Canada.

What Is CGA Newfoundland and Labrador?

The Certified General Accountants of Newfoundland and Labrador is a self-governing body that grants the exclusive rights to the CGA designation and controls the professional standards, conduct and discipline of its members and students in the province of Newfoundland.

CGA Newfoundland and Labrador is an affiliate of the Certified General Accountants of Canada, the professional association representing a network of 75,000 CGAs and students in the CGA program across the nation and abroad. Recognized internationally, CGA Canada is a full partner of the leading accounting standards organizations.

Dates, locations and further details are available online at www.cganl.org.

This program is published several months in advance of the start of our academic year. CGA Newfoundland and Labrador reserves the right to change or amend its programs, fee structure and regulations over the course of the year.

Kensington Gardens



As a CGA I see possibilities and opportunities for career growth and development that would have otherwise passed me by. The designation has provided me with increasingly responsible, diverse and rewarding positions in both the private and public sectors. With a CGA designation, the world becomes your playground.

As a certified general accountant, I offer my employer a wealth of skills that are tested, tried and true, thanks to the solid foundation of the CGA program of studies. Ten years after receiving my designation, I'm still convinced that it remains the right choice.

Wendy Beckles, CGA
Director of Finance
Kensington Health Centre

A program that delivers what you need to succeed.

Recognized Professional Competence

Today's turbulent business world demands highly skilled financial professionals. By achieving the CGA designation, you demonstrate that you have what it takes to exceed employer expectations. The designation is recognized throughout Canada and around the world as a standard of excellence and professionalism in all aspects of finance and business management.

As a CGA, you will adhere to one of the most respected codes of ethics and rules of professional conduct, and be respected for your commitment to continuing professional development.

Work Around the World

Mutual Recognition Agreements (MRAs) signed between CGA Canada, the Association of Chartered Certified Accountants (ACCA), CPA Ireland, and CPA Australia permit CGAs to readily obtain the ACCA, CPA Ireland, and CPA Australia designations—making work abroad that much easier.

Experience Immediate Career Benefits

Why wait? Enjoy career benefits upon enrolment. The majority of students advance to rewarding positions long before achieving the CGA designation. Employers are keen to add CGAs to their senior financial and operations teams, as employers recognize that students within the program have been groomed for success under Canada's finest and most-demanding financial management curriculum.

Technology That Powers Business Decisions

Effective use of technology is critical to your career. The Certified General Accountants of Newfoundland and Labrador has been a forerunner in integrating new technology into its program of professional studies for over 20 years. As a student—and later as a CGA—you will be widely recognized as belonging to an elite group of professionals capable of applying current technology to make sound business decisions, manage complex information and provide effective organizational leadership.

Standards That Meet Rising Academic Benchmarks

To address the growing demand for ever-higher qualifications, standards and skills in accounting and finance professionals, CGA Newfoundland and Labrador complements its professional training program with a degree requirement. The degree requirement ensures that all CGAs are fully equipped to exceed the changing demands of the globally focused business community.

If you are entering the CGA program without a degree, please see page 9 for more information.

The CGA Benefit

A Program That Adapts to Your Needs, Lifestyle and Experience

The CGA program respects and accommodates your personal learning style, career goals and lifestyle. There are numerous options available for integrating learning and advancement.

Access to Innovative Study Options

CGA Newfoundland and Labrador's use of innovative educational technologies provides you with a flexible, state-of-the-art learning environment, accessible 24 hours a day, seven days a week. Internet and business software technologies offer the advantages of independent and collaborative learning. Our integrated technology allows you to network with course directors, tutors, academic advisers and colleagues studying in the CGA program from almost anywhere, plus access to the following:

- bulletin-board learning groups
- comprehensive course reviews
- examination preparatory tools
- free technical support
- immediate online feedback
- prerecorded audio and video lectures
- supplemental study resources

Tailor Studies to Your Desired Career Path

Enjoy unique opportunities to tailor your professional studies to your interests, experiences and desired career path. In the certification courses of the CGA program, there are 14 combinations from which to choose. They span every industry—including corporate and small- to medium-sized enterprises, information technology, government and not-for-profit, and public practice—to meet the needs of every accounting professional in every sector.

