

## Course Coverage for CPA Programs

### Langara College (BBA)

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 Langara College (BBA), at another recognized post-secondary institution, or through the **CPA preparatory courses**.

#### CPA Professional Education Program (PEP) Prerequisites

*Langara College (BBA) students may be exempt from specific CPA prerequisite requirements if they have completed the following courses:*

SUBJECT AREA	REQUIRED COURSES
Introductory Financial Accounting*	(FMGT 1115 + FMGT 1215) <b>or</b> FMGT 2293
Introductory Management Accounting*	FMGT 2294 + FMGT 3223
Economics*	ECON 1220 + ECON 1221
Statistics*	STAT 1123 <b>or</b> STAT 3223
Intermediate Financial Reporting 1	FMGT 1321
Intermediate Financial Reporting 2	FMGT 2421
Advanced Financial Reporting	FMGT 3121
Corporate Finance	FMGT 2371 + FMGT 2474
Audit and Assurance	FMGT 3263
Taxation	FMGT 2325 + FMGT 4225
Intermediate Management Accounting	FMGT 2294 + FMGT 3223
Performance Management	BUSM 4200 + FMGT 3223
Business Law*	BUSM 1285
Information Technology*	BCAP 3200 <b>or</b> CSIS 2500

\*Non-core PEP prerequisites

For more information on CPA PEP and CPA preparatory courses visit [www.gocpacb.ca](http://www.gocpacb.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.