

(Canadian \$ in millions) Interest rate Foreign exchange

2011/2012

Program of Professional Studies



CERTIFIED GENERAL ACCOUNTANTS

CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF SASKATCHEWAN



We see more than numbers.

(Canadian \$ in millions) amount

THE CGA DIFFERENCE – OPPORTUNITY, FLEXIBILITY, & FINANCIAL REWARD

The CGA designation offers aspiring professionals a distinctive edge – opening doors to unlimited career opportunity. Enrollment in the CGA Program of Professional Studies develops the professional competencies that ensure success wherever you decide to take your business career.

EXPAND YOUR OPPORTUNITIES GLOBALLY

CGAs are committed to continuing professional development, adhere to a strict code of professional conduct and practice in the widest range of industries. For these reasons, the CGA designation is recognized throughout Canada and around the world as a pre-eminent standard of excellence and professionalism in all aspects of finance and business management. A CGA designation opens doors internationally with its global mutual recognition agreements: the

Association of Chartered Certified Accountants (ACCA), the largest and fastest-growing international accounting body in the world; the Certified Public Accountants of Australia, the 6th largest accounting body; the Certified Public Accountants of Ireland; and the Ordre des Experts-Comptables de France. Each agreement allows CGA members access to international mobility.

EARN WHILE YOU LEARN

The CGA program allows you to work full-time in a related position while you complete your CGA studies—to earn while you learn. It is a signature advantage of the CGA program, allowing you to enjoy the benefits of a full-time salary and career advancement while learning as a part-time student. While the CGA program is academically demanding, the use of the latest integrated technologies will provide you with additional learning

supports such as online audio lectures, course directors, study groups, and so on.

STUDY METHOD

The program consists of four sessions per year and students typically enroll in one course per session. Most CGA courses are structured with 10 weekly modules of required reading for each session.

CGA's innovative course design integrates a wide range of technologies, using online learning resources to support efficient learning and business software to develop students' abilities to use technology as an effective business decision tool.

The flexible online course delivery of the CGA program will allow you to complete your studies from virtually any location!

GETTING STARTED

WHO CAN ENROLL?

The CGA program is open to candidates with a variety of educational backgrounds: secondary school graduates, those with post-secondary credits, people with non-accounting degrees or diplomas, and internationally educated students are all eligible to enter the CGA program. To start the program, students must be a resident of Saskatchewan, with Canadian Citizenship or permanent resident status, or be legally permitted to work or study in Canada.

ADVANCED STANDING

Each applicant with previous related post-secondary education can have their credentials assessed through the Advanced Standing process to determine their entry point into the program. Transfer credits reduce the number of courses required to complete the CGA program. For more information on transfer credits, go to www.cga-saskatchewan.org.

PROGRAM ADMISSION REQUIREMENTS

You must have a good understanding of the essential elements of business arithmetic and basic algebra, including: arithmetic operations, algebraic concepts, simple and compound interest, annuities and statistics. In addition, you are expected to have at least Grade 12 written and spoken English skills. Applicants with English as an Additional Language should possess a minimum Canadian Language Benchmark score of at least a 7 in each category.

STUDY SKILLS

The CGA Program of Professional Studies is a demanding program. Most students work full-time in the profession of their choice while completing their designation requirements. Therefore, it is recommended that all students ensure they have effective study skills and are able to balance the significant demands of student/work life. To help them prepare for their studies, all new CGA students have access to the CGA Study Guide within the online learning environment.

In 2011 the average amount of time CGA students needed to put into their studies was 20 to 25 hours per week.



Remember—accountants who just count beans are like students who don't think outside the box—you'll succeed but you certainly won't get what you dreamed of.

Choose a path that will open the doors to **unlimited opportunities.**

Enroll in the CGA Program today!

Did you know?

