

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): LOWER MAINLAND/FRASER VALLEY

CPA Preparatory Courses	Acsenda School of Management	BCIT		Capilano University	
	Bachelor of Business Administration	Accounting Diploma/ Bachelor of Accounting	Advanced Diploma in Professional Accounting	Bachelor of Business Administration	
NON-CORE COURSES	Introductory Financial Accounting	ACCT 211 + ACCT 311 ACCT 101a + ACCT 101b accepted if taken before Sep 1, 2021	(FMGT 1100 or FMGT 1105) + (FMGT 2100 or FMGT 2105)	ACCG 5110	(BFIN 141 + BFIN 142) or BFIN 193
	Introductory Management Accounting	ACCT 201 ACCT 201a accepted if taken before Sep 1, 2021	FMGT 3210	ACCG 6210	BFIN 341 + BFIN 342
	Economics	ECON 121 + ECON 122	ECON 2100 + ECON 2200	ACCG 5200 or ECON 5210	ECON 111 + ECON 112
	Statistics	BADM 221	OPMT 1130 or OPMT 1197	OPMT 1197	BADM 210
	Business Law	BADM 301	BLAW 3100	BLAW 3100	BADM 107
CORE COURSES	Information Technology	BADM 130	FMGT 2701 (BSYS 1000 or BSYS 1001) + (BSYS 2050 or BSYS 2051) + (BSYS 2060 or BSYS 2061) accepted if taken before Jan 1, 2021	ACCG 5150	BADM 201
	Intermediate Financial Reporting 1	ACCT 331	FMGT 3110	FMGT 3110	BFIN 246
	Intermediate Financial Reporting 2	ACCT 332	FMGT 4110	FMGT 4110	BFIN 347
	Advanced Financial Reporting	ACCT 431	FMGT 7121	FMGT 7121	BFIN 411
	Corporate Finance	FINC 211 + FINC 311 FINC 101a + FINC 101b accepted if taken before Sep 1, 2021	FMGT 3510 + FMGT 4510	ACCG 6510	BFIN 241 + BFIN 350
	Audit and Assurance	ACCT 433	FMGT 3310 + FMGT 4310	ACCG 6310	BFIN 331 BFIN 331 + BFIN 412 accepted if taken before Jan 1, 2021
	Taxation	TAXN 401	FMGT 3410 + FMGT 4410	ACCG 6410	BFIN 351 + BFIN 451
	Intermediate Management Accounting	ACCT 301 + ACCT 432	FMGT 4210 + FMGT 7210	ACCG 6210 + FMGT 7210	BFIN 342 + BFIN 431
	Performance Management	BADM 490 + ACCT 432	FMGT 8911 (FMGT 4210 + FMGT 8911) or (FMGT 4210 + ORGB 5600 + BUSA 6800) accepted if taken before Sep 1, 2017	FMGT 8911	BFIN 431 + BADM 204 + BADM 470
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	BADM 311 + ACCT 433	FMGT 4210 + FMGT 4310	ACCG 6210 + ACCG 6310	BFIN 348

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): LOWER MAINLAND/FRASER VALLEY