Retain the Flexibility to Transfer to Other Provinces

The CGA designation is recognized throughout Canada and around the world. As a CGA, you have the portability to transfer your designation from province to province across the country.

Earn While You Learn

Enjoy the benefits of career advancement and a full-time salary while being a part-time student. The CGA program is designed to support full-time work in an accounting or financial management-related position while completing the CGA program.

Benefit from a Highly Effective Job-Finding Service

CGA Newfoundland and Labrador provides an online employment referral service for students in the CGA program. Employers from across the country advertise a full range of accounting and financial management positions on our employment referral service.

Highly relevant, rigorous courses.

The program's course materials and examinations are developed by CGA Canada with the support of more than 100 leading academics and professionals (see the Path to Becoming a Certified General Accountant on page 7). The CGA program's rigorous development process provides students with up-to-date, relevant and functional learning resources.

The program's academic requirements may be satisfied by CGA examination. Regardless of your academic standing, a minimum of two courses plus two challenge exams must be completed through the CGA program.

Professional Certification Geared to Your Goals

Certification courses and certification examinations represent the final phase of academic preparation prior to certification as a CGA. At this point, students have the opportunity to focus on an area that supports individual career goals and interests. The certification level of the CGA program consists of two career option courses with accompanying four-hour examinations, as well as two professional applications courses and accompanying four-hour capstone examinations.

Issues in Professional Practice (PA1) focuses on the perspective of an external accountant providing auditing, taxation and business advisory services to clients.

Strategic Financial Management (PA2) focuses on the internal accountant or financial manager, and provides an in-depth study of strategic financial management concepts.

The professional applications examinations are competency-based assessments. In addition to specific technical competencies, candidates are required to demonstrate core competencies in ethics, technology, business strategy and change management, using real-world business simulations.

Take Advantage of The Accredited Programs

Students who graduate from a CGA Newfoundland and Labrador accredited program at a post-secondary institution are eligible to enrol in the certification courses of the CGA program of professional studies. This means that a student has one year or less of part-time studies in order to complete the education requirement of the CGA program.

Specialize In Your Preferred Area Of Business

Corporate and small- to medium-sized enterprises (SMEs) is for students interested in managing the resources of corporate entities. Emphasis is placed on capital and investment decisions, long-term planning, and competitive analysis. The courses for this area of focus include: Advanced Corporate Finance (FN2), Internal Auditing and Controls (MU1) or Information Systems Strategy (MS2).

Information technology management is for students pursuing careers related to the analysis, design and implementation of computer-based information systems from a financial management end-user perspective. It is also for those involved in management auditing, including EDP auditing, and systems development activities. The courses for this area of focus include: Internal Auditing and Controls (MU1) and Information Systems Strategy (MS2).

Government and not-for-profit is for students pursuing careers in the public sector, association management, charitable and not-for-profit organization management, health service organizations and education. This stream emphasizes public sector accounting, not-for-profit reporting issues, expenditure controls and strategic planning. The courses for this area of focus include: Public Sector Financial Management (PF1), Internal Auditing and Controls (MU1) or Information Systems Strategy (MS2).

Public practice prepares students to succeed in a public practice career, providing accounting, auditing, tax planning and business consulting services to

corporate and small- to medium-sized enterprise clients. The courses for this area of focus include: Advanced Corporate and Personal Taxation (TX2), and Advanced External Auditing (AU2).

Meeting the Degree Requirement

Before your CGA designation can be granted, you must hold a degree in any field from an approved degree-granting institution. Non-Canadian degrees must be deemed equivalent to a Canadian degree to be acceptable. CGA Newfoundland and Labrador's degree requirement is not an entrance requirement, but it is a requirement prior to certification.

Integrated Degree Opportunity

For students entering the CGA program without a bachelor's degree, CGA Newfoundland and Labrador offers an integrated degree opportunity. Our exclusive post-secondary partnership with Laurentian University provides students in the CGA program with an innovative means to complete an honours bachelor of commerce degree concurrent with their CGA program of professional studies.

CGA Newfoundland and Labrador administers the admission and course delivery processes for the LU degree opportunity.

The LU honours bachelor of commerce degree combines versatile management education and core business skills, which complement the CGA program of professional studies by providing students with a solid professional business education. For more details on the LU degree opportunity, please visit <http://cga.laurentian.ca>.