- CGAs hold top positions and command maximum earning power
- CGAs hold the most senior financial positions such as Presidents, CEOs, CFOs, Directors and Partners
- CGAs rank in the TOP FIVE PERCENT of income earners in Canada
- By picking up this Program and reading through it you have made the first step towards YOUR CGA Designation

TOP FIVE REASONS STUDENTS CHOOSE THE CGA PROGRAM

1. Freedom to study anywhere, through a cutting-edge online course delivery
2. The ability to advance your career while studying
3. A highly recognized and respected designation program
4. Excellent employment prospects and a range of employment options
5. International mobility and global opportunities

A PROGRAM DESIGNED FOR YOU

The CGA designation is recognized throughout Canada and around the world. It represents a network of 75,000 members and students working in Canada and abroad.

The Certified General Accountants Association of Saskatchewan is the fastest-growing accounting body in the country and is the choice for professional education, training and support services. CGA Saskatchewan is committed to innovation, member service excellence and advancing the public interest.

The CGA Program of Professional Studies provides you with the tools to succeed in business, no matter where your career takes you. You will possess the applied knowledge and demonstrated expertise that employers want, including specialized technical knowledge, sector-specific competencies, problem solving skills and the ethical integrity to lead. CGA's competency-based curriculum is the best preparation for a successful career in financial management. It allows you to choose a professional studies path combined with real-world experience that best match your career aspirations.

Cover photo:

Left: **Loretta Czarnota**, H.B.Com, CGA, Finance Manager, Peter Ballantyne Child and Family Services.

Right: **Heena Desai**, B.Comm, MAAT, CGA, Senior Accountant, North Ridge Development Corporation

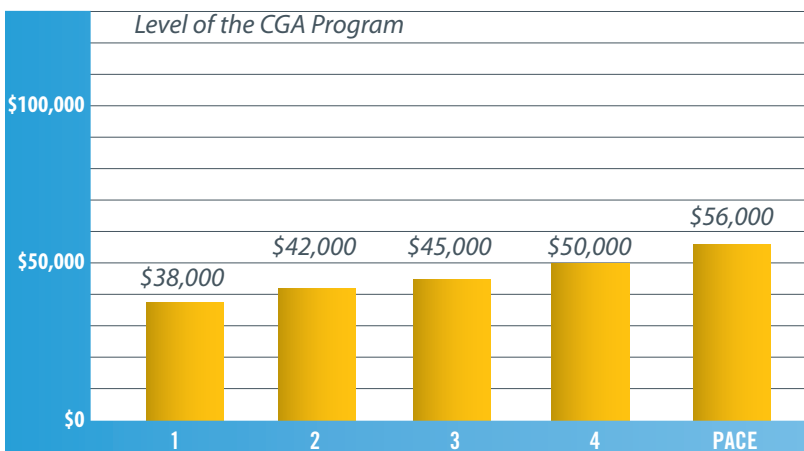
Centre: **Norman Sheehan**, Ph.D., CMA, CGA, Associate Professor, Edwards School of Business

Working full-time while studying sophisticated business concepts and applying them to comprehensive assignments and exams is a challenge that requires dedication. Students who put in the effort that the program demands will experience a lifetime of rewards. The designation will provide you the flexibility to work in any type of organization, in any industry, and at any level of management. Salary is commensurate with experience; refer to the salary chart below for exact numbers.

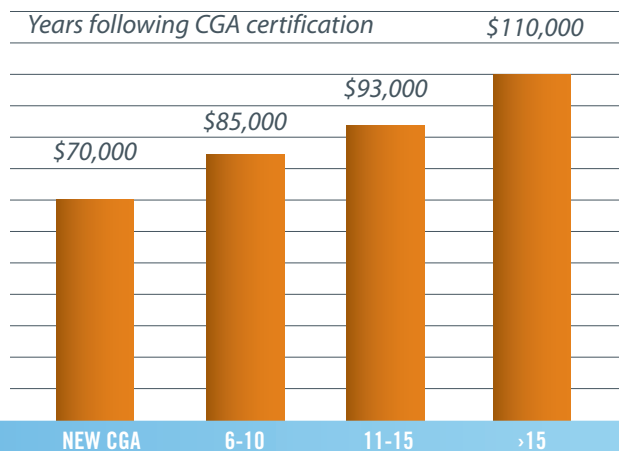
With a CGA designation your opportunities are limitless.

Saskatchewan CGAs enjoy an employment rate of nearly 97%!

