

# CPA Qualifying Courses for Knowledge Assessment Exemption

## University of Victoria

### Accounting and Business Knowledge Requirement

For the CPA Professional Program, applicants are required to [demonstrate accounting and business knowledge](#). This requirement is met by passing the Knowledge Assessment. Applicants may be exempt from the Knowledge Assessment if they have completed the 45 credit hours of qualifying accounting and business post-secondary coursework.

At least one course among the 45 credit hours must have been completed within five years of admission, demonstrating recent academic engagement in the field.

### 45 Credit Hours of Post-Secondary Coursework

#### Required Topic Areas (21 Credit Hours)

- At least 21 of the 45 credit hours must cover the six required topic areas.
- You must complete at least one course in each topic area.

The following courses can be used to meet the required topic areas (21 credit hours) for Knowledge Assessment exemption.

Required Topic Area	Bachelor of Commerce	Business Minor
Intermediate Financial Reporting	COM 427 (3**)	-
Advanced Financial Reporting	COM 429 (3**)	-
Finance	COM 445 (3**)	-
Assurance	COM 428 (3**)	-
Taxation	COM 425 (3**)	COM 425 (3**)
Management Accounting	COM 426 (3**) + COM 400 (3**)	-
<b>Total Credit Hours</b>	<b>21</b>	<b>3</b>

\* Some courses may have prerequisites. Please confirm requirements with your institution. Prerequisite courses may be used to meet the other accounting and business topic area requirement (24 credit hours).

\*\* UVic courses worth 1.5 credit hours are equivalent to 3 credit hour courses at comparable post-secondary institutions.

\*\*\* Management Accounting covers management decision-making and strategy, risk management and innovation learning outcomes. Information (data) systems/technology requirements are covered in program prerequisite courses.

\*\*\*\* If your institution does not offer all courses to meet the 21 credit hour requirement, applicants may complete remaining courses at another institution.

#### Other Accounting and Business Topic Areas (24 Credit Hours)

If you need information on how to complete the 24 credit hours of additional accounting or business coursework required for exemption from the Knowledge Assessment, please visit our [website](#).

If you complete the University of Victoria's Bachelor of Commerce program, you will have completed the 24 credit hours of additional accounting or business coursework.

### Questions?

If you have any questions, please contact a [CPABC Recruitment Officer](#) or a [CPAWSB Admission Advisor](#).