Obtain Your CGA Designation and Your MBA Concurrently

Senior-level students in the CGA program of professional studies may be eligible to enrol in Laurentian University's online Master of Business Administration (MBA) program. Take advantage of the overlap between CGA Newfoundland and Labrador's courses and the Laurentian MBA courses; with applicable exemptions, you could earn your MBA from Laurentian's online MBA program in as few as 15 months. For additional information, please visit <http://cga.laurentian.ca>.

Relevant Employment Experience

The application of practical experience, concurrent with the study of conceptual knowledge, is an integral component of developing a well-rounded professional. The freedom to obtain experience in a variety of accounting and financial management positions is one of the major advantages of CGA Newfoundland and Labrador's certification process.

Before qualifying for certification as a CGA, candidates must demonstrate that accumulated work experience has progressed to positions requiring a high degree of knowledge and responsibility. The candidate's employment experience must be in an accounting or financial management position. In order to meet the employment experience requirement, we recommend that when you begin the academic program, you are already a full-time employee in a position that will allow you to progress towards acquiring sufficient experience in the accounting and financial arenas.

To fully meet the experience requirements, candidates are expected to be employed in a position that requires the application of knowledge and independent thinking in an accounting, auditing or financial management function for three or more years with at least one year of Canadian professional experience. Employment experience is assessed on the basis of demonstrated competencies.

Streamline Learning with Course Transfer Credits

Courses completed by a student at a university, college or professional association whose content and standards are deemed equivalent by CGA Newfoundland and Labrador to courses in the CGA program may be eligible for transfer credits.

Prove Course Mastery Through Challenge Exams

A once-only challenge exam may be permitted at the discretion of the manager of admissions and registration for advanced-level equivalent courses or if there is any doubt as to whether or not a transfer credit is justified. Challenge exams are written within one year of enrolment in the program. A student who is unsuccessful in a challenge exam must then enrol in the same CGA course that was challenged. Enrolling in a course for which a student previously received a challenge exam privilege voids that challenge exam privilege.

Length of Time in the Program

The length of time a student has to complete the program is based on the number of transfer credits granted and is determined during the first year of enrolment.

Number of transfer credits granted upon initial enrolment

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

Maximum number of years allowed to complete CGA program

The CGA Program Study Method— structured to put your needs first

Individuals have the opportunity to study part-time while pursuing full-time employment and career advancement. The program offers four sessions annually: fall, winter, spring and summer (sessions 1, 2, 3 and 4). Students register for one course per session.

All courses take advantage of a Windows based computer-integrated delivery. A wide range of leading business software is integrated to provide students with hands-on opportunities in developing the skill to use technology as an effective business decision-making tool.

The CGA program offers an exceptional level of educational support, including weekly online audio lectures that facilitate the entire program being completed by distance learning.

The program prepares you for certification as a financial professional. Successful students need commitment, self-discipline and organizational skills. Expect to devote a minimum of 20 hours per week to your studies.

Modules and Assignments Consolidate Learning

Depending on course selection and level of study, a student will be required to submit assignments, assessments and/or complete quizzes online. Students will be advised through the Online Learning Environment (OLE) of their specific course qualification requirements.

Assignments must be completed and submitted according to the schedule provided in the OLE.

Examinations Ensure High Standards

All students in foundation and advanced courses write a three-hour national examination at the end of each course.

Exams for career option courses are four hours, as are the final two capstone exams.

You must achieve a minimum mark of 65 per cent to receive a pass in a course.

To assist students in examination preparation, a practice examination and suggested solutions are provided with your course materials. Students also have access to previous exams and solutions as study resources. Online audio review sessions are available, providing the opportunity to listen and replay (as desired) a recorded review class via a computer, wherever you are based.

EXIT

My career has really taken flight now that I have attained my CGA designation. The program of studies provided me with the ability to see beyond the numbers – to find solutions to any challenges that come my way.

My employer has acknowledged that the CGA designation has equipped me with the skills, knowledge and insight necessary to participate in the continued success of our organization.

