

Office of the  
*fairness*  
commissioner

Bureau du  
commissaire à  
*l'équité*



*Study of Registration Practices of the*

**CERTIFIED GENERAL ACCOUNTANTS OF  
ONTARIO, 2007**

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The Office of the Fairness Commissioner is an arm's-length agency of the Ontario government, established under the Fair Access to Regulated Professions Act, 2006. Its mandate is to ensure that certain regulated professions have registration practices that are transparent, objective, impartial and fair.

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## 1. INTRODUCTION

The Office of the Fairness Commissioner (OFC) undertook a study of registration practices of Ontario's regulated professions during the fall and winter of 2007–2008. The purpose of the study was to understand each regulated profession's 2007 registration practices and to establish baseline data and information to enable the OFC to measure progress as it fulfills its mandate under the Fair Access to Regulated Professions Act, 2006.

This report reflects the registration practices of the Certified General Accountants of Ontario as of December 31, 2007. Information in this report was gathered from:

- face-to-face meetings with registration staff of the regulatory body
- additional documentation provided by the regulatory body
- relevant websites
- career maps for the profession posted on the Ministry of Citizenship and Immigration's website (where applicable).

The Certified General Accountants of Ontario also provided registration information and statistics for 2005, 2006 and 2007 through a standard spreadsheet designed by the OFC.

An analysis and summary of the findings for all of the regulated professions is contained in the OFC's *Ontario's Regulated Professions: Report on the 2007 Study of Registration Practices*.

## 2. BACKGROUND OF THE REGULATORY BODY

### A. Legislation

The Certified General Accountants of Ontario (CGA Ontario) regulates certified general accountants (CGAs) in accordance with the Certified General Accountants Act, 1983.

### B. Protected Titles

To use the designation “certified general accountant” or the initials CGA, a person must be a member in good standing with CGA Ontario, and must have been certified by CGA Ontario or a provincial/territorial affiliate of the Certified General Accountants of Canada (CGA Canada). The CGA designation is distinct from other accounting designations such as “chartered accountant” (CA) and “certified management accountant” (CMA).

### **C. Definition of the Profession**

CGAs are highly trained financial management professionals who analyze and interpret financial information, and plan, forecast and implement corporate strategies. They are trained in the full spectrum of accounting. In addition, CGAs belong to a group of professionals who apply current technologies to make sound business decisions, manage complex information and provide effective organizational leadership. CGAs are employed in all sectors of the economy, including industry, manufacturing, retail, banking, insurance, government and not-for-profit, and in public accounting.

### **D. Labour Market/Economic Trends**

The overall labour market for accountants is good. Competition for work among the various types of accountants does exist; however, CGAs usually do not experience difficulty finding employment.

### **E. New Developments Within the Profession**

One major development that will affect the CGA profession is the passing of the Public Accounting Act, 2004, which enables the three accounting regulatory bodies within Ontario to authorize their members to practise public accounting in Ontario. CGA Ontario is in the process of establishing a process by which CGAs can become licensed as public accountants.

Another is the development of the International Accounting Standards, which are being implemented in 2008. International reporting standards will affect the entire profession of accounting in Canada, and the burden for training and educating members falls equally on all of the professional accounting bodies.

### **F. Staffing**

The CGA Ontario staff consists of 68 full-time employees, seven of whom are involved in the registration process on a full-time basis.

## **3. REGISTRATION PRACTICES**

### **A. Registration Requirements and Application Process**

#### **i. Basic Requirements**

In order to obtain the CGA designation in Ontario, an applicant must comply with all of the following requirements:

- Hold an undergraduate university degree in any field from an approved degree-granting institution
- or**
- Obtain a degree concurrently with the CGA Program of Professional Studies
  - Complete CGA Canada's Program of Professional Studies, which includes 24 to 36 months of full-time valid professional experience
  - Be a Canadian citizen or a landed immigrant
  - Be a permanent resident of Ontario
  - Not have been found guilty of a criminal offence.

Once an applicant has met all the registration requirements, CGA Ontario's Education Department will present the applicant's name to CGA Ontario's Board of Governors at its next general meeting.

