

3 Chargeable Hours Calculation					
	Audit	Review	Taxation	Other	Total
In reporting CA Training Office	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
With previous CA Training Office (if available)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total chargeable hours completed to date	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

4 CA Training Office Information		
Complete this section if you have not completed 30 months experience.		
1 I have left employment with the office listed on Page 1 and:		
<input type="checkbox"/> a. I am starting employment with a new approved CA Training Office (Continue to 2) <u>OR</u> <input type="checkbox"/> b. I do not have new approved CA Training Office employment arranged (continue to Section 5)		
2 Submit a Change of Training Office form to recognize experience from your new firm		
New CA Training Office	Start date (dd/mm/yyyy)	City

5 Certificate Declaration		
CA TRAINING OFFICE (completed by Training Principal)		
I confirm on behalf of _____ that _____		
was in our employ from (mm/dd/yy)_____ to (mm/dd/yy)_____ and completed our CA Training Program which is approved by the Institute of Chartered Accountants of _____.		
If the term of the practical experience is complete, please check here: <input type="checkbox"/>		
I recommend this student as being of good moral character and in my opinion he/she should be admitted to membership once he/she has satisfied all requirements to apply for CA membership.		
If the term of the practical experience is not yet complete, please check here: <input type="checkbox"/>		
I recommend this student as being of good moral character. During the above term of employment, nothing came to my attention to suggest that he/she should not be admitted to membership once he/she has completed his/her practical experience requirements. In my opinion he/she should be admitted to membership once he/she has satisfied all requirements to apply for CA membership.		
Training Principal Name (print)	Training Principal Signature	Date
Student (complete ONLY if the term of practical experience is complete)		
I believe that I have met the practical experience requirements of the CA profession as defined in the CA Practical Experience Requirements.		
I confirm that the experience and other information provided on this certificate is correct and in accordance with prescribed provincial institute student requirements.		
Student Signature	Date	

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Exclusions

The employment start date is the first day you start working on activities recognized for experience credit according to the Practical Experience Requirements. This is usually the first day of employment. In most cases, all time receives credit, except as noted below.

Time excluded from experience calculation:

- paid or unpaid overtime hours (overtime can be used toward meeting minimum chargeable hour requirements for students in the external audit path);
- paid leaves of absence or other days not on the job taken in lieu of overtime hours;
- paid or unpaid vacation in excess of three weeks a year;
- paid or unpaid days for course(s), other than staff training programs required by the employer;
- paid or unpaid days for study leave or examination(s) except Fridays of face-to-face interactive sessions; and
- sickness, bereavement or other paid or unpaid leaves of absence in excess of a reasonable amount as established by the employer. As a guideline, we recommend that such leaves taken in excess of ten working days a year be excluded from experience calculation.

Accumulated excluded time is deducted from the employment period to determine the total experience claimed.

TYPES OF EXPERIENCE

Under the 30 month experience model, students in the external audit path must obtain the following minimum number of aggregate chargeable hours:

Minimum total chargeable hours	2,500
Minimum assurance (audit and review) hours	1,250
Minimum audit hours (within 1,250 assurance hours above)	625*
Minimum taxation hours	100

* The Institute of British Columbia allows for a reduction in the minimum audit hour requirement for certification purposes (please review the specific policies of the Institute of British Columbia).