	Douglas College		Kwantlen Polytechnic University	
	Bachelor of Business Administration/ Post-Baccalaureate Diploma in Accounting/ Post-Degree Diploma in Accounting Studies <sup>2</sup> / Diploma in Accounting	Post-Degree Diploma in Accounting	Bachelor of Business Administration	Post-Baccalaureate Diploma in Accounting
<b>CPA Preparatory Courses</b>				
Introductory Financial Accounting	(ACCT 1110 + ACCT 1210) or ACCT 1235	---	ACCT 2293 or (ACCT 1110 + ACCT 1210)	ACCT 2293 or (ACCT 1110 + ACCT 1210)
Introductory Management Accounting	ACCT 2320	---	ACCT 3320 ACCT 4520 accepted if taken before Dec 1, 2016	ACCT 5220
Economics	ECON 1150 + ECON 1250	---	ECON 1150 + ECON 1250	ECON 1150 + ECON 1250
Statistics	BUSN 2429 + BUSN 3431	---	BUQU 1230	BUQU 1230
Business Law	BLAW 1005 or BLAW 1320 (Previous course code BUSN)	---	BUSI 2390	BUSI 2390
Information Technology	CSIS 2200	---	CBSY 2205	CBSY 2205
Intermediate Financial Reporting 1	ACCT 3310	ACCT 3310	ACCT 3310 ACCT 3310 or ACCT 3510 accepted if taken before August 21, 2017	ACCT 5110
Intermediate Financial Reporting 2	ACCT 3410	ACCT 3410	ACCT 3410 ACCT 3410 or ACCT 3510 accepted if taken before August 21, 2017	ACCT 5110 + ACCT 5510
Advanced Financial Reporting	ACCT 4510	ACCT 4510	ACCT 4455	ACCT 5510
Corporate Finance	FINC 2340	---	ACCT 3380 + ACCT 4380	ACCT 5480
Audit and Assurance	ACCT 4750	ACCT 4750	ACCT 3444	ACCT 5645
Taxation	ACCT 3370 + ACCT 3470	ACCT 3370 + ACCT 3470	ACCT 2235 + ACCT 3335	ACCT 5335
Intermediate Management Accounting	ACCT 3420	ACCT 3420	ACCT 4320 + ACCT 4720 ACCT 4520 + ACCT 4720 accepted if taken before Dec 1, 2016	ACCT 5720
Performance Management	ACCT 4520 + BUSN 4275	ACCT 4520 + BUSN 4275	ENTR 4200 + ACCT 4720	ACCT 5800
Data Analytics and Information Systems (DAIS) <sup>1</sup>	ACCT 3880	ACCT 3880	ACCT 3444 + ACCT 4360	ACCT 5500

NON-CORE COURSES

CORE COURSES

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

**Disclaimer:**

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

<sup>2</sup> For information on the Post-Degree Diploma in Accounting Studies please contact [Douglas College](http://Douglas College)

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): LOWER MAINLAND/FRASER VALLEY

	Langara College			Simon Fraser University
	Bachelor of Business Administration	Continuing Studies	Post-Degree Diploma in Accounting	Bachelor of Business Administration
<b>CPA Preparatory Courses</b>				
<b>NON-CORE COURSES</b>				
Introductory Financial Accounting	(FMGT 1115 + FMGT 1215) or FMGT 2293	BSAD 1084 + BSAD 1085	FMGT 4800	BUS 251
Introductory Management Accounting	FMGT 2294 + FMGT 3223	BSAD 1087 + BSAD 1057	FMGT 4810 + FMGT 4818	BUS 254
Economics	ECON 1220 + ECON 1221	BSAD 1088	ECON 4800 + ECON 4810	(ECON 103 or ECON 113) + (ECON 105 or ECON 115)
Statistics	STAT 1123 + STAT 3223	BSAD 1123 + BSAD 1083	STAT 4800 + STAT 4810	BUS 232 + BUS 336
Business Law	BUSM 1285	BSAD 1005	BUSM 4885	BUS 393
Information Technology	BCAP 3200 or CSIS 2500	BSAD 1090	BCAP 4820	BUS 237
<b>CORE COURSES</b>				
Intermediate Financial Reporting 1	FMGT 1321	BSAD 1086	FMGT 4820	BUS 320
Intermediate Financial Reporting 2	FMGT 2421	BSAD 2088	FMGT 4824	BUS 321
Advanced Financial Reporting	FMGT 3121	BSAD 3000	FMGT 4828	BUS 420
Corporate Finance	FMGT 2371 + FMGT 2474	BSAD 1089 + BSAD 2089	FMGT 4860 + FMGT 4865	BUS 312 + BUS 421
Audit and Assurance	FMGT 3263	BSAD 1064	FMGT 4880	BUS 426
Taxation	FMGT 2325 + FMGT 4225	BSAD 1060	FMGT 4870 + FMGT 4875	BUS 330 + BUS 331
Intermediate Management Accounting	FMGT 2294 + FMGT 3223	BSAD 1087 + BSAD 1057	FMGT 4810 + FMGT 4818	BUS 254 + BUS 322
Performance Management	BUSM 4200 + FMGT 3223	BSAD 1057 + BSAD 2006	BUSM 4855 + FMGT 4818	BUS 424 + BUS 478
Data Analytics and Information Systems (DAIS) <sup>1</sup>	BCAP 3200 + FMGT 3263	BSAD 1090 + BSAD 1064	BCAP 4820 + FMGT 4880	BUS 237 + BUS 426

