

Certified General Accountant (CGA)

Accounting in New Brunswick

In New Brunswick, accounting has three accounting designations, each with its specific education, examination and experience requirements: Certified Management Accountant (CMA); Chartered Accountant (CA); and Certified General Accountant (CGA). Review the requirements for each designation to determine which will be the best match for your qualifications.

A CGA is an accounting professional with expertise in finance, taxation, business strategy, auditing, management and business leadership. CGAs must meet the educational, experience and examination requirements established and regularly updated by the Certified General Accountants Association of Canada (CGA Canada) (www.cga-canada.org). They work in industry, commerce, finance, government, public practice and the not-for-profit sector.

It is possible to work in the field of accounting without a designation, but a designation can bring career advantages. Also, some employers and certain types of accounting work require one. Before working as a CGA in New Brunswick, you must complete the foreign qualification recognition process and provide all the necessary documentation.

Foreign qualification recognition is the process of verifying that the knowledge, skills, work experience and education obtained in another country are comparable to the standards established for Canadian professionals and tradespersons.

How do I get my credentials recognized?

If you are certified as a professional accountant, check if your accounting organization has a mutual recognition agreement with CGA Canada.

If your accounting organization does not have a mutual recognition program with CGA Canada, you can still become a CGA by fulfilling the academic, degree and practical experience requirements explained below.

Academic requirements

The CGA program comprises the Foundation Studies, Advanced Studies and the Professional Applications and Competence Evaluations (PACE) Level. The Foundation and Advanced Studies can be completed through the Certified General Accountants Association of New Brunswick (www.cga-nb.org) or by transfer credit, either in whole or in part. PACE includes four national examinations that must be completed through CGA Canada/International. Preparatory courses for the national exams can be taken through CGA New Brunswick.

Foundation Studies (Level One)

Foundation Studies includes 10 courses that form the basic knowledge of the accounting profession. Business Case 1 (BC1), completed at the end of Foundation Studies, integrates the basic financial management concepts in a practical and professional manner.

Incorporated in 1962, the Certified General Accountants Association of New Brunswick (CGA New Brunswick) (www.cga-nb.org) represents CGAs and CGA students employed in all sectors of the economy and occupying key financial management, accounting, auditing, and taxation positions in business, government and public practice. The Certified General Accountants Act (1986) entitles a member to engage in and carry on the practice of public accounting and public auditing in New Brunswick.

Advanced Studies (Level Two)

Advanced Studies includes five courses that build on the Foundation Studies to increase your specialized accounting knowledge. Business Case 2 (BC2) further enhances your knowledge and skills in auditing.

PACE (Level Three)

PACE allows you to focus your professional preparation in areas that support your career goals and interests. You may choose from 20 options in designing your program.

Degree requirement

All students of the CGA program are required to obtain a bachelor degree prior to certification as a CGA. The degree may be from any recognized degree-granting institution including a university, university-college or technical institution. Degrees may be obtained in any field, and foreign degrees deemed equivalent to Canadian standards are also acceptable. The CGA degree requirement is an exit, not an entrance, requirement. If you enter the CGA program without a bachelor degree, CGA offers a unique and innovative degree opportunity. As a student of the CGA program, you can earn a degree in conjunction with your CGA studies through a post-secondary partner.

Practical experience

The application of practical experience, concurrent with your studies, is an integral component of developing a well-rounded professional background. One of the major advantages of the CGA certification process is the freedom to obtain experience in a variety of accounting and financial management positions. You may obtain practical experience in any sector of the economy: industry, commerce, non-profit, government or public practice.

There are many resources available to help you find employment in New Brunswick, including immigrant-serving agencies and job banks. Visit www.gnb.ca/immigration.

To meet the practical experience requirement, it is recommended that every student in Level Three and above be concurrently employed in a full-time position progressing toward acquiring sufficient competency. Though it usually takes students 36 months to achieve certification, some students may be able to achieve the requirement in as few as 24 months of full-time work.

To meet the competency requirements, a student should be employed in a position that requires the application of knowledge, independent thinking and the responsibility for the preparation and interpretation of financial information.

Practical Experience Assessment Questionnaire

Students can go to My CGA Web Services (www.cga-nb.org), and report their employment experience by completing the online Practical Experience Assessment Questionnaire. This questionnaire is the tool that CGA uses to assess your practical experience. When you have completed it, you can do the self-assessment to review your evaluation. Students will only submit the assessment to their employer for approval in the last year of their studies.

Experience obtained outside of Canada

In certain cases, the association may recognize employment experience gained in another country with appropriate third-party confirmation and position details. A minimum of one year of current employment experience in Canada in an acceptable accounting or financial management position is required for certification.

Finding a job in New Brunswick

You should take time to research job requirements and develop a plan for finding work. You can ask for help. There are many resources available that you can use before coming to New Brunswick and after you are here. For example, in New Brunswick, there are immigrant-serving agencies that can help you create your resumé and prepare for interviews. You can contact these organizations before you arrive to find out available services. For a full list, please visit www.gnb.ca/immigration.

Additional resources

- New Brunswick Immigration Portal www.gnb.ca/immigration
- Certified General Accountants Association of Canada www.cga.org/canada
- Chartered Accountants of Canada www.cica.ca
- Citizenship and Immigration Canada www.cic.gc.ca
- Service Canada www.servicecanada.gc.ca
- Foreign Credentials Referral Office www.credentials.gc.ca
- Service New Brunswick www.snb.ca
- NB Jobs www.nbjobs.ca
- Working in New Brunswick Tool www.gnb.ca/immigration
- Government of Canada Job Bank www.jobbank.gc.ca

Before you arrive

While you are waiting to come to New Brunswick, there are many important things you can do to improve your chances of success.

The Foreign Credentials Referral Office (www.credentials.gc.ca) is an organization of the Government of Canada that provides helpful resources. The Government of New Brunswick has specially designed tools to help you make Canada your home. Please visit www.gnb.ca/immigration.

Use these resources to find important information and to develop your job search plan.

Also, while you are preparing to move to New Brunswick, you can contact CGA New Brunswick to enquire about the documents that you will be required to complete for the accreditation process and make sure that you have collected all the documentation before moving to Canada.

New Brunswick is a bilingual province. To complete the foreign qualification recognition process successfully and to secure employment, you need to have an intermediate/high level of English and/or French.

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.