## CPA Preparatory Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Acenda School of Management</th>
<th>BCT</th>
<th>Capilano University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductory Financial Accounting</td>
<td>ACCT 101a + ACCT 101b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Introductory Management Accounting</td>
<td>ACCT 201a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economics</td>
<td>ECON 121 + ECON 122</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statistics</td>
<td>BADM 221 + BADM 222</td>
<td></td>
<td></td>
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<tr>
<td>Information Technology</td>
<td>BADM 130</td>
<td></td>
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<tr>
<td>Intermediate Financial Reporting 1</td>
<td>ACCT 331</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intermediate Financial Reporting 2</td>
<td>ACCT 332</td>
<td></td>
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<tr>
<td>Advanced Financial Reporting</td>
<td>ACCT 431</td>
<td></td>
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</tr>
<tr>
<td>Corporate Finance</td>
<td>FINC 101a + FINC 101b</td>
<td></td>
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<tr>
<td>Audit and Assurance</td>
<td>ACCT 433</td>
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<tr>
<td>Taxation</td>
<td>TAXN 401</td>
<td></td>
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<tr>
<td>Intermediate Management Accounting</td>
<td>BADM 490 + ACCT 432</td>
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<tr>
<td>Performance Management</td>
<td>BADM 490 + ACCT 432</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum CPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
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- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

### Core Courses

- **Data Analytics & Information Systems**

### Non-Core Courses

- **Introduction to Corporate Finance**
- **Business Law**
- **Statistics**
- **Business Management**
- **Advanced Financial Reporting**
- **Economics**
- **Accounting**
- **Human Resource Management**
- **Managerial Accounting**

### Transfer Credit Guide:

- **Lower Mainland/Fraser Valley**
- **For Entry to the CPA Professional Education Program (CPA PEP)**

**Recruitment Information:**
- **recruitment@bccpa.ca**
- **Phone: 604-872-7222**
- **Toll Free: 1-800-663-2677**

**This information is subject to change. Last updated: Mar 2021**
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1 Data Analytics & Information Systems
2 For information on the Post-Degree Diploma in Accounting Studies please contact Douglas College.

