

Chartered Professional Accountancy 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 courses listed in the table, below, *before* beginning the CPA program

Notes:

- I. The courses must be completed in a Canadian University
- II. Candidates who have not completed these courses may complete them as part of a Bachelor in Commerce degree or as part of the Certificate in Accountancy program.

Required Courses for the JMSB CPA Program*

<u>Basic Prerequisites I</u>	<u>Basic Prerequisites II</u>
<ol style="list-style-type: none"> 1. ACCO 310: Financial Reporting I 2. ACCO 320: Financial Reporting II 3. ACCO 420: Financial Reporting III 4. ACCO 425: Financial Reporting IV (<i>ACCO 425 must be completed if ACCO 420 was completed Summer 2017 or previously. Students who have completed ACCO 420 in Fall 2017, or subsequently, do not have to take this course.</i>) 5. ACCO 330: Cost and Management Accounting 6. ACCO 435: Strategic Accounting Case Analysis 7. ACCO 360: Principles of Auditing (<i>beginning Fall 2017</i>) -or- ACCO 450: Assurance Services (<i>completed Summer 2017 or previously</i>) 8. ACCO 465: Advanced Assurance Services 9. ACCO 340: Income Taxation in Canada 10. ACCO 440: Advanced Taxation 	<ol style="list-style-type: none"> 1. COMM 215: Business Statistics 2. COMM 217: Financial Accounting 3. COMM 305: Managerial Accounting 4. ECON 201: Introduction to Microeconomics 5. ECON 203: Introduction to Macroeconomics 6. COMM 226: Management Information Systems 7. COMM 308: Introduction to Finance 8. COMM 315: Business Law and Ethics 9. COMM 401: Strategy and Competition
<ul style="list-style-type: none"> • Courses listed above must be passed with a minimum grade of B-. Candidates may repeat courses to obtain the minimum grade, but candidates with the fewest number of repeats will have the strongest chance for admission. • ACCO 330 may be exempted if the candidate has completed an equivalent course with a minimum grade of B-. A request for exemption from this course can be submitted to the JMSB CPA program after the student is accepted to an undergraduate program. 	<ul style="list-style-type: none"> • Upon admission to the JMSB CPA program, students must register with the CPA Order. The courses above are required to open a file with the Order. • Candidates with a Bachelor in Commerce may have already completed these courses as part of their degree. • Certificate in Accountancy students who have not completed these courses in a previous degree must complete them as part of the certificate. • Courses in this list will be assessed for exemptions once an application has been submitted to an undergraduate program.

*Prerequisite course requirements are subject to change without notice.

Courses completed more than 5 years ago may have to be repeated.