

Graduate Diploma Chartered Professional Accountancy (CPA) Quebec, Canadian and Non-Accounting Degrees

I: CPA Admission Requirements

Applicants to the Diploma in Chartered Professional Accountancy (CPA) program must have completed a Bachelor degree with a minimum GPA of 3.00/4.30. In addition, they must have completed [14 prerequisite courses](#).

a) Applicants who completed a degree at a university other than Concordia

If you completed your Bachelor degree at a university in Quebec or Canada other than Concordia University, you may still be eligible for admission to Concordia University's CPA program. However, you must have completed courses equivalent to Concordia's 14 prerequisite courses. Contact the CPA program for a list of equivalent courses for your university.

CPA Program

Address: 1450 Guy, MB 14.115

Telephone: 514-848-2424 ext. 7344

Email: gradacco.jmsb@concordia.ca

Webpage: <http://www.concordia.ca/jmsb/programs/graduate/cpa.html>

If a list does not exist for your university, please complete the [Request for Exemptions \(Quebec and Canadian Degrees\) Form](#) so we can evaluate if your courses are equivalent.

b) Applicants with a non-Accounting Degree

If your Bachelor degree is in a subject other than accounting, you must complete the 14 prerequisite courses before applying to the CPA program. Please review the [Chartered Professional Accountancy \(CPA\) –Admission Requirements](#) document for the list of courses.

II: Degree Equivalency

Applicants for the CPA program must have a Bachelor degree with a minimum GPA of 3.00/4.30. To verify if your degree is equivalent to this requirement, access the following webpage: <http://www.concordia.ca/admissions/graduate/minimum-requirements/canada.html>

- a) If your degree is equivalent to the CPA degree requirement, then you do not have to complete another Bachelor degree. However you will still have to complete any missing prerequisite courses. Once you have completed the courses, you can apply to the CPA program.
- b) If your degree does not meet the CPA degree requirements, contact the CPA program to discuss your options. The contact information for the CPA program can be found in point I-a), above.

III: Registering for the Prerequisite courses

Most of the prerequisite courses are restricted to students who are in the Bachelor of Commerce or the Certificate in Accountancy program. For this reason, if you have many courses to take, it would be best if you applied to one of these programs to have access to the courses.

Contact the John Molson School of Business undergraduate Student Affairs Office to discuss which program option is best for you.

Undergraduate Student Affairs Office

Address: 1450 Guy, MB 4. 201

Telephone: 514-848-2424 ext. 2721

Email: study@jmsb.concordia.ca

Webpage: <http://www.concordia.ca/jmsb/programs/undergraduate.html>

Appointments with Counselors: <https://ejmsb.concordia.ca/admissions/>

If you only have two or three courses to take, it may be possible to take the courses as an undergraduate independent student. For information on becoming an undergraduate independent student, contact the Undergraduate Independent Advisor.

Undergraduate Independent Advisor

Telephone: 514-848-2424 ext. 2614

Webpage: <http://www.concordia.ca/admissions/independent-students.html#tab0>

IV: Timeline to Complete the Courses

The time it takes to complete these courses depends on how many courses you have to complete and whether you will be studying full-time or part-time.

It can take from 1½ years to 2 years to complete all 14 courses if you are studying full-time.

V: Cost of Courses, Loans and Bursaries

The cost to complete the prerequisite courses depends on several factors.

- a) To estimate the cost, access the Tuition Calculator on the Student Accounts Office website: <http://www.concordia.ca/admissions/tuition-and-fees/graduate/calculator/>.

When completing the fields in the Tuition Calculator, keep in mind that:

- The 14 courses are worth 3 credits, each; 42 credits in total
- You will be taking the courses in the Independent or Certificate/Diploma program
- You will be taking the courses in the John Molson School of Business
- Full-time students can take up to 15 credits in one term. Part-time students can take up to 9 credits in one term

Student Accounts Office

Address: 1455 de Maisonneuve W., H541

Telephone: 514-848-2424 ext. 4900

Email: studentaccounts@concordia.ca

Webpage: <http://www.concordia.ca/financial-services/departments/student-accounts.html>

- b) Eligibility for Loans and Bursaries is determined by the Financial Aid and Awards Office.

Financial Aids and Awards Office

Address: 1550 de Maisonneuve W., GM 230

Telephone: 514-848-2424 ext. 3508

Email: help@gao.concordia.ca

Webpage: <http://faao.concordia.ca/main/aboutus/index.shtml?id=aboutus>

VI: English Language Proficiency

In addition to the Degree and prerequisite course requirements, applicants whose primary language is not English must provide proof of English proficiency. Review the Language Proficiency Requirements CPA Program Form for additional information

Chartered Professional Accountancy (CPA) Admission Requirements

Applicants to the Diploma in Chartered Professional Accountancy (CPA) program must meet the following minimum requirements to be eligible for the program.