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#### Core Courses
- Introductory Financial Accounting
  - LM: [FMGT 1115](#) or [FMGT 1215](#)
  - SFU: [BSAD 1084](#) + [BSAD 1085](#)
  - TWU: [FMGT 4800](#)
  - UBC: [BUS 251](#)
  - UBC: [BUS 121](#) + [BUS 222](#)
- Introductory Management Accounting
  - LM: [FMGT 2294](#) + [FMGT 3223](#)
  - SFU: [BSAD 1087](#) + [BSAD 1057](#)
  - TWU: [FMGT 4810](#) + [FMGT 4818](#)
  - UBC: [BUS 254](#)
  - UBC: [BUS 323](#)
- Economics
  - LM: [ECON 1220](#) + [ECON 1221](#)
  - SFU: [BSAD 1088](#)
  - TWU: [ECON 4800](#) + [ECON 4810](#)
  - UBC: [ECON 103](#) + [ECON 105](#)
  - UBC: [ECON 102](#) + [ECON 201](#)
- Statistics
  - LM: [STAT 1123](#) + [STAT 3223](#)
  - SFU: [BSAD 1123](#) + [BSAD 1083](#)
  - TWU: [STAT 4800](#) + [STAT 4810](#)
  - UBC: [BUS 232](#) + [BUS 336](#)
  - UBC: [BUS 275](#)
- Business Law
  - LM: [BUSM 1285](#)
  - SFU: [BSAD 1005](#)
  - TWU: [BUSM 4885](#)
  - UBC: [BUS 393](#)
  - UBC: [BUS 245](#) + [BUS 346](#)
- Information Technology
  - LM: [BCAP 3200](#) or [CSIS 2500](#)
  - SFU: [BSAD 1090](#)
  - TWU: [BCAP 4820](#)
  - UBC: [BUS 237](#)
  - UBC: [BUS 370](#)
- Intermediate Financial Reporting 1
  - LM: [FMGT 1321](#)
  - SFU: [BSAD 1086](#)
  - TWU: [FMGT 4820](#)
  - UBC: [BUS 320](#)
  - UBC: [BUS 321](#) + [BUS 322](#)
- Intermediate Financial Reporting 2
  - LM: [FMGT 2421](#)
  - SFU: [BSAD 2088](#)
  - TWU: [FMGT 4824](#)
  - UBC: [BUS 321](#)
  - UBC: [BUS 322](#)
- Advanced Financial Reporting
  - LM: [FMGT 3121](#)
  - SFU: [BSAD 3000](#)
  - TWU: [FMGT 4828](#)
  - UBC: [BUS 420](#)
  - UBC: [BUS 421](#)
- Corporate Finance
  - LM: [FMGT 2371](#) + [FMGT 2474](#)
  - SFU: [BSAD 1089](#) + [BSAD 2089](#)
  - TWU: [FMGT 4860](#) + [FMGT 4865](#)
  - UBC: [BUS 312](#) + [BUS 421](#)
  - UBC: [BUS 342](#) + [BUS 441](#)
- Audit and Assurance
  - LM: [FMGT 3263](#)
  - SFU: [BSAD 1046](#)
  - TWU: [FMGT 4880](#)
  - UBC: [BUS 426](#)
- Taxation
  - LM: [FMGT 2325](#) + [FMGT 4225](#)
  - SFU: [BSAD 1064](#)
  - TWU: [FMGT 4870](#) + [FMGT 4875](#)
  - UBC: [BUS 330](#) + [BUS 331](#)
  - UBC: [BUS 428](#)
- Intermediate Management Accounting
  - LM: [FMGT 2294](#) + [FMGT 3223](#)
  - SFU: [BSAD 1057](#) + [BSAD 1087](#)
  - TWU: [FMGT 4810](#) + [FMGT 4818](#)
  - UBC: [BUS 254](#) + [BUS 322](#)
  - UBC: [BUS 323](#) + [BUS 324](#)
- Performance Management
  - LM: [BUSM 4200](#) + [FMGT 3223](#)
  - SFU: [BSAD 1057](#) + [BSAD 2006](#)
  - TWU: [BUSM 4855](#) + [FMGT 4818](#)
  - UBC: [BUS 424](#) + [BUS 478](#)
  - UBC: [BUS 377](#) + [BUS 484](#)
- DAIS
  - LM: [BUS 237](#) + [BUS 426](#)
  - SFU: [---](#)
  - TWU: [---](#)

#### Non-Core Courses
- Data Analytics & Information Systems

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### CPA Preparatory Courses

<table>
<thead>
<tr>
<th>University of British Columbia</th>
<th>University Canada West</th>
<th>University of the Fraser Valley</th>
<th>Yorkville University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor of Commerce</td>
<td>Diploma in Accounting Program (DAP)</td>
<td>Bachelor of Commerce</td>
<td>Bachelor of Business Administration</td>
</tr>
</tbody>
</table>

#### Introductory Financial Accounting
- COMM 293
- BUSI 293
- ACCT 140
- (BUS 143 + BUS 144) or BUSI 145
- BUSI 1043
- BUSI 1043
- BUSI 1043
- BUSI 1043

#### Introductory Management Accounting
- COMM 294
- BUSI 294
- ACCT 301
- BUSI 247
- BUSI 2083

#### Economics
- ECON 101 + ECON 102
- (ECON 101 + ECON 102) or BUSI 295
- ECON 102 + ECON 104
- ECON 100 + ECON 101
- ECON 1083 + BUSI 2003
- (BUSI 1023 + BUSI 2003 prior to Jan 2021)

#### Statistics
- COMM 291
- BUSI 291
- ---
- STAT 106
- BUSI 1013 + BUSI 2013

#### Business Law
- COMM 393
- BUSI 393
- BUSI 325
- BUSI 261
- BUSI 2023

#### Information Technology
- COMM 335
- BUSI 335
- ---
- BUSI 160 + BUSI 347
- BUSI 2173
- (BUSI 2073 prior to Jan 2021)

#### Intermediate Financial Reporting 1
- COMM 353
- BUSI 353
- ACCT 340
- BUSI 343
- BUSI 3403

#### Intermediate Financial Reporting 2
- COMM 450
- BUSI 450
- ACCT 341
- BUSI 344
- BUSI 3423

#### Advanced Financial Reporting
- COMM 453
- BUSI 453
- ACCT 344
- BUSI 439
- ---

#### Corporate Finance
- COMM 298 + COMM 370
- BUSI 370 (Prior to Sept 2018 BUSI 470 also required)
- ---
- BUSI 349 + BUSI 449
- BUSI 2093 + BUSI 3433

