

Professional Experience Required for Certification

Guide for Supervisors and Verifiers



Certified General Accountants Association of Canada
100 - 4200 North Fraser Way
Burnaby, BC V5K 5J7
Canada

www.cga-canada.org/Canada

© CGA-Canada, 2011

All rights reserved. These materials
or parts thereof may not be reproduced
or used in any manner without the prior
written permission of the Certified General
Accountants Association of Canada.

Contents

About this guide.....	v
1 Objectives of professional experience	1
Fulfilling the CGA Association and IFAC mandates	1
Supporting academic learning	1
What's in it for you?	2
Providing students with progressive career opportunities	2
Satisfying key stakeholder expectations	2
2 CGA professional experience requirements.....	4
Focus on advanced level work experience.....	4
Overview of CGA competency groups.....	4
Demonstration of competencies.....	5
Lapses in employment and part-time work	7
Time Limit	7
Employment outside Canada	7
3 Career planning and development	8
Helping students develop, implement, and revise their career strategy.....	8
Helping students gain experience in the Professional Knowledge subject areas	8
Illustrative experience examples	9
4 Substantiating student work experience	10
Who does what?	10
Qualifications and selection of approved verifiers.....	10
Supervisor and verifier steps.....	11
Verification and assessment by the CGA Association	15
5 Role of the supervisor in the PERC process.....	16
Completing the employer attestation.....	16
Reviewing student experience claims.....	17
Helping students locate a verifier	17
Helping students develop a relationship with their verifier	17

6	Role of the verifier in the PERC process	19
	Qualifications of approved verifiers	19
	Verifier relationship to the student.....	19
	The decision to be a verifier	19
	Discussing the student’s work plan	20
	Reviewing student experience claims	20
	Student responsibilities.....	21
7	Supervisor review of online PERC files	22
	Student documentation	22
	Student experience claims	23
	Employer attestation.....	28
8	Verifier review of online PERC files	31
	Student experience claims	31
	Appendix A: Glossary.....	35
	Appendix B: Frequently asked questions	36
	Appendix C: Employer attestation	38

About this guide

Purpose

Professional experience is essential for CGA qualification. Together with the education and examination requirements of the CGA program, it helps ensure that students develop and can effectively demonstrate the skills and abilities needed to succeed as a newly certified professional accountant.

Professional Experience Required for Certification (PERC) is the professional experience reporting process for students in the CGA program. This *Guide for Supervisors and Verifiers* lays out the role of the supervisor and verifier in substantiating a student's work experience.

How the guide is organized

- Parts 1 to 3 describe the objectives and requirements of experience, and how a supervisor or verifier's input helps with career planning and development.
- Part 4 features a quick reference guide to the steps the supervisor and verifier will complete to substantiate student work experience.
- Parts 5 and 6 provide more detail on the important relationship between the supervisor, verifier, and student.
- Parts 7 and 8 illustrate how supervisors and verifiers work with the online PERC system to complete the steps outlined in Part 4.

Find out more

For more information on PERC or other issues important to you as a supervisor, verifier, or prospective verifier, contact your local CGA affiliate office at www.cga.org.

1 Objectives of professional experience

Every profession requires a period of applied training, in the form of internship, residency, or articling, prior to awarding its professional designation. Whatever its form, the purpose of this training is the same – to equip students with the necessary technical skills and to ingrain in them, as aspiring professionals, the values of the profession. Professionals have a duty to the well-being of society and to those who engage them. It is during the period of applied training – or initial professional development – in dealing with the realities of the workplace, that students develop and hone their professional judgment.

Fulfilling the CGA Association and IFAC mandates

CGA professional experience criteria are rooted in the CGA competency framework. The framework establishes three ways in which student competence is evaluated prior to earning the CGA designation: education, examination, and experience. These three assessment approaches are similar to the threads of a fabric; they are inter-woven and continually overlap. Just as each thread is important to the integrity of the completed fabric, each assessment approach is essential to measuring a student's development as a professional accountant. The competency framework further recognizes that some skills – such as leading others or managing conflict – are better evaluated through work experience than through examination or course work.

In addition to establishing the three forms of assessment, the CGA competency framework outlines the professional competencies that CGA candidates must demonstrate in order to be certified. The framework consists of more than 100 competencies in 17 subject areas across three broad competency groups: Leadership, Professionalism, and Professional Knowledge.

The importance of professional work experience in helping students acquire the skills and values deemed essential for professional accountants is well established and recognized globally. The International Federation of Accountants (IFAC), a body to which CGA-Canada and most other professional accounting associations around the world belong, mandates a minimum period of professional experience that students must have prior to attaining their professional certification.

Supporting academic learning

The work assignments and responsibilities you delegate to accounting students give them the opportunity to apply the formal learning from their CGA courses to the business needs and problems of today's workplace. The experience that students gain in accounting positions reinforces and expands their learning. The workplace – with its pressures and demands – gives students a richer and more nuanced picture of accounting and management issues than they get through study alone. It provides a context for the theory and principles, making them more relevant because students see how they apply to professional business problems. Equally important, students gain a better understanding of organizations – whether they are in the business, not-for-profit, or government sector – and how accounting contributes to organizations and to society.

By studying and working at the same time, students synthesize their learning from both environments and strengthen the process of developing competence in the skills and abilities of a professional accountant.

What's in it for you?

As a supervisor of an accounting student, helping your student develop the skills of a professional accountant takes time. You need to plan the development, anticipate how future work demands can be turned into learning and development opportunities, spend time coaching and mentoring, and still get the financial reports out each month or quarter. However, there is a payback. As students gain additional skills and knowledge, they are able to take on more complex work, possibly projects for which you used to hire temporary staff or consultants. If your business is growing and you anticipate having to hire more senior accounting personnel in the future, you save on recruitment and hiring costs when your existing staff members are able to step into these more senior roles. Also, employee morale is improved when employees see internal opportunities for growth. As an added bonus, you retain all of that company knowledge. Your staff members bring their existing company knowledge to their new roles and often are productive more quickly than are outside hires.

Providing students with progressive career opportunities

Students in the CGA Program of Professional Studies are required to demonstrate that they have the skills and abilities of a professional accountant prior to certification. They are expected to gain experience with increasingly complex accounting tasks that will help them develop the required competencies. Therefore, as they progress through their studies, you are encouraged to assign them more demanding accounting work and greater responsibilities.

A business expansion or a new venture is an excellent time to present students with new career opportunities. So, too, are vacations, parental leaves, and medical leaves. Students welcome new career challenges and the opportunity to apply the skills they are learning in their studies. They want to contribute to the success of your business.

Satisfying key stakeholder expectations

As a business person, you know the importance of accounting. You need to know where the organization stands, and so do your investors and creditors. You also want to know how your organization compares to the competition. Accounting information, including the multitude of reports and analyses produced from it, helps provide the answers to critical questions.

Accounting is important to a wide array of people – your employees, clients, customers, and competitors, as well as investors, creditors, public interest groups, taxpayers, the CGA Association, and many others, either directly or indirectly. Each of these groups has a vested interest in the work that accountants do, and the qualifications, education, and experience of accountants. In some way, the work that accountants do will affect everyone. By participating in the development of a professional accountant, you help to ensure that reliable financial information is available to all of these groups, and to society as a whole.

The CGA Association relies on supervisors and verifiers who work with students in the CGA program. By providing students with meaningful work opportunities and increasingly greater responsibility, you give them the opportunity to develop their professional skills and judgment. Your contribution to the future of the accounting profession is invaluable.

Adherence to CEPROC

The CGA *Code of Ethical Principles and Rules of Conduct* (CEPROC) outlines the duties that CGAs and students in the CGA program have to the stakeholders of the profession. CGAs and students must put their duty to society ahead of their own interests. Doing so is an obligation of every professional. It is also one of the ethical principles of the CGA Association. In addition to the principles, there are specific rules. For example, there are rules related to use of the term “specialist” and to the need for continuing professional development after certification. Students in the CGA program are expected to know these rules and to act in accordance with the highest ethical standards at all times. As a supervisor, your input on the ethical conduct of students is valued by the CGA Association. Accordingly, in the employer attestation section of student PERC files, you are asked a series of questions related to ethics and trust.

2 CGA professional experience requirements

Focus on advanced level work experience

The first accounting job for most students is an entry-level position. Experience gained in such a position helps prepare students for more advanced accounting roles. As they progress in their studies and at work, students take on more complex work and assume greater responsibility in their department and organization. Every area of accounting has work that is entry-level and work that is more advanced. It is the more advanced level work experience that students require in order to develop and demonstrate the competencies expected of a newly certified accountant.

Overview of CGA competency groups

The three broad competency groups that make up the CGA competency framework reflect the major responsibility areas of a student's work experience.

Leadership is an integral aspect of a CGA's work in any business field or organizational role. Leadership competencies relate to strategic management, business activity analysis, innovation, change management, and team development at all levels of an organization. They ensure that CGAs move beyond technical mastery to develop the personal qualities and non-technical skills that are essential for senior executives and managers.