Jasmail Kaur, CGA
Financial Analyst
Paramount Pictures Canada



Course	Code	Price
Financial Accounting Fundamentals	FA1	\$585
Micro and Macro Economics	EM1	\$540
Business Law	LW1	\$575
Financial Accounting: Assets	FA2	\$575
Business Quantitative Analysis	QU1	\$575
Managing Accounting Fundamentals	MA1	\$560
Business Communication	CM1	\$550
Financial Accounting: Liabilities and Equities	FA3	\$625
Corporate Finance Fundamentals	FN1	\$550
Managing Information Systems	MS1	\$565
Accounting Business Case	BC1	\$295
Financial Accounting: Consolidations and Advanced Issues	FA4	\$665
Advanced Management Accounting	MA2	\$600
Personal and Corporate Taxation	TX1	\$655
External Auditing	AU1	\$655
Accounting Theory and Contemporary Issues	AT1	\$635
Public Practice Audit Case	BC2	\$310
Advanced Corporate Finance	FN2	\$665
Advanced Personal and Corporate Taxation	TX2	\$675
Advanced External Auditing	AU2	\$675
Internal Auditing and Controls	MU1	\$675
Information Systems Strategy	MS2	\$720
Public Sector Financial Management	PF1	\$700
Issues in Professional Practice	PA1	\$770
Strategic Financial Management	PA2	\$770

2011 / 2012 Academic Fees

Fees may be paid by certified or employer cheque, Interac, money order or credit card (Visa or MasterCard), payable to CGA Newfoundland and Labrador. Tuition fee receipts for income tax purposes are issued in February each year.

Basic Tuition Fee

All new and re-enrolling students pay an annual non-refundable basic tuition fee each academic year.

New Students

The basic tuition fee for new students varies based on the session in which they first enrol as follows:

(Session 1) Fall (F): \$440	(Session 3) Spring (S): \$260
(Session 2) Winter (W): \$440	(Session 4) Summer (M): \$160

In years subsequent to their first year, all students must pay the annual basic tuition fee in the fall.

Course Fees

Course fees include the costs of textbooks, CD / Internet-based resources, educational software and examination fees (except for deferred and supplemental examinations). Exceptions include the CICA Handbook.

Transfer Credit Fees

If you are granted additional transfer credits after initial enrolment in the CGA program you must pay \$50 per transfer credit.

Challenge Exam Fee

The fee for a challenge exam is \$225 and does not include required textbooks or software.

Financial Support

Students in the CGA program qualify for the federal government's Lifelong Learning Plan (LLP). This plan allows you or your spouse to withdraw funds from your registered savings plan to finance your education. In order for the CGA program to qualify, you must enrol in courses in three sessions. Information can be obtained from the Canada Revenue Agency's website at www.cra-arc.gc.ca. The Bank of Montreal offers a line of credit to students in the CGA program of up to \$6,500 per year to a maximum of \$39,000 over six years. The line of credit can be used for tuition, course fees, books, computer and software purchases. There are no fees, and students can make interest-only payments for up to one year after certification.

Required software and minimum computer configuration

http://www.cga-canada.org/en-ca/Programs/Overview/StudentComputerSystems/Pages/ca_edu_required_computer_knowledge.aspx

