Gouvernement du Québec

O.C. 475-2014, 28 May 2014

Professional Code (chapter C-26)

Specialist's certificates of professional orders
— Diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders

— Amendment

Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders

WHEREAS, under the first paragraph of section 184 of the Professional Code (chapter C-26), after obtaining the advice of the Office des professions du Québec in accordance with subparagraph 7 of the third paragraph of section 12 of the Code, and of the order concerned, the Government may, by regulation, determine the diplomas issued by the educational institutions it indicates which give access to a permit or specialist's certificate;

WHEREAS, under subparagraph 7 of the third paragraph of section 12 of the Professional Code, the Office must, before advising the Government, consult the educational institutions and the order concerned, the Conference of Rectors and Principals of Quebec Universities in the case of a university-level diploma and the Minister of Higher Education, Research and Science;

WHEREAS the Office carried out the required consultation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders was published in Part 2 of the *Gazette officielle du Québec* of 5 February 2014 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the Government obtained the advice of the Office and that of the Ordre des comptables professionnels agréés du Québec;

WHEREAS, in accordance with section 17 of the Regulations Act, a regulation comes into force 15 days after the date of its publication in the *Gazette officielle du Québec* or on any later date indicated in the regulation or in the Act under which it is made or approved;

WHEREAS, under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS, under that section, the reason justifying the coming into force of the regulation on the date of its publication must be published with the regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances warrants the coming into force of the Regulation on the date of its publication in the *Gazette officielle du Québec*:

— the quick coming into force of the Regulation is necessary so that the Ordre des comptables professionnels agréés du Québec may issue a chartered professional accountant's permit to persons holding the new university diplomas, which is required to be admitted to practise the profession;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS, Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders

Professional Code (chapter C-26, s. 184, 1st par.)

1. The Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders (chapter C-26, r. 2) is amended by replacing sections 1.25, 1.28 and 1.29 by the following:

"1.25. The following diplomas awarded by the educational institutions listed below give access to the permit issued by the Ordre des comptables professionnels agréés du Ouébec:

- (1) Bachelor of Business Administration (B.B.A.), obtained upon completion of the Bachelor of Business Administration, Concentration in Accounting, from Bishop's University;
- (2) Bachelor of Commerce (B.Comm.), obtained upon completion of the Bachelor of Commerce, Major in Accountancy, from Concordia University;
- (3) Baccalauréat en administration des affaires (B.A.A.), obtained upon completion of the programme de baccalauréat en sciences comptables from the Université du Québec à Montréal;
- (4) Baccalauréat en administration des affaires (B.A.A.), awarded by the Université de Montréal, obtained upon completion of the programme de baccalauréat en administration des affaires, spécialisation comptabilité professionnelle, from the École des Hautes Études Commerciales de Montréal;
- (5) Baccalauréat en gestion (B.Gest.), awarded by the Université de Montréal, obtained upon completion of the programme de baccalauréat en gestion, cheminement en comptabilité professionnelle, from the École des Hautes Études Commerciales de Montréal. The bachelor's degree is obtained by combining the 3 following certificates:
 - (a) Certificat en gestion d'entreprise;
 - (b) Certificat en gestion comptable des organisations;
 - (c) Certificat en comptabilité professionnelle;
- (6) Baccalauréat en administration des affaires (B.A.A.), obtained upon completion of the programme de baccalauréat en administration des affaires, concentration comptabilité, from Université Laval;
- (7) Bachelor of Commerce (B.Comm.), obtained upon completion of the Bachelor of Commerce, major in Accounting, from McGill University;
- (8) Bachelor of Commerce (B.Comm.), obtained upon completion of the Bachelor of Commerce, Joint Honours in Economics and Accounting, from McGill University;
- (9) Bachelor of Commerce (B.Comm.), obtained upon completion of the programme de baccalauréat en sciences commerciales, spécialisation en comptabilité, from the Université d'Ottawa;
- (10) Baccalauréat en administration des affaires (B.A.A.), obtained upon completion of the programme de baccalauréat en administration des affaires, concentration comptabilité, from the Université de Sherbrooke;

- (11) accalauréat en administration des affaires (B.A.A.), obtained upon completion of the programme de baccalauréat en sciences comptables from the Université du Québec à Chicoutimi;
- (12) Baccalauréat en administration des affaires (B.A.A.), obtained upon completion of the programme de baccalauréat en sciences comptables, concentration comptabilité, from the Université du Québec à Rimouski;
- (13) Baccalauréat en administration des affaires (B.A.A.), obtained upon completion of the programme de baccalauréat en sciences comptables from the Université du Québec en Abitibi-Témiscamingue;
- (14) Baccalauréat en administration des affaires (B.A.A.) obtained upon completion of the programme de baccalauréat en sciences comptables, concentration CPA, from the Université du Québec en Outaouais;
- (15) Baccalauréat en administration des affaires (B.A.A.) obtained upon completion of the programme de baccalauréat en sciences comptables from the Université du Québec à Trois-Rivières.».
- **2.** This Regulation comes into force on 4 June 2014.

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Gouvernement du Québec

O.C. 476-2014, 28 May 2014

Chartered Professional Accountants Act (chapter C-48.1)

Public accountancy permit of the Ordre

Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Ouébec

WHEREAS, under the second paragraph of section 5 of the Chartered Professional Accountants Act (chapter C-48.1), the board of directors of the Ordre des comptables professionnels agréés du Québec must set, in a regulation, the terms and conditions for the issue of a public accountancy permit;

WHEREAS, under the first paragraph of section 6 of the Act, the board of directors of the Order must determine, in a regulation, the terms and conditions for holding a public accountancy permit;