In documenting their experience, students must demonstrate that they are competent in the three Leadership subject areas:

- Strategic and organizational leadership
- Organizational effectiveness
- Individual and team leadership and development

Professionalism refers to the integrity, objectivity, analytical skills, self-evaluation, social responsibility, and professional and ethical judgment that CGAs exercise in all aspects of their work. The professionalism competencies enhance a CGA's performance as well as the reputation of the profession. CGAs are guided by the *CGA Code of Ethical Principles and Rules of Conduct*. This Code and the professionalism of CGAs are just two of the reasons the CGA designation is held in high regard.

In documenting their experience, students must demonstrate that they are competent in the seven Professionalism subject areas:

- Ethics and trust
- Stakeholder focus
- Communication
- Integrative approach
- Problem solving
- Professional development
- Professional self-evaluation

Professional Knowledge is the foundation on which CGAs build their technical expertise and meet the demand of the global business environment for specialized knowledge and skills. Competencies in financial accounting and related financial management areas ensure that CGAs are able to analyze and deliver clear, reliable financial information and develop successful business strategies.

The Professional Knowledge competency group covers the technical skills of the accounting profession. In documenting their experience, students must demonstrate that they are competent in a minimum of three of the following seven Professional Knowledge subject areas:

- Financial accounting and reporting
- Management accounting
- Assurance and other related services
- Finance and financial planning
- Business environment
- Information technology
- Taxation

Demonstration of competencies

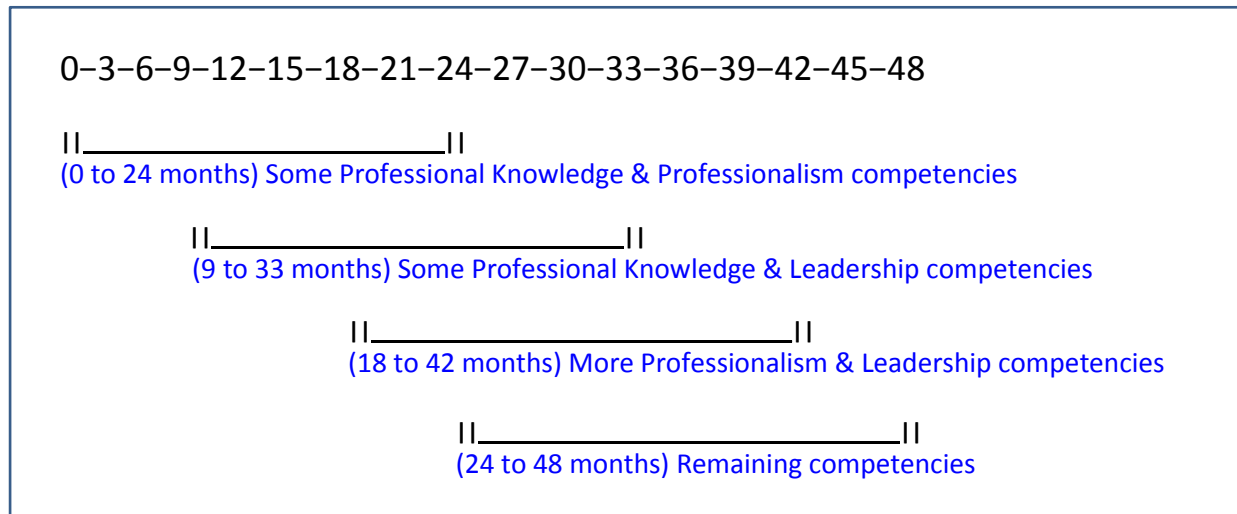
A competency is similar to a skill or ability that students demonstrate in a work environment. To demonstrate a competency means that students have, over time, done work that required them to apply specific knowledge, skills, and/or professional values. *Duration, frequency, and complexity* are necessary to demonstrate a competency. That is, the work must be complex rather than introductory, it must be performed over a sustained period of time (at least 24 months), and it must be performed multiple times over the 24-month period. Following are details.

Duration

The number of months of experience working on a particular competency is referred to as the **duration**. Some students will be able to demonstrate all of the competencies in as little as 24 months. However, because each competency the student claims must be demonstrated for 24 months, and it is unlikely that a student will be able to work on all of the required competencies at the same time, it generally takes longer than 24 months. It is more typical that students will be working at an advanced level between 30 and 48 months before they have 24 months of experience in the required competencies in the three Leadership subject areas, the seven Professionalism subject areas, and three of the seven Professional Knowledge subject areas.

The timeline in Table 1 shows how a student would typically acquire and demonstrate the required competencies.

Table 1: Timeline showing experience in three-month increments



Frequency

In addition to meeting the 24-month duration for a competency, students must meet the frequency requirement for that competency. **Frequency** refers to how often the student performs a task that demonstrates the competency. Tasks may be performed

- seldom (1 to 3 times per year)
- occasionally (4 to 5 times per year)
- frequently (more than 5 times per year); or
- regularly (as required to perform your responsibilities).

A frequency standard has been established for each competency. Students can obtain information in the PERC system about the required frequency for competencies.

Complexity

Complexity refers to work performed at a sufficient level of responsibility to demonstrate competence. To gain the professional experience required for certification, students must be engaged in, and responsible for, work that is sufficiently complex to involve the competencies set out in the CGA competency framework. Clerical work alone will not provide sufficiently complex experience to develop the skills and abilities of a professional accountant.

At the level of responsibility required for certification, students may be supervising the work of junior accounting staff. They may be managing significant accounting projects or tasks, and it is likely that they have some autonomy over how projects are completed. The scope and outcomes of a project may be outlined for them, and by using their professional knowledge and skills, they can determine how the project will be executed. They likely have responsibility for its performance and outcome.

The skills, abilities, and knowledge students apply to the work must be high-level; they likely need to integrate things learned in multiple courses as well as in previous accounting positions.

They will be doing work that requires them to

- apply concepts and techniques to new situations
- thoroughly analyze information
- distinguish between relevant and irrelevant information
- differentiate facts from assumptions and inferences
- develop preliminary conclusions
- make recommendations that are supported by analysis and that add value for other decision makers

Students are expected to manage their work so that it is completed in a reasonable timeframe, and often without direct supervision.

Lapses in employment and part-time work

Periods in which students are not engaged in an accounting position are referred to as lapses in employment. Annual vacation is not a lapse in employment. Lapses in employment include

- parental leave
- maternity leave
- family responsibility leave
- unemployment due to layoff or dismissal
- extended absences to travel
- for students who work on short-term contracts, the period between the end of one contract and the start of the next contract

Lapses in employment are excluded from the calculation of the 24-month duration that is required for each competency.

If a position is less than 35 hours per week, it is considered a part-time position. In calculating the duration of experience in part-time positions, the number of months of experience is reduced to reflect that the position is part-time. For instance, if the position is half-time, the student is given six months of credit for each 12 months of reported experience.

Time limit

Students enter the CGA program at various levels depending on their previous post-secondary education. When they enroll, they are advised how many years they have to complete the program. Students must complete their professional experience within this period as well, but not later than three years after they have completed all of their course requirements.

Employment outside Canada

Students may be given credit for advanced level experience that was gained prior to enrollment in the CGA program. For students who are from outside of Canada and are now a resident of Canada, at least 12 months of the reported professional experience must be obtained in Canada.

3 Career planning and development

Helping students develop, implement, and revise their career strategy

Students in the CGA program are encouraged to develop a plan for their career. They are encouraged to discuss their career aspirations and plans with their supervisor and others who may be able to provide guidance or advice. As the supervisor of an accounting student or the verifier of an accounting student's professional experience, you can provide feedback that allows students to better learn from their work experiences. You can guide learning and work experiences in ways that help students obtain the required professional experience. As a supervisor, in particular, you can assign work that provides beneficial learning experiences. While students are encouraged to establish a career plan, they are also encouraged to be open to new opportunities that are presented to them.

Helping students gain experience in the Professional Knowledge subject areas

Students are required to focus their studies and gain competence in three of the seven Professional Knowledge areas:

- Financial accounting and reporting
- Management accounting
- Assurance and other related services
- Finance and financial planning
- Business environment
- Information technology
- Taxation

Students determine the three subject areas in which they will gain experience, considering both their career aspirations and their current work environment. As a supervisor, you can assist by providing work assignments that will help students achieve competence in the areas in which they are interested, such as accounting, assurance, tax, financial management, and information technology. You can also help students see how the work opportunities and requirements in your organization fit with their preferred subject areas or with other subject areas they may not have considered. It is helpful to discuss your student's progress in meeting the Professional Knowledge experience requirements and to make this discussion part of your ongoing meetings with the student.

As a professional accountant in the same organization as a student, even if you are not the student's direct supervisor, you may have influence on the work assignments the student is given. If you do not work with the student, your relationship to their work assignments is quite different. Through discussion, you can explore with the student the type of work opportunities that might exist in the organization; you can also guide the student on how to initiate discussions in the workplace so that they are given more enriching work assignments that help them develop additional competencies. Although your influence on the actual assignment of work is limited (students must work within the mandate of their department and organization), the discussions you have with the student about opportunities that may exist, how to recognize

them, and how to go about being given additional, higher level work assignments is a vital contribution to the student’s career development. As part of these discussions, it will be helpful to review the experience examples provided in the PERC system so that the student is able to see how the examples relate to their own experience, and to potential work and career opportunities.

