



McGill

New Program/Major or Minor/Concentration Proposal Form

(03/2013)

1.0 Degree Title

Please specify the two degrees for concurrent degree programs

Graduate Certificate

2.0 Administering Faculty/Unit

Graduate and Postdoctoral Studies

1.1 Major (Legacy= Subject)(30-char. max.)

Professional Accounting

Offering Faculty/Department

Desautels Faculty of Management

1.2 Concentration (Legacy = Concentration/Option)

If applicable to Majors only (30 char. max.)

3.0 Effective Term of Implementation

(Ex. Sept. 2004 = 200409)

Term

201405

1.3 Minor (with Concentration, if Applicable) (30 char. max.)

4.0 Rationale for new proposal

In 2012 the three professional accounting bodies in Quebec (CA –Chartered Accountant, CGA – Certified General Accountant and CMA –Certified Management Accountant) agreed to the unification of the accounting profession resulting in the creation of a new single professional accounting designation, the CPA (Chartered Professional Accountant). The Graduate Certificate in Professional Accounting (GCPA or CPA Program) will replace the existing Graduate Diploma in Public Accountancy (CA Program; offered by the Desautels Faculty of Management) and the Graduate Certificate in Accounting Practice (CGA Program; offered by the School of Continuing Studies). The Program needs to comply with guidelines established by the Ordre des Comptables Professionnels Agréés du Québec (OCPAQ). In order to satisfy all parts of their professional education program, and to adequately cover the required knowledge we believe is necessary for entry into the practice of professional accounting, a minimum of 24 credits is required. To obtain a CPA designation in Quebec a candidate must hold a Bachelor's degree from a recognized Canadian university and complete a professional education program (PEP) as defined by the OCPAQ before writing the national common final exams. The GCPA at McGill will be a PEP recognized by the OCPAQ. The existing Graduate Diploma in Public Accountancy and the Graduate Certificate in Accounting Practice will be retired.

5.0 Program Information

Please check appropriate box(es)

5.1 Program Type

- Bachelor's Program
 Master's
 M.Sc. (Applied) Program
 Dual Degree/Concurrent Program
 Certificate
 Diploma
 Graduate Certificate
 Graduate Diploma
 Ph.D. Program
 Doctorate Program
 (Other than Ph.D.)
 Private Program
 Off-Campus Program
 Distance Education Program
 (By Correspondence)
 Other (Please specify)

5.2 Category

- Faculty Program (FP)
 Major
 Joint Major
 Major Concentration (CON)
 Minor
 Minor Concentration (CON)
 Honours (HON)
 Joint Honours Component (HC)
 Internship/Co-op
 Thesis (T)
 Non-Thesis (N)
 Other (Please specify)

5.3 Level

- Undergraduate
 Dentistry/Law/Medicine
 Continuing Studies (Non-Credit)
 Collegial
 Masters & Grad Dips & Certs
 Doctorate
 Post-Graduate Medicine/Dentistry
 Graduate Qualifying
 Postdoctoral Fellows

6.0 Total Credits

24

7.0 Consultation with

Related Units Yes No Financial Consult Yes No

Attach list of consultations.

8.0 Program Description (Maximum 150 words)

See attached sheet (this box wouldn't allow for 150 words)

9.0 List of proposed program for the New Program/Major or Minor/Concentration.

If new concentration (option) of existing Major/Minor (program), please attach a program layout (list of all courses) of existing Major/Minor.

Proposed program (list courses as follows: Subj Code/Crse Num, Title, Credit weight under the headings of: Required Courses, Complementary Courses, Elective Courses)

PROPOSED:

List of pre-requisite courses (*Min. B- required*) for:

Canadian BCom students (33 credits)

ACCT 351 (3) Intermediate Financial Accounting 1
 ACCT 352 (3) Intermediate Financial Accounting 2
 ACCT 361 (3) Management Accounting
 ACCT 362 (3) Cost Accounting
 ACCT 385 (3) Principles of Taxation
 ACCT 453 (3) Advanced Financial Accounting
 ACCT 463 (3) Management Control
 ACCT 475 (3) Principles of Auditing
 ACCT 486 (3) Business Taxation
 BUSA 364 (3) Business Law 1
 FINE 342 (3) Finance 2

OR Diploma in Accounting (42 credits)

CCAU 511 (3) Auditing 1
 CCFC 511 (3) Financial Accounting 1
 CCFC 512 (3) Financial Accounting 2
 CCFC 513 (3) Financial Accounting 3
 CCMA 511 (3) Managerial Accounting
 CCTX 511 (3) Taxation 1
 CFIN 512 (3) Corporate Finance
 CCMA 522 (3) Managerial Accounting 2
 CCMA 523 (3) Managerial Accounting 3
 CCTX 532 (3) Taxation 2
 CFIN 522 (3) Applied topics: Corporate Finance
 CMIS 541 (3) Information Systems for Managers
 CPL2 552 (3) Strategic Management
 CCLW 511 (3) Law 1

Proposed Graduate Certificate in Public Accountancy (24 cr.)**Required Courses (16 credits)**

