



Citizenship and
Immigration Canada

Citoyenneté et
Immigration Canada



CHARTERED ACCOUNTANT

FOREIGN CREDENTIALS REFERRAL OFFICE



WELCOME

The Canadian Institute of Chartered Accountants (CICA) represents a membership of approximately 75,000 chartered accountants (CAs) and 12,000 students in Canada and Bermuda. Our mission is to foster public confidence in the CA profession by acting in the public interest and helping our members excel. Chartered accountants are looked to for their integrity and expertise, and are Canada's most valued, internationally recognized accounting professionals in senior management, advisory, auditing, financial, tax and assurance roles.

The demanding educational and professional requirements of CAs are reflected in the national and international recognition and respect for the CA designation. We encourage you to review our website (www.cica.ca) and to contact the provincial or territorial institute of chartered accountants where you plan to live and work.



Accounting in Canada

Canada has three accounting designations, each with its own educational, examination and experience requirements: Chartered Accountant (CA), Certified General Accountant (CGA) and Certified Management Accountant (CMA). Accounting in Canada covers a wide variety of work, some of which is strictly regulated and requires special qualifications. Review the requirements for each designation to determine which will best match your qualifications and the career you wish to pursue in Canada.

The laws of all provinces prohibit the use of foreign CA designations in Canada. Once you are a Canadian CA, however, your designation is fully portable across Canada by applying for membership in the provincial institute in which you wish recognition. In Quebec, members must also meet provincial government French-language proficiency requirements.

Before You Come to Canada

While you are waiting to come to Canada, there are many important things you can do to improve your chances of obtaining employment.

The Foreign Credentials Referral Office (www.credentials.gc.ca) is a Government of Canada organization that provides helpful resources such as the *Planning to Work in Canada?* workbook and the *Working in Canada* tool (www.workingincanada.gc.ca). Use these resources to find important information and to develop your job search plan.

You might need to prove - or be tested on - your language skills in English or French. You can find information at www.language.ca. If you need to improve your language skills, start before you come to Canada.

You will require identity documents, official university education transcripts, and professional accounting program and professional accounting work experience documents. It is much easier for you to gather and organize these documents while still in your home country. You may need to arrange for official copies of your certified university transcripts, professional accounting work certificate and references, and a letter confirming your registration or membership in good standing from your professional accounting body. The actual documents required are given on each provincial website.

Most provincial institutes of chartered accountants will allow you to start, or even complete, the assessment

Canada

process of your foreign qualifications before you arrive in Canada. Research the assessment requirements and understand all deadlines and fees. Verify the exact translation requirements, including details about notarized documents.

www.cic.gc.ca

It is important for you to learn about the steps you need to take to get your credentials and qualifications recognized in Canada. Citizenship and Immigration Canada also recommends that you review the resources on our website for helpful information about the immigration process and living in Canada.

Becoming a Chartered Accountant in Canada

The first step in becoming a chartered accountant in Canada is registering as a student or candidate with the institute of the province in which you intend to live. The provincial institute will assess your credentials against those of an entry-level Canadian-trained CA. You then will be informed of any additional educational or professional accounting program or professional accounting experience requirements you must meet to earn the Canadian CA designation.

Are You a Member of a Recognized Accounting Body?

In Canada, 13 international accounting body designations are recognized as “substantially equivalent” to the Canadian CA designation. You can find this list on the CICA website in the section for internationally trained accountants.

Members of these recognized bodies are required to write only the profession’s **CA Reciprocity Examination (CARE)** and to meet the profession’s experience requirements. CARE tests candidates on their knowledge of the rules of conduct, Canadian taxation and Canadian business law. CARE consists of a four-hour examination, and is offered every year in October or early November at several locations across Canada.

Six additional accounting bodies have been assessed and their members are generally considered to have met at least the profession’s university academic requirements for most jurisdictions except Quebec. Generally, members of these bodies must complete some or all of the profession’s professional educational requirements (in Quebec, candidates will be assessed individually and must complete refresher programs and the full professional education program). In all jurisdictions, all candidates must pass the profession’s Uniform Evaluation (UFE) and meet the profession’s experience requirements.

All other professional accountants (i.e., members of any other international accounting body and professionals who are not members of any accounting body) will be individually assessed by the provincial or territorial institute. You will likely be required to complete some or all of the provincial institute’s graduate level professional education program. You will have to pass the UFE. You also may be required to undertake additional academic courses to be admitted to the professional education program. All candidates must also meet the profession’s experience requirements.

Professional Education Programs

In addition to an undergraduate university degree with specific required credits, all provincial institutes require completion of a graduate-level professional education program. These programs vary from province to province, and are designed to ensure that CA students build specific competencies, develop the required expertise, and are prepared to undergo the profession’s UFE. Members of recognized accounting bodies are exempt from these programs. All other applicants are assessed and partial exemption might be granted based on prior training and experience.

Uniform Evaluation

Unless you are a member of a recognized accounting body, you must write the Canadian CA profession’s UFE, our final examination lasting three consecutive days. The UFE consists of three papers, one to be written each day. The first paper is five hours long; the other two are four hours each. The UFE is written across Canada once a year in September.

Professional Accounting Experience

All Canadian CAs must have at least three years of appropriately supervised and progressively responsible professional accounting experience. In some jurisdictions, the experience you obtained while earning your international accounting qualification might count toward the Canadian requirement. To prove that your work experience meets the required breadth and depth of competency development, you will need to provide a completed experience certification form. You may be required to work in an approved CA training office for a specified amount of time to obtain the required work experience. In that case, it is your responsibility to find an appropriate position. Your provincial or territorial institute can provide advice.

Bridging Programs

Bridging programs upgrade your qualifications to ease the transition from your international training and experience to the Canadian workplace. Your research will identify the universities, accounting firms, companies or immigrant-serving organizations that have bridging programs. There are bridging programs in a number of Canadian jurisdictions. Contact your provincial institute for more information.

Finding a Job in Canada

The websites of many provincial and territorial institutes have valuable employment and volunteer resources. The Government of Canada posts jobs offered by employers at www.jobbank.gc.ca.

Provincial and Territorial Institutes of Chartered Accountants

Institute of Chartered Accountants of British Columbia
www.ica.bc.ca

Institute of Chartered Accountants of Alberta
www.albertacas.ca

Institute of Chartered Accountants of Saskatchewan
www.icas.sk.ca

Institute of Chartered Accountants of Manitoba
www.icam.mb.ca

Institute of Chartered Accountants of Ontario
www.icao.on.ca

Ordre des comptables agréés du Québec
www.ocaq.qc.ca

Institute of Chartered Accountants of New Brunswick
www.nbica.org

Institute of Chartered Accountants of Nova Scotia
www.icans.ns.ca

Institute of Chartered Accountants of Prince Edward Island
www.icapei.com

Institute of Chartered Accountants of Newfoundland and Labrador
www.icanl.ca

Institute of Chartered Accountants of the Yukon
www.icayk.ca

Institute of Chartered Accountants of the Northwest Territories and Nunavut
www.icanwt.nt.ca

Additional Resources

Certified Management Accountants of Canada
www.cma-canada.org

Certified General Accountants Association of Canada
www.cga.org/canada

Citizenship and Immigration Canada
www.cic.gc.ca

Service Canada
www.servicecanada.gc.ca

Foreign Credentials Referral Office
www.credentials.gc.ca

