



of chartered accountant

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RESPONSIBILITIES AND CONDITIONS FOR PRACTISING THE PROFESSION

The practice of the profession of chartered accountant consists in engaging in any act to practice public accountancy that is to say, the engagement for remuneration, in the art or science of accountancy or the auditing of books or accounts and the offer of services to the public for such purposes.

Chartered accountants practise an exclusive profession. They must hold a permit from the *Ordre des comptables agréés du Québec* and be registered on the roll of the Order to:

- practise the profession;
- use the reserved title, i.e. “chartered accountant” or “comptable agréé” and the initials “C.A.”.

EXCLUSIVE PROFESSION

17,300 MEMBERS

Practical advice

If you plan to practise the profession of chartered accountant in Quebec, you would be well advised to contact the Order prior to your departure to find out about the rules regulating access to the profession and to begin the steps you will have to take to obtain your permit and apply for membership in the Order. Moreover, certain immigration procedures may require you to contact the Order. Should this be the case, you will be notified by your immigration counsellor.

OBTAINING THE PERMIT

CONDITIONS FOR OBTAINING THE PERMIT

To obtain a permit, candidates must hold a Québec diploma, as provided for by regulation, or have a diploma or training recognized as being equivalent by the Order. Candidates holding a diploma issued in Québec or elsewhere must also:

- meet the requirements concerning the training period;
- complete a *Professional Education Program*;
- pass the professional examination;
- have knowledge of the French language appropriate to the practice of the profession.

Permanent residency or Canadian citizenship is not required to obtain a permit.

Produced in collaboration with the:

Useful information about the reciprocity of the CA designation

The Ordre des comptables agréés du Québec has signed reciprocity agreements with a number of accounting organizations around the world. The Order may recognize some of the training acquired by members of one of these organizations or may exempt them from certain requirements for obtaining the permit.

In this respect, a candidate must:

- be a member* in good standing of one of the accounting bodies listed in the Appendix;
- have been a resident of a country other than Canada for a period of **at least three years** during which time the candidate prepared for and passed the entrance examination(s) of the designated accounting body in question;
- has acquired, in the field of public accounting or in another domain, at least two years of relevant experience in the country where the body that granted the accounting designation is established.

* Members who obtained their CA, CPA or public accounting designation by passing the reciprocity examinations or by affiliation are not eligible for the reciprocity of the designation.

DIPLOMA OR TRAINING EQUIVALENCE

To be recognized as equivalent, a diploma awarded outside Québec must attest that its holder possesses a level of knowledge and skills equivalent to that acquired by the holder of a Québec diploma, as provided for by regulation.

Consequently, equivalence is recognized if the diploma was issued on completion of studies equivalent to the university level comprising not less than 90 credits allocated as follows:

- a minimum of 42 credits in auditing, accounting and taxation;
- a minimum of 33 credits in computer science, finance, economics, human behaviour in industry and business law.

Useful information

- In Québec, admission to a university program generally requires the successful completion of 13 years of elementary, secondary and college education.
- In Québec, one credit (or one unit) corresponds to 45 hours of course attendance or independent study.
- Obtaining a Québec diploma as provided for by regulation requires the successful completion of three years of university-level studies. Candidates must acquire knowledge of Canadian accounting and auditing standards as well as rules of law and taxation. The successful completion of additional training will be required even if prior studies in these areas were successfully completed in the country of origin.

Candidates holding diplomas not recognized as equivalent may obtain recognition of their training equivalence if they demonstrate to the Order's satisfaction that they possess relevant work experience of at least five years and a level of knowledge and skills equivalent to that acquired by the holder of a Québec diploma, as provided for by regulation. A Master's degree in a relevant field may be accepted in lieu of at least five years of relevant work experience.

To assess training equivalence, the Order considers the candidate's total number of years of schooling, the diplomas and grades awarded, the nature and content of the courses, the training periods and other learning activities, as well as the nature and the duration of the relevant work experience in public accounting and auditing.

If the diploma was obtained five years or more before the application for equivalence, the candidate will be refused if the knowledge acquired no longer corresponds to the current content of study programs. However, candidates may be granted equivalence if the relevant work experience and the training acquired in the interim bridge this gap.