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): LOWER MAINLAND/FRASER VALLEY

	Trinity Western University		University of British Columbia	
	Bachelor of Business Administration		Bachelor of Commerce	Diploma in Accounting Program (DAP)
NON-CORE COURSES	Introductory Financial Accounting	BUSI 121 + BUSI 222	COMM 293	BUSI 293
	Introductory Management Accounting	BUSI 323	COMM 294	BUSI 294
	Economics	ECON 201 + ECON 202 ECON 102 + ECON 201 accepted if taken before Sep 1, 2022	ECON 101 + ECON 102	(ECON 101 + ECON 102) or BUSI 295
	Statistics	BUSI 275	COMM 291	BUSI 291
	Business Law	BUSI 245 + BUSI 346	COMM 393	BUSI 393
CORE COURSES	Information Technology	BUSI 370	COMM 205 COMM 335 accepted if taken before Sep 1, 2021	BUSI 335
	Intermediate Financial Reporting 1	BUSI 321 + BUSI 322	COMM 353	BUSI 353
	Intermediate Financial Reporting 2	BUSI 322	COMM 450	BUSI 450
	Advanced Financial Reporting	BUSI 421	COMM 453	BUSI 453
	Corporate Finance	BUSI 342 + BUSI 441	COMM 370	BUSI 370 BUSI 470 accepted if taken before Sep 1, 2018
	Audit and Assurance	BUSI 426	COMM 455	BUSI 455
	Taxation	BUSI 428	COMM 355	BUSI 355
	Intermediate Management Accounting	BUSI 323 + BUSI 324	COMM 354	BUSI 354
	Performance Management	BUSI 377 + BUSI 484	COMM 491	BUSI 493
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	BUSI 176 + BUSI 426	COMM 335	BUSI 414

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

**Disclaimer:**

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): LOWER MAINLAND/FRASER VALLEY

	University Canada West	University of the Fraser Valley	Yorkville University	
	Bachelor of Commerce	Bachelor of Business Administration	Bachelor of Business Administration	
NON-CORE COURSES	Introductory Financial Accounting	ACCT 140 or (ACCT 101 + ACCT 103)	(BUS 143 + BUS 144) or BUS 145	BUSI 1043
	Introductory Management Accounting	ACCT 301	BUS 247	BUSI 2083
	Economics	ECON 102 + ECON 104	ECON 100 + ECON 101	BUSI 1083 + BUSI 2003 BUSI 1023 + BUSI 2003 accepted if taken before Jan 1, 2021
	Statistics	MATH 200 or (MATH 201 + MATH 202)	STAT 106	BUSI 1013 + BUSI 2013
	Business Law	BUSI 325	BUS 261	BUSI 2023
CORE COURSES	Information Technology	CPSC 201	BUS 160 + BUS 347	BUSI 2173 BUSI 2073 accepted if taken before Jan 1, 2021
	Intermediate Financial Reporting 1	ACCT 340	BUS 343	BUSI 3403
	Intermediate Financial Reporting 2	ACCT 341	BUS 344	BUSI 3423
	Advanced Financial Reporting	ACCT 440	BUS 439	---
	Corporate Finance	FNCE 303	BUS 349 + BUS 449	BUSI 2093 + BUSI 3433
	Audit and Assurance	ACCT 305	BUS 347	BUSI 3443
	Taxation	ACCT 307	BUS 345 + BUS 346	---
	Intermediate Management Accounting	ACCT 303	BUS 348 + BUS 444	BUSI 3413
	Performance Management	ACCT 401 + MGMT 403	BUS 348 + BUS 403	(BUSI 4073 or BUSI 4153) + BUSI 3413 BUSI 2123 accepted if taken before Jan 1, 2021
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	ACCT 305 + CPSC 311	BUS 347 + BUS 384	BUSI 3443 + BUSI 4063