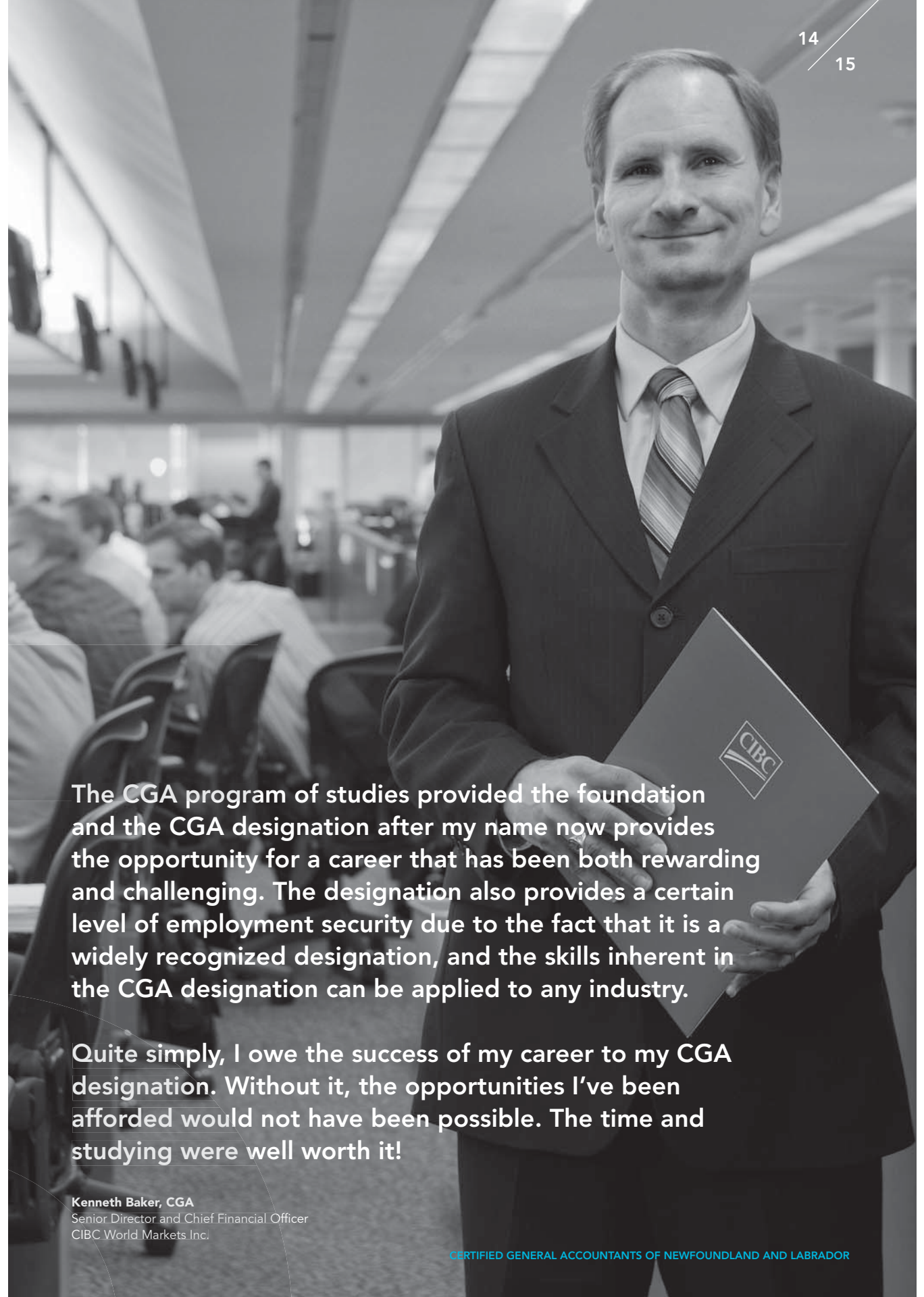
CICA Handbook

Students will have online access to the CICA handbook. Students will be required to create an account at the CAstore. When purchasing a subscription you will be asked to provide a shipping address however nothing will be shipped and you will not be charged.

Refund Policy

Service charges and fees paid for application for transfer credits, former student evaluation, annual basic tuition and exam deferral are non-refundable.

If you wish to change a course or transfer to another session after registering, your request must include any difference in course fees and a \$60 withdrawal service charge, which covers withdrawal from the original course. You must adhere to course withdrawal deadlines when requesting any course changes.



The CGA program of studies provided the foundation and the CGA designation after my name now provides the opportunity for a career that has been both rewarding and challenging. The designation also provides a certain level of employment security due to the fact that it is a widely recognized designation, and the skills inherent in the CGA designation can be applied to any industry.

Quite simply, I owe the success of my career to my CGA designation. Without it, the opportunities I've been afforded would not have been possible. The time and studying were well worth it!

Kenneth Baker, CGA
Senior Director and Chief Financial Officer
CIBC World Markets Inc.