Illustrative experience examples

The experience examples in the online PERC system are organized around the broad groups of the CGA competency framework – Leadership, Professionalism, and Professional Knowledge – and the subject areas within each group. Table 2 shows experience examples for a specific subject area from each competency group.

Table 2: Illustrative experience examples

Competency group: Leadership

Subject area: Strategic and Organizational Leadership

Experience examples:

- a: Gather information to support an organizational or department SWOT analysis.
- b: Identify the types of resources needed to carry out assigned tasks and reach performance objectives.

Competency group: Professionalism

Subject area: Stakeholder Focus

Experience examples:

- a: Identify, gather, and verify information about client by double-checking and seeking out other sources of information.
- b: Establish processes for regularly connecting with internal or external clients to discuss critical business issues.

Competency group: Professional Knowledge

Subject area: Financial Accounting and Reporting

Experience examples:

- a: Analyze organization’s and/or department’s accounting policies and procedures to ensure they are current.
- b: Evaluate alternative acceptable accounting policies and procedures to determine most appropriate in the circumstances.

4 Substantiating student work experience

Substantiating a student's work experience involves a team of people that includes the student, the supervisor, and a professional accountant (verifier).

- The employer is the organization for whom the student works.
- The supervisor is the person the student reports to at work.
- The professional accountant, known as the verifier, is the person who attests to the student's professional work experience. (See the Glossary in Appendix A for a description of an approved PERC verifier.)
- The supervisor may also be the verifier. This could be the case if the supervisor is a qualified professional accountant. However, the supervisor cannot be the verifier if the supervisor is not a qualified professional accountant.

Who does what?

A student's PERC file includes sections that are completed by the student, sections completed by the supervisor, and sections completed by both the supervisor and the verifier. Here is a brief overview:

- The student provides basic information about their employment, and describes their work experiences; these descriptions are known as **experience claims**.
- The supervisor confirms the student's employment and other basic information.
- The supervisor answers a series of questions related to the student's competence in three subject areas: 1) ethics and trust, (2) professional self-evaluation, and (3) communication. (See Appendix C.)
- The supervisor reviews the student's experience claims and indicates whether or not they agree that the experiences reported are things the student did.
- The verifier reviews the student's experience claims and indicates whether or not the experience claimed is appropriate for the competency with which it is aligned.

Qualifications and selection of approved verifiers

The ideal person to verify student experience is the student's direct supervisor if that person is a qualified professional accountant. If the direct supervisor is not a qualified professional accountant, someone else in the workplace who is a qualified professional accountant may act as the student's verifier. This individual must be at the same level or higher than the student's current supervisor.

If there is no one in the organization who can act as the verifier, the student must locate someone outside the firm. The more this person knows about the student's company, the better they will be able to assist the student. The public accountant or auditor that the organization deals with, or another qualified professional accountant familiar with the student and/or the

student's work, are good choices for a verifier. Students are encouraged to work with their supervisors to identify an appropriate verifier. As it may be necessary to disclose important and confidential information to the verifier, it is important that the supervisor agrees with the choice of verifier and gives the student permission to share information about the organization with the verifier.

Qualified professional accountants include CGAs, Canadian CAs and CMAs, or other professional accountants who are certified by a member of IFAC, who are approved by the CGA Association to act as a verifier. Accounting associations around the world are members of IFAC. Professional accountants working in Canada may belong to an association from another part of the world, for example, CPA Australia. For the purpose of verifying student work experience, the CGA Association has "approved" some of these other associations from around the world. This means that an accountant who belongs to one of the approved associations may act as the student's verifier. For a list of IFAC members whose professional accountants are approved by CGA to act as verifiers, contact your CGA affiliate office.

If the professional accountant within the organization or the professional accountant outside the organization who is willing to act as verifier has an accounting designation that is not on the Association's list, the student should contact their CGA affiliate office to learn if the designation is acceptable. Alternatively, the student can enter the professional accountant's designation when submitting the PERC file, and the designation will be reviewed at the CGA office at that time.

Supervisor and verifier steps

Tables 3 and 4 provide the detailed steps in substantiating a student's work experience, differentiating between students who report to a qualified verifier and students who do not report to a qualified verifier.

Table 3: Guide to supervisor and verifier involvement

Question:	Answer:	Go to:
Is the supervisor an approved professional accountant?	Yes	A
	No	B

A: Students who report to a qualified verifier

1.	The student explains to the supervisor what is needed.
	<ul style="list-style-type: none"> • The student explains to the supervisor the CGA Association's requirements regarding professional experience required for certification. • The student provides the supervisor with a copy of the <i>PERC Guide for Supervisors and Verifiers</i> or the website URL for the guide. • The student outlines for the supervisor the requirements for experience in the Leadership and Professionalism competency groups. The student identifies any areas in which they believe they still need to gain more, or higher level, experience, and asks for the supervisor's input on their performance in these areas. The student and supervisor discuss how the student can gain the required experience. • The student outlines for the supervisor the three Professional Knowledge subject areas in which the student proposes to acquire the required technical competencies. The student explains why they selected those three subject areas and where they believe they are in terms of gaining the necessary experience. The student and supervisor discuss how the student can gain more, or higher level, experience.
2.	The student enters experience claims to demonstrate competence.
	<ul style="list-style-type: none"> • The student enters experience claims in the online PERC system.
3.	The supervisor reviews the experience claims portion of the student's PERC file.*
	<ul style="list-style-type: none"> • The supervisor reviews the experiences the student reported in terms of their accuracy (do they represent things the student actually did?) and their appropriateness for the competencies and experience examples with which the student has aligned them. • If the supervisor agrees that the claims are accurate and appropriate, the supervisor completes the Joint Supervisor and Verifier Experience Declaration. • If the supervisor disagrees, the supervisor selects the appropriate box in the Joint Supervisor and Verifier Experience Claims Declaration section of the PERC file, and adds a short note to indicate the area(s) of disagreement.
4.	The supervisor completes and signs the employer attestation (see Appendix C).
	<ul style="list-style-type: none"> • The supervisor completes the employer attestation section of the PERC file. • A printable copy of the student's PERC file is available for discussion with the student.
5.	The supervisor and student meet regularly to discuss student's work plan.
	<ul style="list-style-type: none"> • The supervisor and student meet regularly to discuss how the student is doing and what the student needs to do in the future to gain the professional experience required for CGA certification.

*Communications between the supervisor and the CGA affiliate office should originate from the supervisor's professional or work e-mail address. Other e-mail addresses will trigger additional review of the student's PERC file by the affiliate office.

B: Students who do not report to a qualified verifier

1.	The student explains to the supervisor what is needed.
	<ul style="list-style-type: none">• The student explains to the supervisor the CGA Association's requirements regarding professional experience required for certification.• The student provides the supervisor with a copy of the <i>PERC Guide for Supervisors and Verifiers</i> or the website URL for the guide.• The student outlines for the supervisor the requirements for experience in the Leadership and Professionalism competency groups. The student identifies any areas in which they believe they still need to gain more, or higher level, experience, and asks for the supervisor's input on their performance in these areas. The student and supervisor discuss how the student can gain the required experience.• The student outlines for the supervisor the three Professional Knowledge subject areas in which the student proposes to gain the required technical competencies. The student explains why they have selected those three subject areas and where they believe they are in terms of gaining the necessary experience. The student and supervisor discuss how the student can gain more, or higher level, experience.
2.	The supervisor assists the student in locating a verifier.
	<ul style="list-style-type: none">• The student and supervisor determine if there is an approved professional accountant in the organization who has first-hand knowledge of the student's work and who is in a position to verify the student's professional experience. If so, the supervisor or student can ask that individual to act as the student's verifier.• To act as a verifier, a qualified professional accountant within the student's organization must hold a position at a responsibility level equal to or higher than that of the student's supervisor.• If there is no qualified professional accountant employed where the student works, the student must identify and make arrangements with a qualified professional accountant to act as the verifier.• Working together, the student and supervisor identify qualified professional accountants outside the organization who are knowledgeable about the organization and who might act as a verifier. The student must have the supervisor's permission to contact the external accountant directly, or to share confidential information with anyone outside the organization.
3.	The student enters experience claims to demonstrate competence.
	<ul style="list-style-type: none">• The student enters experience claims in the online PERC system.
4.	The supervisor reviews the experience claims portion of the student's PERC file.*
	<ul style="list-style-type: none">• The supervisor reviews the experiences the student reported in terms of their accuracy (do they represent things the student actually did?).• If the supervisor agrees that the claims are accurate and appropriate, the supervisor completes the Supervisor Experience Claims Declaration.• If the supervisor disagrees, the supervisor selects the appropriate box in the Supervisor Experience Claims Declaration section of the PERC file, and adds a short note to indicate the area(s) of disagreement.