## **ii. Stages in the Application Process**

The application process for the Certified General Accountants has three stages. Applicants for membership may start from Level 1 in the program or they may be able to transfer credits toward CGA Ontario's Program of Professional Studies.

CGA Ontario's academic year runs from June 1 each year to May 31.

### ***Stage 1 – Prospective Student***

Applicants who have previously completed post-secondary studies and/or professional programs may be eligible for transfer credits and should complete the Application for Transfer Credits. This would be their first point of contact with CGA Ontario.

At this stage an applicant is considered to be a "prospective student," and all documents are retained on file for a period of two years from the date of the evaluation letter. If after two years have elapsed the applicant has not enrolled in the CGA Program, he or she must submit a new Application for Transfer Credits.

CGA Ontario's transfer credit policies are evaluated and updated annually.

### ***Stage 2 – Student***

Applicants who have previously applied for transfer credits and have a current evaluation letter and applicants who do not have any post-secondary education and would like to start pursuing the program of studies from Level 1 can submit an Application for Enrolment to become students in the CGA Program and take courses toward certification.

### *Stage 3 – Member*

CGA Ontario students who meet the following certification requirements can apply for admission to membership:

- academic
- work experience
- degree

Once approved by the CGA Ontario Board of Governors, the member can use the CGA designation.

## **B. Documentation Required from Internationally Trained Individuals**

### **i. Standard Documentation**

Internationally trained applicants with post-secondary credits from outside Canada or with accountant qualifications from jurisdictions outside of Canada may request transfer credits for knowledge they have already obtained. Applicants must fill out and submit an Application for Transfer Credits form, which is available on the CGA Ontario website. In addition to this form, internationally trained applicants must submit the following documents:

- official transcripts in sealed envelopes sent directly from the issuing institution
- a letter of good standing, if the applicant was licensed in another jurisdiction
- course descriptions or a program syllabus, if required
- a resumé.

An applicant who has intermediate and/or senior-level on-the-job financial management or accounting experience, and who wishes to have this experience considered, must gather written confirmation from his or her previous employer(s), confirming:

- applicant's level of experience
- job titles held by the applicant during his or her period of employment
- start and end dates of employment
- major responsibilities/accomplishments in that position, described under the following categories: accounting, financial management, information systems management, taxation, human resources, corporation restructuring, feasibility studies and auditing, as relevant to the applicant's experience.

## **ii. Options for Applicants with Unavailable/Destroyed Documents**

CGA Ontario follows guidelines set out by World Education Services (WES) regarding the availability of documentation from war-torn countries. Applicants to whom this situation applies may be permitted to sign a waiver form.

If an applicant is unable to produce documents and is from a country where it is believed that documents are available, then no transfer credits will be given toward the CGA program.

## **C. Credential Assessment (Third Party and/or Internal)**

CGA Ontario assesses the educational credentials of all applicants with post-secondary or professional-level studies to determine if they are eligible to receive transfer credits. Credential assessment is carried out by two full-time academic coordinators of CGA Ontario, who are specifically trained to carry out this task.

In some cases, CGA Ontario requires that international degrees be assessed by a third-party credential assessment agency, such as World Education Services (WES), University of Toronto Comparative Education Service (CES), International Qualifications Assessment Service (IQAS) or National Recognition Information Centre — UK (NARIC). An applicant is required to have an assessment done by one of the above agencies only if CGA Ontario does not have related information for a specific degree equivalency in its database.

Internationally trained applicants whose degree does not meet the CGA degree requirement will be required to obtain an undergraduate bachelor's degree prior to certification.

## **D. Academic/Program Requirements**

### **i. CGA Program of Professional Studies**

In addition to having obtained an undergraduate degree from a university, all eligible applicants must complete the CGA Program of Professional Studies. The CGA Program is designed to allow students to work while they are studying. There are four sessions per year (fall, winter, spring and summer), and students are allowed to take only one course per session.

Applicants enter the CGA Program of Professional Studies at a level commensurate with their educational background. Transfer credits are granted to applicants who can prove that they have taken equivalent courses elsewhere.

All applicants seeking transfer credits for advanced-level courses taken elsewhere are required to write the CGA Challenge Exam for that course. Applicants who are unsuccessful at the challenge exam are required to pass the equivalent course in the CGA Program.

