

CGA Legacy PERC to CPA PER Overview

	CGA Legacy PERC	CPA PER
	High Level Overview	High Level Overview
Duration	PERC Completion is based on 24 months duration.	PERT Completion is based on 30 months duration.
Prior Experience	Up to 12 months credit for prior ' <i>professional</i> ' level experience may apply. Balance of experience reported must also be at <i>professional</i> level.	Up to 12 months credit for prior ' <i>foundational</i> ' level experience may apply. Balance of experience reported must be at <i>professional</i> level.
Technical Competencies	<p>There are seven technical competencies:</p> <ul style="list-style-type: none"> Assurance and other related services Business environment Finance and financial planning Financial accounting and reporting Information technology Management accounting Taxation <p>Required to gain proficiency in at least three of the above.</p>	<p>There are six technical competencies:</p> <ul style="list-style-type: none"> Audit and Assurance Finance Financial reporting (FR) Management Accounting (MA) Strategy and Governance Taxation <p>Required to gain core proficiency in FR or MA, a depth in one of the above, and breadth in various areas of the above competencies.</p>
Enabling Competencies	<p>There are seven enabling competencies:</p> <ul style="list-style-type: none"> Ethics and trust Communication Integrative approach Problem solving Professional development Professional self-evaluation Stakeholder focus <p>Required to gain proficiency in all of the above.</p>	<p>There are five enabling competencies:</p> <ul style="list-style-type: none"> Communication Problem-Solving and Decision Making Professional and Ethical Behaviour Self-Management Teamwork and Leadership <p>Required to gain proficiency in all of the above.</p>
Verification of experience reported	All Experience Reports must ultimately be reviewed by a <i>Verifier</i> who must be a designated accountant. It is the responsibility of the student to secure their Verifier (one's Supervisor may take on the Verifier role if designated).	All Experience Reports must ultimately be reviewed by a <i>Mentor</i> who must be a designated accountant. It is the responsibility of the student to secure a Mentor (see more below).
Mentorship	Mentorship is not required for Practical Experience reporting purposes.	Mentorship is a mandatory requirement under the CPA PER reporting pathway. Students must meet with their Mentor semi-annually.

Please find details of the full PER at: [https://www.bccpa.ca/students-candidates/cpa-practical-experience-requirements-\(per\)/](https://www.bccpa.ca/students-candidates/cpa-practical-experience-requirements-(per)/)