#### Audit and Assurance
- COMM 455
- BUSI 455
- ACCT 305
- BUSI 347
- BUSI 3443

#### Taxation
- COMM 355
- BUSI 355
- ACCT 307
- BUSI 345 + BUSI 346
- ---

#### Intermediate Management Accounting
- COMM 354
- BUSI 354
- ---
- BUSI 348 + BUSI 444
- BUSI 3431

#### Performance Management
- COMM 491
- BUSI 493
- ---
- BUSI 348 + BUSI 403
- BUSI 4153
- (BUSI 2123 prior to Jan 2021)

#### DAIS1 (Mandatory for entry to CPA PEP starting Sep 1, 2023)
- ---
- BUSI 414
- ---
- ---
- ---

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<table>
<thead>
<tr>
<th>CPA Preparatory Courses</th>
<th>Okanagan College</th>
<th>Thompson Rivers University</th>
<th>University of British Columbia Okanagan</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Bachelor of Business Administration</td>
<td>Bachelor of Business Administration</td>
<td>Bachelor of Management</td>
</tr>
</tbody>
</table>

- **Introductory Financial Accounting**
  - BUAD 111 + BUAD 121
  - ACCT 2210 or ACCT 2211 or (ACCT 1211 + ACCT 1221)
  - MGMT 201 or MGMT 301

- **Introductory Management Accounting**
  - BUAD 264 + BUAD 365
  - ACCT 2250 or ACCT 2251
  - MGMT 202 or MGMT 302

- **Economics**
  - (ECON 115 + ECON 125) or BUAD 113
  - (ECON 1900 + ECON 1950) or (ECON 1901 + ECON 1951)
  - ECON 101 + ECON 102

- **Statistics**
  - STAT 124 or STAT 121
  - (ECON 2320 or STAT 1201) + (ECON 2330 or ECON 2331)
  - STAT 124 or STAT 121

- **Business Law**
  - BUAD 209
  - BLAW 2910 or BLAW 2911
  - MGMT 480

- **Information Technology**
  - BUAD 283
  - (MIST 2610 or MIST 2611) + MIST 4610
  - MGMT 250 or MGMT 350

- **Intermediate Financial Reporting 1**
  - BUAD 263
  - ACCT 3200 or ACCT 3201
  - MGMT 300 or MGMT 400

- **Intermediate Financial Reporting 2**
  - BUAD 273
  - ACCT 3210 or ACCT 3211
  - MGMT 304 or MGMT 400

- **Advanced Financial Reporting**
  - BUAD 462
  - ACCT 4200 or ACCT 4201
  - MGMT 404

- **Corporate Finance**
  - BUAD 195 + BUAD 296
  - (FNCE 2120 or FNCE 2121) + FNCE 4110
  - MGMT 310 + MGMT 437

- **Audit and Assurance**
  - BUAD 363 + BUAD 463
  - ACCT 4230 or ACCT 4231
  - MGMT 403

- **Taxation**
  - BUAD 208 + BUAD 369
  - (ACCT 3220 or ACCT 3260 or ACCT 3221) + (ACCT 3230 or ACCT 3231)
  - MGMT 402

- **Intermediate Management Accounting**
  - BUAD 365 + BUAD 466
  - (ACCT 2250 or ACCT 2251) + (ACCT 3250 or ACCT 3251)
  - MGMT 401

- **Performance Management**
  - BUAD 340 + BUAD 466
  - (ACCT 4250 or ACCT 4251) + (MNGT 4780 or MNGT 4781)
  - MGMT 360 + MGMT 401 + MGMT 405

- **DAS1** (Mandatory for entry to CPA PEP starting Sep 1, 2023)
  - ---
  - ---
  - DATA 301 or COSC 301

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### Transfer Credit Guide: BC

**FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): VANCOUVER ISLAND**

<table>
<thead>
<tr>
<th>CPA Preparatory Courses</th>
<th>Camosun College</th>
<th>North Island College</th>
<th>Royal Roads University</th>
<th>University of Victoria</th>
<th>Vancouver Island University</th>
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<tbody>
<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 110 + ACCT 111</td>
<td>BUS 200</td>
<td>ENMN 324</td>
<td>COM 315</td>
<td>COM 202</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 220</td>
<td>BUS 217</td>
<td>ENMN 332</td>
<td>COM 316</td>
<td>COM 317</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ECO 103 + ECON 104</td>
<td>ECO 110 + ECO 111</td>
<td>ENMN 328</td>
<td>ECON 103 + ECON 104</td>
<td>ECON 211 + ECON 212</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>BUS 230 + BUS 231</td>
<td>BUS 335</td>
<td>---</td>
<td>STAT 252</td>
<td>STAT 252</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>BUS 276</td>
<td>BUS 221</td>
<td>ENMN 430</td>
<td>COM 402</td>
<td>COM 302</td>
</tr>
<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>BUS 241</td>
<td>BUS 290</td>
<td>ENMN 431</td>
<td>COM 331</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 210</td>
<td>BUS 211</td>
<td>ENMN 324</td>
<td>COM 450</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 211</td>
<td>BUS 312</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 310</td>
<td>BUS 419</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>FIN 210</td>
<td>BUS 244</td>
<td>---</td>
<td>COM 371 + COM 445</td>
<td>COM 240 + COM 445</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 380</td>
<td>BUS 420</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 2402 + ACCT 375</td>
<td>BUS 223 + BUS 323</td>
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<td>COM 425</td>
<td>COM 425</td>
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<tr>
<td><strong>Bachelor of Business Administration</strong></td>
<td>ACCT 420</td>
<td>(BUS 217 + BUS 293) or BUS 418</td>
<td>---</td>
<td>COM 400 + COM 341 + COM 362</td>
<td>---</td>
</tr>
<tr>
<td><strong>Bachelor of Business Administration</strong></td>
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**1 Data Analytics & Information Systems
2 May be completed prior to Sep 2019
3 MANDATORY for entry to CPA PEP (starting Sep 1, 2023)**

This information is subject to change. Last updated: Mar 2021

recruitment@bccpa.ca
Phone: 604-872-7222
Toll Free: 1-800-663-2677
**CPA Preparatory Courses**

<table>
<thead>
<tr>
<th>Course Type</th>
<th>Institution</th>
<th>CPA Preparatory Courses</th>
<th>Other Institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductory Financial Accounting</td>
<td>---</td>
<td>ACCT 150 + ACCT 151</td>
<td>(ACC 151 + ACC 152) or COM 204</td>
</tr>
<tr>
<td>Introductory Management Accounting</td>
<td>---</td>
<td>ACCT 252</td>
<td>(ACC 255 + ACC 256) or COM 212</td>
</tr>
<tr>
<td>Economics</td>
<td>Successful completion of Level I examination</td>
<td>ECON 150 + ECON 151</td>
<td>ECON 201 + ECON 202</td>
</tr>
<tr>
<td>Statistics</td>
<td>Successful completion of Level I and Level II examinations</td>
<td>MATH 251</td>
<td>MATH 157 + MATH 257</td>
</tr>
<tr>
<td>Business Law</td>
<td>---</td>
<td>BLAW 252</td>
<td>LAW 294</td>
</tr>
<tr>
<td>Information Technology</td>
<td>---</td>
<td>---</td>
<td>CIS 165</td>
</tr>
<tr>
<td>Intermediate Financial Reporting 1</td>
<td>---</td>
<td>ACCT 250</td>
<td>ACC 251</td>
</tr>
<tr>
<td>Intermediate Financial Reporting 2</td>
<td>---</td>
<td>ACCT 251</td>
<td>ACC 252</td>
</tr>
<tr>
<td>Advanced Financial Reporting</td>
<td>---</td>
<td>---</td>
<td>ACC 450</td>
</tr>
<tr>
<td>Corporate Finance</td>
<td>Successful completion of Level I and Level II examinations</td>
<td>BFIN 250 + BFIN 251</td>
<td>FIN 257 + FIN 258</td>
</tr>
<tr>
<td>Audit and Assurance</td>
<td>---</td>
<td>---</td>
<td>ACC 340</td>
</tr>
<tr>
<td>Taxation</td>
<td>---</td>
<td>---</td>
<td>ACC 281 + ACC 381</td>
</tr>
<tr>
<td>Intermediate Management Accounting</td>
<td>---</td>
<td>ACCT 253</td>
<td>ACC 255 + ACC 256 + ACC 455</td>
</tr>
<tr>
<td>Performance Management</td>
<td>---</td>
<td>---</td>
<td>ACC 455 + BUS 410</td>
</tr>
<tr>
<td>DAIS1</td>
<td>---</td>
<td>---</td>
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</tr>
</tbody>
</table>