5.	The supervisor completes and signs the employer attestation.
	<ul style="list-style-type: none"> • The supervisor completes the employer attestation section of the PERC file. • A printable copy of the student's PERC file is available for discussion with the student.
6.	The verifier reviews the experience claims portion of the student's PERC file. *
	<ul style="list-style-type: none"> • The student and verifier meet to discuss the student's experience to date and the student's PERC file as it has been completed to that point. The verifier discusses with the student any gaps the verifier identified or that the student or the student's supervisor have identified, and how the student can gain the experience and competence needed to qualify for certification. • A printable copy of the student's PERC file is available for discussion with the student. • The verifier reviews the experiences the student reported in terms of their appropriateness for the competencies and experience examples with which the student has aligned them. • If the verifier agrees that the experience claims are appropriate, the verifier completes the Verifier Experience Claims Declaration. • If the verifier disagrees, the verifier selects the appropriate box in the Verifier Experience Claims Declaration section of the PERC file, and adds a short note to indicate the area(s) of disagreement.
7.	The supervisor and student meet regularly to discuss student's work plan.
	<ul style="list-style-type: none"> • The supervisor and student meet regularly to discuss how the student is doing and what the student needs to do in the future to gain the professional experience required for CGA certification.
8.	The verifier and student meet regularly to discuss student's work plan.
	<ul style="list-style-type: none"> • The verifier and student meet regularly to discuss how the student is doing and what the student needs to do in the future to gain the professional experience required for CGA certification.

*Communications between the supervisor or verifier and the CGA affiliate office should originate from the supervisor's or verifier's professional or work e-mail address. Other e-mail addresses will trigger additional reviews of the student's PERC file by the affiliate office.

Table 4: Distinguishing between supervisor and verifier tasks

	Task	Supervisor	Verifier
1.	Meets regularly with the student to discuss the student's work plan.	✓	✓
2.	Completes and signs the employer attestation (see Appendix C).	✓	
3.	Reviews and signs the experience claim section of the PERC file if they agree that the experiences the student reports are things the student did.	✓	
4.	Reviews and signs the experience claim section of the PERC file if they agree that the experience claims are appropriate for the competencies for which they are claimed.	✓	✓

Verification and assessment by the CGA Association

Completed PERC files are evaluated on a regular basis by reviewers at the CGA affiliate offices. All PERC files are evaluated by an Association reviewer.

On a sample basis, the Association will audit some student PERC files. The Association may contact you for confirmation that you are the person who completed specific sections of the PERC file – either as the supervisor or the verifier. These contacts do not necessarily mean there is a problem with the student's file. It may simply be part of the routine spot checking the Association does, or it may mean that additional clarification is required.

5 Role of the supervisor in the PERC process

As a supervisor, you have a lot of influence on the development of students as professional accountants. The code of conduct to which you adhere and your approach to work provide an example for those who work with you.

CGAs are expected to adhere to the highest standards of personal and professional conduct. Prior to granting the CGA designation, the CGA Association looks for confirmation that students consistently exhibit the behaviour and attitudes of a professional accountant. The Association recognizes that supervisors, who work closely and interact regularly with accounting students, are best able to evaluate these essential attributes. For this reason, the Association asks for your input in two key areas.

Completing the employer attestation

The employer attestation is a set of 19 questions that address three key areas: ethics and trust, professional self-evaluation, and communication. You are asked to answer these questions as they relate to the student from your perspective as the student's supervisor. Here is an overview of the three areas. The individual questions are provided in Appendix C of this guide.

- **Ethics and trust**

A CGA should have excellent personal and professional standards and hold the accounting profession and its many stakeholders in strong regard.

What this means:

The student is expected to act with integrity and honesty, avoid conflicts of interest, maintain confidentiality, and exercise due diligence. The student should retain your trust, as well as the trust of your clients and the public.

- **Professional self-evaluation**

A CGA should be self-aware, open to feedback, and know when to seek more specialized expertise.

What this means:

The student is expected to provide expert advice only in areas of his or her expertise. The student should vigilantly guard against misstatements and monitor for potential problems.

- **Communication**

A CGA is expected to be a good communicator in terms of both content and delivery.

What this means:

The student is expected to communicate clearly and effectively. Communication – observations, analyses, opinions, conclusions, and recommendations – should be well-organized, error-free, and clearly stated.

Reviewing student experience claims

The second area of input relates to the experience claims students make in their PERC employment files. You are asked to review the student's reported experiences and indicate whether or not you agree that they are experiences the student had in your workplace. (If you are a qualified professional accountant and an approved verifier, you will also review the experience claims to determine whether they are appropriate for the competency statements the student reports them as demonstrating.)

Helping students locate a verifier

If you are not a professional accountant and are helping a student to identify a potential verifier from outside your organization, consider the public accountant or auditor that your organization deals with, or another qualified professional accountant who formerly worked in your organization or currently provides consulting services to your organization. Professional accountants who work in your industry, although ideally not with one of your competitors, may be able and willing to act as a verifier. If the student is attending CGA chapter meetings in the community, the student will meet CGAs there who may be willing to act as a verifier. If the student is not attending CGA chapter meetings, you could encourage them to do so as a way to build their professional network, which has long-term benefits as well as providing the potential for finding a verifier for their immediate PERC reporting needs.

Some of the information the student will share with the verifier may be privileged and confidential information. It is important that the person acting as the student's verifier is acceptable to you, as the supervisor, and to the organization (employer).

If you and the student have exhausted the possibilities and are still unable to identify a qualified professional accountant who is able to act as verifier, have the student contact the local CGA affiliate office for further advice on how to locate a qualified professional accountant.

Helping students develop a relationship with their verifier

Once the student locates a verifier from outside the organization, it is important that the student build and maintain an effective and respectful relationship with this professional accountant. This will involve some work on the part of the student. As a supervisor, you can help the student by providing suggestions. For example, the student will need to keep in touch with the verifier. There are several things the student can do to keep the communication flowing, such as sending a short e-mail describing work assignments and opportunities, updating the verifier with the occasional phone call, or meeting the verifier occasionally for coffee or lunch.

Regardless of whether the qualified professional accountant who acts as the student's verifier is from within or outside the workplace, it is important that the student be respectful of the verifier's time. When making appointments with the verifier, the student must keep the appointment, as well as be on time and be prepared. Being prepared means knowing what questions need to be asked. The student might offer to e-mail his or her questions to the accountant in advance of their meeting. Of course, the questions should be brief and to the point. You might want to help the student prepare for these meetings by discussing them in advance and offering suggestions and advice. Encourage the student to take the verifier's suggestions seriously, and to ask questions if the reason for a suggestion is unclear.

6 Role of the verifier in the PERC process

As a professional accountant, you have been in the position of the student you are working with – at the start of a career in a demanding field full of opportunities for learning and growth. If you are like many accountants, you will recall that navigating your way through these choices sometimes left you filled with questions. Which position would offer the greatest opportunities in the long term? Which company would still be around in 5 or 10 years? Which organization would provide the best learning opportunities right now? Who could you talk with about planning your career?

Now it is your turn – you are the person students turn to for guidance and insight as they plan their career.

Qualifications of approved verifiers

You are likely reading this guide because you have already agreed to act as a verifier, or you are considering doing so. All approved verifiers are professional accountants. However, not all professional accountants are approved verifiers. Before you go further, you will want to be sure that you can act as a verifier for a student in the CGA program. As explained in Part 4 of this guide, accounting associations around the world are members of IFAC. Professional accountants working in Canada may belong to an association from another part of the world, for example, CPA Australia. For the purpose of verifying student work experience, the Certified General Accountants Association has “approved” some of these other associations from around the world. This means that an accountant who belongs to one of the approved associations may act as the student’s verifier. For a list of members of IFAC whose professional accountants are approved by CGA to act as verifiers, contact your local CGA affiliate office.

Verifier relationship to the student

There are three typical relationships between the student and the verifier. The first is the professional accountant who supervises a student. The second is the professional accountant who works in the same organization as the student, but is not the student’s supervisor. The third is the professional accountant who does not work with the accounting student.

In order of preference, the preferred verifier is the student’s direct supervisor, followed by another person in the student’s organization who is a qualified professional accountant and at the same level or higher than the student’s supervisor, then someone outside the organization who has an existing relationship with the organization. The more knowledgeable the person is about the organization, the more effective the relationship between student and verifier.

The decision to be a verifier

In contemplating the request to act as a verifier for someone working in another organization, consider whether you have sufficient knowledge of the industry in which the student works, and of the professional knowledge subject areas they are likely to pursue. You do not need to be

expert in those areas; in fact, your knowledge of a wide variety of industries and of other professional knowledge subject areas can be an asset to the student, enabling you to help the student see beyond their current situation. Nonetheless, you should be sufficiently knowledgeable about the student's current work environment to help the student assess their career plans and the opportunities where they currently work, and to interpret the reported experience claims.

Discussing the student's work plan

As a verifier, regardless of whether you work with the student or are outside the student's organization, you have two important tasks in helping to ensure that students acquire the accounting experience required for CGA certification. To begin, you will meet with the student to discuss the student's work plan and how the student will gain a variety and depth of accounting experiences so that they can demonstrate their competence in the three leadership competency groups, the seven professionalism competency groups, and three of the seven professional knowledge competency groups. (For more information on how to help students obtain work assignments in their areas of interest, see Part 3 of this guide on career planning and development.)

Reviewing student experience claims

As the student gains experience and reports it in the PERC system, you will review the student's experience claims to determine if you agree that the experiences reported are appropriate for the competencies with which the student has aligned them, and that they are at a level of responsibility expected of a newly certified accountant. For more on what is "appropriate," see "Demonstration of competencies" in Part 2 of this guide.