AVERAGE STUDENT INCOME *



AVERAGE GRADUATE INCOME *



* Source: Annual CGA Membership Survey

The CGA Program

The CGA Program consists of three requirements:

- 1 CGA Courses and Exams
- 2 Degree Requirement
- 3 Practical Experience

WHERE DO I BEGIN IN THE PROGRAM?

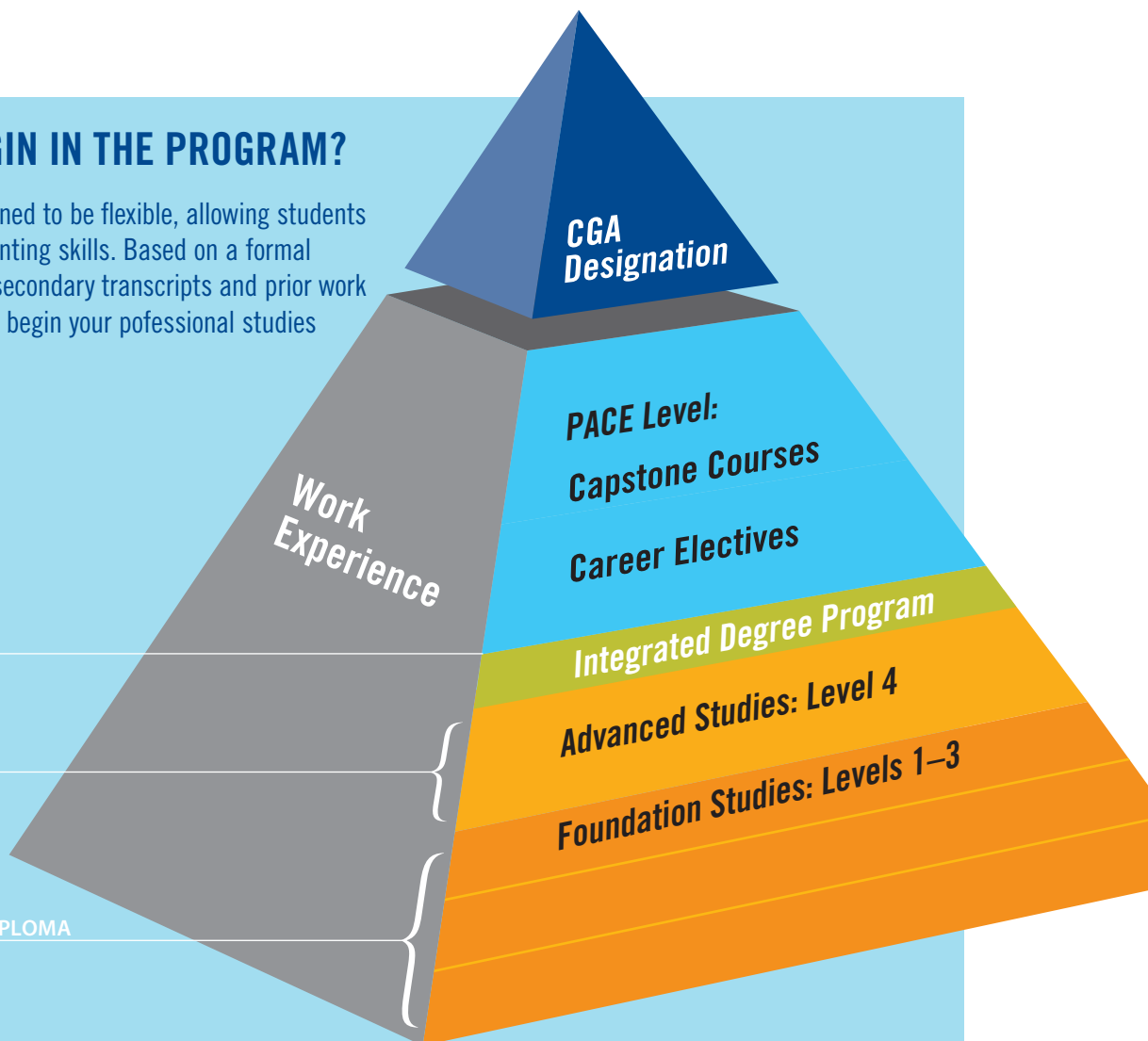
The CGA program is designed to be flexible, allowing students to learn professional accounting skills. Based on a formal assessment of your post-secondary transcripts and prior work experience, we ensure you begin your professional studies at the right level for you.

