

**Regulation respecting the standards for equivalence of diplomas
for the issue of a permit of the Ordre des comptables agréés du Québec**

Professional Code
(R.S.Q., c. C-26, s.93, par. c)

1. The secretary of the Ordre des comptables agréés du Québec shall forward a copy of this Regulation to a person wishing to have a diploma issued by an educational establishment outside Québec recognized as equivalent.

In this Regulation, "diploma equivalence" means the recognition by the Bureau of the Ordre that a diploma issued by an educational establishment outside Québec certifies that the person's level of knowledge is equivalent to the level attained by the holder of a diploma recognized as meeting permit requirements.

2. A person applying for a diploma equivalence shall provide the secretary with the following supporting documents and with the dues required for the examination of the application in accordance with section 86 of the Professional Code (R.S.Q., c. C-26):
 - (1) the person's academic record and a description of the courses taken, indicating the number of credits for each course and the marks obtained;
 - (2) proof that the diploma was issued;
 - (3) proof that the diploma is officially recognized;
 - (4) a document attesting to the person's participation in a training session or in any continuing education or upgrading activity in the field of accountancy and auditing, as the case may be; and
 - (5) a document attesting to the person's relevant work experience, as the case may be.

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

3. A person holding a diploma issued by an educational establishment outside Québec shall be granted a diploma equivalence if the diploma was issued upon completion of studies equivalent to the university level comprising not less than 90 credits, each credit corresponding to 45 hours of course attendance and personal work. The credits shall be allocated in the following manner:
 - (1) a minimum of 42 credits in auditing, accounting and taxation; and
 - (2) a minimum of 33 credits, particularly in data processing, finance, economics, human behaviour in industry and business law.
4. A person holding several diplomas in accounting or in a field related to accounting and business administration shall be granted a diploma equivalence where:
 - (1) each of the diplomas was obtained upon completing studies equivalent to the university level; and
 - (2) the person's overall program of studies meets the requirements prescribed in section 3.
5. Notwithstanding sections 3 and 4, where the diploma in respect of which an equivalence application has been filed was issued 5 or more years prior to the application, a diploma equivalence shall be denied if the person's knowledge, taking into account developments in the profession, no longer corresponds to the knowledge currently being taught.

Notwithstanding the foregoing, a diploma equivalence shall be granted if the person's training and work experience since being issued the diploma have enabled the person to acquire the required level of knowledge.

6. The secretary shall forward the documents prescribed in section 2 to the Bureau. At the first meeting following receipt of the documents, the Bureau shall decide, in accordance with this Regulation, whether to grant the diploma equivalence and shall notify the person in writing within 30 days following the date of its decision.
7. Within 30 days following a decision not to grant a diploma equivalence, the Bureau shall notify the person in writing and shall indicate the programs of studies, the training periods or the examinations that must be successfully completed for the equivalence to be granted.
8. A person who is informed of the Bureau's decision not to award a diploma equivalence may apply to the Bureau for a hearing, provided that the person applies to the secretary in writing within 30 days following the date on which the decision is mailed.

The Bureau shall grant a hearing within 60 days following the date of receipt of the application for a hearing and, where expedient, shall revise its decision. To that end, the secretary shall convene the person by means of a notice in writing sent by registered mail not less than 10 days before the date of the hearing.

The Bureau's decision is final and shall be sent to the person in writing within 30 days from the date of the hearing.

9. This Regulation came into force on June 10, 1993.