The CGA competency framework sets out the required competencies in each of 17 subject areas; the PERC system provides two or more examples of appropriate work experiences for each competency statement that is assessed (see Table 2 in Part 3). The student's work experience – or experience claims – should demonstrate a level of complexity, integration, and responsibility equal to the experience examples provided. Your professional accounting knowledge and your own experiences will be your guide.

Questions to ask

To help you understand the student's experience claims, ask yourself these questions:

- What is the key element in the student's experience that demonstrates the competency? (Focus on the parts of the experience that relate directly to the competency.)
- What did the student actually do? What did others do?
- What was the student's responsibility in this experience? Was the student doing? Planning? Managing? Proposing? Reading? Writing a report? Explaining to others?
- Is it clear that the student learned something new? Developed new skills? Integrated multiple skills or learning from multiple sources?

Student responsibilities

If you are not the student's supervisor, you may choose to meet with the student together with the student's supervisor at some point, but it is not necessary that you do so. You will, of course, meet periodically with the student. It is up to the student to determine when it is necessary to meet with you and to initiate those meetings. In this, as in all career aspects, the student is expected to act professionally, showing respect for your time and schedule. You may wish to suggest a frequency for the meetings. You may also see the need to meet with the student more or less frequently at different times in the student's career. If you work closely with the student, you are likely to meet with the student frequently. If you do not work with the student, you may only see the student once or twice a year.

The student will document the meetings, including suggestions and guidance you offer as well as the dates of the meeting and the nature of the discussions. Negotiating how the student addresses your suggestions in their PERC file and career plan, while retaining responsibility for their own career, is a process each student and verifier will have to work out.

You are not responsible for the student's career plan or for re-writing experience claims that are unclear. These are responsibilities of the student. While you may give guidance in this area, it is the student who must be able to describe their accomplishments in ways that are meaningful to the readers.

Do not assume that the student will do everything you suggest. Ultimately, it is the student's responsibility to satisfy the professional experience requirements for certification. How the student does this is up to them. However, if you previously identified gaps in the student's experience and competencies, the student should be prepared to discuss and demonstrate how they will address those deficiencies.

7 Supervisor review of online PERC files

Student documentation

When a student has completed a PERC employment file, you will receive an e-mail notice advising you that there is a file for you to review, with a link to the file. You will be asked to log into the PERC system and review the student's file. You will also be asked to confirm your name, position title, and contact information.

Figure 1: Individual student employment file

The screenshot displays a web browser window with the following elements:

- Browser Tabs:** Shared Documents, CGA PERC | Files, CGA PERC | Details, CGA PERC | Details.
- Page Header:** Welcome [percsupervisor@cga-alberta.org](#) Close. The CGA logo and text "CERTIFIED GENERAL ACCOUNTANTS" are on the left. The main header is "Professional Experience Required for Certification".
- Navigation Menu:** Details (selected), Questionnaire, Attestation, Notes, Attachments, Declaration. There are also icons for Text, Print, and a comment bubble.
- Section:** Employment Details.
- Form Content:**
 - Status:** Supervisor Assess
 - Employment File:**
 - Student Name:** Geoffrey Cambell
 - Student Number:** 2004040003
 - Position:**

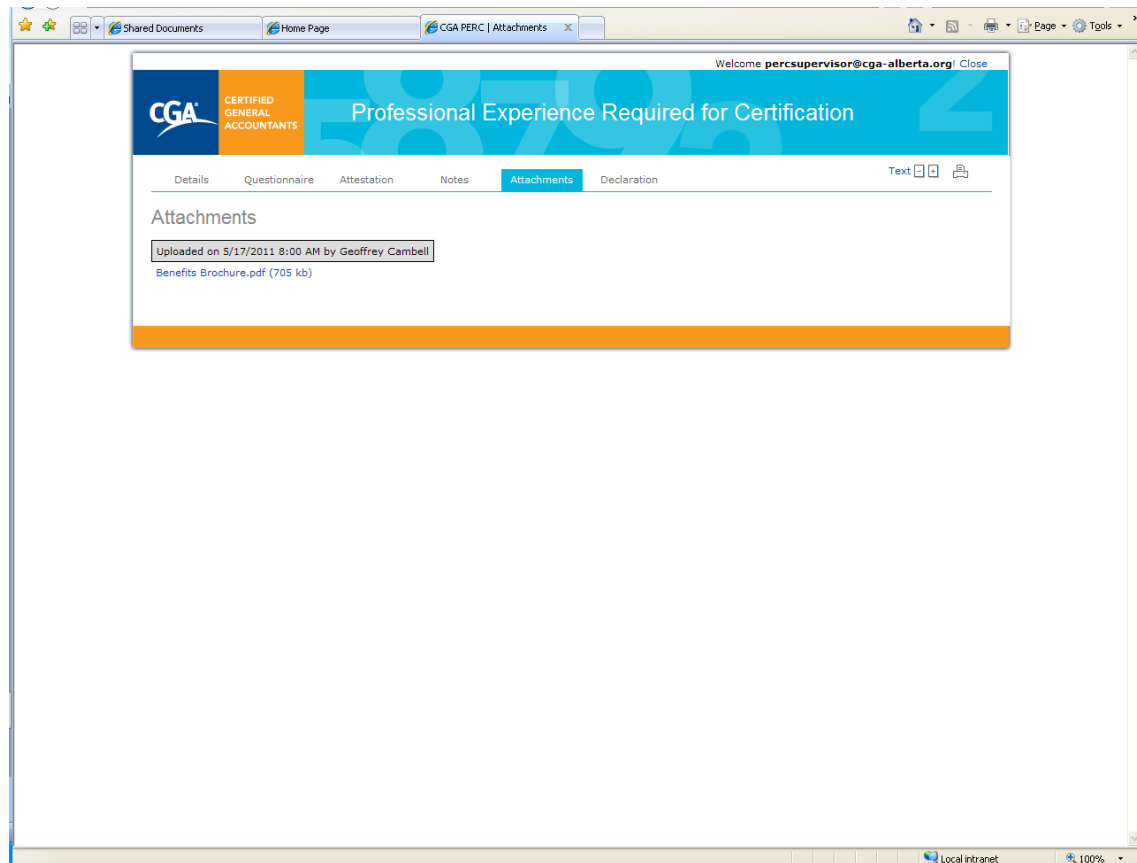
Employer: Enmax corporation	Position: Controller	Type of Industry: Utility (Public / Private)
Employment Status: Full-Time	Term Start: Jan 2006	Term End: Jun 2007
Total Annual Revenue: more than \$50 million	# of Employees (Dept): 40	# of Employees (Org): 4500
# of Supervised Staff: 4	Annual Salary: \$85,001-\$90,000	
Street Address: 8745 5th ave	City: Calgary	Country: Canada
Postal Code: R8B8B8	Phone Number: 403-299-1335	
 - Supervisor:**

Supervisor Name: Bob Enns	Supervisor Position: Controller General
Supervisor E-mail Address: percsupervisor@cga-alberta.org	Supervisor Is Same as Verifier: True
 - Verifier:**

Verifier Designation: OTHER (CPA)
--

At this point, you have the option of reviewing any additional documentation the student is submitting to the CGA Association as part of their PERC file (for example, the most recent résumé, job descriptions of current or previous positions, certificates or awards, letters from current or previous employers or supervisors, or a performance review).

Figure 2: Attachments submitted by student



Student experience claims

The following steps need to be completed. For brief instructions, click the Help button.

1. Verify experience and complete the attestation questions.
2. Check to indicate that you agree with the declaration statements.
I declare that I have an arm's length relationship with the student.
3. Confirm your accounting designation (if applicable).
4. Once you have completed all the steps, click to submit (only available when previous steps have been completed).

You review the experience claims to determine whether the experiences the student reports are, in fact, the student's own. If you are a qualified professional accountant and an approved verifier, you will also review the claims to determine whether the experiences are appropriate for the competency statements the student reports them as demonstrating.

There are 17 subject areas in which a student may report experience. In the system, you select the Questionnaire tab from the top of the screen to display the questionnaire summary. You then select each competency group sequentially and review the experience claims in each of the subject areas in which the student has reported experience.