BUSINESS DEGREE

BUSINESS DIPLOMA

NON-BUSINESS DEGREE OR DIPLOMA

THE OPEN-ACCESS PATH



CGA Courses and Exams

The CGA Program of Professional Studies consists of 19 courses and examinations plus two comprehensive business cases. CGA courses and business cases are divided into three components:

- I. Levels 1, 2 and 3 Foundation Studies
- II. Level 4 Advanced Studies
- III. PACE Level Professional Applications and Competence Evaluations

FOUNDATION STUDIES: LEVELS ONE TO THREE

Course Total: 11

The Foundation Studies provide a solid understanding of full-cycle financial accounting.

LEVEL ONE

Financial Accounting Fundamentals	FA1
Micro & Macro Economics	EM1
Business Law	LW1

LEVEL TWO

Financial Accounting: Assets	FA2
Business Quantitative Analysis	QU1
Management Accounting Fundamentals	MA1
Business Communication	CM1

LEVEL THREE

Financial Accounting: Liabilities & Equities	FA3
Corporate Finance Fundamentals	FN1
Managing Information Systems	MS1
Accounting Business Case	BC1

ADVANCED STUDIES: LEVEL FOUR

Course Total: 6

The Advanced Studies cover advanced topics in financial and management accounting, as well as the key professional concepts and knowledge in audit and taxation.

Financial Accounting: Consolidations & Advanced Issues	FA4
Advanced Management Accounting	MA2
Personal & Corporate Taxation	TX1
Accounting Theory & Contemporary Issues	AT1
External Auditing	AU1
Public Practice Audit Case	BC2

PACE LEVEL: PROFESSIONAL APPLICATIONS AND COMPETENCE EVALUATIONS

PACE is the final level of studies prior to certification as a CGA. At this level students must complete four professional application courses. Each of these courses contain a four hour professional certification examination that is used in assessing the competencies and knowledge required to receive the CGA designation.

PACE CAREER ELECTIVES

Choose from six different PACE Career Elective courses:

Public Sector Financial Management	PF1
Information Systems Strategy	MS2
Internal Auditing & Controls	MU1
Advanced Corporate Finance	FN2
Advanced Personal & Corporate Taxation	TX2
Advanced External Auditing	AU2

Students choose the two courses and examinations that will best prepare them for success in the area or sector they wish to pursue as their career choice.

FINANCIAL MANAGEMENT CAREER OPTIONS

The following are suggested financial management career option streams for the PACE elective courses.

Corporate and small-medium enterprise (SME)

For students interested in managing the resources of corporate entities, including SMEs, with emphasis on capital investment decisions, long-term planning, and competitive analysis.

Suggested electives: FN2 & MU1 or MS2

Information technology

For students pursuing careers related to the analysis, design, and implementation of computer-based information systems. Either from a management end-user perspective or for those involved in management auditing - including IT auditing, and systems development activities.

Suggested electives: MS2 & MU1

Government and not-for-profit

For students pursuing careers in the public sector, association management, charitable and not-for-profit organization management, health service organizations, and education. Emphasizing public sector accounting, not-for-profit reporting issues, expenditure controls, and strategic planning.

Suggested electives: PF1 & MU1 or MS2

Public practice

Prepares students to succeed in a public practice career providing accounting, auditing, tax planning, and business consulting services to corporate and SME clients.

Suggested electives: AU2 & TX2, TX2 & MS2

Other options

Students may design a personal career option different from any of the four recommended financial management career options. It must include PA1 and PA2, and two other elective courses/ exams selected from the PACE level, but may not include both the MU1 and AU2 electives.

Degree Requirement

All students in the CGA Program are required to obtain a bachelor's degree prior to certification. The degree may be from any approved post-secondary degree-granting institution and may be obtained in any field of study. While a degree is not an entrance requirement to the CGA program, students must meet the degree requirement prior to certification.

