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chapter C-48.1, r. 20

Regulation respecting the standards for equivalence of diplomas for the issue of a permit of the Ordre professionnel des comptables en management accrédités du Québec

Chartered Professional Accountants Act (chapter C-48.1, s. 2).

Professional Code (chapter C-26, s. 93, pars. c and c.1).

Replaced, Décision 2014-02-20, 2014 G.O. 2, 1966; eff. 2014-06-04; see chapter C-48.1, r. 21.1.

Note

The former alphanumerical designation of this Regulation was: chapter C-26, r. 38.

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1. The secretary of the Ordre professionnel des comptables en management accrédités du Québec shall forward a copy of this Regulation to a candidate wishing to have a diploma issued by an educational institution outside Québec recognized as equivalent.

In this Regulation, "diploma equivalence" means the recognition by the Order that a diploma issued by an educational institution outside Québec certifies that the level of knowledge of a candidate is equivalent to that attained by the holder of a diploma recognized as satisfying permit requirements.

O.C. 321-92, s. 1: O.C. 359-2008, s. 1.

- **2.** A candidate applying to have a diploma recognized as equivalent shall provide the secretary with the following documents required to support the application, along with the costs payable for study of the application pursuant to paragraph 8 of section 86.0.1 of the Professional Code (chapter C-26):
- (1) the candidate's academic transcript including a description of all courses taken, with the number of credits for each course and the marks obtained;
 - (2) proof that the diploma was awarded;
 - (3) proof that the diploma is officially recognized;
- (4) a document attesting to the candidate's participation in a professional training session or in any other refresher training or learning activity in the field of management accounting, where applicable; and
- (5) a document attesting to the candidate's work experience in the field of management accounting, where applicable.

Documents written in a language other than French or English shall be accompanied by a translation.

O.C. 321-92. s. 2: O.C. 359-2008. s. 2.

- 3. A candidate who holds a diploma issued by an educational institution outside Québec shall be granted a diploma equivalence if that diploma was awarded upon completion of the equivalent of university-level studies comprising at least 90 credits, with each credit corresponding to 45 hours of course attendance and personal study, and with the overall credits apportioned as follows:
 - (1) a minimum of 45 credits in management accounting and financial accounting;
- (2) a minimum of 30 credits, in particular in management, computer science, systems and quantitative methods.

O.C. 321-92, s. 3.

- **4.** A candidate who holds several diplomas in accounting or in a field related to accounting and business administration shall be granted a diploma equivalence where:
 - (1) each diploma was awarded upon completion of the equivalent of university-level studies; and
 - (2) the candidate's overall program of studies meets the requirements of section 3.

O.C. 321-92, s. 4.

5. Notwithstanding sections 3 and 4, where the diploma in respect of which an equivalence application has been filed was awarded 5 or more years prior to the application, the equivalence shall be refused if the candidate's level of knowledge, taking into account the developments in the profession, no longer corresponds to the knowledge currently being taught.

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However, the equivalence shall be recognized if the training and work experience that the candidate has acquired subsequently have enabled him to attain the required level of knowledge.

O.C. 321-92, s. 5.

6. The secretary must send the documents referred to in section 2 to the committee formed by the board of directors pursuant to paragraph 2 of section 86.0.1 of the Professional Code (chapter C-26) made up of persons other than members of the executive committee to examine and decide diploma equivalence applications.

If the committee refuses to grant the diploma equivalence, it must give the reasons and inform the candidate of any programs of study, training periods or examinations which if successfully completed would enable the candidate to be granted the equivalence. The committee must also inform the candidate of the candidate's right to apply for a review of the decision in accordance with section 7.

The secretary must send a copy of the committee's decision to the candidate by registered or certified mail within 30 days of the decision.

O.C. 321-92, s. 6; O.C. 359-2008, s. 3.

7. A candidate who is informed of the committee's decision not to grant the diploma equivalence may apply to have the decision reviewed by the executive committee by sending a written request to that effect to the secretary of the Order within 30 days of receiving the decision. The candidate may include written submissions for the executive committee.

The executive committee has 60 days from the date of receipt of the review application to make its decision.

O.C. 321-92, s. 7; O.C. 359-2008, s. 3.

8. The decision of the executive committee is final and must be sent to the candidate in writing by registered or certified mail within 30 days following the date of the meeting.

O.C. 321-92, s. 8; O.C. 359-2008, s. 3.

9. (*Omitted*).

O.C. 321-92, s. 9.

UPDATES O.C. 321-92, 1992 G.O. 2, 1727 O.C. 359-2008, 2008 G.O. 2, 1231 S.O. 2008, c. 11, s. 212