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

**Disclaimer:**

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OKANAGAN

	Okanagan College	University of British Columbia Okanagan	
<b>CPA Preparatory Courses</b>	Bachelor of Business Administration/ Post-Baccalaureate Diploma in Accounting	Bachelor of Management	
NON-CORE COURSES	Introductory Financial Accounting	BUAD 111 + BUAD 121	MGMT 201 or MGMT 301
	Introductory Management Accounting	BUAD 264	MGMT 202 or MGMT 302
	Economics	(ECON 115 + ECON 125) or BUAD 113	ECON 101 + ECON 102
	Statistics	STAT 124 or STAT 121	STAT 124 or STAT 121
	Business Law	BUAD 209	MGMT 480
CORE COURSES	Information Technology	BUAD 283	MGMT 250 or MGMT 350
	Intermediate Financial Reporting 1	BUAD 263	MGMT 300 or MGMT 400
	Intermediate Financial Reporting 2	BUAD 273	MGMT 304 or MGMT 400
	Advanced Financial Reporting	BUAD 462	MGMT 404
	Corporate Finance	BUAD 195 + BUAD 296	MGMT 310 + MGMT 437
	Audit and Assurance	BUAD 363 + BUAD 463	MGMT 403
	Taxation	BUAD 208 + BUAD 369	MGMT 402
	Intermediate Management Accounting	BUAD 365 + BUAD 466	MGMT 401
	Performance Management	BUAD 340 + BUAD 466	MGMT 360 + MGMT 401 + MGMT 405
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	BUAD 352	MGMT 429A or DATA 301 or COSC 301

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

**Disclaimer:**

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

		Thompson Rivers University		
CPA Preparatory Courses		Bachelor of Business Administration	Open Learning Bachelor of Commerce	Master of Business Administration
NON-CORE COURSES	Introductory Financial Accounting	ACCT 2210	ACCT 2211 or (ACCT 1211 + ACCT 1221)	BUSN 5020
	Introductory Management Accounting	ACCT 2250	ACCT 2251	BUSN 5030
	Economics	ECON 1900 + ECON 1950	ECON 1901 + ECON 1951	BUSN 5040
	Statistics	ECON 2320 + ECON 2330	STAT 1201 + ECON 2331	BUSN 5010
	Business Law	BLAW 2910	BLAW 2911	---
CORE COURSES	Information Technology	MIST 2610	MIST 2611	BUSN 6060
	Intermediate Financial Reporting 1	ACCT 3200	ACCT 3201	---
	Intermediate Financial Reporting 2	ACCT 3210	ACCT 3211	---
	Advanced Financial Reporting	ACCT 4200	ACCT 4201	---
	Corporate Finance	FNCE 2120 + FNCE 4110	FNCE 2121 + FNCE 4111	BUSN 6020 + BUSN 6210
	Audit and Assurance	ACCT 4230	ACCT 4231	---
	Taxation	(ACCT 3220 or ACCT 3260) + ACCT 3230	ACCT 3221 + ACCT 3231	---
	Intermediate Management Accounting	ACCT 3250	ACCT 3251	---
	Performance Management	ACCT 4250 ACCT 4250 + MNGT 4780 accepted if taken before Jan 1, 2023	ACCT 4251 + MNGT 4781	---
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	ACCT 4270	ACCT 4270	---

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): VANCOUVER ISLAND

	Camosun College	North Island College	Royal Roads University	
<b>CPA Preparatory Courses</b>	Bachelor of Business Administration/ Business Administration - Post Degree Diploma - Accounting Option	Bachelor of Business Administration/ Business Administration - Post Graduate Diploma - Accounting	Bachelor of Business Administration	
NON-CORE COURSES	Introductory Financial Accounting	ACCT 110 + ACCT 111	BUS 200	ENMN 324
	Introductory Management Accounting	ACCT 220	BUS 217	ENMN 332
	Economics	ECON 103 + ECON 104	ECO 110 + ECO 111	ENMN 328
	Statistics	BUS 230 + BUS 231	BUS 335	---
	Business Law	BUS 276	BUS 221	ENMN 430
CORE COURSES	Information Technology	BUS 241	BUS 290	ENMN 431
	Intermediate Financial Reporting 1	ACCT 210	BUS 211	ENMN 324
	Intermediate Financial Reporting 2	ACCT 211	BUS 312	---
	Advanced Financial Reporting	ACCT 310	BUS 419	---
	Corporate Finance	FIN 210	BUS 244	---
	Audit and Assurance	ACCT 380	BUS 420	---
	Taxation	(ACCT 240 <sup>2</sup> + ACCT 375) or (ACCT 470 <sup>2</sup> + ACCT 375) ACCT 470 + ACCT 471 accepted if taken before Sep 1, 2019	BUS 223 + BUS 323	---
	Intermediate Management Accounting	ACCT 320	BUS 318	---
	Performance Management	ACCT 420	((BUS 217 + BUS 493) or BUS 418) + BUS 492 (BUS 217 + BUS 293) or BUS 418) + BUS 492 accepted if taken before Apr 1, 2023	---
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	BUS 241 + ACCT 380	BUS 290 + BUS 420	---

