

# Process for members of international accounting bodies with MRAs and RMAs

To become a CPA, CA in Canada you must provide us with the details of your current diplomas, qualifications and experience, register with one of our provincial CPA bodies, and depending on the province, pass the CA Reciprocity Examination or completion of the Chartered Accountants Reciprocity Professional Development Course (CARPD). Candidates must also meet Canadian experience requirements.

## **Step 1. Provide your membership information**

First, collect your membership and experience information. Download and fill out, electronically, the *International Candidate Application Form* and the *Practical Experience Certificate for Internationally Trained Candidates* forms to gather this information. Then submit signed copies via pdf attached to an email, fax or post to the provincial

body in the province in which you wish to practise. The provincial body will assess your experience, review your membership information, and let you know of any additional requirements you must meet. You can expect a response three months of submitting your completed application.

You must also demonstrate that you did not become a member in that accounting body through affiliation, or some other equivalency process, but through completion of the accounting body's qualification process. In addition, you may also be required to meet provincial requirements regarding residency outside Canada at the time of qualification or at the time of writing any required final qualifying examination(s).

**You must supply written verification from your accounting body that indicates:**

- The designation you hold
- Your current membership status

- That you are a member in good standing
- The date you were admitted to the accounting organization
- The academic requirements you completed
- The exams you took
- That your membership was gained by:
  - virtue of passing the Final Examination; or
  - by affiliation

All documents must be sent directly to the provincial institute/ordre to which you are applying. They must be in French or English if you are applying to Quebec or New Brunswick, and in English if you are applying to any of the other Canadian provinces. You are responsible for having the documents officially translated if necessary.

If you are unable to obtain official documentation for political or other reasons beyond your control, contact your provincial/regional body as they may accept alternate documentation.

## Step 2. Register with provincial/regional body

The provincial CPA body is the qualifying and regulatory body for the Chartered Professional Accountants and CPA students in its jurisdiction. To practise as a CPA, CA in Canada you must first be a member of a provincial accounting body.

Submit all your membership information and documentation and the completed forms to your chosen provincial/regional body for assessment and for details on any additional requirements you must meet.

Generally, this process is to:

- Register with [provincial CPA body](#), by sending it the completed forms
- Provide a Practical Experience Certificate for Internationally Trained Candidates for each of your employment terms. These will be

used to assess credit towards the minimum practical experience requirements for admission as a chartered accountant.

- The provincial CPA body will verify membership, assess your experience and inform you of any additional experience you require.
- The provincial CPA body will provide you with the results of your assessment within three months of receiving your fully completed application.

## Step 3. Meet our Experience Requirements

The CA profession's Practical Experience Requirements (PER) are competency-based. Practical experience is an integral part of qualifying as a CPA, CA in Canada. Note that as an internationally trained professional you may be required to get additional Canadian experience to get your Canadian CPA, CA designation.

Generally, you must:

- Have a minimum of at least three years of progressively responsible, appropriately supervised professional accounting experience
- Demonstrate a depth of competency development equivalent to the competency expectations of a newly qualified CPA, CA in one of:
  - Performance Measurement and Reporting
  - Governance Strategy and Risk Management
  - Taxation
  - Assurance
  - Management Decision Making
  - Finance
- Demonstrate a breadth of competency development in at least two other areas. If your area of depth is NOT Assurance, or Performance Measurement and Reporting, one of your two breadth areas must be

Performance Measurement and Reporting and include three specific competencies in this area, which are described on the Practical Experience Certificate for Internationally Trained Candidates form.

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More information on experience requirements is available from your provincial CPA body.

**Note: this does NOT necessarily qualify you to practice public accounting in Canada. Contact your provincial/regional body for more information.**

#### **Step 4. Participate in the Chartered Accountant Reciprocity Professional Development Course or Exam**

Within one to two years (depending on the requirements set by your provincial CPA body), you will need to participate in the *Chartered Accountant Reciprocity Professional Development Course (CARPD)*. This modular course is offered on-line and is around 20 hours in duration. You can register for this course with your provincial CPA body.

CARPD provides competence from a Canadian Perspective. You will gain competence in Canadian Tax, Canadian Law and the Canadian CA profession's rules of conduct.

Depending on the requirements set by your provincial CPA body, you may be required to write the *Chartered Accountant Reciprocity Examination (CARE)*, which is offered once a

year in October. CARE provides professional competence from a Canadian perspective. Participants gain competence in Canadian taxation and business law, and an understanding of the Canadian CA profession's rules of conduct.

If you want to practise public accounting, you will be required to write the CA Reciprocity Examination. Contact your provincial body for more information.