

Advanced Certificate in Accounting and Finance

Prerequisite Equivalency Chart

George Brown College

Business Administration Accounting Diploma (3 years)

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 George Brown College 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 | ACCT 1001 & ACCT 1012 |
| IntroMA | Introductory Management Accounting | ACCT 2011 & ACCT 2014 |
| IFR1 | Intermediate Financial Reporting I** | ACCT 2001 & ACCT 2036 |
| IFR2 | Intermediate Financial Reporting II** | (ACCT 2001 & ACCT 2004 & ACCT 3014) OR (ACCT 2001 & ACCT 2036) |
| Law | Business Law | LAW 2003 |
| Technical Courses | | Prerequisite Equivalency |
| AFR | Advanced Financial Accounting** | N/A |
| Finance | Corporate Finance * | ACCT 3008 & ACCT 3004 |
| Assurance | Audit and Assurance** | ACCT 2007 & ACCT 3003 |
| Tax | Taxation** | ACCT 2028 & ACCT 3009 |
| IMA | Intermediate Management Accounting * | ACCT 2011 & ACCT 2014 |
| IT | Information Technology | ACCT 2013 |

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.

Advanced Certificate in Accounting and Finance

Prerequisite Equivalency Chart

George Brown College Business Accounting Diploma (2 years)

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 George Brown College 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 | ACCT 1001 & ACCT 1012 |
| IntroMA | Introductory Management Accounting | ACCT 2011 & ACCT 2014 |
| IFR1 | Intermediate Financial Reporting I** | ACCT 2001 & ACCT 2036 |
| IFR2 | Intermediate Financial Reporting II** | (ACCT 2001 & ACCT 2004 & ACCT 3014) OR (ACCT 2001 & ACCT 2036) |
| Law | Business Law | LAW 2003 |

| Technical Courses | | Prerequisite Equivalency |
|-------------------|--------------------------------------|--------------------------|
| AFR | Advanced Financial Accounting** | N/A |
| Finance | Corporate Finance * | N/A |
| Assurance | Audit and Assurance** | N/A |
| Tax | Taxation** | N/A |
| IMA | Intermediate Management Accounting * | ACCT 2011 & ACCT 2014 |
| IT | Information Technology | ACCT 2013 |

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.

This information is subject to change. Last updated on October 6, 2017.