

# GRADUATE DIPLOMA CHARTERED PROFESSIONAL ACCOUNTANCY

The Chartered Professional Accountant (CPA) designation emerged from the unification of the accounting profession in Canada. Following this merger, CPA Canada developed the CPA professional education program (PEP) that provincial accounting institutes have the responsibility to deliver. CPA Ontario offers Canadian universities the opportunity to offer graduate programs designed to cover some or all of the CPA PEP.

This program is a direct-entry graduate diploma and should be viewed as a continuation of the Specialization in Accounting of the Bachelor of Commerce already offered by the Telfer School. Together, the Specialization in Accounting and this diploma satisfy the requirements of the Chartered Professional Accountant Competency Map established by CPA Canada. This graduate diploma in chartered professional accountancy prepares candidates to enter into the capstone modules of the CPA PEP.

The diploma addresses advanced competencies in financial accounting, strategy and governance, management accounting, audit and assurance, finance and taxation, mostly for non-routine and complex transactions not covered at the undergraduate level. It also has a greater focus on enabling competencies related to professional and ethical behaviour, problem solving and decision making, communication, self-management, and teamwork and leadership.

## Admission Requirements

For the most accurate and up to date information on application deadlines, language tests and other admission requirements, please visit the specific requirements (<https://www.uottawa.ca/graduate-studies/programs-admission/apply/specific-requirements>) webpage.

Admission to the Graduate Diploma Program in Chartered Professional Accountancy is governed by the general regulations in effect for graduate studies.

To be admitted into the graduate diploma program candidates must:

- have completed a Canadian bachelor's degree with a minimum admission average of 6.0 or B (70%), calculated in accordance with graduate studies guidelines;
- have achieved a minimum grade of C (60%) in each of the 24 undergraduate courses listed below or their equivalent;
- have achieved a minimum GPA of B+ (75%) for these 24 courses.

ADM 1340	Financial Accounting	3 Units
ADM 2303	Statistics for Management	3 Units
ADM 2304	Applications of Statistical Methods in Business	3 Units
ADM 2341	Managerial Accounting	3 Units
ADM 2342	Intermediate Accounting I	3 Units
ADM 2350	Financial Management	3 Units
ADM 2372	Management Information Systems	3 Units
ADM 3340	Intermediate Accounting II	3 Units
ADM 3345	Taxation I	3 Units
ADM 3346	Cost Accounting	3 Units

ADM 3349	Auditing Theory	3 Units
ADM 3350	Corporate Finance	3 Units
ADM 3360	Business Law	3 Units
ADM 4311	Strategic Management	3 Units
ADM 4340	Cases Studies in Accounting	3 Units
ADM 4341	Advanced Auditing	3 Units
ADM 4342	Seminar in Accounting Theory	3 Units
ADM 4344	Taxation II	3 Units
ADM 4345	Management Control Systems	3 Units
ADM 4346	Accounting Information Systems Auditing	3 Units
ADM 4348	Special Topics in Financial Accounting	3 Units
ADM 4349	Advanced Accounting	3 Units
ECO 1102	Introduction to Macroeconomics	3 Units
ECO 1104	Introduction to Microeconomics	3 Units

## Program Requirements

The Graduate Diploma program requires completion of five courses (15 units):

CPT 5100	Advanced Competencies in Financial Accounting	3 Units
CPT 5101	Advanced Competencies in Audit, Assurance and Governance	3 Units
CPT 5102	Advanced Competencies in Strategy and Management Accounting	3 Units
CPT 5103	Advanced Competencies in Taxation	3 Units
CPT 5104	Integration of Advanced Competencies in Accountancy	3 Units

## Duration of the Program

Students must complete the diploma requirements full-time in one term. Exceptionally, students who fail a course must re-enroll in the year following their year of admission.

## Minimum Standards

The minimum passing grade in all courses is C+, and students must achieve an average of 6.0 (70%) for the diploma courses in order to graduate. Students who incur failures in two courses or fail the same course twice will be withdrawn from the program.

## Research

### Research Fields & Facilities

Located in the heart of Canada's capital, a few steps away from Parliament Hill, the University of Ottawa is among Canada's top 10 research universities.

uOttawa focuses research strengths and efforts in four Strategic Areas of Development in Research (SADRs):

- Canada and the World
- Health
- e-Society
- Molecular and Environmental Sciences

With cutting-edge research, our graduate students, researchers and educators strongly influence national and international priorities.

## Research at the Telfer School of Management

For more information, consult the Professors by area of expertise (<http://www.telfer.uottawa.ca/en/directory/professors-by-area-of-expertise>) page.

