

## Course Coverage for CPA Programs

## College of New Caledonia

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 the College of New Caledonia, at another recognized post-secondary institution, or through the **CPA Prerequisite Education Program (CPA PREP)**.

### CPA Professional Education Program (PEP) Prerequisites

College of New Caledonia 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*	(ACC 151 + ACC 152) <b>or</b> COM 204
Introductory Management Accounting*	(ACC 255 + ACC 256) <b>or</b> COM 212
Economics*	ECON 201 + ECON 202
Statistics*	MATH 157
Intermediate Financial Reporting 1	ACC 251
Intermediate Financial Reporting 2	ACC 252
Advanced Financial Reporting	ACC 450
Corporate Finance	FIN 257 + FIN 258
Audit and Assurance	ACC 340
Taxation	ACC 281 + ACC 381
Intermediate Management Accounting	ACC 255 + ACC 256 + ACC 455
Performance Management	ACC 455 + BUS 410
Business Law*	LAW 294
Information Technology*	CIS 165

\*Non-core PEP prerequisites

**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.

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