A detailed program syllabus of the CGA Program is available online at the CGA Ontario website.

## **ii. Obtaining the Required Post-Secondary Academic Qualifications**

Applicants who have not yet completed a recognized undergraduate degree and who are planning to earn their bachelor's degree while enrolled in the CGA Program may take advantage of the following CGA Canada partnerships.

The first option is to study to become a CGA concurrently with obtaining a bachelor's degree. CGA Canada administers the admission and course delivery processes for the following post-secondary partnerships, which allow applicants to study entirely online (via distance education):

- Honours Bachelor of Commerce (H.B.Comm.) — Laurentian University, Sudbury  
This program provides students with management education and core business skills that complement the CGA Program of Professional Studies. Applicants are eligible for admission once they have completed Levels 1 through 3 of the CGA Program of Professional Studies (or the equivalent by way of transfer credits). Laurentian University will accept transfer credits for Level 4 courses where they are granted as transfer credits by CGA Ontario.
- Master of Business Administration (MBA) — Laurentian University, Sudbury  
This program is for students who want to continue their studies after attaining their H.B.Comm. degree and are in the senior level of the CGA Program of Professional Studies.

Another option for applicants without a bachelor's degree is to obtain the degree on their own, concurrently with their CGA studies or prior to enrolment.

Applicants who have obtained an accounting or business-related degree from a recognized Canadian university will probably begin the CGA Program of Professional Studies at an advanced level. Applicants who have a degree or diploma may receive as many as 15 transfer credits — the maximum number available toward the CGA Program.

Applicants who have obtained a degree or diploma in a field of study other than accounting will likely begin the CGA Program at Level 1. However, some of the courses they have taken may qualify for transfer credits. A non-business-related degree may meet the CGA degree requirement; however, applicants who have a diploma will still have to meet the CGA degree requirement.

## **E. Work Experience Requirements**

### **i. Experience Portfolio Assessment (EPAS) Practical Experience Requirement**

Applicants who begin the academic program should be concurrently employed in a position that provides full-time practical experience in intermediate and senior accounting and financial management positions, commensurate with their level of studies. Most students need 36 months of experience to achieve the appropriate breadth and depth of competencies for certification, with at least one of those years at a senior level; however, some can achieve the requirement in as few as 24 months of full-time work.

At least one year of the practical experience requirements should be at a senior level, and at least one year should be attained in Canada.

Applicants who complete the entire academic component without having met the experience requirement have an additional three academic years in which to upgrade experience.

Students are required to find their own employment while in the program. CGA Ontario offers an online job posting service for employers, and allows students and members the opportunity to make their qualifications known to employers who post jobs on its site.

Once an applicant has five or fewer courses to complete in the CGA Program, he or she will be required to submit, by a due date, an Experience Portfolio Assessment (EPAS) form, signed by his or her current employer. Any past experience, both Canadian and non-Canadian, must be verified in writing by the applicant's employer, on company letterhead, and must confirm the following: level of experience; position title(s) while employed at that organization; start and end dates of the applicant's employment; and the applicant's major responsibilities/accomplishments in that position.

Applicants typically begin in entry-level positions in accounting while they are in the first two levels of the program, to acquire skills in such areas as clerical work, bookkeeping, tax preparation, accounting maintenance, procedures implementation and use of computer tools/packages.

Applicants should begin to progress to intermediate-level positions while they are in the third and fourth levels of the program, working at activities like interpretation of financial statements; financial analyses; annual budgeting; investment management; procedural recommendations; small organization audits; and systems analysis.

Subsequently, applicants should advance to a senior stage, acquiring experience at the management, policy or long-range planning levels, with greater responsibilities. Typical senior-stage activities include complex financial analyses; senior management presentations; complex budgeting; long-

range financial planning; forecasts; complex consolidations; audit planning; strategic planning; policy recommendations; project team leadership; client relations/contacts; and corporate audits.

## **F. Examinations**

All courses from Levels 1 to 4 of the CGA Program are concluded with a three-hour final examination. The Professional Admission Comprehensive Examination (PACE) courses are concluded with a four-hour examination.

Students have four opportunities to pass an exam. After four consecutive failures on a single exam, a student must write an appeal to take the test for the fifth time. Rewrites are not granted after a fifth attempt.