**Disclaimer:**
- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.
### CPA Preparatory Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Northern Lights College</th>
<th>Selkirk College</th>
<th>University of Northern British Columbia</th>
<th>Yukon University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductory Financial Accounting</td>
<td>[MGMT 103 + MGMT 109] or MGMT 120</td>
<td>COMM 240 + COMM 241</td>
<td>BUS 343</td>
<td>COMM 210 + ACCT 101 + ACCT 102</td>
</tr>
<tr>
<td>Introductory Management Accounting</td>
<td>MGMT 220</td>
<td>ADMN 250</td>
<td>BUS 350</td>
<td>COMM 211 + ACCT 222</td>
</tr>
<tr>
<td>Economics</td>
<td>[ECON 101 + ECON 102] or ECON 105</td>
<td>ECON 106 + ECON 107</td>
<td>ECON 106 + ECON 107</td>
<td>ECON 100 + ECON 101 + ACCT 400</td>
</tr>
<tr>
<td>Statistics</td>
<td>MGMT 290 or MATH 104</td>
<td>STAT 105</td>
<td>---</td>
<td>ECON 205 or STAT 240</td>
</tr>
<tr>
<td>Business Law</td>
<td>MGMT 228</td>
<td>ADMN 272</td>
<td>BUS 372</td>
<td>COMM 300 + BLAW 300</td>
</tr>
<tr>
<td>Information Technology</td>
<td>MGMT 217</td>
<td>ADMN 269</td>
<td>BUS 369</td>
<td>CPSC 250 + (CPSC 351 or CPSC 355)</td>
</tr>
<tr>
<td>Intermediate Financial Reporting 1</td>
<td>MGMT 201</td>
<td>ADMN 251</td>
<td>BUS 351</td>
<td>COMM 310 + ACCT 310</td>
</tr>
<tr>
<td>Intermediate Financial Reporting 2</td>
<td>MGMT 202</td>
<td>ADMN 254</td>
<td>BUS 454</td>
<td>COMM 311 + ACCT 311</td>
</tr>
<tr>
<td>Advanced Financial Reporting</td>
<td>---</td>
<td>---</td>
<td>BUS 492</td>
<td>COMM 414 + ACCT 414</td>
</tr>
<tr>
<td>Corporate Finance</td>
<td>MGMT 260 + MGMT 261</td>
<td>ADMN 252 + ADMN 255</td>
<td>BUS 452 + BUS 455</td>
<td>COMM 220 + COMM 320 + ACCT 213 + ACCT 315</td>
</tr>
<tr>
<td>Audit and Assurance</td>
<td>---</td>
<td>ADMN 259</td>
<td>BUS 459</td>
<td>COMM 412 + ACCT 412</td>
</tr>
<tr>
<td>Taxation</td>
<td>MGMT 203</td>
<td>ADMN 253 + ADMN 257</td>
<td>BUS 453 + BUS 457</td>
<td>COMM 313 + COMM 314 + ACCT 315</td>
</tr>
<tr>
<td>Intermediate Management Accounting</td>
<td>---</td>
<td>---</td>
<td>BUS 491 + BUS 494</td>
<td>COMM 312 + COMM 411</td>
</tr>
<tr>
<td>Performance Management</td>
<td>MGMT 225 + MGMT 302</td>
<td>---</td>
<td>---</td>
<td>COMM 312 + COMM 400</td>
</tr>
<tr>
<td>[Data Analytics &amp; Information Systems]</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

**Non-Core Courses**

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**Disclaimer:**
- Course exemptions are granted according to the approved CPA transfer credits in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous transfer credit guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.