INTEGRATED DEGREE PROGRAM

PACE CAPSTONE COURSES

The final two compulsory academic requirements of the CGA program are the PACE Capstone Courses and examinations. These professional applications courses use case studies and business simulations to cover new topics, and provide students with the opportunity to integrate and apply knowledge they have acquired throughout the first four levels of the program. Students hone their skills and knowledge to develop key competencies in communication, strategy, time management and leadership.

Issues in Professional Practice PA1
Strategic Financial Management PA2

Issues in Professional Practice (PA1) draws on knowledge of financial reporting, taxation and auditing. This course requires students to integrate and apply competencies that a professional accountant external to the organization must possess. Students develop and demonstrate the ability to anticipate and solve the real-world problems faced by external auditors and professionals providing business advisory services.

Strategic Financial Management (PA2) develops the professional competencies required to effectively manage an organization's financial affairs from an internal perspective. Students must demonstrate their ability to integrate and apply knowledge of management accounting, finance and management information systems.

No degree? No problem!

Through an innovative post-secondary partnership with Laurentian University, CGA offers students who enter the CGA program without a bachelor's degree an efficient way to achieve one. CGA's integrated degree courses are designed for part-time distance learning and are completed as students study towards their CGA designation.

CGA students can complete an Honours Bachelor of Commerce degree concurrently with their CGA studies. CGA jointly administers the degree course registration and delivery processes – offering an efficient and affordable path to achieving an accredited business degree while satisfying CGA's degree requirement.

The Honours Bachelor of Commerce Degree Program combines versatile management education and core business skills that complement CGA's accounting and financial management professional studies. It provides students with a breadth of highly relevant professional business competencies.

For more information, visit www.cga.laurentian.ca

Have a degree from outside of Canada?

Equivalent international degrees may also meet this requirement. Be sure to include your transcripts when you apply for advanced standing.

Our proud sponsors

Cogent
BUSINESS CONSULTING



SASKATOON

An Independent Member Firm of EPR Canada Group Inc.

Hounjet/Tastad/Harpham
Certified General Accountants | Comptables Généraux Accrédités

The Five Sectors of Business in which CGAs Operate

3

Practical Experience

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

EXPERIENCE IN ANY SECTOR

You may obtain practical experience in any sector of the economy. Many students, during the course of their studies, change their employment and position allowing them to not only move from one industry to another, but from one branch of the profession to the other. The freedom to obtain experience in a variety of accounting and financial management positions is just another example of the many advantages the CGA program offers.

GROWTH THROUGH RESPONSIBILITY

CGA practical experience is assessed on the basis of demonstrated professional competencies. To qualify for certification, candidates must demonstrate through approved work experience, a professional level of proficiency in a broad set of relevant competencies. These competencies are determined and continuously updated by CGA Canada's practice analysis research. Achieving sufficient competency generally requires 36 months of full time employment, with a component at a professional level.

Evaluation of your work experience will occur throughout your time in the program. Assessment of your experience is completed through an online questionnaire that must be validated by your employer and assessed by the Association. For the experience to be considered acceptable, you are required to be employed in a position that demonstrates your applied knowledge, independent thinking, and responsibility for preparing and interpreting financial information.

Examples of Professional Level Responsibilities:

Finance, Accounting & Management Control

- Accounting for business combinations
- Calculating earnings per share
- Supervising employees
- Performing job costing
- Preparing budgets and variance analysis
- Cash flow planning
- Evaluating cost of capital

Information Systems

- Performing analysis of requirements
- Preparing systems and user procedures
- Testing systems

Taxation

- Share disposition on reorganization of capital
- Purchase or sale of assets of a business
- Computing capital dividend election

Auditing

- Audit of sales and collection cycle
- Testing of internal controls
- Analyzing audit results
- Program development
- Auditing through the computer system

Public Service

- Accounting for funds, revenues and expenditures
- Exercising commitment authority
- Preparing budgetary reports
- Presenting public information