All course examinations are standardized across Canada.

Applicants who are applying for transfer credits for advanced-level courses must take a challenge exam for that course. Applicants who are unsuccessful at a challenge exam will be required to enrol in and pass the equivalent course in the CGA Program.

## **G. Language Requirements**

CGA Ontario does not require specific language tests for any of its applicants. However, proficiency in English writing skills at the Grade 12 level is expected of all applicants. CGA Ontario advises all applicants who are not proficient in English language communication to upgrade their skills at a secondary or post-secondary educational institution prior to applying for admission to the CGA Program of Professional Studies.

There is a Communication course in the CGA Program that helps students improve their communication skills.

CGA Ontario courses are offered in English only. Proficiency in French does not satisfy the language requirement for the Program of Professional Studies.

## H. Fees

Fee	
Preliminary assessment fee for transfer credits	\$300
Fee for each transfer credit granted assessed <i>after</i> preliminary assessment fee and once enrolled in the CGA Program	\$40
Full year of enrolment in the CGA Program <sup>1</sup>	\$690
Challenge Exam fee	\$275
Cost per course	\$200–\$800
CICA Handbook	\$110

## I. Third Parties

Name of Third Party	Relationship to Regulatory Body
Certified General Accountants Association of Canada (CGA Canada)	This national association is responsible for developing course material content and national examinations.
Credential Assessment Services <ul style="list-style-type: none"> <li>• Comparative Education Service (U of T)</li> <li>• World Education Services</li> <li>• International Qualifications Assessment Service</li> <li>• National Recognition Information Centre — UK</li> </ul>	These credential assessment organizations assess the degrees of applicants from outside of Canada for equivalency toward a Canadian degree.

<sup>1</sup> A prorated rate is available for new students who enter the CGA Program partway through an academic year. This fee does not include the cost of each course.

## **J. Typical Length of the Registration Process**

The number of years granted to complete the academic portion of the CGA Program depends on how many transfer credits a student has been granted and also on whether the student is completing one of CGA Canada's integrated degrees. If a student has:

- two or fewer transfer credits, he or she has 10 years
- three or four transfer credits, nine years
- five or six transfer credits, eight years
- seven or eight credits, seven years
- nine or 10 credits, six years
- 11 or 12 credits, five years
- 13 credits, four years
- 14 credits, three years.

Applicants who are completing one of CGA Canada's integrated degrees are allowed an additional two years.

## **K. Accredited Programs**

CGA Ontario does not accredit specific educational programs. The only entry-to-practice program to become a certified general accountant is the CGA Program of Professional Studies. CGA Ontario grants students in the CGA Program transfer credits for equivalent university, college and professional-level courses they have already taken.

CGA Canada has entered into partnerships with specific post-secondary institutions to deliver undergraduate and graduate programs that students can take concurrently while studying in the CGA Program of Professional Studies.

## **L. Internal Review/Appeal Process**

To appeal CGA Ontario's decisions with respect to transfer credits, applicants need to send a word-processed, signed and dated letter, by fax or regular mail, to the attention of the Registration Management Appeals Panel. This letter should state which transfer credit decisions are in need of re-evaluation, and should include any additional pertinent details accompanied by supporting documentation. The Registration Management Appeals Panel meets monthly, and will mail out its decision letter within six to eight weeks of the applicant's submission. Applicants will be granted a

second appeal for the same course only if more supporting documentation has been submitted. The Registration Management Appeals Panel reviews all appeals related to transfer credits.

The Registration Management Appeals Panel is a subcommittee within the Student Services department, and is completely distinct from the Academic Credentials Coordinators of CGA Ontario. The Registration Management Appeals Panel is composed of senior-level management of the Student Services department who are not involved in the transfer credit assessment process

#### **4. BRIDGING PROGRAMS**

Previously, the Halton Multicultural Council and CGA Ontario formed a partnership to deliver a 20-week bridging program in preparation for the CGA Communications 1 exam.

Applicants who participated in this project had access to sector-specific consulting, accounting software training (including Simply Accounting, QuickBooks and Excel), a payroll seminar, networking opportunities with professional accountants and work placement support.

