

Steps to Membership and a Public Accounting Licence

Requirements	Details																
Complete a four-year degree Obtain credit in 17 specified courses	Complete the specified courses, either as part of your degree requirements or separately: <ul style="list-style-type: none"> • Five financial accounting (introductory, intermediate and advanced) courses (15 credit hours) • Two cost and management accounting courses (six credit hours) • One advanced accounting elective course (three credit hours) • Three auditing courses (nine credit hours) • Two taxation courses (six credit hours) • One business information systems course (three credit hours) • One finance/financial management course (three credit hours) • One economics course (three credit hours) • One law course (three credit hours) 																
Work experience in public accounting	<ul style="list-style-type: none"> • Must be working in an approved training office (ATO) in public accounting or • Have an offer of employment from an ATO that will begin within three months of taking the technical proficiency exam 																
Pass Technical Proficiency Exam	The technical proficiency exam is a five-hour multiple choice exam based on the 17 specified courses																
Pass PA1	Complete PA1 assignments and pass exam.																
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Satisfy work experience requirement	<p>Work experience must be completed with the following specified hours:</p> <table border="1"> <thead> <tr> <th>Activity</th> <th>Minimum Number of Supervised Chargeable Hours</th> </tr> </thead> <tbody> <tr> <td>Financial statement audit procedures</td> <td>625</td> </tr> <tr> <td>Other assurance procedures which must include a minimum of 100 hours of review</td> <td>625</td> </tr> <tr> <td>Total assurance procedures</td> <td>1250</td> </tr> <tr> <td>Taxation and tax service assignments</td> <td>100</td> </tr> <tr> <td>Total specified chargeable hours</td> <td>1350</td> </tr> <tr> <td>Elective Chargeable Hours: In any of the areas noted above plus other related activities such as organizational effectiveness, control and risk management, information technology, finance, consulting, insolvency and valuations</td> <td>1150</td> </tr> <tr> <td>Total supervised chargeable hours</td> <td>2500</td> </tr> </tbody> </table> <p>Hours spent on taxation within an audit or a review engagement may be counted as both taxation and audit or review engagement hours in the calculation of those specific hour requirements but such hours count only once to meet the overall chargeable hour requirement.</p> <p>Complete the Public Accounting Competency Assessment Record (PACAR)</p>	Activity	Minimum Number of Supervised Chargeable Hours	Financial statement audit procedures	625	Other assurance procedures which must include a minimum of 100 hours of review	625	Total assurance procedures	1250	Taxation and tax service assignments	100	Total specified chargeable hours	1350	Elective Chargeable Hours: In any of the areas noted above plus other related activities such as organizational effectiveness, control and risk management, information technology, finance, consulting, insolvency and valuations	1150	Total supervised chargeable hours	2500
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Become a CGA	Admission to membership as a CGA																
Obtain Public Accounting Licence	<ul style="list-style-type: none"> • Complete licensing application • Approval by CGA Ontario's Public Accounting Licensing Board 																