



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.



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# PREREQUISITE COURSES INCLUDED IN THE PROGRAM

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.

Course number	Course title
<b>Financial Reporting</b>	
BAC 121	Purposes of Accounting
BAC 122	Financial Accounting
BAC 211	Intermediate Accounting I
BAC 212	Intermediate Accounting II
BAC 311	Advanced Financial Accounting
<b>Management Accounting</b>	
BAC 221	Introduction to Managerial Accounting
BAC 312	Intermediate Managerial Accounting
<b>Audit and Assurance</b>	
BAC 340	Auditing: Systems and Controls
BAC 341	Auditing: The Process
<b>Taxation</b>	
BAC 331	Taxation I
BAC 332	Taxation II
<b>Finance</b>	
BFN 200	Finance
BFN 203	Corporate Finance
<b>Strategy and Governance</b>	
BAC 322	Management Control
<b>Other General Business Topics</b>	
<b>Information Technology</b>	
BCS 220	Management Information Systems
<b>Law</b>	
BMG 221	Business Law
<b>Economics</b>	
ECO 102	Introduction to Microeconomics
ECO 103	Introduction to Macroeconomics
<b>Quantitative Methods/Statistics</b>	
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 65% 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.