The duration of this training, including a work placement, was approximately five to six months. There was a mandatory orientation session and training took place during evening hours and Saturdays. There were no fees for participants and anyone, not just residents of Halton, was eligible to attend if these requirements were met:

- Applicants must have scored 7+ on a Canadian Language Benchmarks Placement Test.
- Applicants must have completed the CGA Application for Transfer Credits and have not received credit for the Business Communications course.
- Applicants had to be Canadian citizens or landed immigrants eligible to work in Canada.

However, this program is no longer in existence.

#### **5. MUTUAL RECOGNITION AGREEMENTS**

On December 18, 2006, the Certified General Accountants of Canada and the Association of Chartered Certified Accountants (ACCA) signed a global mutual recognition agreement. The agreement provides a route for qualified members of either body to become members of the other.

ACCAs will qualify to become CGAs if they meet these conditions:

- They are current members in good standing of ACCA.
- They complete the CGA Canada Overview of Canadian Tax and Law (available in April 2007 at the following link: [www.cga-pd.net](http://www.cga-pd.net)).
- ACCA members who gained membership after August 1, 1998, are required to hold a degree recognized by CGA Canada.

ACCA members can obtain the application and frequently asked questions from the ACCA website at [www.accaglobal.com](http://www.accaglobal.com).

## **6. APPLICANTS' INTERACTIONS WITH REGULATORY BODY**

### **A. Nature and Frequency of Communication**

Most contact between CGA Ontario and students in the CGA Program is initiated by the students. However, CGA Ontario staff contacts students who have five or fewer courses to complete in the program, to perform a review of their practical experience requirements to ensure that students are on course to certification.

CGA Ontario reviews the academic performance of students periodically to ensure that they are making reasonable progress toward their CGA designation. Letters are sent to students advising them whether they have met or need to meet their academic requirements and to contact a student adviser for assistance in planning their upcoming courses.

### **B. Backlogs**

The CGA is not currently facing a backlog in its registration process.

### **C. Complaints Regarding the Registration Process**

The Manager of Admissions and Registration or the Vice President Student Services handles complaints from students about the registration process.

In addition, students have the right to request a reconsideration of a decision about transfer credits by the Registration Management Appeals Panel.

## 7. CHANGES SINCE THE 2005 SURVEY

The Ministry of Citizenship and Immigration conducted a survey in 2005 to collect information about occupational regulatory bodies in Ontario.

The Certified General Accountants of Ontario has had no significant changes to its registration practices since 2005.

## 8. REGISTRATION INFORMATION AND STATISTICS

Definitions used in these tables:

**Alternative class of licence:** a class of licence that enables its holder to practise with limitations; additional registration requirements must be met in order to be fully licensed. The Certified General Accountants of Ontario has no alternative classes of licence.

**Applicant:** an individual who has applied to start the process for entry to the profession.

**Applicant actively pursuing licensing:** an applicant who had some contact with the Certified General Accountants of Ontario within the year specified.

**Inactive applicant:** an applicant who had no contact with the Certified General Accountants of Ontario within the year specified.

**Member:** an individual who is currently able to use the protected title or professional designation of certified general accountant.

### Languages in which application information materials are available

Language	2005	2006	2007
English	Yes	Yes	Yes
French	No	No	No
Other(s)			

**Countries where internationally educated applicants were initially trained in certified general accountancy**

<b>Applications Received</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Largest number	N/A	N/A	India
Second-largest number	N/A	N/A	China
Third-largest number	N/A	N/A	United States
Fourth-largest number	N/A	N/A	Philippines
Fifth-largest number	N/A	N/A	United Kingdom

**Staff employed by the Certified General Accountants of Ontario**

<b>Number of Staff</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Involved in registration process	5	5	5
Involved in appeals process	3	3	3

**Jurisdiction where members were initially trained in certified general accountancy (before they were granted use of the protected title or professional designation in Ontario)**

<b>Members</b>	<b>Ontario</b>	<b>Other Canadian Provinces<sup>1</sup></b>	<b>USA</b>	<b>Other International</b>	<b>TOTAL</b>
Total members	346	14,936	N/A	1,417	18,131 <sup>2</sup>
Non-practising members	N/A	N/A	N/A	N/A	N/A

<sup>1</sup> Before June 1, 2007, CGA Ontario did not distinguish between Ontario and other Canadian provinces.