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

<sup>2</sup> May be completed prior to Sep 2019



# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): VANCOUVER ISLAND

CPA Preparatory Courses	University of Victoria		Vancouver Island University
	Bachelor of Commerce	Business Minor	Bachelor of Business Administration
Introductory Financial Accounting	COM 315	COM 202	ACCT 100
Introductory Management Accounting	COM 316	COM 317	ACCT 294
Economics	ECON 103 + ECON 104	ECON 103 + ECON 104	ECON 211 + ECON 212
Statistics	STAT 252	STAT 252	QUME 232 + QUME 436
Business Law	COM 402	COM 302	LAWW 326
Information Technology	COM 331	---	QUME 380 ACCT 390 accepted if taken between Jan 1, 2022 to Apr 30, 2022
Intermediate Financial Reporting 1	COM 450 Intermediate Financial Accounting only	---	ACCT 335
Intermediate Financial Reporting 2	---	---	ACCT 336
Advanced Financial Reporting	---	---	ACCT 435
Corporate Finance	COM 371 + COM 445	COM 240 + COM 445	FNCE 130 + FNCE 330
Audit and Assurance	---	---	ACCT 410
Taxation	COM 425	COM 425	ACCT 217 + ACCT 317
Intermediate Management Accounting	COM 316 + COM 426	COM 317 + COM 426	ACCT 294 + ACCT 362
Performance Management	COM 400 + COM 341 + COM 362	---	ACCT 362 + MGMT 496
Data Analytics and Information Systems (DAIS) <sup>1</sup>	---	---	ACCT 380 ACCT 390 accepted if taken between Jan 1, 2022 to Apr 30, 2022

NON-CORE COURSES

CORE COURSES

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OTHER

	Chartered Financial Analyst Institute	Coast Mountain College	College of New Caledonia	College of the Rockies	
<b>CPA Preparatory Courses</b>		Business Administration Diploma/ Post-Degree Diploma in Professional Accounting	Accounting and Finance Diploma/ Post-Baccalaureate in Accounting Diploma	Accounting Diploma/ Bachelor of Business Administration	
NON-CORE COURSES	Introductory Financial Accounting	---	ACCT 150 + ACCT 151	(ACC 151 + ACC 152) or COM 204	ACCT 261 + ACCT 262
	Introductory Management Accounting	---	ACCT 252	(ACC 255 + ACC 256) or COM 212	ACCT 375
	Economics	Successful completion of Level I examination	ECON 150 + ECON 151	ECON 201 + ECON 202	ECON 101 + ECON 102
	Statistics	Successful completion of Level I and Level II examinations	MATH 251	MATH 157 + MATH 257	STAT 106 + ACCT 369
	Business Law	---	BLAW 152	LAW 294	MGMT 212
CORE COURSES	Information Technology	---	MGMT 280	ACC 170 CIS 165 accepted if taken before Sep 1, 2021	MGMT 320 COMP 154 + MGMT 320 accepted if taken before Sep 1, 2020
	Intermediate Financial Reporting 1	---	ACCT 250	ACC 251	ACCT 373
	Intermediate Financial Reporting 2	---	ACCT 251	ACC 252	ACCT 374
	Advanced Financial Reporting	---	ACCT 257	ACC 450	ACCT 473
	Corporate Finance	Successful completion of Level I and Level II examinations	BFIN 250 + BFIN 251	FIN 257 + FIN 258	ACCT 371 + ACCT 372
	Audit and Assurance	---	ACCT 254	ACC 340	ACCT 421
	Taxation	---	TAXN 250 + TAXN 251	ACC 281 + ACC 381	ACCT 363 + ACCT 364
	Intermediate Management Accounting	---	ACCT 253 + ACCT 255 ACCT 253 accepted if taken before Sep 1, 2022	ACC 255 + ACC 256 + ACC 455	ACCT 376
	Performance Management	---	ACCT 255 + ACCT 299	ACC 455 + BUS 410	ACCT 376 + MGMT 411
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	---	ACCT 270	ACC 170 + ACC 340	ACCT 431