2011/2012 Course Offerings

	Fall	Winter	Spring	Summer
FOUNDATION STUDIES	FA1	EM1	EM1	EM1
		FA1	FA1	FA1
		LW1	LW1	LW1
		CM1	CM1	CM1
	FA2	FA2	FA2	
		MA1	MA1	
		QU1	QU1	
	FA3	FA3	FA3	BC1
	BC1	FN1	FN1	
		BC1	MS1	
			BC1	
ADVANCED STUDIES	BC2	AT1	AT1	AT1
	FA4	AU1	AU1	AU1
	MA2	BC2	BC2	BC2
		FA4	FA4	FA4
		MA2	TX1	MA2
		TX1		TX1
CERTIFICATION STUDIES	FN2	AU2	AU2	
	MU1	FN2	MU1	
	PA1	MU1	FN2	
	PA2	MS2	MS2	
	TX2	PF1	PF1	
		PA2	TX2	
			PA1	

Admission Requirements

The CGA program is open to permanent residents of Newfoundland and Labrador who are either Canadian citizens or landed immigrants, and students with an acceptable study permit. The CGA program welcomes applicants with a variety of educational backgrounds, such as:

- a bachelor's degree;
- a college diploma;
- a secondary school diploma;
- partial post-secondary credits.

All of the above scenarios are acceptable for application to the program. Mature students (over the age of 21) with a minimum of two years of work experience will also be accepted.

Fall Session 1

August 16, 2011	Deadline to submit student admission form
August 23, 2011	Deadline to enrol online
September 5, 2011	Assignment submission window opens (course begins)
November 28 – December 3, 2011	Session 1 exams

Winter Session 2

November 15, 2011	Deadline to submit student admission form
November 22, 2011	Deadline to enrol online
December 5, 2011	Assignment submission window opens (course begins)
March 5–10, 2012	Session 2 exams

Spring Session 3

February 21, 2012	Deadline to submit student admission form
February 28, 2012	Deadline to enrol online
March 12, 2012	Assignment submission window opens (course begins)
June 4-9, 2012	Session 3 exams

Summer Session 4

May 15, 2012	Deadline to submit student admission form
May 22, 2012	Deadline to enrol online
June 4, 2012	Assignment submission window opens (course begins)
August 27- 30, 2012	Session 4 exams

Application Process

Completing Your Application For Enrolment

Initial registration in the CGA program of studies requires enrolment in a CGA course or challenge exam. Applications for enrolment will be accepted prior to each session according to the deadline dates listed on page 17. In order to allow time for processing and the delivery of course material and related information, early registration is advisable. Once you have received your "Transfer Credit Evaluation Report," you may enrol online at cganl.org. A password will be issued once your evaluation is processed. For those who are interested in beginning the program at Level 1 without receiving transfer credits, please submit the Application for Enrolment in hard copy format. There are four enrolment periods for new students during the academic year. Please refer to the previous page for the deadline to submit Application for Enrolment.

If your application for enrolment is not accepted, your entire application will be returned to you.

To enrol in the CGA program, complete the 2011/2012 Application for Enrolment form online at cganl.org, or complete the enclosed application form and submit it to CGA Newfoundland and Labrador as follows:

- 1 by fax at 709-579-0838 with payment by credit card.
- 2 in person during normal business hours at CGA Newfoundland and Labrador's office; payment accepted by certified cheque, money order, credit card or Interac.
- 3 by mail, along with payment by credit card, certified cheque or money order, to

CGA Newfoundland and Labrador
Suite 201, 294 Freshwater Road
St. John's, NL A1B 1C1

Allow up to 15 business days for processing when all the required documents have been received. Introductory course material will be shipped five to ten business days after processing is complete. For applications received after the deadline date, processing will begin in the next session.

Former Students

Individuals who were previously enrolled in the CGA program, but not registered in 2010/2011, must apply for re-entry by completing and submitting—together with the applicable fee—a 2011/2012 Former Student Application.

This application form is available in person from CGA Newfoundland and Labrador's office or it can be downloaded and printed from the website, www.cganl.org.

Student Handbook

With an introductory package, applicants receive a copy of the 2011/2012- Student Handbook, which outlines education regulations and policies. Students are asked to review its contents thoroughly before commencing the program and to keep it handy for quick reference throughout the year.

CGA Newfoundland and Labrador Website

cganl.org

The student area of CGA Newfoundland and Labrador's website contains a wealth of useful information, including the following:

- course and exam schedules and locations
- marks
- student-dedicated communications
- transfer credit information
- course enrolment information
- copies of past examinations
- printable forms required for program administration
- program changes and updates
- major program policies and regulations

Students are provided with a username and password upon enrolment in the CGA program. Familiarity with this section of the website, coupled with the Student Handbook, provides quick and easy access to information as well as answers to most questions regarding the program.