<sup>2</sup> Total includes members from unknown jurisdictions.

### Applicants processed by the Certified General Accountants of Ontario in 2005<sup>1</sup>

<b>Jurisdiction where members were initially trained in certified general accountancy (before they were granted use of the protected title or professional designation in Ontario)</b>						
<b>In 2005 (Jan. 1 to Dec. 31)</b>	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>TOTAL<sup>2</sup></b>	
New applications received	204	1,220	N/A	1,447	2,929 <sup>3</sup>	
Applicants actively pursuing licensing	167	831	N/A	713	1,740	
Inactive applicants	37	389	N/A	734	1,168	
Applicants who met all requirements and were authorized to become members but did not become members	N/A	N/A	N/A	N/A	N/A	
Applicants who became members	21	543	N/A	155	785	
Applicants who were authorized to receive an alternative class of licence but were not issued a licence	N/A	N/A	N/A	N/A	N/A	
Applicants who were issued an alternative class of licence	N/A	N/A	N/A	N/A	N/A	

<sup>1</sup> CGA Ontario collects information according to its academic year, which is June 1 to May 31.

<sup>2</sup> This total includes applicants from unknown jurisdictions.

<sup>3</sup> Twenty-one additional applicants became members, but are not included here because they are accounted for in “Applicants who became members.”

### Applicants processed by the Certified General Accountants of Ontario in 2006<sup>1</sup>

<b>Jurisdiction where members were initially trained in certified general accountancy (before they were granted use of the protected title or professional designation in Ontario)</b>						
<b>In 2006 (Jan. 1 to Dec. 31)</b>	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>TOTAL<sup>2</sup></b>	
New applications received	613	624	N/A	801	2,074 <sup>3</sup>	
Applicants actively pursuing licensing	418	391	N/A	332	1,151	
Inactive applicants	195	233	N/A	469	916	
Applicants who met all requirements and were authorized to become members but did not become members	N/A	N/A	N/A	N/A	N/A	
Applicants who became members	25	503	N/A	192	775	
Applicants who were authorized to receive an alternative class of licence but were not issued a licence	N/A	N/A	N/A	N/A	N/A	
Applicants who were issued an alternative class of licence	N/A	N/A	N/A	N/A	N/A	

<sup>1</sup> CGA Ontario collects information according to its academic year, which is June 1 to May 31.

<sup>2</sup> This total includes applicants from unknown jurisdictions.

<sup>3</sup> Seven additional applicants became members, but they are not included here because they are accounted for in “Applicants who became members.”

### Applicants processed by the Certified General Accountants of Ontario in 2007<sup>1</sup>

<b>Jurisdiction where members were initially trained in certified general accountancy (before they were granted use of the protected title or professional designation in Ontario)</b>					
<b>In 2007 (Jan. 1 to Dec. 31)</b>	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>TOTAL</b>
New applications received	748	127	N/A	567	1,467 <sup>2</sup>
Applicants actively pursuing licensing	346	61	N/A	162	575
Inactive applicants	402	66	N/A	405	892
Applicants who met all requirements and were authorized to become members but did not become members	N/A	N/A	N/A	N/A	N/A
Applicants who became members	37	546	N/A	367	996
Applicants who were authorized to receive an alternative class of licence but were not issued a licence	N/A	N/A	N/A	N/A	N/A
Applicants who were issued an alternative class of licence	N/A	N/A	N/A	N/A	N/A

<sup>1</sup> CGA Ontario collects information according to its academic year, which is June 1 to May 31.

<sup>2</sup> This total includes applicants from unknown jurisdictions.

## 9. SOURCES

Association of Certified Chartered Accountants (ACCA) website. <http://www.accaglobal.com>. Last accessed: March 14, 2008.

Certified General Accountants of Ontario website. [www.cga-ontario.org](http://www.cga-ontario.org). Last accessed: March 14, 2008.

Certified General Accountants Association of Canada website. [www.cga-canada.org](http://www.cga-canada.org). Last accessed: March 14, 2008.

Representatives of the Certified General Accountants of Ontario met with staff of the Office of the Fairness Commissioner on October 21, 2007, to provide further information for this study.

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