Procedure for achieving recognition of diploma or training equivalence

1 You must contact the Québec university of your choice to apply for equivalence and provide the university with all of the following documents:

- An academic record, including a description of courses taken, the number of related credits or hours completed and the grades obtained
- Any diplomas received
- Official proof of the right to practise the profession outside Québec (permit or licence)
- A document attesting to participation in a training session or in a continuing education or upgrading activity in the field of public accounting and auditing, where applicable
- A document attesting to work experience in public accounting and auditing, where applicable
- Certificate or act of birth
- Évaluation comparative des études effectuées hors du Québec* (Comparative evaluation for studies done outside Québec) issued by the ministère de l'Immigration et des Communautés culturelles, where applicable
A fee of \$105 is required.

Only applications duly completed and accompanied by all of the required documents can be processed.

All documents must be originals or **certified true copies of the originals**. For documents written in a language other than French or English, the candidate must also supply a French or English translation attested to by a sworn statement from the translator who did the translation.

2 The university will provide you with a list of upgrading courses that you must complete to obtain recognition of your diploma equivalence.

3 You must then register with the Order, providing the list of upgrading courses together with the above-mentioned documents in order to have the list of courses approved. Please note that no fees are required at this stage of the process.

Useful information

- *The universities may charge a fee to review an application for equivalence.*
- *The program of study required by the Order must be completed in a Québec university and may vary, as the case may be, between some courses and the entire list of upgrading courses. Since the education system is primarily structured for full-time students, it is sometimes difficult to accommodate part-time students. Candidates must also satisfy the university's admission requirements and pay the relevant tuition fees.*
- *Students registered in the university undergraduate program may be eligible for student financial aid offered by the ministère de l'Éducation, du Loisir et du Sport.*

PROFESSIONAL EDUCATION PROGRAM

Among other things, the Professional Education Program is intended to provide a thorough study of the subjects covered by the professional examination and to enable the learning of the moral and professional code of ethics. This program is offered by Québec universities as part of a 30-credit graduate diploma program.

REGISTRATION FOR THE PROFESSIONAL EDUCATION PROGRAM

To register for the program, you must complete the Order's form and pay a fee of \$620.81 to cover registration and educational material.

Useful information

- *Candidates may be exempt from completing this program only if they hold a professional accounting designation issued by a foreign institute with which the Order has signed a reciprocity agreement.*
- *To be admitted to the graduate-level Professional Education Program, candidates must satisfy the university's admission requirements. They must also hold one of the recognized undergraduate diplomas or pass the courses required to obtain recognition of diploma equivalence, while maintaining a grade point average that satisfies the graduate program admission requirements.*
- *Students registered in the university graduate program may be eligible for the student financial aid offered by the ministère de l'Éducation, du Loisir et du Sport.*

PRACTICAL EXPERIENCE REQUIREMENTS FOR CAs (PROFESSIONAL TRAINING PERIOD)

Practical experience (professional training period) with a CA training supervisor gives candidates for the practice of the profession the opportunity to:

- apply their theoretical knowledge and strengthen their technical training;
- develop and exercise their judgment and initiative, as well as their leadership and administrative skills;
- better understand standards of integrity, ethics and independence, and comply with such standards;
- learn to respond to the needs of the client or enterprise, identify crucial issues and solve problems in a concrete situation;
- acquire a spirit of entrepreneurship;
- improve their professional communication and interpersonal skills.

Candidates serve the training period under the ongoing supervision of one or several training supervisors recognized by the Order. The 24-month professional training period consists of not less than 2,500 hours of professional services rendered, of which not less than 1,250 hours are services rendered in public accounting and auditing and 100 hours in taxation. Of those 1,250 hours in public accounting and auditing, at least 625 hours must pertain to auditing. The training period is remunerated.

Useful information

For countries with which the Order has signed a reciprocity agreement and under certain conditions, work experience deemed sufficient may reduce the training period for candidates holding diplomas awarded outside Québec. In all cases, during the year immediately preceding their application for the CA designation, candidates must have done in Canada accountancy work which has provided them with the necessary accounting experience.

Candidates must satisfy the requirements of the professional training period within five years from the date of their application for registration.

REGISTRATION FOR THE TRAINING PERIOD

For the Order to recognize your training period, you must have successfully completed the courses required to obtain recognition of your diploma equivalence, have completed the forms prescribed to apply for registration as a candidate for the practice of the profession (CPP), and to declare the first training period after obtaining the recognized bachelor's degree or equivalent, and have forwarded them to the Order, along with payment of the fee of \$581.31 by cheque, postal order or credit card. This amount may vary depending on the time of year the candidate applies for registration.

