

400 STUDENTS

401 Committees

The Council may designate a committee as provided by Regulation 4901, to develop guidelines to govern the recruitment of students on university campuses in Manitoba. Such guidelines shall ensure that the recruitment of students is fair and that the interests of the students, firms and the profession as a whole are served.

402 Practicing members' responsibilities re: employment of students

(1) Every practicing member who employs one or more students is responsible for giving such practical experience and instruction and for affording such opportunities as are necessary to enable the student to acquire the art, skill, science and knowledge of a chartered accountant.

(2) Every practicing member who employs one or more students shall maintain records showing, in reasonable detail, the disposition of each student's time while so engaged and the type of work allocated to him or her.

(3) The Office Practice Assistance Committee shall have the power to make whatever investigation it deems necessary, including an inspection of the books and records of the member, to satisfy itself that the member is complying with the requirements of this bylaw.

403 Designation of offices for training students

No member who has the personal charge and management of his or her office or his or her firm's office shall offer, or permit the offer of employment as a registered student in such office to, or permit the employment as a registered student in such office of, any person who intends or is required to apply for registration or reregistration as a student, and no such person shall be registered or reregistered

(a) unless the office in which the person is to be employed has been designated by the Office Practice Assistance Committee (such designation to be effected in advance of any offer or transfer of employment, as the case may be) as being qualified to give him or her proper practical experience and instruction; or

(b) if as a result of such registration or reregistration the total number of students employed in such office would exceed three for each member in such office, or such lesser number of students as may be set by the Office Practice Assistance Committee in particular cases; students who have completed the required period of prescribed practical experience shall be excluded in determining the number of students permitted.

[The next bylaw is bylaw 450.]

450 Students required to register with the CA School of Business and the Institute

All students are required to register with the both CA School of Business and the Institute.

451 Requirements for registration as a student

(1) Any person residing in the Province of Manitoba or who resides in another province but chooses to be governed by the education bylaws of the Institute, who has met the educational requirements of the Institute, is recommended by a member of the Institute as being of good moral character and who for the purpose of securing practical experience is employed to perform the duties of a student in accounts in the office of a practicing member which has met the standards for offices employing students as prescribed from time to time by Council may apply to be registered or reregistered as a student.

(2) In order to maintain registration with the Institute, a student must be a student in good standing with the CA School of Business.

(3) The Institute shall maintain or cause to be maintained a register of students that are registered with the Institute.

(4) Council may from time to time set regulations with respect to the minimum educational requirements for registration or reregistration as a student.

(5) Every application for reregistration shall be accompanied by a declaration similar to the declaration required to be filed pursuant to Bylaw 355 by former members applying for readmission to membership.

(6) The provisions of Bylaws 356 and 357 shall apply *mutatis mutandis* to applications by students for reregistration.

452 Movement of students from one province to another

(1) A person who writes the Uniform Evaluation as a candidate of another provincial institute shall not be eligible for admission to membership in the Institute unless admissible pursuant to Bylaw 302(2)(b) or Bylaw 302(2)(c) or the student is registered with the CA School of Business as a student of another provincial institute.

(2) Notwithstanding the provisions of clause (1) of this bylaw, a person may register with the CA School of Business and the Institute as a student if he or she

(a) wrote the Uniform Evaluation as a candidate of another provincial institute while having been a resident of the province in which that institute is located; and

(b) is not eligible to register as a student with the applicable provincial institute, or to maintain student registration with that institute, as a result of having become a resident of Manitoba subsequent to having written the Uniform Evaluation ; and

(c) is employed with an office in Manitoba that is designated for the training of students pursuant to Bylaw 403.

Any such person shall complete such education, evaluation and prescribed practical experience requirements in accordance with regulations adopted by the Council from time to time.

(3) Any student who:

(a) has completed the prescribed period of experience in an approved office, and

(b) has not passed the Uniform Evaluation , and

- (c) who ceases to reside in Manitoba, or
 - (d) who terminates his or her employment in an approved office
- may remain registered as a student.