Figure 3: Student experience claims

Experience Examples	Related Work Experience?	Personal Experience Description	Frequency Activities Performed?
Read and understand the organization's and/or department's mission and/or vision statements and relate it to how you do your work.	Yes	In the summer of 2006 I was posted to the VP Finance office. To prepare for departmental meetings, I read and related a copy of the vision statement. Revised to seldom based on supervisor feedback.	Seldom
Relates the organization's and/or department's mission and/or vision statements in terms of own work, function, or department.	No		
Gather information to support an organizational or department SWOT analysis.	No		
Identify the types of resources needed to carry out assigned tasks and meet performance objectives.	No		
List critical factors in the operating environment that affect the organization's and/or department's strategic plan.	Yes	In the summer of 2006 I sat in on management planning meetings at Fortis Alberta and was assigned to record minutes.	Frequently
Read and understand the strategic plan.	No		
Identify SWOT in the context of your job responsibilities.	No		
Explain the impacts of your SWOT on your job responsibilities.	No		
Recognize the need for change and the importance of change management.	Yes	Over the four summers of Internship at Fortis I learned how a company has to adapt to changes. For example, when the stocks fell in 2008.....	Occasional
Explain the benefits of using change management techniques when implementing changes to processes and plans.	No		
Explain how operational or departmental goals are aligned with the organization's and/or department's strategic goals.	No		
Identify changes that can be made to company work plans to align them with your organization's or department's strategic goals.	No		
Explain the criteria for measuring performance against plan.	No		
Present the operational plan to employee groups.	No		
Employ leadership style or take initiative appropriate to the situation.	No		
Appraise progress of engagement or project and identify corrective action as needed.	No		
Name potential social costs of securing resources to achieve organization or department objectives, and prepare a report of same for management.	No		
Review business activities and procedures for compliance with government legislation.	No		
Participate in a charity or not for profit.	No		
Demonstrate social responsibility and environmental stewardship.	No		

Supervisor/Verifier Verification: Please indicate that you "Agree" or "Disagree" with the experience claimed.

You need to submit a report to back this up!

Comments:

If the experiences reported are things the student did, you select “yes” in response to the question asking whether or not you agree with the reported experiences. You will answer this question once for each subject area, including those for which the student has not yet reported any experience. It is not necessary, or possible, to indicate yes or no for each individual experience the student reports. You have the option of adding comments when you indicate agreement; however, it is not necessary to do so.

If you disagree, you select “no” in response to the question. If you indicate disagreement, you will be asked to include a comment. The comment should be directed toward the student, and indicate the area(s) of disagreement or what you would like the student to do to follow up.

The questionnaire summary indicates the competency groups with which you have indicated agreement or disagreement.

Figure 4: Questionnaire summary showing supervisor agreement or disagreement

Welcome [percsupervisor@cga-alberta.org](#) | Close

CGA CERTIFIED GENERAL ACCOUNTANTS

Professional Experience Required for Certification

Details | **Questionnaire** | Attestation | Notes | Attachments | Declaration | Text | [Icons]

Questionnaire

Leadership	Related Experience	Verification
Strategic and Organizational Leadership	3 of 10	Disagree
Organizational Effectiveness	0 of 4	Agree
Individual and Team Leadership and Development	0 of 10	Agree

Professionalism	Related Experience	Verification
Stakeholder Focus	0 of 2	Agree
Communication (Student)	0 of 7	Agree
Integrative Approach	0 of 3	Agree
Problem Solving	0 of 5	Agree
Professional Development	0 of 4	Agree

Professional Knowledge	Related Experience	Verification
Financial Accounting and Reporting	0 of 12	Agree
Management Accounting	0 of 7	Agree
Assurance and Other Related Services	0 of 12	Agree
Finance and Financial Planning	0 of 7	Agree
Business Environment	0 of 10	Agree
Information Technology	0 of 7	Agree
Taxation	0 of 9	Agree

Local intranet | 100%

You can provide additional comments, feedback, or guidance to the student.

Figure 5: Supervisor notes to student

The screenshot shows a web browser window with the address bar displaying "CGA PERC | Notes". The page header includes the CGA logo and the text "CERTIFIED GENERAL ACCOUNTANTS". The main heading is "Professional Experience Required for Certification". Below the heading is a navigation bar with tabs: "Details", "Questionnaire", "Attestation", "Notes" (selected), "Attachments", and "Declaration". To the right of the tabs are icons for "Text", a document icon, and a "Close" button. The "Notes" section contains two existing notes, each with a timestamp and author: "Note created on 5/17/2011 7:59 AM Geoffrey Cambell" with the text "I have attached my reports as requested", and "Note created on 5/17/2011 7:57 AM Geoffrey Cambell" with the text "As we discussed in myu last review, here is my interim PERC assessment". Below these is a text input field with the placeholder text "I can add a note" and an "Add note" button. To the right of the input field is a blue "Add Note" link. The page footer shows "Local intranet" and "100%".

Welcome percsupervisor@cga-alberta.org | Close

CGA CERTIFIED GENERAL ACCOUNTANTS

Professional Experience Required for Certification

Details Questionnaire Attestation **Notes** Attachments Declaration

Text [icon] [icon]

Notes

Note created on 5/17/2011 7:59 AM Geoffrey Cambell
I have attached my reports as requested

Note created on 5/17/2011 7:57 AM Geoffrey Cambell
As we discussed in myu last review, here is my interim PERC assessment

I can add a note

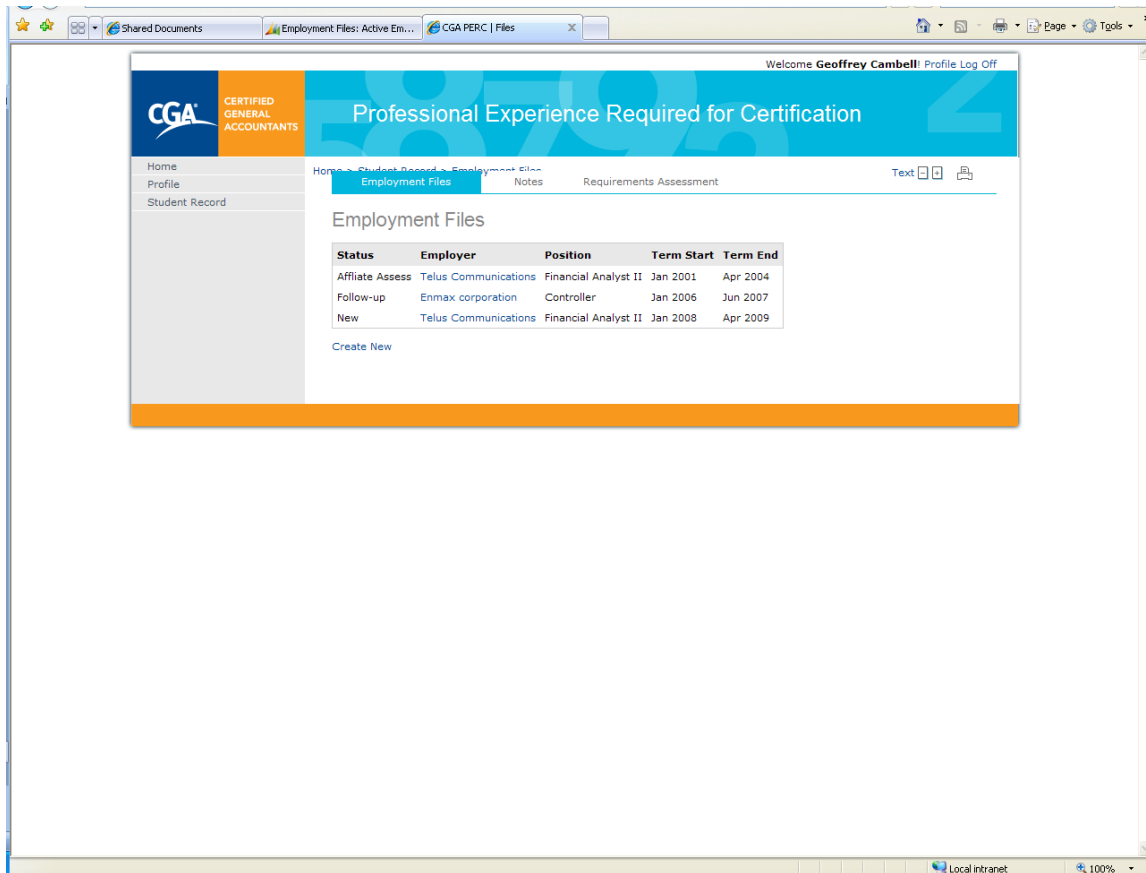
Add Note

Add note

Local intranet 100%

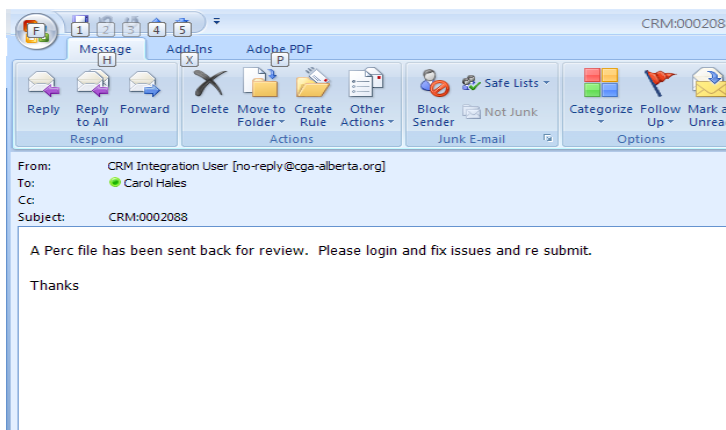
When you disagree with an experience claim the student has reported, the status of the file is set to “follow up,” which enables the student to make changes and resubmit the file.

Figure 6: Follow-up status



The student receives an e-mail advising them to review and follow up on the file.

Figure 7: Review e-mail



Employer attestation

As described in Part 5 of this guide, the employer attestation is comprised of 19 questions related to the student's behavior and attitudes in the areas of ethics and trust, professional self-evaluation, and communication. You will be asked to select either "yes" or "no" to each question; "yes" indicates that the student exhibits the desired behavior, attitude, quality, attribute, or characteristic.