General Management

- Strategic planning
- Team building
- Preparing and delivering presentations

PUBLIC PRACTICE

Jim Vermeersch, B.Ed., CGA
Partner, Siever, Vermeersch & Fons-
tad Professional Accountants

Yvonne Groenen, H.B.Com, CGA
Owner, Y Groenen, Certified General
Accountant, Professional Corporation

Gerald Pohl, CGA
Junior Partner, Cogent Business
Consulting

Michel Gauthier, CFP, B.Comm, CGA
Principal, Lizee Gauthier CGA

CORPORATE

Kelly Orr, CGA
Vice-President, Controller
Cameco Corporation

Norbert Dube, CGA
Vice-President, NSC Minerals

Donald Walker, CGA
Chief Auditor, Audit Services,
SaskCentral

Kevin Daniel, CGA
Co-operators Life Insurance Com-
pany, Chief Operating Officer

EDUCATION

Suresh Kalagnanam, Ph.D., CMA, CGA
Associate Professor,
(CGA Saskatchewan Accounting
Scholar), Edwards School of Business

Shelley Lukasewich, B.Comm, CGA
Assistant Professor,
(CGA Saskatchewan Accounting
Scholar), Hill School of Business

Ganesh Vaidyanathan, Ph.D.,
CMA, CGA
Department Head & Associate Pro-
fessor, Edwards School of Business

GOVERNMENT

Brad Gurash, BAccS, MBA, CGA
Director, Assurance and Financial
Reporting, Saskatchewan Ministry
of Justice

Sheila Nixon, FCGA
Director, Canada Revenue Agency

Louise Usick, MBA, FCGA
Director, Corporate Services Division,
Saskatchewan Ministry of Finance

NON-PROFIT

Shellie Pociuk, CGA
Executive Director, Family Service
Regina Incorporated

Calvin Glasman, FCGA
Director of Administration,
Western Development Museum

Kristine Vallance, CGA
Head of Finance,
Ducks Unlimited Canada

enrolling is as easy as...

1

Have your transcripts evaluated.

Fill out an Application for Advanced Standing and submit your updated resumé and original transcripts to the CGA Saskatchewan office.

2

Enroll as a CGA student online.

Go online to the CGA Saskatchewan website and follow the easy one-click steps.

3

Register for online courses.

Select your course, pay the fees, and begin your studies!

www.cga-saskatchewan.org

important dates

SESSION 1 | FALL | SEPTEMBER – DECEMBER

August 16th, 2011	Last date to submit Application for Advanced Standing for Session 1 admission
August 23rd, 2011	Last date to enroll in Session 1 courses
September 6th, 2011	Session 1 courses begin
November 28th to December 3rd, 2011	Session 1 exams

SESSION 3 | SPRING | MARCH – JUNE

February 21st, 2012	Last date to submit Application for Advanced Standing for Session 3 admission
February 28th, 2012	Last date to enroll in Session 3 courses
March 12th, 2012	Session 3 courses begin
June 4th to June 9th, 2012	Session 3 exams

SESSION 2 | WINTER | DECEMBER – MARCH

November 15th, 2011	Last date to submit Application for Advanced Standing for Session 2 admission
November 22nd, 2011	Last date to enroll in Session 2 courses
December 5th, 2011	Session 2 courses begin
March 5th to March 10th, 2012	Session 2 exams

SESSION 4 | SUMMER | JUNE – AUGUST

May 15th, 2012	Last date to submit Application for Advanced Standing for Session 4 admission
May 22nd, 2012	Last date to enroll in Session 4 courses
June 4th, 2012	Session 4 courses begin
August 28th to August 30th, 2012	Session 4 exams

This calendar is published several months in advance of the beginning of the academic year to which it applies. CGA Saskatchewan reserves the right to change or amend the programs, fee structure and regulations at any time.

CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF SASKATCHEWAN

209 - 3502 TAYLOR STREET EAST, SASKATOON, SASKATCHEWAN S7H 5H9
TEL: (306) 955-4622 OR TOLL-FREE: 1-800-667-4754 FAX: (306) 373-9219

www.cga-saskatchewan.org
E-mail: info@cga-saskatchewan.org