(4) Any student who:

- (a) has not completed the prescribed period of experience in an approved office, and
- (b) has fully completed the required courses of instruction, and
- (c) has written the Uniform Evaluation , and
- (d) ceases to reside in the province of Manitoba,

may remain registered as a student provided he or she takes employment with and completes his or her period of experience in an approved office in another province.

453 Practical experience requirements

Every student registered with the Institute and the CA School of Business shall as a prerequisite to admission to membership in the Institute complete, in one or more offices designated pursuant to Bylaw 403 for the training of students, a period of experience of an amount and nature as prescribed by Regulations 4716 through 4718.

454 Educational requirements

Every student shall enter upon and pursue the course of study prescribed for him or her by the Council.

455 Attempts at evaluations limited

Council may set a policy which limits the number of times that a student may attempt the Uniform Evaluation . Any student who does not successfully complete the evaluation within the prescribed number of attempts shall thereupon be struck off the register of students and shall be eligible for reinstatement only upon satisfying the requirements for reinstatement as established by Council from time to time.

456 Notice of change in employment

Every student registered with the Institute and the CA School of Business must give notice, in accordance with the notice provisions prescribed by the CA School of Business, of any change in his or her employment.

457 Request for review of special circumstances/disregarded attempts

A student requesting a review of consideration of special circumstances regarding the Uniform Evaluation or requesting that a particular attempt be disregarded shall register his or her request for such a review in the manner prescribed by Council from time to time in accordance with Regulations 4713 and 4714.

[The next bylaw is Bylaw 501]

STUDENT EDUCATION REGULATIONS

4701 Application requirements

The entrance requirements for registration as a student with the Institute shall be those prescribed by the CA School of Business and the Council with respect to educational, employment and such other prerequisites as the CA School of Business and Council may prescribe.

4702 Registration date

An applicant's registration date with the Institute and the CA School of Business shall be such date as the CA School of Business specifies.

4703 Annual registration

It is the responsibility of each student to continue his or her registration with the Institute and the CA School of Business in accordance with the requirements established by the Institute and the CA School of Business.

4704 Reinstatement following maximum unsuccessful Uniform Evaluation attempts

A person who has ceased to be a registered student in accordance with Bylaw 455, following the maximum unsuccessful Uniform Evaluation attempts may apply to the CA School of Business to be reinstated as a student under such terms as it may prescribe.

4705 Maximum period of registration

The maximum period that a student may be registered with the Institute and the CA School of Business is five years from the date that the student first became eligible to write the Uniform Evaluation, where the Uniform Evaluation has not been successfully completed.

4706 Student fees

(1) Every registered student shall pay such annual fees to the CA School of Business as may be prescribed by it.

(2) A candidate who has successfully completed the Uniform Evaluation and who has completed the prescribed period of practical experience shall pay, to the Institute, his or her required entrance fee, and the annual dues payable, within three months after the date on which the candidate would otherwise become eligible for membership in accordance with Section 300 of the Bylaws.

4707 Course requirements

(1) Students will be required to complete the university prerequisite courses as specified by the CA School of Business.

(2) The courses required to be completed by students prior to obtaining the Chartered Accountant designation will be as prescribed by the CA School of Business.

4708 Exemptions

(1) A student registered with the CA School of Business starting January 1, 2001 may choose either to follow the CA School of Business university prerequisite requirements or to follow the Institute list of prerequisites until December 31, 2003. Thereafter, the CA School of Business prerequisites must be completed. If the Institute listing is chosen, the grade requirement in each prerequisite is a mark equivalent to the University of Manitoba Grade C or better based on a five letter grading system.

(2) Subject to subsection (1), a student shall receive credit in university prerequisite courses as specified by the CA School of Business.

4709 Evaluation standards

Any student shall be considered to have successfully completed the Uniform Evaluation if he or she achieves a standing as required by the standards established by the Canadian Institute of Chartered Accountants.

4710 Uniform Evaluation eligibility requirements

The CA School of Business will determine when a student is first eligible to write the Uniform Evaluation .

4711 Uniform Evaluation centres

A candidate will normally write the Uniform Evaluation at an evaluation centre in Manitoba. A candidate who has become a resident of another province but has maintained registration as a student with the Institute may request the Institute's permission to attempt the Uniform Evaluation at an evaluation centre in another province subject to the agreement of its institute.

