

## 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

**Deleted: BYLAWS APPLICABLE TO ALL STUDENTS¶**

¶ The following bylaws and regulations are applicable to all students:¶

. Bylaws . 401 through 403¶  
. Regulations . 4901 through 4902¶

¶ The following additional bylaws and regulations are applicable only to grandparented students:¶

. Bylaws . 420 through 430¶  
. Regulations . 4100 through 4404¶

¶ The following additional bylaws and regulations are applicable only to students registered with the Institute and the CA School of Business:¶

. Bylaws . 450 through 457¶  
. Regulations . 4700 through 4719¶

(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**

Deleted: [The next bylaw is Bylaw 420.]¶

**Deleted: 420 . Bylaws applicable to grandparented students¶**  
A student who has successfully completed the Uniform Final Examination during or before 2001 and is completing the prescribed period of practical experience is considered to be a grandparented student. Such a student is not required to register with the CA School of Business but must continue his or her registration as a student with the Institute until such time as he or she has completed his or her remaining period of experience requirements. ¶

Deleted: [The next bylaw is Bylaw 423]¶

**423 . Movement of students from one province to another¶**  
(1) A student of the Institute whose application for registration as a student with another provincial institute has been accepted by that institute shall lose his or her registered status with the Institute.¶  
(2) A person who writes the Uniform Final Examination 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).¶  
(3) 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 Final Examination, 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, subject to the provisions of Regulation 4102(4).¶

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**424 . Practical experience requirements¶**  
(1) Every student registered with t... [1]

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Deleted: Effective January 1, 2001 all students except grandparented students will register as a student both in the CA School of Business as well as The Institute of Chartered Accountants... [2]

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(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

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(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

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(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

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(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

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(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

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(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.

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**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.

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*[The next bylaw is Bylaw 501]*

**STUDENT EDUCATION REGULATIONS**

**Deleted:** (Pursuant to Bylaws 420 through 430 – Applicable to Grandparented Students)¶  
*[The next regulation is Regulation 4102]¶*  
**4102 . Recognition of prescribed practical experience¶**  
(1) Under ordinary circumstances, prescribed practical experience will be recognized only from the date on which a student commenced employment in an approved office.¶  
(2) A student in respect of whom the provisions of clause 4105(b) apply will receive credit for prescribed practical experience acquired only from the date of registration with the Institute.¶  
(3) Upon registration as a student with the Institute,¶  
(a) All minimum aggregate chargeable hour requirements must ordinarily be met in Canada while the student is registered with a provincial institute.¶  
(b) A student who has completed some practical experience in a foreign country and who registers as a student in Manitoba is eligible to receive recognition of up to six (6) months practical experience in the foreign country if the nature and type of practical experience is considered to meet the standards which are established by the Council from time to time. Accordingly, such a student would be required to complete a further twenty-four (24) months of practical experience, exclusive of study leave and unpaid leaves of ... [3]

**Deleted:** (The next regulation is Regulation 4401.)¶  
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**4401 . Minimum chargeable hours included in prescribed practical experience¶**  
(1) During each student's prescribed practical experience, the student must spend the following minimum number of chargeable hours in attestation, review and tax:¶  
(a) attestation and review - 1,250 hours, of which a maximum of 625 hours may be in review.¶  
(b) tax - 100 hours.¶  
(2) During each student's period of experience, the student must complete a minimum of 2,500 chargeable hours.¶  
**4402 . Period of prescribed practical experience¶**  
(1) The period of prescribed practical experience for all students is thirty (30) months of employment with an approved office, exclusive of leaves of absence and study and examination time, but inclusive of normal vacation time not exceeding three weeks per annum.¶  
(2) In computing the period of prescribed practical experience, there shall be deducted any period or periods of the student's absence from the office for:¶  
(a) paid or unpaid vacation in excess of three weeks per annum;¶  
(b) paid or unpaid days for courses, unless the course is specifically di... [4]

**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.

**Deleted:** (Pursuant to Bylaws 450 through 457 - Applicable to Students registered with CASB and the Institute)¶

**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.

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**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.

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**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.

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**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

**Deleted:** (3) A student who has completed some, but not all, of his or her professional course requirements through the program that was previously administered by the Institute and who is not a grandparented student, shall receive credit for Institute professional courses as follows:¶  
(a) If 2 or 3 of Manitoba's courses have been successfully completed, CASB will grant an exemption for Module 1.¶  
(b) If 4 or 5 of Manitoba's courses have been successfully completed, CASB will grant an exemption for Modules 1 and 2.¶

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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.

**Deleted:** (1) A student who was registered with the Institute as at December 31, 2000 and whose registration was transferred to the CA School of Business effective January 1, 2001 may choose to complete his or her period of practical experience in accordance with the provisions of either Regulation 4402 or 4717(3) below.¶

**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.

**Deleted:** (2) A student who has completed some, but not all, of his or her professional course requirements through the program that was previously administered by the Institute and who is not a grandparented student, may choose to complete his or her period of practical experience in accordance with the provisions of either Regulation 4402 or 4717(3) below.¶  
(3)

(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.

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**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.

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(The next regulation is Regulation 4901.)

**Deleted:** REGULATIONS APPLICABLE TO ALL STUDENTS¶

**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]*