Figure 8: Employer attestation

The screenshot shows a web browser window with the URL <http://test-server/PERC/PERCFile/Attestation/bba51392-446c-e011-a8f9-000c2942b9da>. The page is titled "Professional Experience Required for Certification" and includes a "Welcome percsupervisor@cga-alberta.org" message. The navigation tabs are "Details", "Questionnaire", "Attestation", "Notes", "Attachments", and "Declaration". The "Attestation" tab is active, showing a table with four rows of competency statements. Each row has a "Competency Statement Description", a "Student Meets Requirement?" dropdown menu (all set to "Yes"), and an "Employer Comments" text area.

Competency Statement Description	Student Meets Requirement?	Employer Comments
Applies professional ethical standards at all times.	Yes	
Exercises integrity and a high level of professional judgment at all times.	Yes	
Maintains an objective and independent state of mind at all times.	Yes	
Acts to protect the public interest at all times.	Yes	

If you believe the student has not yet displayed all of the qualities referred to in the employer attestation, the attestation is considered incomplete.

Figure 9: Incomplete attestation

The screenshot shows a web browser window with the title "CGA PERC | Attestation". The page header includes the CGA logo and the text "CERTIFIED GENERAL ACCOUNTANTS". The main heading is "Professional Experience Required for Certification". Below this is a navigation bar with tabs: "Details", "Questionnaire", "Attestation" (selected), "Notes", "Attachments", and "Declaration". The "Attestation" tab is active, displaying a table titled "Attestation".

Professionalism	Related Experience
Ethics and Trust	7 of 7
Communication (Supervisor)	8 of 8
Professional Self-Evaluation	0 of 4

The table indicates that the attestation is incomplete because the "Professional Self-Evaluation" section has 0 of 4 items completed. The browser's status bar at the bottom shows "Done" and "Local intranet".

If you believe the student has displayed qualities contrary to those expected of an aspiring professional accountant, you indicate no and enter a comment in explanation of the negative response.

Figure 10: Supervisor comment on negative response

Competency Statement Description	Student Meets Requirement?	Employer Comments
Aids only within the scope of his/her professional competence.	Yes	
Refers to other professionals and experts when required.	Yes	
Applies professional scepticism at appropriate times.	No	Not there yet
Evaluates his/her professionalism and professional knowledge on an ongoing basis.	No	as above - needs development in this area

When you have completed your supervisory review of the student's experience claims and the employer attestation, the student will automatically be advised by a system generated e-mail.

If you are the supervisor but not also the verifier, the student's entire PERC file is forwarded to the verifier once you indicate agreement with the reported experience claims. If you indicate disagreement, the entire file is returned to the student for follow up. The file will be returned to you once the student makes changes and indicates the file is ready for your further review.

8 Verifier review of online PERC files

Student experience claims

If you are a verifier who is not the student's supervisor, you will receive an e-mail notice advising you that the student's PERC file is ready for your review. The student's supervisor will have already reviewed the file and indicated that the experiences the student reports are things the student has done at their current place of employment. You will be asked to log into the PERC system website and review the student's experience claims. You will also be asked to confirm your name, position title, and contact information.

You will be presented with a declaration screen indicating that the following steps need to be completed for this employment file.

1. Verify experience.
2. Check to indicate that you agree with the declaration statements.

I declare that I have an arm's length relationship with the student.

3. Confirm your accounting designation (if applicable).
4. Once you have completed all the steps, click to submit (only available when previous steps have been completed).

You review the experience claims to determine whether the experiences the student reports are appropriate for the competency statements and experience examples the student has aligned them with. There are 17 subject areas in which a student may report experience. In the system, you will be asked to review the experience claims in each of the subject areas in which the student has reported experience.

If the experiences reported are appropriate for the corresponding competencies and experience examples, you select "yes" in response to the question asking whether or not you agree with the reported experiences. You answer this question once for each subject area, including those areas for which the student has not yet reported any experience. It is not necessary, or possible, to indicate yes or no for each individual experience the student reports. You have the option of adding comments when you indicate agreement; however, it is not necessary to do so.

If you disagree, you select "no" in response to the question. If you indicate disagreement, you will be asked to include a comment. The comment should be directed toward the student, and indicate the area(s) of disagreement or what you would like the student to do to follow up.

When you have completed your verifier review of the student's experience claims, the student will automatically be advised by a system generated e-mail. The student's entire PERC file will be forwarded to the CGA Association if you indicate agreement with the reported experience claims. If you indicate disagreement with the student's experience claims, the entire file is returned to the student for follow up. The file will be returned to you once the student makes changes and indicates the file is ready for your further review.

Once you agree that the student's experience claims are appropriate for the competencies and experience examples the student has indicated, you complete the verifier declaration.

Figure 11: Verifier declaration screen

The screenshot shows a web browser window with the following elements:

- Browser Tabs:** Shared Documents, CGA PERC | Files, CGA PERC | Details, CGA PERC | Declaration (active).
- Page Header:** Welcome percsupervisor@cga-alberta.org! Close
- CGA Logo:** CERTIFIED GENERAL ACCOUNTANTS
- Section Title:** Professional Experience Required for Certification
- Navigation Tabs:** Details, Questionnaire, Attestation, Notes, Attachments, Declaration (active).
- Section Header:** Declaration
- Section Header:** Employer Certification
- Text:** ☒ Ethical conduct, retaining the trust of others, critically evaluating his/her abilities and conduct, and communicating effectively are essential to learning the right to be awarded the designation Certified General Accountant. Having reflected on the student's behaviour and performance in this regard I am satisfied that I have responded accurately to each of the statements above.
- Form Fields:**
 - Verifier Designation: OTHER (dropdown)
 - If other specify designation: CPA (text input)
 - External Verifier: ☐
 - I declare I have an arms length relationship with the student: True (dropdown)
- Section Header:** Verifier Certification
- Text:** ☒ To be announced
- Submit Button:** Submit

You will receive a warning message notifying you if the declaration is incomplete in any way.

Figure 12: Declaration warning message

The screenshot shows a web browser window with multiple tabs. The active tab is 'CGA PERC | Declaration'. The browser's address bar shows 'Local intranet' and '100%' zoom. The page header includes the CGA logo and 'CERTIFIED GENERAL ACCOUNTANTS'. The main heading is 'Professional Experience Required for Certification'. Below this is a navigation bar with links: 'Details', 'Questionnaire', 'Attestation', 'Notes', and 'Attachments'. The 'Details' link is selected. The 'Declaration' section contains a warning message in red text: 'To submit a file must declare arms length relationship with the student', 'To submit a file must declare arms length relationship with the student', and 'Must affirm declarations by checking the box'. Below this is the 'Employer Certification' section, which includes a checkbox for 'Ethical conduct, retaining the trust of others, critically evaluating his/her abilities and conduct, and communicating effectively are essential to learning the right to be awarded the designation Certified General Accountant. Having reflected on the student's behaviour and performance in this regard I am satisfied that I have responded accurately to each of the statements above.' The 'Employer Certification' section also includes a form with the following fields: 'Verifier Designation' (dropdown menu set to 'OTHER'), 'If other specify designation' (text input field containing 'CPA'), 'External Verifier' (checkbox checked), and 'I declare I have an arms length relationship with the student' (dropdown menu set to 'Not Set'). Below the 'Employer Certification' section is the 'Verifier Certification' section, which includes a checkbox for 'To be announced' and a 'Submit' button.

Welcome Carol Hales! Log Off

CGA CERTIFIED GENERAL ACCOUNTANTS

Professional Experience Required for Certification

Text [icon] [icon]

Details Questionnaire Attestation Notes Attachments

Declaration

- To submit a file must declare arms length relationship with the student
- To submit a file must declare arms length relationship with the student
- Must affirm declarations by checking the box.

Employer Certification

☐ Ethical conduct, retaining the trust of others, critically evaluating his/her abilities and conduct, and communicating effectively are essential to learning the right to be awarded the designation Certified General Accountant. Having reflected on the student's behaviour and performance in this regard I am satisfied that I have responded accurately to each of the statements above.