1. Bachelor degree with a minimum *overall* GPA of 3.00/4.30, or the equivalent.
2. Completion of the 14 prerequisite courses listed below with a minimum grade of B- in *each* of the courses.
 - Prerequisite courses must be completed *before* beginning the CPA program.
 - Although applicants may repeat prerequisite courses in order to achieve the minimum B- grade, candidates with the fewest number of repeated courses will have the strongest chance for admission.

Due to the competitive nature of this program, meeting the minimum requirements does not guarantee admission.

Prerequisite Courses

- 1) ACCO 310: Financial Reporting I (*completed after 2009*)
- 2) ACCO 320: Financial Reporting II (*completed after 2009*)
- 3) ACCO 420: Financial Reporting III
- 4) ACCO 425: Financial Reporting IV (*beginning Summer 2014*)
-or- ACCO 470N: Special Topics in Accounting (*completed Fall 2013 or Winter 2014*)
-or- ACCO 410: Governmental & Not-for-Profit Accounting (*completed Summer 2013 or previously*)
- 5) ACCO 330: Cost and Management Accounting
- 6) ACCO 435: Integrative Management Accounting Cases (*beginning Summer 2013*)
- 7) ACCO 340: Income Taxation in Canada
- 8) ACCO 440: Advanced Taxation
- 9) ACCO 450: Assurance Services
- 10) ACCO 465: Advanced Assurance Services
- 11) COMM 226: Business Technology Management
-or- COMM 301: Management Information Systems (*completed Summer 2010 or previously*)
- 12) COMM 308: Introduction to Finance
- 13) COMM 315: Business Law and Ethics
- 14) COMM 401: Strategy and Competition

Note:

CPA prerequisite courses requirements are subject to change without notice.
Courses completed more than 5 years ago may have to be retaken.

Request for Exemptions (Quebec and Canadian Degrees)

Concordia ID#:	Applicant Name:	Date of Birth (mm/dd/yy):
Address:	Postal Code:	
Email:	Phone#:	

Instructions for a Request for Exemptions:

1. Only courses with a grade of B- or better will be considered for exemptions by the Program Director. Courses taken more than 5 years ago may not be considered for exemptions.
2. When submitting the request for exemptions, the applicant must:
 - a) Complete the Request for Exemptions (Quebec and Canadian Degrees) Form.
 - b) Submit a photocopy or scanned copy of their transcript (in the original language and translated in French or English).
 - Each attempt at an equivalent course must be highlighted on the transcript.
 - c) For each course entered on the form, submit a *detailed* course outline (broken down week-by-week) in French or English, provided by the university where the equivalent courses were taken.

Submitting a Request for Exemptions:

All documents must be submitted in person, or by email, to the CPA program at:

CPA Program

Address: 1450 Guy, MB 14.115

Telephone: 514-848-2424 ext. 7344

Email: gradacco.jmsb@concordia.ca

It may take up to six (6) weeks for an evaluation to be completed, depending on the time of year.

Please provide the required information for your course in the appropriate spaces. More than one equivalent course may be entered for each prerequisite course.

Concordia Prerequisite Courses		Information for Equivalent Course			
		Code	Name	Year Taken	Grade
ACCO 310 Financial Reporting I	Intensive study is made of the theory and practice of external financial reporting by business organizations, focusing on concepts and procedures underlying the measurement of assets and the determination of income.				
ACCO 320 Financial Reporting II	This course continues the intensive study of ACCO 310, with particular emphasis on accounting for liabilities, shareholders' equity, and other related topics such as earnings per share, pension accounting, and accounting for income taxes.				
ACCO 420 Financial Reporting III	This course examines the theory and practice of accounting for inter-corporate investments, business combinations, consolidation of financial statements, and foreign currency transactions and operations.				
ACCO 425 Financial Reporting IV	This course addresses special topics in accounting including financial reporting for not-for-profit organizations and government entities. Governance, social responsibility concepts, and accountability frameworks are illustrated by comparing the practices of selected organizations with authoritative standards.				
ACCO 330: Cost and Management Accounting	This course provides an examination of the techniques, systems, and procedures applicable to the managerial use of accounting information for planning, decision-making, and control. Topics include cost accumulation and allocation, product and process costing, flexible budgeting and variance analysis, evaluation of managerial performance, and transfer pricing.				
ACCO 435 Integrative Management Accounting Cases	This course integrates topics in financial and management accounting, finance, and business strategy covered in previous courses. Emphasis is placed on topics of interest to students pursuing the Certified Management Accountant (CMA) designation. Cases are analyzed in individual and group settings using the methodology required for the CMA Case Examination.				
ACCO 450 Assurance Services (3 credits)	This course examines the concepts and current standards of various assurance services, especially the audit of financial statements. It emphasizes the audit process and the role of the public accountant in expressing an opinion on the financial statements of an organization.				
ACCO 465 Advanced Assurance Services	This course covers important topics and concepts in auditing and assurance services. It builds on topics covered in ACCO 450 and introduces specialized and advanced topics that are of particular importance to professional accountants. In covering topics and their application, the course focuses on decision-making processes followed by auditors. The course embraces the requirements of the CA Student Competency Map for assurance and the CGA Modules and Readings AU2.				
ACCO 340 Income Taxation in Canada	This course provides core knowledge regarding the federal income tax structure and the Canadian goods and services tax system. It examines the taxation of employment, business, property income, capital gains and other sources of income for an individual.				