CGA Newfoundland and Labrador
294 Freshwater Road, Suite 201
St. John's, NL A1B 1C1

Phone: 709. 579.1863
 Fax: 709. 579. 0838

Completing Your Admission Form

In order to avoid delays in processing your admission form, please ensure the following:

- Complete all sections as required.
- If any transcripts must be evaluated, please make necessary arrangements to have them sent immediately.
- Enclose applicable \$68 payment.

Once the necessary transcript(s) has been obtained and reviewed and your admission form processed, you will be advised of your admittance to the program. A confirmation will also be sent, if applicable, indicating which transfer credits you have received. For those students needing to complete a bachelor degree to complete the CGA Program of Professional Studies, additional information will be sent to you in this regard.

All students must submit an Admission Form prior to submitting an Application for Enrolment. This admission form should be sent at least two weeks prior to the enrolment deadline of the session for which you are applying.

Once you have received a confirmation of admittance to the CGA Program of Professional Studies, you may submit your Application for Enrolment.

(MUST BE SUBMITTED PRIOR TO SUBMITTING APPLICATION FOR ENROLMENT)

Name _____ Telephone #: Home _____
 Address _____ Business _____
 _____ Postal Code _____ Fax _____
 Email _____

If you are applying for transfer credits, you are required to make arrangements to have official transcript(s) sent to us from the educational institution(s) you attended or attach a sealed copy. List below the educational institution(s) you attended.

Name of Institution, college, university or professional organizaion	Location
1. _____	_____
2. _____	_____
3. _____	_____

If name on transcripts differs from above, please indicate former name: _____

I have enclosed the applicable \$68 admission fee. (All requests must be accompanied by this payment.)

Cheque Visa MasterCard

Card Number _____ Expiry Date: Month _____ Year _____

Signature _____ Date _____

- I was previously enroled in the CGA Program (Student # _____)
- Canadian citizen or Landed immigrant status.
- I have never been found guilty of a criminal or other serious offense for which a pardon has not been granted.
- I have never made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvent debtors.

Additional information required on the reverse of this form.

Please Complete Section A or B (whichever is applicable)

Section A - Applicants with a bachelor degree

Degree obtained	Year	Educational Institution Attended
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I certify this information is correct: _____
Signature

Note: If you have obtained a bachelor degree and are not applying for transfer credits you must still have an official transcript forwarded to us from the degree granting institution.

Section B - Applicants without a bachelor degree

If you do not have a bachelor degree, you will be required to fulfill this requirement prior to obtaining your CGA certification. In acknowledgement of this requirement, please complete the following:

- I plan to apply to Laurentian University
- I plan to obtain a bachelor degree at another post-secondary institution (specify _____
_____).

Signature

Employment History		
Employer	Position	Date of Employment
		To
		To
		To
		To

I certify that all statements on this application are true and complete.

Signature

Date

Credit Card Payment Authorization Form

CREDIT CARD: I VISA I Master Card	Credit Card Number	Expiration Date
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I/We (the above named Customer(s)) authorize CGA-NL to debit credit card for payments as per my/our written authorization. Payments shall be the same as if I/we had personally issued a cheque authorizing the Bank to pay CGA-NL as indicated and to debit the amount specified to my/our NL credit card.

I/We will notify CGA-NL promptly in writing if there is a change in credit card information or status. Failure to do so may result in a \$38 administrative fee.

I/We am/are all the persons who are required to sign on the credit card.

The personal information collected on this form and any other personal information collected and maintained as part of a student's record will be used for the purposes of admission, registration, income tax receipts, scholarships and awards, convocation, student communications, and for CGA research and planning. Information may be shared with CGA NL, CGA Affiliates including CGA Canada, and is held on a common database management system used by regional CGA associations. where applicable, a student's payment information/method will be held on a CGA secured site and transferred to an Internet payment-processing provider as required. The information will be protected by the provisions of the Personal Information Protection and Electronic Documents Act and in accordance with the CGA NL.

