



# **CIRP Qualification Program**

## **Body of Knowledge**

**August 2012 Edition**

## BODY OF KNOWLEDGE

The content of the Body of Knowledge has been developed in order to provide the candidate with a reference base for all testable subject matter based on the competency profile. Candidates should ensure familiarity with all of the material referred to in the Body of Knowledge, building on this knowledge while proceeding through the program.

### CIRP Qualification Program Course Materials

- Introductory Course
- Core Knowledge Course
- Applied Knowledge Course
- Insolvency Counsellor's Qualification Course

### Pertinent Legislation and Related Regulations

- [Bankruptcy and Insolvency Act](#) (BIA)
- [Wage Earner Protection Program Act](#) (WEPPA)
- [Companies' Creditors Arrangement Act](#) (CCAA)
- Relevant portions of the [Winding Up and Restructuring Act](#) (WURA)
- Relevant portions of the [Canada Business Corporations Act](#) (CBCA)
- Relevant portions of various tax acts such as the [Income Tax Act](#) (ITA) the [Excise Tax Act](#) (ETA)
- [Personal Information Protection and Electronic Documents Act](#) (PIPEDA)
- Relevant portions of the [Bank Act](#)
- [Farm Debt Mediation Act](#) (FMDA)
- Relevant portions of other federal or provincial legislation referred to in the course notes
- Relevant portions of the [U.S. Bankruptcy Code](#)
- Quebec Business Corporations Act

## Authorities and Jurisprudence

- The latest version of the Annotated Bankruptcy and Insolvency Act. Lloyd W. Houlden, Geoffrey B. Morawetz and Janis P. Sarra ed. Thomson Carswell publ.
- The latest version of Législation canadienne en faillite et insolvabilité / Canadian Legislation on Bankruptcy and Insolvency. Bernard Boucher et Yean-Yves Fortin ed. Thomson Carswell, publ.
- All jurisprudence up to January of the year the candidate writes one of the CQP exams, as referenced, for example, in the Houlden & Morawetz Newsletters or the Carswell Canadian Bankruptcy Reports
- La faillite et l'insolvabilité au Québec, 2e éd. Jacques Deslauriers. 2011. Wilson et Lafleur, publ.

## Regulatory Material

- All Office of the Superintendent (OSB) Directives, Forms, Circulars, Position Papers, etc.

## CAIRP Professional Guidelines

- Rules of Professional Conduct
- Standards of Professional Practice
- Bylaws

## Professional Literature

- Bulletins for the previous 2 years
- Rebuilding Success Magazine for the previous 2 years
- Members' articles posted on CAIRP's website
- Annual Review of Insolvency Law. Janis Sarra ed., Carswell Thomson publ. (for the previous 3 years)

## General Background Learning Requirements

- Accounting concepts, as presented in:
  - Financial Accounting: Tools for business Decision-Making, 4<sup>th</sup> Canadian Edition (with Solutions). Paul D. Kimmel, Jerry J. Wegandt, Donald E. Kieso and Barbara Trenholm. 2009. John Wiley & Sons. ISBN 978-0-470-15535-6
  - Le gestionnaire et les états financiers – normes IFRS. Louise Martel, Claude Laroche et Johanne Turbide. 2009. Éditions du Renouveau Pédagogique inc. ISBN 9782761332453
  - Managerial Accounting, 1<sup>st</sup> Canadian Edition. Ramji Balakrishnan, Konduru Sivaramakrishnan, Geoff Sprinkle, Lynn Carty and Maria Ferraro. 2011. John Wiley & Sons. ISBN 978-0-470-67786-5
  - La comptabilité de management. Huques Boisvert, Claude Laurin, Alexander Mersereau, Marie-Claude Brouillette, Marie-Andrée Caron et Réal Jacques. 2011. Éditions du Renouveau Pédagogique inc. ISBN 9782761340045
- Business law, as presented in:
  - The Law and Business Administration in Canada. J. E. Smyth, D. A. Soberman, A. J Easson and Shelley Ann McGill. 2010. Pearson Education Canada. ISBN 978-0-13-610903-7
  - Entreprises, sociétés et compagnies – Collection de droit 2011 – 2012, volume 9. Yvon Blais. 2011. Thomson Reuters. ISBN 978-2-89635-587-7
- Human resource concepts, as presented in:
  - Fundamentals of Human Resource Management, Canadian Edition. Raymond A. Noe, John R. Hollenbeck, Barry Gerhart, Patrick M. Wright and Sandra Steen. 2006. McGraw Hill. ISBN 0070907994
  - La gestion des ressources humaines – Tendances, enjeux et pratiques actuelles (4<sup>e</sup> édition). Shimon L. Dolan, Tania Saba, Susan E. Jackson et Randall S. Schuler. 2008. Éditions du Renouveau Pédagogique inc. ISBN 978-2-7613-2192-1