



PREREQUISITE COURSES INCLUDED IN THE BACHELOR OF COMMERCE DEGREE PROGRAM MAJOR IN ACCOUNTANCY

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

At a minimum, Concordia 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 90 credit structure leading to the undergraduate degree.

CPA TECHNICAL COMPETENCIES

Financial Reporting

COMM 217 Financial Accounting
ACCO 310 Financial Reporting I
ACCO 320 Financial Reporting II
ACCO 420 Financial Reporting III

Management Accounting

COMM 305 Managerial Accounting
ACCO 330 Cost and Management Accounting
ACCO 435 Strategic Accounting Case Analysis

Audit and Assurance

ACCO 360 Principles of Auditing
ACCO 465 Advanced Assurance Services

Taxation

ACCO 340 Income Taxation in Canada
ACCO 440 Advanced Taxation

Finance

COMM 308 Introduction to Finance

Strategy and Governance

COMM 401 Strategy and Competition

OTHER GENERAL BUSINESS TOPICS

Information Technology

COMM 226 Management
Information Systems

Law

COMM 315 Business Law and Ethics

Economics

ECON 201 Introduction
to Microeconomics
ECON 203 Introduction
to Macroeconomics

Quantitative Methods/Statistics

COMM 215 Business Statistics

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. Concordia requires an average of 3.0/4.3.