Verifier Designation: OTHER

If other specify designation: CPA

External Verifier: ☒

I declare I have an arms length relationship with the student: Not Set

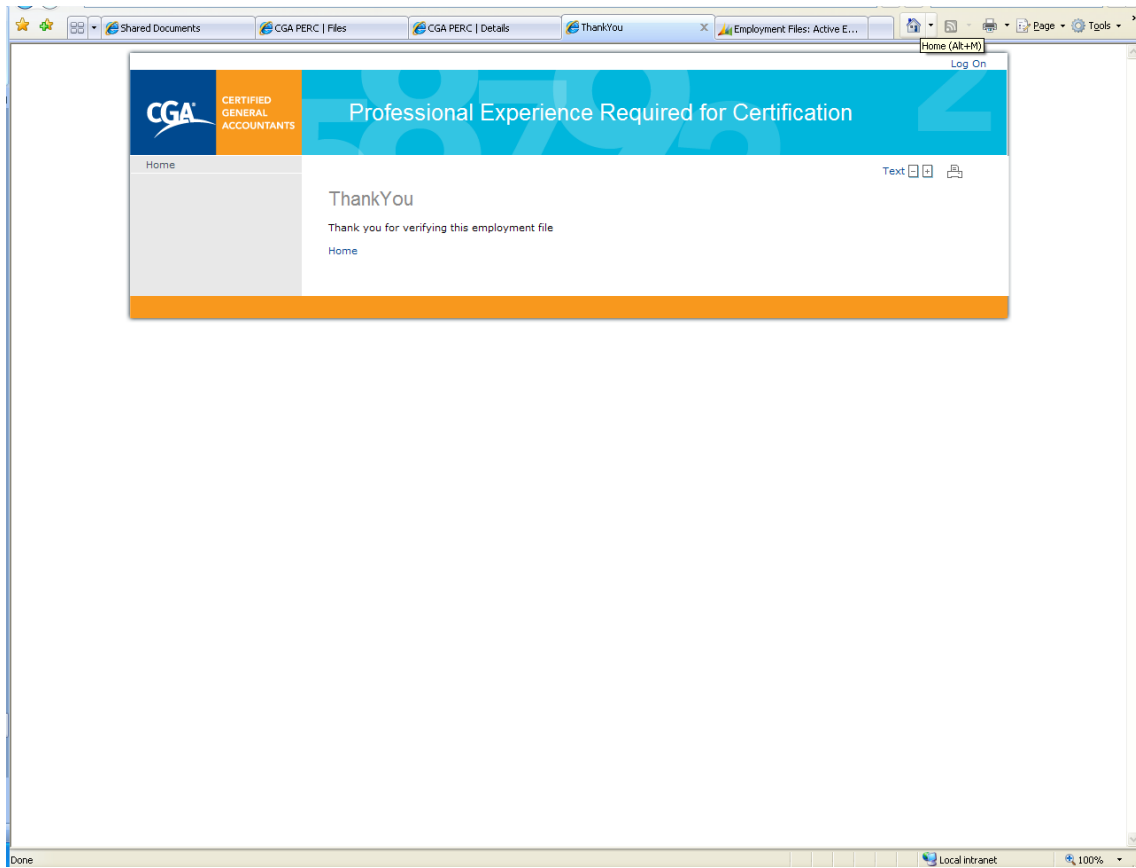
Verifier Certification

☐ To be announced

Submit

Once the file has been completely verified, you will see a thank-you screen.

Figure 13: Verifier thank you



Appendix A: Glossary

Advisor: A Certified General Accountants Association staff member who assists students enrolled in the CGA Program of Professional Studies with their course planning and course scheduling, and who assists students having difficulty gaining the necessary accounting work experience to qualify for certification. Advisors do not make work placements, but they answer questions, and provide suggestions and advice.

Affiliate PERC administrator: A CGA Association staff member who monitors PERC submissions, and reviews, approves, and finalizes student PERC files.

Competence: “Being able to perform a work role to a defined standard, with reference to real working environments.” International Federation of Accountants (IFAC), 2008.

Competency: A specific behavior whereby a professional applies knowledge, skills, and/or professional values in a work environment; the behavior can be defined, demonstrated, observed, and assessed.

Employer: The organization for which the student enrolled in the CGA program works.

Experience claim: The work experience students report in their PERC files in the column “Personal Experience Description.”

Professional Experience Required for Certification (PERC): An online reporting process (questionnaire) used by students in the CGA program for the purpose of documenting their accounting work experience that demonstrates they have the competencies expected of a newly certified CGA.

Reviewer: A CGA engaged by the CGA Association who evaluates students’ completed PERC files to determine if the documented experience satisfies the Association’s requirements.

Student: An individual enrolled in the CGA Program of Professional Studies. The individual may be actively engaged in their studies or be registered as an inactive student.

Supervisor: The individual to whom a student enrolled in the CGA program reports in their workplace.

Verifier: A qualified professional accountant, designated by an “approved” member of the International Federation of Accountants (IFAC), who attests to the professional work experience of a student enrolled in the CGA program.

Appendix B: Frequently asked questions

1. As a supervisor, what am I required to do to substantiate the work experience of a student in the CGA program?

- You review the experience claims reported in the student's PERC employment file in terms of their accuracy (do they represent things the student actually did in the workplace?).
- If you are also the student's verifier (see FAQ #3), you review whether the student's experience claims are appropriate for the competencies and experience examples with which the student has aligned them.
- You complete the employer attestation section of the student's PERC file, answering questions on ethics and trust, professional self-evaluation, and communication in relation to the student's work.

2. What other responsibilities does a supervisor have in the PERC process?

The supervisor meets regularly with the student to discuss how the student is doing and what the student needs to do in the future to gain the professional experience required for CGA certification. If the supervisor is not the student's verifier (see FAQ #3), the supervisor also assists the student in locating a verifier, either inside or outside the student's workplace.

3. What is an approved verifier?

An approved verifier is a qualified professional accountant, designated by an "approved" member of the International Federation of Accountants (IFAC), who attests to the professional work experience of a student in the CGA program.

Accounting associations around the world are members of IFAC, including CGA-Canada and the other two Canadian professional accounting associations. Professional accountants working in Canada may belong to an association from another part of the world, for example, the Certified Public Accountants of Australia. For purposes of verifying student work experience, the Certified General Accountants Association has "approved" some of these other associations from around the world, which means that an accountant who belongs to one of these approved associations may act as a verifier.

4. As a verifier, what am I required to do to substantiate the work experience of a student in the CGA program?

You review the experience claims reported in the student's PERC employment file in terms of their appropriateness for the competencies and experience examples with which the student has aligned them.

5. What other responsibilities does a verifier have in the PERC process?

The verifier meets with the student to discuss how the student is doing and what the student needs to do in the future to gain the professional experience required for CGA certification.

6. How can I get help reviewing student employment files in the PERC system?

Use the Help button in the system or contact a CGA affiliate office at www.cga.org.

Appendix C: Employer attestation

For each of the following statements, indicate by selecting either Yes or No if the statement describes the student.

Ethics and trust

A CGA should have excellent personal and professional standards and hold the accounting profession and its many stakeholders in strong regard.

What this means:

The student is expected to act with integrity and honesty, avoid conflicts of interest, maintain confidentiality, and exercise due diligence. The student should retain your trust, as well as the trust of your clients and the public.

1.	Applies professional ethical standards at all times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
2.	Exercises integrity and a high level of professional judgment at all times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
3.	Maintains an objective and independent state of mind at all times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
4.	Acts to protect the public interest at all times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
5.	Plans and exercises due diligence at all times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
6.	Ensures the confidentiality of stakeholder information at all times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
7.	Always demonstrates professional courtesy to others.	Yes <input type="checkbox"/> No <input type="checkbox"/>

Professional self-evaluation

A CGA is self-aware, open to feedback, and knows when to seek more specialized expertise.

What this means:

The student is expected to provide expert advice only in areas of his or her expertise. The student should vigilantly guard against misstatements and monitor for potential problems.

8.	Acts only within the scope of his/her professional competence.	Yes <input type="checkbox"/> No <input type="checkbox"/>
9.	Refers to other professionals and experts when required.	Yes <input type="checkbox"/> No <input type="checkbox"/>
10.	Applies professional skepticism at appropriate times.	Yes <input type="checkbox"/> No <input type="checkbox"/>
11.	Evaluates his/her professionalism and professional knowledge on an ongoing basis.	Yes <input type="checkbox"/> No <input type="checkbox"/>

Communication

A CGA is expected to be a good communicator in terms of both content and delivery.

What this means:

The student is expected to communicate clearly and effectively. Communication – observations, analyses, opinions, conclusions, and recommendations – should be well-organized, error-free, and clearly stated.

12.	Can read and comprehend: lengthy and complex reports, legal or regulatory documents including contracts and tax briefs or rulings, forms, computer program instructions, policy manuals, technical documents, as well as financial reports, prospectuses and business proposals.	Yes <input type="checkbox"/> No <input type="checkbox"/>
13.	Can locate specific information within larger texts, and summarize, evaluate and make reasonable inferences from complex written information.	Yes <input type="checkbox"/> No <input type="checkbox"/>
14.	Can write summaries of complex information as well as detailed analytical reports.	Yes <input type="checkbox"/> No <input type="checkbox"/>
15.	Can write various types of documents, such as: activity reports, progress reports, analytical reports, and financial reports, business proposals, grant applications, performance evaluations, policies, press releases and announcements, and newsletters or short articles.	Yes <input type="checkbox"/> No <input type="checkbox"/>
16.	In verbal communications can paraphrase, discuss, present, negotiate, gather, and share information orally.	Yes <input type="checkbox"/> No <input type="checkbox"/>
17.	Participates effectively in meetings and social situations with colleagues, senior staff, business associates, and public figures.	Yes <input type="checkbox"/> No <input type="checkbox"/>
18.	Can extract specific information from a spoken presentation, training session, discussion, meeting, or interview.	Yes <input type="checkbox"/> No <input type="checkbox"/>
19.	Can obtain and evaluate information gained through interviewing others, such as prospective employees or suppliers.	Yes <input type="checkbox"/> No <input type="checkbox"/>