PROFESSIONAL EXAMINATION

The professional examination, called the “Uniform Evaluation,” evaluates the ability of candidates to draw upon relevant core knowledge and to apply that knowledge to the specific facts and requirements presented in each question.

To become CAs, CA students must acquire the following three types of skills and demonstrate that they know how to apply them:

- **Essential qualities and cross-curricular competencies**, which include ethical behaviour and professionalism, personal attributes and professional skills;
- **Specific competencies**, which cover the profession’s specific competency areas, broken down into the following six categories:
 - performance measurement and reporting;
 - assurance;
 - taxation;
 - governance, strategy and risk management;
 - management decision making; and
 - finance;
- **Specific practical skills**, which include professional skills acquired and evaluated mainly in the workplace.

The evaluation provides either a pass or fail result, determined by a proven process and relevant evaluation tools.

Useful information

Candidates who hold a diploma issued outside Québec may be exempt from the Uniform Evaluation if the Order recognizes their accounting designation under a reciprocity agreement. However, they are required to pass a reciprocity examination.

Candidates must pass the professional examination no more than six years after receiving confirmation that they have successfully completed the graduate Professional Education Program.

REGISTRATION FOR THE PROFESSIONAL EXAMINATION

To be eligible to write the examination, you must have successfully completed the Professional Education Program and have sent the Order the required registration form, along with the fee of \$1,298.06 payable by cheque, postal order or credit card.

Useful information

- *The Uniform Evaluation is a provincial exam coordinated on a national level. It lasts 13 hours over a 3-day period. It is constituted of three tests, the first comprising five hours and the two others comprising four hours each. The exam takes place once a year, usually in September.*
- *Candidates may write the exam in French or English.*
- *The graduate Professional Education Program helps candidates prepare for the exam. The Order also provides candidates with access to electronic educational material.*
- *Candidates are permitted to access prescribed reference materials during the exam.*

APPROPRIATE KNOWLEDGE OF THE FRENCH LANGUAGE

In accordance with the Charter of the French Language, professional orders can only deliver regular permits to individuals who have a knowledge of the French language appropriate to the practice of their profession. Therefore, candidates must meet this legal requirement and those above mentioned to obtain a permit.

Useful information

Individuals having completed at least three years of full-time secondary or post-secondary education in French are recognized as having sufficient knowledge of the French language.

Candidates whose files do not indicate that they have appropriate knowledge of French must pass the *Office québécois de la langue française* (OQLF) French examination. **The Order** will forward the examination registration form once the application for registration as a candidate for the practice of the profession has been received.

Those candidates may, however, obtain a temporary permit for no more than one year if they meet the requirements for practising the profession. This permit will be issued by the Order, together with a registration form for the OQLF French exam.

The temporary permit may be renewed up to three times with the authorization of the OQLF. For each renewal, candidates must sit examinations held in compliance with OQLF regulations. Once the temporary permit has expired, the candidate must pass the OQLF examination to obtain a regular permit. This examination is free of charge and is held in Montréal.

Issuance of a permit

If you have met all the terms and conditions for obtaining a permit, you must:

- complete the prescribed forms;
- pay the required fee of \$507.94 by cheque, postal money order or credit card (Visa or MasterCard).

REVIEW MECHANISM AND EXAMINATION REWRITES

Candidates may request a hearing with the Order to review its decision if recognition of a diploma or training equivalence was refused. They may also request the review of the examination grade. Candidates must submit any review application within the timeframe prescribed by regulation. The final decision may not be appealed.

Candidates who fail the professional examination may resit the examination the following year. They have up to six years to pass the examination from the date they have successfully completed the Professional Education Program. The Order will notify candidates of the registration procedure and required fees.

REGISTRATION ON THE ROLL OF THE ORDER

Permit holders must be registered on the roll of the Order to practise the profession and use the reserved title and initials. To register, you must:

- submit a written application using the prescribed form and sign the declaration respecting disciplinary and criminal decisions handed down in and outside Québec;
- pay the annual fees;
- take out professional liability insurance.

Annual fees are \$1,153.54, plus \$24.80 as contribution to the financing of the *Office des professions du Québec*. This amount also covers membership in the Canadian Institute of Chartered Accountants (CICA). Minimum annual professional liability insurance fees are \$54.50 and may range up to \$1,635 in certain circumstances.

