



CHARTERED ACCOUNTANTS

Chartered Accountants (CAs) plan, organize, and administer accounting systems for individuals and businesses. They perform audits and provide taxation, financial or accounting advice. They also work in management consulting, environmental accounting, systems implementation, forensic accounting, and insolvency services, financial planning and business valuations.

CAs are employed by government as well as by the private sector in educational institutions, public practice (accounting firms), and industry. Many are self-employed.

EDUCATIONAL REQUIREMENTS

Candidates must have a bachelor degree from a university recognized as equivalent to a Manitoba university.

WORK EXPERIENCE REQUIREMENTS

Foreign work experience may be applicable in the process of credential assessment. Such work experience is assessed on a case-by case basis.

ASSESSMENT PROCESS

Registration with both the **CA School of Business** (CASB) and the **Institute of Chartered Accountants of Manitoba** (ICAM) is required. For registration requirements of CASB, please refer to their web site at www.casb.com

Note: To qualify to register with these organizations, the applicant must be employed with an accounting firm approved by the Institute of Chartered Accountants of Manitoba (ICAM). A list of all approved accounting firms in the province of Manitoba is available from the CASB web site.

Course Requirements

An applicant must first complete a number of prerequisite courses (listed on CASB web site). If these courses have not been completed as a part of the applicant's university degree they may be completed after he/she registers as a student with CASB.

Applicants must then complete CASB's learning modules. All six learning modules offered by CASB are mandatory (current registration fees and course fees are posted on the CASB web site). The sixth module includes the *Uniform Final Evaluation*, which is a three-day evaluation offered in early fall of each year.

Canadian Work Experience Requirement

All students must complete thirty months of Canadian work experience (2500 chargeable hours). During this period of work experience they are paid by the firm training them to become Chartered Accountants. 1250 hours of this work experience must be completed in Assurance (i.e. Audit and Review), with a minimum of 625 hours in audit, and 100 hours must be completed in Tax.

When all academic and work requirements have been successfully completed and membership fees have been paid (current fee is \$1000.00), membership is granted. Membership allows the individual to use the designation CA and to practice in Canada.

Note: The Canadian Institute of Chartered Accountants' International Qualification Appraisal Board has recognized some foreign Chartered Accountancy Associations. If the applicant is a member of one of these foreign associations, he or she is eligible to write the *CA Reciprocity Exam* and, if all membership requirements are met, to become a member of ICAM. (Contact CASB for a list of recognized foreign associations).

The fees, documentation requirements, and assessment process detailed above are subject to change without notice.

For more detailed information contact:

Institute of Chartered Accountants of Manitoba (ICAM)

500-161 Portage Avenue
Winnipeg, Manitoba
Canada R3B 0Y4
Phone: (204) 942-8248
Fax: (204) 943-7119
Email: icam@icam.mb.ca
Web site: <http://www.icam.mb.ca>

OR

The CA School of Business (CASB)

582 Manulife Place
10180 - 101 Street
Edmonton, Alberta
Canada T5J 3S4
Phone: 1-866-420-2350
Web site: <http://www.casb.com>

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