

Advanced Certificate in Accounting and Finance

Prerequisite Equivalency Chart

George Brown College

Continuing Education Program

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 – Continuing Education Program 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 1032 & ACCT 1035
IntroMA	Introductory Management Accounting	ACCT 2003 & ACCT 2006
IFR1	Intermediate Financial Reporting I**	ACCT 2002 & ACCT 3018
IFR2	Intermediate Financial Reporting II**	ACCT 2005 & ACCT 3018
Law	Business Law	LAW 2021

Technical Courses		Prerequisite Equivalency
AFR	Advanced Financial Accounting**	N/A
Finance	Corporate Finance *	ACCT 9033 & ACCT 9034
Assurance	Audit and Assurance**	N/A (Note 1)
Tax	Taxation**	ACCT 2034 & ACCT 3011
IMA	Intermediate Management Accounting *	ACCT 2003 & ACCT 2006
IT	Information Technology	ACCT 9113

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.

Note 1: Note the PSI is no longer offering Audit and Assurance courses ACCT 2035 & ACCT 3019. If these courses were taken previously they will be reviewed for an exemption.