References

- *Chartered Accountants Act (RSQ, c. C-48)*.
- *Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec (c. C 48, r.2.2)*.
- *Regulation respecting the standards for equivalence of diplomas for the issue of a permit by the Ordre des comptables agréés du Québec (c. C 48, r.9.1)*.
- *Regulation respecting the standards for equivalence of training for the issue of a permit of the Ordre des comptables agréés du Québec (c. C-48, r.9.2)*.



FOR MORE INFORMATION

Information on the conditions for practising the profession in Québec

- **Ordre des comptables agréés du Québec**
680, rue Sherbrooke Ouest, 18^e étage
Montréal (Québec) H3A 2S3
In Montréal:
514 982-4606
Elsewhere in Québec:
1 800 363-4688, ext. 4606
Fax: 514 843-8375
Internet: www.ocaq.qc.ca
E-mail: candidat@ocaq.qc.ca

Information on certification and examinations for evaluating knowledge of the French language

- **Office québécois de la langue française**
www.oqlf.gouv.qc.ca

Information on Québec's professional system and the Professional Code

- **Office des professions du Québec**
www.opq.gouv.qc.ca
- **Conseil interprofessionnel du Québec**
www.professions-quebec.org

Information and assistance with regard to procedures pertaining to a professional order

- **Ministère de l'Immigration et des Communautés culturelles**
www.immigration-quebec.gouv.qc.ca

In the Montréal region:
Contact the Service d'information sur les professions et métiers réglementés at 514 864-9191.

Elsewhere in Québec or abroad:
Contact the [Service Immigration-Québec](#) in your settlement area.

Access to laws and regulations

- **Les Publications du Québec**
www.publicationsduquebec.gouv.qc.ca

Information on the job market in Québec

- **Emploi-Québec**
emploi.quebec.net
- **Ministère du Développement économique, de l'Innovation et de l'Exportation**
www.mdeie.gouv.qc.ca

You can also obtain the brochure *The practice of a profession governed by a professional order*

On the Internet:
www.immigration-quebec.gouv.qc.ca

In Québec:
at a [Service Immigration-Québec](#)

Abroad:
at the [Bureau d'immigration du Québec](#)
Québec serving your territory

Notice

The information in this document was current in June 2008. It was obtained from various sources and in no way replaces current legislation and regulations.

The fees mentioned herein are subject to change. They are in Canadian dollars and include all applicable taxes.

The Ordre des comptables agréés du Québec has validated the French version of this document. The English version is in accordance with the French version, but has not been validated by the Order.



FOREIGN ACCOUNTING BODIES APPROVED BY THE *ORDRE DES COMPTABLES AGRÉÉS DU QUÉBEC* (FOR RECIPROCITY PURPOSES)

Designated accounting bodies

- The South African Institute of Chartered Accountants (SAICA)
- The Institute of Chartered Accountants in Australia (ICAA)
- L’Institut des Réviseurs d’Entreprises de Belgique (IRE)
- L’Instituto Mexicano de Contadores Públicos (IMCP)
- Le Conseil Supérieur de l’Ordre des Experts-Comptables de France (OEC)
- The Hong Kong Institute of Certified Public Accountants (HKICPA)
- The Japanese Institute of Certified Public Accountants (JICPA)
- The Institute of Chartered Accountants in Ireland (ICAI)
- The Institute of Chartered Accountants of New Zealand (ICANZ)
- The Nederland Instituut van Register Accountants (NIRA)
- The Institute of Chartered Accountants in England and Wales (ICAEW)
- The Institute of Chartered Accountants in Scotland (ICAS)
- The American Institute of Certified Public Accountants (AICPA)¹

State Boards of Accountancy

Alabama	Kansas	Nevada	South Dakota
Arkansas	Kentucky	New Hampshire	Tennessee
California	Louisiana	New Jersey	Texas
Colorado	Maine	New Mexico	Utah
Delaware	Maryland	New York	Vermont
District of Columbia	Massachusetts	North Carolina	Virginia
Florida	Michigan	North Dakota	Washington
Guam	Minnesota	Ohio	West Virginia
Idaho	Mississippi	Oklahoma	Wisconsin
Illinois	Missouri	Oregon	Wyoming
Indiana	Montana	Pennsylvania	
Iowa	Nebraska	South Carolina	

1. The AICPA examination(s) must have been passed and the relevant State Board must have reciprocity provisions allowing Québec CAs to obtain a Certified Public Accountant (CPA) certificate and license to practise.