



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.



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# PREREQUISITE COURSES INCLUDED IN THE PROGRAM

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.

Course number	Course title
<b>Financial Reporting</b>	
MGCR 211	Introduction to Financial Accounting
ACCT 351	Intermediate Financial Accounting 1
ACCT 352	Intermediate Financial Accounting 2
ACCT 453	Advanced Financial Accounting
<b>Management Accounting</b>	
ACCT 361	Intermediate Management Accounting 1
ACCT 362	Intermediate Management Accounting 2
MGCR 472	Operations Management
<b>Audit and Assurance</b>	
ACCT 475	Principles of Auditing
ACCT 463	Management Control
<b>Taxation</b>	
ACCT 385	Principles of Taxation
ACCT 486	Business Taxation 2
<b>Finance</b>	
MGCR 341	Finance 1
FINE 342	Finance 2
<b>Strategy and Governance</b>	
MGCR 423	Strategic Management
<b>Other General Business Topics</b>	
<b>Information Technology</b>	
MGCR 331	Information Systems
<b>Law</b>	
BUSA 364	Business Law
<b>Economics</b>	
ECON 295	Macroeconomic Policy
MGCR 293	Managerial Economics
<b>Quantitative Methods/Statistics</b>	
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 graduatelevel PEP. McGill requires a passing grade of 65% for each course and a minimum CGPA of 3.0/4.0.