



Professional Accounting Graduate Certificate

Work towards a career in accounting.

Welcome to Sheridan’s Professional Accounting Graduate Certificate Program. This program gives you a clear pathway to becoming a Chartered Professional Accountant (CPA). Once you’ve successfully completed this program, you can apply to CPA’s Professional Education Program (PEP) — the final step before you write your Common Final Exam (CFE).

As part of the May cohort, you’ll have the option to apply for our co-op program. Successful applicants would be out on a co-op work term in January 2021 and this will add an additional term to the three-term course schedule - if all courses are completed on schedule then the program end will be August 2021. A co-op work term provides you with the chance to gain valuable work experience and showcase your accounting skills to potential employers. To be eligible to apply for co-op, you must complete all your courses as scheduled, maintain a minimum cumulative GPA of 3.0 and within the individual courses, achieve no grade less than 60%

<https://academics.sheridancollege.ca/programs/professional-accounting/co-op-option>).

Courses and Timetables

The course structure for the program is as follows:

Term 1	Introductory Financial Accounting	Business Law	Introductory Management Accounting	Economics	Statistics	Information Technology
Cr.18 Hrs. 252	Cr. 3 Hrs. 42	Cr. 3 Hrs. 42	Cr. 3 Hrs. 42	Cr. 3 Hrs. 42	Cr. 3 Hrs. 42	Cr. 3 Hrs. 42
Term 2	Intermediate Financial Reporting 1	Corporate Finance	Management Accounting	Taxation	Co-op prep course	
Prerequisite	Introductory Financial Accounting		Introductory Management Accounting			
Cr. 17 Hrs. 252	Cr. 4 Hrs. 56	Cr. 4 Hrs. 56	Cr. 4 Hrs. 56	Cr. 4 Hrs. 56	Cr. 1 Hrs. 28	
Term 3	Co-op Work-term (no academic term)					
Cr. 7 Hrs. 360						
Term 4	Intermediate Financial Reporting 2	Consolidations & Advanced Financial Reporting	Performance Management	Audit and Assurance		
Prerequisite	Intermediate Financial Reporting 1	Intermediate Financial Reporting 1	Management Accounting			
Cr.16 Hrs. 224	Cr. 4 Hrs. 56	Cr. 4 Hrs. 56	Cr. 4 Hrs. 56	Cr. 4 Hrs. 56		

The program is a “block-based” program which means that you can’t select your own schedule as there is only one class of each course offered. For the spring/summer semester (May-August), you will be provided with your confirmed schedule at the end of April.

Additional Items to Note

Mobile Program

The Professional Accounting Graduate Certificate Program is a mobile computing program. As such, you **must have a laptop** as of day one of classes.

Final Exam Policy

It should be noted that every course in the Professional Accounting Graduate Certificate Program has the following policy as noted on all course outlines:

“In addition to achieving a minimum 50% overall grade, a student must achieve a grade of at least 50% on the final comprehensive exam in order to receive credit for this course.”

Should a student fail any final exam, then it is an automatic failure in the course.

Academic Standing

The Professional Accounting Graduate Certificate will consider courses taken at previous institutions for advanced standing for the first term courses only:

ACCG53855	BUSM53382	ACCG50253	ECON54905	MATH52540	INFO59548
Introductory Financial Accounting	Business Law	Introductory Management Accounting	Economics	Statistics	Information Technology

To have your prior education considered for advanced standing, please visit the pathways page for instructions: <http://myotr.sheridancollege.ca/mypathways.html>

Note:

- Detailed course outlines are required for advanced standing course consideration.
- As our program is independent of CPA, we will need to evaluate the course for advanced standing in our program, even if CPA has already approved the course for their PEP program.
- All courses approved for advanced standing for the Sheridan Professional Accounting Graduate Certificate may not be accepted by CPA for admission into their PEP program. It is the responsibility of the student to ensure that the course will also be accepted by CPA for their PEP program

Chartered Professional Accountants Course Equivalency

The passing grade of all courses in the Professional Accounting Graduate Certificate is 50%. However, for CPA to accept the courses as meeting their academic requirements, their minimum grade requirements must be met.



Subject Area Coverage for Entry into the CPA PEP Sheridan College *Professional Accounting Graduate Certificate*



In addition to good character, students seeking admission into the CPA Professional Education Program (CPA PEP) must meet all of the following requirements:

- Conferral of a degree from a recognized academic institution;
- 120 credit hours (or equivalent) of education from a recognized academic institution; and,
- The successful completion of the entry prerequisite courses in each CPA competency area (i.e. financial reporting, strategy and governance, management accounting, audit and assurance, finance, and taxation). Successful completion is defined as meeting the minimum grade requirement, the grade point average, and the currency of education requirement.

Students who have not met the admission requirements for the CPA PEP must complete additional degree-credit courses at a post-secondary institution (PSI) or [CPA preparatory courses](#) to top up their degree credit hours and/or prerequisite education.

NOTE: Students applying for a transcript assessment with CPA Ontario are subject to all relevant policies and regulations related to transcript assessments. This includes, but is not limited to, the [CPA Ontario Academic Prerequisite Assessment Guidelines](#), [CPA Ontario Regulation 9-1: Student Registration](#), and the [CPA National Recognition and Accreditation Standards for Post-Secondary Institutions](#).

The following courses can be taken at **Sheridan College** in order to meet the prerequisite course requirement for admission into the CPA PEP. Unless otherwise noted, all of the required courses for each subject area **must** be completed in order to meet the admission requirements for the CPA PEP. A single course may appear against more than one subject area in cases where it covers competencies across multiple content areas. Students are strongly encouraged to complete **all** courses within a subject area at one PSI.

Non-Core Prerequisites

Subject Area	CPA Preparatory Course	Equivalent Course(s)	Minimum Grade
Financial Reporting	Introductory Financial Accounting	ACCG 53855	50% in each course
Management Accounting	Introductory Management Accounting	ACCG 50253	
Other General Business Topics	Economics	ECON 54905	
	Statistics	MATH 52540	
	Business Law	BUSM 53382	
	Information Technology	INFO 59548	

Core Prerequisites

Subject Area	CPA Preparatory Course	Equivalent Course(s)	Minimum Grade
Financial Reporting	Intermediate Financial Reporting I	ACCG 59106	60% in each course
	Intermediate Financial Reporting II	ACCG 55325	
	Advanced Financial Reporting	ACCG 54899	
Strategy and Governance	Performance Management	BUSM 50682	&
Management Accounting	Intermediate Management Accounting	ACCG 58114	65% average across all core courses
Audit and Assurance	Audit and Assurance	ACCG 52688	
Finance	Corporate Finance	FINA 54978	
Taxation	Taxation	ACCG 53329	

Currency of Education Policy: For admission into the CPA PEP, students must complete at least one applicable core prerequisite course in each of the CPA technical competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance, and Taxation within 10 years of a student's PEP commencement date. The PEP commencement date is defined in [Regulation 9-1 s. 1.11](#).

