

Advanced Certificate in Accounting and Finance Prerequisite Equivalency Chart Collège Boréal Administration des Affaires - Comptabilité

Entry into certain Technical and Applied Courses requires completion of five entry courses. A minimum grade of 60 per cent is required in the courses denoted with an asterisk (*) and a passing grade in all other courses. Courses denoted with two asterisks (**) are subject to both the 60 per cent minimum grade requirement noted above as well as the ten-year course currency of education policy.

The following courses completed at Collège Boréal are accepted towards exemptions from the Advanced Certificate in Accounting and Finance courses listed below.

Courses listed below apply to the **2017-2018 academic year**.

Entry Courses		Prerequisite Equivalency
IntroFA	Introductory Financial Accounting	CPT 1008 + CPT 1009
IntroMA	Introductory Management Accounting	CPT 1018 + CPT 1011
IFR1	Intermediate Financial Reporting I**	N/A
IFR2	Intermediate Financial Reporting II**	N/A
Law	Business Law	DRO 1000
Technical Courses		Prerequisite Equivalency
AFR	Advanced Financial Accounting**	N/A
Finance	Corporate Finance*	CPT 1007 + CPT 1013
Assurance	Audit and Assurance**	CPT 1002 + CPT 1015
Tax	Taxation**	CPT 1019 + CPT 1014
IMA	Intermediate Management Accounting*	N/A
IT	Information Technology	CPT 1005

Unless otherwise noted, all of the required equivalent prerequisite courses for each Advanced Certificate in Accounting and Finance course must be completed to receive a full exemption. A single course may appear against more than one course in cases where it covers competencies across multiple subject areas. Course mixes within a subject area are not permitted. For courses not listed as a prerequisite equivalency, a course syllabus must be submitted for review to determine whether an exemption can be granted.

For more information on the Advanced Certificate in Accounting and Finance, please visit cpaontario.ca/earn-your-acaf.