Concordia Prerequisite Courses		Information for Equivalent Course			
		Code	Name	Year Taken	Grade
ACCO 440 Advanced Taxation	This course provides core knowledge regarding the federal taxation of corporations, partnerships, and trusts. It introduces analytical skills needed to make decisions regarding various business transfers, combinations, incorporation and estate planning issues for corporations and shareholders.				
COMM 226: Business Technology	The objective of this course is to provide students with an understanding of the role of information technology in business organizations. Students learn how information technologies can be used to create business value, solve business problems, accomplish corporate goals and achieve and maintain a competitive advantage.				
COMM 308: Introduction to Finance Management	This course provides a general understanding of the fundamental concepts of finance theory as they apply to the firm's long-run and short-run financing, and investment decisions. Building on the objective of firm value maximization, students become familiar with the conceptual issues underlying risk and return relationships and their measurements, as well as the valuation of financial securities. They also learn the concept of cost of capital, its measurement, and the techniques of capital budgeting as practised by today's managers. Students are introduced to the basic issues surrounding the firm's short-term and long-term funding decisions and its ability to pay dividends.				
COMM 315: Business Law and Ethics	This course allows students to develop a degree of familiarity with the important ethical and legal aspects of business and to become more aware of and comfortable with resolving ethical and legal components of their decision-making and with distinguishing right from wrong business behaviour.				
COMM 401: Strategy and Competition	This capstone course requires graduating students to demonstrate their ability to integrate the knowledge and skills they have acquired during their Commerce program. This course introduces the concepts of strategic management and competitive analysis. Emphasis is given to integrating concepts and ideas from the major functional areas such as marketing and finance to give a global perspective on decision-making and directing modern business enterprises. Lecture topics and case studies are selected to portray the nature of the strategic process and the dynamics of competition in a variety of contexts. Attention is also given to the issues of social responsibility, ethics, and personal values. In this context, the course also examines the connection between organizational strategy and the physical environment. Finally, cases and assignments which require an analysis of organizational improvement strategies and new organizational structures are selected.				

Language Proficiency Requirements CPA Program

1. Applicants whose primary language is not English must write an English proficiency test, *regardless of citizenship*, unless they fall into one of the exemption categories described in the table below.

The following applicants are exempted from writing an English proficiency test.

Categories	Required Documentation
Applicants who have completed a Diploma of Collegial Studies (DEC) <i>and</i> a university degree in Quebec.	Cégep and university transcript
Applicants who have completed a minimum of three full years of study either at the undergraduate or graduate level in an institution where the sole language of instruction is English.	Letter from institution stating that their sole language of instruction is English.

2. Minimum English Proficiency Score for Graduate Admission

All applicants who have taken either the TOEFL or IELTS exam are asked to refer to the charts below for the scoring cut-offs.

Test results must be reported directly to the Admissions Application Centre by the test centre. Results more than two years old will not be accepted as proof of language proficiency.

Required language proficiency scores for entry into the Chartered in Professional Accountancy (CPA) program.

iBTOEFL	IELTS	Decision
90 or higher and no part under 20	Higher or equal to 7 and no part under 6.5	Applicants are admitted with no additional language course requirements.
Below 90	Below 7	Applicants cannot be admitted. The applicants must complete English language courses <i>before</i> re-applying to the program.
To ensure that your TOEFL results are forwarded directly to Concordia University, you must indicate 0956.00 as the "Institution Code" when you write the test. For more information on the test, or to register: www.toefl.org	Candidates must take the "Academic Module." For more information on the test, or to register: www.ielts.org	