4712 Uniform Evaluation papers

Uniform Evaluation papers are the property of the Institute. Under no circumstances will an evaluation paper be returned or made available to a candidate after being submitted for evaluation. Evaluation papers are retained by the evaluating authority until such time as it specifies and are then destroyed.

4713 Petition to have attempt disregarded

(1) A candidate is under no compulsion to attempt any particular Uniform Evaluation , other than as expressly provided for by the bylaws and regulations with respect to the maximum period of registration as provided in clause 4705.

(2) If medical or compassionate circumstances become a factor during the course of a Uniform Evaluation, a candidate may petition the CA School of Business to have the attempt disregarded unless the evaluation is successfully completed. The petitioner must register the petition in the manner prescribed by the CA School of Business.

4714 Special circumstances

A student with a physical or medical disability likely to affect performance on the Uniform Evaluation may, prior to the date of the evaluation and in the manner prescribed by the CA School of Business, request special arrangements for attempting it.

4715 Review of Uniform Evaluation results

A candidate may apply to the Institute for a review of the standing awarded in the Uniform Evaluation in the event that the candidate was unsuccessful. The application must be made within the time frame and accompanied by the fee established from time to time by the Canadian Institute of Chartered Accountants, which will be refunded if the review results in the candidate being successful.

4716 Minimum chargeable hours included in prescribed practical experience

During each student's prescribed practical experience as defined in Bylaw 453, the student must spend 100 chargeable hours in taxation and 1250 chargeable hours in assurance, of which a minimum of 625 chargeable hours must be in audit.

4717 Period of prescribed practical experience

The period of prescribed practical experience for all students registered with the Institute and the CA School of Business is that prescribed by the CA School of Business.

4718 Approved office standards

The following are standards for offices employing students:

(a) The principal in the office shall:

- (i) have been a member of the Institute or another provincial institute for a period of not less than two years and shall have been in public practice for at least one year; and
- (ii) devote substantially all of his or her time to professional practice.

(b) The practice shall be of such a nature that a student is assured of adequate practical experience in assurance and taxation as follows:

- (i) Assurance - covers time spent in the areas of professional practice which are defined as assurance engagements under Section 5025 of the Canadian Institute of Chartered Accountants Handbook.
- (ii) Audit - covers time spent leading up to the expression of an opinion on the financial statements, attestation of future-oriented information and non-financial data, assurance of compliance with statutes, regulations, contracts and comprehensive audits including the preparation of such information, working papers and adjusting journal entries associated therewith.
- (iii) Taxation - covers time spent on corporate and personal income tax matters associated with auditing or accounting engagements, the preparation of personal and corporate tax returns including the preparation of related statements, commodity taxation and corporation capital tax.

4719 Prescribed practical experience certification

The record of a student's chargeable hours as prescribed in Bylaw 402(2) must be certified by a member of the Institute authorized to do so in each approved office in which the student has been employed during the period of prescribed practical experience. Such record must be submitted in prescribed form to the CA School of Business.

(The next regulation is Regulation 4901.)

4901 University Recruitment Committee

(1) The University Recruitment Committee shall be struck annually and its membership shall be open to one representative of each firm approved to train students in the Province of Manitoba who wishes to recruit students on specified Manitoba university campuses during the coming year.

(2) The University Recruitment Committee shall publish and distribute, on an annual basis, to all firms approved to train students in the Province of Manitoba, guidelines for the recruitment of students on specified Manitoba university campuses.

(3) The specified Manitoba university campuses shall be established and published annually by the University Recruitment Committee in conjunction with the recruitment guidelines.

4902 Application of Recruitment Guidelines

(1) All members or students representing firms who recruit on specified Manitoba university campuses are bound by the published recruitment guidelines, whether the firm has chosen to be represented on the University Recruitment Committee or not.

(2) In the event that a student or member does not comply with the published recruitment guidelines, the matter may be reported to the Professional Conduct Committee and the Professional Conduct Committee may exercise its powers under Bylaw 510.

[The next bylaw is Bylaw 501]