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OTHER

	Northern Lights College	Selkirk College		AFOA Canada	
	Business Management Diploma	Business Administration Diploma	Post-Graduate Accounting Diploma	Indigenous Financial Management Certificate/ Indigenous Financial Management Diploma	
NON-CORE COURSES	Introductory Financial Accounting	(MGMT 103 + MGMT 109) or MGMT 120	COMM 240 + COMM 241	BUS 343	Successful completion of the certificate
	Introductory Management Accounting	MGMT 221	ADMN 250	BUS 350	Successful completion of the certificate
	Economics	(ECON 101 + ECON 102) or ECON 105	ECON 106 + ECON 107	ECON 106 + ECON 107	Successful completion of the certificate
	Statistics	MGMT 290 or MATH 104	STAT 105	---	Successful completion of the certificate
	Business Law	MGMT 228	ADMN 272	BUS 372	Successful completion of the certificate
CORE COURSES	Information Technology	MGMT 217	ADMN 269	BUS 369	Successful completion of the diploma
	Intermediate Financial Reporting 1	MGMT 201	ADMN 251	BUS 351	Successful completion of the diploma
	Intermediate Financial Reporting 2	MGMT 202	ADMN 254	BUS 454	Successful completion of the diploma
	Advanced Financial Reporting	---	---	BUS 492	---
	Corporate Finance	MGMT 260 + MGMT 261	ADMN 252 + ADMN 255	BUS 452 + BUS 455	Successful completion of the diploma
	Audit and Assurance	---	ADMN 259	BUS 459	Successful completion of the diploma
	Taxation	MGMT 203	ADMN 253 + ADMN 257	BUS 453 + BUS 457	---
	Intermediate Management Accounting	---	---	BUS 491 + BUS 494	---
	Performance Management	MGMT 225 + MGMT 302	---	BUS 494 + BUS 495	---
	Data Analytics and Information Systems (DAIS) <sup>1</sup>	---	---	BUS 369 + BUS 459	---

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).

# ACADEMIC PREREQUISITES GUIDE: BC

## FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OTHER

CPA Preparatory Courses	University of Northern British Columbia	Yukon University
	Bachelor of Commerce	Business Administration Diploma/ Bachelor of Business Administration
Introductory Financial Accounting	COMM 210	ACCT 101 + ACCT 102
Introductory Management Accounting	COMM 211	ACCT 222
Economics	ECON 100 + ECON 101	ECON 100 + ECON 101
Statistics	ECON 205 or STAT 240	MATH 400
Business Law	COMM 300	BLAW 300
Information Technology	COMM 351 or CPSC 351	---
Intermediate Financial Reporting 1	COMM 310	---
Intermediate Financial Reporting 2	COMM 311	---
Advanced Financial Reporting	COMM 414	---
Corporate Finance	COMM 220 + COMM 320	ACCT 213 + ACCT 400 ACCT 213 + ACCT 315 accepted if taken before Sep 1, 2021
Audit and Assurance	COMM 412	---
Taxation	COMM 313 + COMM 314	---
Intermediate Management Accounting	COMM 312 + COMM 411	---
Performance Management	COMM 312 + COMM 400	---
Data Analytics and Information Systems (DAIS) <sup>1</sup>	COMM 354 or CPSC 354	---

NON-CORE COURSES

CORE COURSES

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

<sup>1</sup> Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at [cpawsb.ca](http://cpawsb.ca).