



PREREQUISITE COURSES INCLUDED IN THE
**BACHELOR'S DEGREE
PROGRAM**

**OF COMMERCE, MAJOR IN ACCOUNTANCY
OR JOINT HONOURS IN ECONOMICS AND 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

McGill 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

MGCR 211 Introduction to Financial Accounting
ACCT 351 Intermediate Financial Accounting 1
ACCT 352 Intermediate Financial Accounting 2
ACCT 453 Advanced Financial Accounting

Management Accounting

ACCT 361 Intermediate Management Accounting 1
ACCT 362 Intermediate Management Accounting 2
MGCR 472 Operations Management

Audit and Assurance

ACCT 475 Principles of Auditing
ACCT 463 Management Control

Taxation

ACCT 385 Principles of Taxation
ACCT 486 Business Taxation 2

Finance

MGCR 341 Finance 1
FINE 342 Finance 2

Strategy and Governance

MGCR 423 Strategic Management

OTHER GENERAL BUSINESS TOPICS

Information Technology

MGCR 331 Information Systems

Law

BUSA 364 Business Law

Economics

ECON 295 Macroeconomic Policy
MGCR 293 Managerial Economics

Quantitative Methods/Statistics

MGCR 271 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. McGill requires a passing grade of 65% for each course and a minimum CGPA of 3.0/4.0.