



PREREQUISITE COURSES INCLUDED IN THE
**BACHELOR
OF COMMERCE**
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.



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PREREQUISITE COURSES INCLUDED IN THE PROGRAM

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.

Course number	Course title
Financial Reporting	
COMM 217	Financial Accounting
ACCO 310	Financial Reporting I
ACCO 320	Financial Reporting II
ACCO 420	Financial Reporting III
ACCO 425	Financial Reporting IV*
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	Business Technology management
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

* ACCO 425 must be completed if ACCO 420 was completed in Summer 2017 or previously. Students who have completed ACCO 420 in Fall 2017, or subsequently, do not have to take this course.

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. Concordia requires an average of 3.0/4.3.