

## Course Coverage for CPA Programs

### Northern Lights College

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 Northern Lights College, at another recognized post-secondary institution, or through the **CPA preparatory courses**.

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

Northern Lights College 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*	MGMT 103 + MGMT 109 <b>or</b> MGMT 120
Introductory Management Accounting*	MGMT 220
Economics *	ECON 101 + ECON 102 <b>or</b> ECON 105
Statistics*	MGMT 290 <b>or</b> MATH 104
Intermediate Financial Reporting 1	MGMT 201
Intermediate Financial Reporting 2	MGMT 202
Advanced Financial Reporting	<i>Unavailable</i>
Corporate Finance	MGMT 260 + MGMT 261
Audit and Assurance	<i>Unavailable</i>
Taxation	MGMT 203
Intermediate Management Accounting	<i>Unavailable</i>
Performance Management	MGMT 225 + MGMT 302
Business Law*	MGMT 228
Information Technology*	MGMT 217

\*Non-core PEP prerequisites

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