

CPA Academic Requirements: iBBA with Year 4 Winter Exchange

Based on the completion of 60.00 credits, including 12.00 credits of language study and 12.00 credits of globally-focused/non-business elective(s)

iBBA Year 1 and 2 core course requirements for CPA accredited stream:

YEAR 1	SB/INTL 1200 3.00	SB/MGMT 1050 3.00	SB/ACTG 2010 3.00	SB/INTL 1210 3.00
YEAR 2	SB/FINE 2000 3.00	SB/ACTG 2011 3.00	SB/ACTG 2020 3.00	

iBBA with Year 4 winter exchange:

YEAR 3 – Fall / Winter 2017			YEAR 4 – Fall / Winter 2018	
FALL TERM	WINTER TERM	SUMMER TERM	FALL TERM	WINTER TERM
OMIS 2010 3.00 (core)	OMIS 3710 3.00 (CPA)*	Language Study~ 6.00	INTL 4400 3.00 (core/CPA)	Exchange~ SB electives (9.00) GF/NB electives (3.00)
INTL 3350 1.50 / 3400 1.50 (core)	ACTG 3120 3.00 (CPA)		ACTG 4600 3.00 (CPA)	
INTL 3500 3.00 (core)	MGMT 3100 3.00 (CPA)*		ACTG 4710 3.00 (CPA)	
ACTG 3000 3.00 (CPA)*	ACTG 4400 3.00 (CPA)*		ACTG 4200 3.00 (CPA)+	
ACTG 3110 3.00 (CPA)	GF/NB elective 3.00			

* Can be taken in Fall or Winter term

~ Students may wish to satisfy either language study or globally-focused/non-business electives on exchange

+ Strongly recommended to be taken in the Winter of Year 4. **As of Fall / Winter 2019, this course will only be offered in the Winter term**

By going on exchange in the Winter term of Year 4, iBBA students will not be able to complete **ACTG 4720 3.00** before graduation. iBBA students can begin the MAcc program without the completion of SB/ACTG 4720 3.00 provided that they complete the equivalent to ACTG 4720 3.00 (i.e. **AP/ADMS 4562 3.00**) prior to the last term of the MAcc program. This sequence was developed by the Undergraduate Programs Unit to assist students in completing their Schulich degree requirements with an interest in taking courses towards a CPA designation. It is the student's responsibility to ensure that s/he is meeting all promotional criteria for each year of the program. Any adjustments or substitutions to this sequence should be done in consultation with the UPU.

CHARTERED PROFESSIONAL ACCOUNTANT (CPA) PATHWAYS

Students have several pathways available to complete the remaining academic requirements for the CPA designation after graduation.

OPTION 1: Master of Accounting (MAcc)

Students who successfully complete the CPA academic requirements outlined by graduation may pursue the MAcc. As a Schulich graduate, you are eligible to receive advanced standing for Term 1, and start the MAcc **at Term 2** (Term 2 is offered in Summer or Winter). To be eligible, students must:

- have a minimum B average in the last two full years (or equivalent) of academic work; and
- have completed CPA stream courses as outlined on the reverse of this document. A minimum average of B is required in all CPA stream courses. No individual grade can be lower than a C.

Students can complete the MAcc in two terms (Terms 2 & 3). Alternatively, students may pursue one term of the MAcc (Term 2 - Summer 2018 or Winter 2019) and complete the remaining requirements through CPA Ontario. Students pursuing this option will receive a **Diploma in Advanced Accounting (DAAc)** and will cover **Core 1, Core 2, Elective 1 and Elective 2** of the CPA Path. Students returning for the Summer term to complete the MAcc (Term 3, Summer 2019) will cover **Capstone 1 and Capstone 2** providing them with the necessary preparation and requirements to sit for the Common Final Exam (CFE). For complete details regarding the MAcc program, please visit <http://schulich.yorku.ca/macc/details>

OPTION 2: CPA Professional Education Program (PEP)

Students who successfully complete the CPA academic requirements outlined before graduation may complete the remaining academic requirements to sit for the Common Final Exam (CFE) through CPA Ontario (CPA Professional Education Program). To be eligible:

- students must have an overall 65% (C+) average in the CPA required courses;
- students must have a minimum grade of 60% (C) in each CPA required course;*

Please note that the requirements through CPA Ontario will take longer to complete than the MAcc and are designed as online self-study. Please visit the CPA Ontario website for more information on CPA PEP.

<http://www.cpaontario.ca/Students/CPAcertification/PEP/1014page17386.aspx>