

Course Coverage for CPA Programs

College of the Rockies

Students who are missing one or more of the required courses for direct admission into the **CPA Professional Education Program (CPA PEP)** may consider completing equivalent coursework at College of the Rockies, at another recognized post-secondary institution, or through the **CPA preparatory courses**.

CPA Professional Education Program (PEP) Prerequisites

College of the Rockies students may be exempt from specific CPA prerequisite requirements if they have completed the following courses:

SUBJECT AREA /CPA PREPARATORY COURSES	REQUIRED COURSES
Introductory Financial Accounting*	ACCT 261 + ACCT 262
Introductory Management Accounting*	ACCT 375 + ACCT 376
Economics *	ECON 101 + ECON 102
Statistics*	STAT 106 + ACCT 369
Intermediate Financial Reporting 1	ACCT 373
Intermediate Financial Reporting 2	ACCT 374
Advanced Financial Reporting	Unavailable
Corporate Finance	ACCT 371 + ACCT 372
Audit and Assurance	Unavailable
Taxation	Unavailable
Intermediate Management Accounting	Unavailable
Performance Management	Unavailable
Business Law*	MGMT 212
Information Technology*	Unavailable

*Non-core PEP prerequisites

For more information on CPA PEP and preparatory courses visit www.gocpabc.ca

Please note:

- A minimum grade of 50% is required for all non-core courses, but a minimum grade of 60% is required for all core courses. Please be aware, a minimum GPA of 65% or higher is required for entry into PEP, as calculated by averaging grades associated with all core PEP prerequisites.
- Unless otherwise noted, all of the required courses for each module must be completed for exemption.
- A single course may appear against more than one subject area in cases where it covers competencies across multiple content areas.
- At least one applicable course in each of the core CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation must have been completed within 10 years of admission to CPA PEP.

Disclaimer:

- Transfer credits are assessed according to the requirements in place at the time the course(s) had been taken and exemption will be granted provided the course(s) meet the currency of education and grade requirements for CPA PEP.
- Courses completed prior to CPA's establishment in 2013 are assessed according to the 2013 CPA transfer credit guides or known recognized equivalencies, provided they meet the 10-year currency of education policy for core prerequisites.
- Applicants are advised that if they have not met the current prerequisite requirements at the time of PEP admission, knowledge gaps may exist. Self-study materials may be accessed upon PEP registration and it is the responsibility of the applicant to ensure they have the required knowledge to support successful completion of the PEP requirements.