



PREREQUISITE COURSES INCLUDED IN THE
**BACHELOR'S DEGREE
PROGRAM**
OF BUSINESS ADMINISTRATION
CONCENTRATION ACCOUNTING

To be admitted to the CPA Professional Education Program (PEP), future CPAs must hold an undergraduate degree and have studied specific subject areas. In Quebec, this is an undergraduate degree recognized by the government under section 184 of the Professional Code.

National recognition standards have been established by CPA Canada for courses or a set of university courses that develop the competencies required by the CPA *Competency Map* and cover specific subject areas. The CPA Order worked in collaboration with the universities to establish a list of compulsory prerequisite courses that meet the national requirements, which are now included in the undergraduate program recognized by the government.



[PRO]GRAM

Bishop's University students are required to pass at a minimum all of the prerequisite courses listed below. The university program comprises additional courses included in the 120 credit structure leading to the undergraduate degree.

CPA TECHNICAL COMPETENCIES

Financial Reporting

BAC 121	Purposes of Accounting
BAC 122	Financial Accounting
BAC 211	Intermediate Accounting I
BAC 212	Intermediate Accounting II
BAC 311	Advanced Financial Accounting

Management Accounting

BAC 221	Introduction to Managerial Accounting
BAC 312	Intermediate Managerial Accounting

Audit and Assurance

BAC 340	Auditing: Systems and Controls
BAC 341	Auditing: The Process

Taxation

BAC 331	Taxation I
BAC 332	Taxation II

Finance

BFN 200	Finance
BFN 203	Corporate Finance

Strategy and Governance

BAC 322	Management Control
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OTHER GENERAL BUSINESS TOPICS

Information Technology

BCS 220	Management Information Systems
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Law

BMG 221	Business Law
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Economics

ECO 102	Introduction to Microeconomics
ECO 103	Introduction to Macroeconomics

Quantitative Methods/Statistics

BMA 140	Statistical Analysis for Business Decision I
BMA 141	Statistical Analysis for Business Decision II

UNIVERSITY REPRESENTATIVE

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CAVEAT

The general rules for admission to the PEP require a minimum grade point average of 2.8/4.3 or equivalent in the undergraduate program. However, universities may require a higher average or an overall average in the undergraduate program prerequisite courses for admission to a graduate-level PEP.