ACCT 653 (3) Issues in Professional Accounting 1
 ACCT 654 (3) Issues in Professional Accounting 2
 ACCT 663 (3) Strategic Aspects of Accounting 1
 ACCT 664 (3) Strategic Aspects of Accounting 2
 ACCT 695 (4) Integrative Analysis
 ACCT 699 (0) Exam Preparation Seminar

Complementary Courses (8 credits)

8 credits from the following:

ACCT 683 (4) Practice of Taxation
 ACCT 685 (4) Accounting & Performance Management
 ACCT 687 (4) Assurance Services
 ACCT 689 (4) Financial Business Analysis

Attach extra page(s) as needed

New Program/Major or Minor/ Concentration Proposal Form P1-2

9.1 **Current existing program - Graduate Diploma in Public Accountancy**

Offered by the Desautels Faculty of Management

Existing program (list courses as follows: Subj Code/Crse Num, Title, Credit weight, under the headings of: Required Courses, Complementary Courses, Elective Courses)

EXISTING:

Required Courses (30 credits)

ACCT 651	(3)	Performance Measurement and Reporting
ACCT 655	(3)	Assurance
ACCT 657	(4)	Governance and Control
ACCT 659	(3)	Business Analysis and Communications
ACCT 660	(6)	Internship OR
ACCT 661	(6)	Practicum
ACCT 683	(3)	Tax Planning and Decision Making
ACCT 685	(4)	Engagement Management
ACCT 689	(4)	Business Advisory Services – Cases

Complementary Course (0 credits)

ACCT 699	(0)	U.F.E. Prep Seminar
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BOX 8 Program Description

The Graduate Certificate in Professional Accounting is a recognized professional education program (PEP) des Ordre des Comptables Professionnels Agréés du Québec (OCPAQ). The program prepares students for a career as a professional accountant and to write the national CPA Common Final Exams. It allows students to develop professional skills that will be recognized nationally and internationally. Students are exposed to the latest concepts and practice related issues and have the choice of studying in the areas of public accounting (assurance), performance measurement, taxation, or financial business analysis. The program is offered on a full-time basis in the Desautels Faculty of Management or on a part-time basis through the School of Continuing Studies.



CGPS.13.18
13-SCTP-10-06 AND
13-SCTP-10-07

Memo to: SCTP

From: Julia Scott, Director CA Program, Desautels Faculty of Management
Kevin Parent, Area Coordinator - Accounting, Finance and Taxation, School of Continuing Studies

Date: Oct 8, 2013

Re: Offering of Graduate Certificate in Professional Accounting Program

In 2012 the three professional accounting regulatory bodies in Quebec (CA –Chartered Accountant, CGA – Certified General Accountant and CMA –Certified Management Accountant) agreed to the unification of the accounting bodies. This resulted in the creation of a new single professional accounting regulatory body, the CPA (Chartered Professional Accountant). Historically at McGill preparation to obtain the CA designation was done through the Graduate Diploma in Public Accountancy (CA Program; offered by the Desautels Faculty of Management) with an annual enrolment of 70 students, while preparation to obtain the CGA designation was done through the Graduate Certificate in Accounting Practice (CGA Program; offered by the School of Continuing Studies) with an annual enrolment of 180 students.

The two existing programs (CA & CGA) attract different groups of students with different service needs, studying and scheduling preferences. The CA program is structured for students to enter immediately upon completing their B Com and with the ability to study on a full-time basis. The CGA program attracts more adult learners, people who have been working for several years and may not have followed a traditional educational path but who want to return to school to obtain the professional accounting designation. Adult learners normally continue to work and attend school part-time in the evenings and weekends.

Dean Peter Todd and Dean Judith Potter as well as Associate Dean Morty Yalovsky and Associate Dean James Archibald agreed that one program would be offered and overseen by both the Desautels and SCS. Hence, Desautels and SCS collaborated closely in the development of the new Graduate Certificate in Professional Accounting (GCPA or CPA Program) which satisfies the needs of the students and one of McGill's Strategic Objectives as outlined in the University Strategic Plan: "Attain pre-eminence in the education for the professions".

The two different audiences will continue with the new CPA program – there will be students interested in studying full-time starting immediately following their undergraduate degree, and students who prefer the part-time option. Desautels aimed at maintaining a full-time program offered to students who have recently completed their Bachelor's degree whereas SCS intended to continue to offer a program on a part-time basis in the evening to adult learners who are already working and want to obtain the professional accounting designation.

10.0 Approvals

Routing Sequence	Name	Signature	Date
Department			
Curric/Acad Committee	Marty Yalovsky	<i>Marty Yalovsky</i>	Sept 17, 2013
Faculty 1	Marty Yalovsky	<i>Marty Yalovsky</i>	Sept 17, 2013
Faculty 2			
Faculty 3			
SCTP			Oct. 10, 2013
GS			
APC			
Senate			

SCTP
APPROVED

Submitted by

Name:

Phone:

Email:

Submission Date:

To be completed by ARR:

CIP Code