### Courses

#### **CPT 5100 Advanced Competencies in Financial Accounting (3 units)**

Non-routine accounting transactions, including uncommon capital assets, restructurations, hedge accounting, complex financial instruments, complex note disclosure, and public sector financial reporting. Complex transactions involving consolidation, revenue recognition, stock-based compensation, asset impairments, intangible assets, leases and future income taxes. Emerging trends in financial reporting.

**Course Component:** Lecture

#### **CPT 5101 Advanced Competencies in Audit, Assurance and Governance (3 units)**

Non-routine engagements related to corporate social responsibility, system design, acquisition, and development to meet information needs, assurance engagements other than traditional financial statement audit including review, compilation, and comprehensive audit engagements. Quality control standards, specialized areas, and public sector. Implications of pending changes in assurance standards.

**Course Component:** Lecture

#### **CPT 5102 Advanced Competencies in Strategy and Management Accounting (3 units)**

Environmental scanning, strategy formulation, implementation and evaluation, risk management, sustainable profit maximization, strategic cost management, process improvement methodologies, pricing decisions, international transfer pricing, and special considerations for government and not-for-profit entities.

**Course Component:** Lecture

#### **CPT 5103 Advanced Competencies in Taxation (3 units)**

Determination of taxes payable for corporations in non-routine transactions, evaluation of tax consequences or tax planning opportunities for shareholders and their closely held corporations and for complex corporate transactions, including restructuring transactions, the determination of taxes payable for individuals in non-routine transactions, the evaluation of tax planning opportunities for individuals, including estate planning opportunities, determination of tax consequences for non-residents.

**Course Component:** Lecture

#### **CPT 5104 Integration of Advanced Competencies in Accountancy (3 units)**

Integration of technical competencies in financial accounting, strategy and governance, management accounting, audit and assurance, finance and to a lesser extent, taxation in realistic professional work situations. Methodological approach to analyze cases in accounting. Business valuation. Professional and ethical behaviour, problem solving and decision making, communication, self-management, and teamwork and leadership.

**Course Component:** Lecture

#### **CPT 5500 Compétences avancées en comptabilité financière (3 crédits)**

Opérations comptable non courantes, incluant les immobilisations corporelles peu courantes, les restructurations, la comptabilité de couverture, les instruments financiers complexes, les informations complexes fournies par voie de note, la comptabilité du secteur public. Transactions complexes impliquant la consolidation, la constatation des produits, la rémunération à base d'actions, la dépréciation d'actifs, les actifs incorporels, les contrats de location et les impôts sur le résultat. Tendances actuelles en information financière.

**Volet :** Cours magistral

#### **CPT 5501 Compétences avancées en audit, certification et gouvernance (3 crédits)**

Missions non courantes en lien avec la responsabilité sociale de l'entreprise, la conception, l'acquisition et le développement de système d'information pour répondre aux besoins, les types de missions autres que celles portant sur des états financiers incluant les missions d'examen, compilation et d'audit intégré. Normes de contrôle qualité, sujets spéciaux et secteur public. Implications des modifications en voie d'être apportées aux normes de certification.

**Volet :** Cours magistral

#### **CPT 5502 Compétences avancées en stratégie et comptabilité de gestion (3 crédits)**

L'examen de l'environnement, la formulation, la mise en oeuvre et l'évaluation de la stratégie, la gestion du risque, la maximisation du profit durable, la gestion stratégique des coûts, les méthodes d'amélioration des processus, les décisions relatives à l'établissement des prix, le prix de cession interne à l'échelle internationale, et les considérations particulières pour le secteur public et les organismes sans but lucratif.

**Volet :** Cours magistral

#### **CPT 5503 Compétences avancées en fiscalité (3 crédits)**

Détermination des impôts à payer par une société dans des situations non courantes, conséquences fiscales ou opportunités de planification fiscale pour les actionnaires et leur société à actionnariat restreint et celles reliées aux opérations complexes, incluant les opérations de restructuration, détermination des impôts à payer par un particulier dans des situations non courantes, évaluation des opportunités de planification fiscales pour les particuliers, incluant la planification successorale, conséquences fiscales pour les non-résidents.

**Volet :** Cours magistral

#### **CPT 5504 Intégration des compétences avancées en comptabilité (3 crédits)**

Intégration de compétences techniques en information financière, stratégie et gouvernance, comptabilité de gestion, audit et certification, finance et dans une moins grande mesure, en fiscalité dans des situations réalistes caractérisant le travail du comptable professionnel. Méthode d'analyse de cas en comptabilité. Évaluation d'entreprises. Comportement professionnel et éthique, résolution de problèmes et prise de décisions, communication, autonomie, travail d'équipe et leadership.

**Volet :** Cours magistral