Signature

Date

Signature

Date

CODING

(please fill in applicable code in proper box)

EXAM CENTRE

- 30 Special Supervisor
- 31 Carbonear
- 32 Stephenville
- 33 Corner Brook
- 34 Grand Falls-Windsor
- 35 Gander
- 36 St. John's
- 37 Burin-Marystown
- 38 Clarenville

- 54 Utilities
- 55 Printing/Publishing
- 60 Commerce/Wholesale/Retail
- 61 Commerce: banking
- 62 Commerce: finance
- 63 Commerce: insurance
- 64 Commerce: hospitality
- 65 Commerce: other
- 66 Commerce: consulting
- 70 Non profit: professionals
- 71 Non profit: hospital
- 72 Non profit: charities
- 73 Non profit: other
- 90 Other
- 99 Unemployed

- 10 Manager
- 11 Supervisor
- 21 Professor/Instructor
- 22 Consultant
- 23 Analyst
- 24 Accountant
- 25 Auditor
- 30 Assistant Accountant
- 31 Accting Clerk/Bookkeeper
- 32 Junior Accounting Clerk
- 33 CFO
- 90 Other
- 99 Unemployed

INDUSTRY

- 01 Retired
- 10 Public Practice - self employed
- 11 Public Practice - employed
- 15 Education - elem. & second
- 16 Education - college & univ.
- 20 Gov - federal: Revenue Canada
- 24 Gov - federal: other
- 30 Gov - prov: finance
- 31 Gov - prov: other
- 35 Gov - municipal
- 36 Crown Corporation
- 40 Prime Industry
- 50 Manufacturing
- 51 Processing
- 52 Construction
- 53 Transportation/Communication

POSITION

- 01 President
- 02 V.P./Director
- 03 Controller
- 04 Principal
- 05 Partner
- 06 Sole Proprietor
- 07 Treasurer
- 09 Retired

EDUCATION

- 00 High School Graduate
- 01 Mature Student
- 02 Community College - Incomplete
- 03 Community College - 2 Yr Grad
- 04 Community College - 3 Yr Grad
- 05 University (Canadian) - Incomplete
- 06 University (Canadian) - BA
- 07 University (Canadian) - BComm or equivalent
- 08 University (Canadian) - MA
- 09 University (Canadian) - MBA/MAcc or equivalent
- 10 University (Canadian) - PhD
- 11 University (Non-Canadian) - Incomplete
- 12 University (Non-Canadian) - Complete
- 13 Professional Designation - Incomplete
- 14 Professional Designation - Complete
- 15 Other, Please Specify _____

2011-2012 Transfer Credit Schedule

Certified General Accountants			Memorial University	College of the North Atlantic
Level	Code	Name		
1	FA1	Financial Accounting Fundamentals	Business 1101 & Business 3101	AC 1260 & AC 2260
	EM1	Micro & Macro Economics	Economics 2010 & Economics 2020	EC 1100 & EC 1200
	LW1	Business Law	Business Law 4000	LW 1200
2	FA2	Financial Accounting: Assets	Business 6100	AC 2220
	QU1	Business Quantitative Analysis	Statistics 2500 & Business 2401	MA 1670
	MA1	Management Accounting Fundamentals	Business 2101	AC 2250 & AC 3250
	CM1	Business Communications	Business 2000	CM 1240 (CM1100) CM 1241 (CM2100) CM 2200 CM 2300
3	FA3	Financial Accounting: Liabilities & Equities	Business 6110	AC 3220
	FN1	Corporate Finance Fundamentals	Business 4500	FN 2110
	MS1	Managing Information Systems	Computer Science 2801 & Business 3700	
	BC1	Accounting Business Case		
4	FA4	Financial Accounting: Consolidations & Advanced Issues		
	MA2	Advance Management Accounting	Business 5160 & Business 7160	
	AT1	Accounting Theory & Contemporary Issues	Business 7110	
	TX1	Personal & Corporate Taxation		
	AU1	External Auditing	Business 6130	
	BC2	Public Practice Audit Case		
P A C E	Students are required to complete any two of the following options: FN2, AU2, MU1, TX2, MS2 or PF1 All students are required to complete: Professional Applications 1: Issues in Professional Practice Professional Applications 2: Strategic Financial Management			
	Minimum Acceptable Grade		65%	65%

** To be eligible for transfer credits in BC1, you must obtain transfer credits in FA1, FA2, FA3 and have a business diploma or business degree. If you have not received a transfer credit in all the above required courses prior to enrolment in the CGA program you must complete BC1 through CGA Newfoundland and Labrador.*

**Certified General Accountants of
Newfoundland and Labrador**

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