

TRANSFER CREDIT GUIDE: BC

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): LOWER MAINLAND/FRASER VALLEY

| | Acsenda School of Management | BCIT | | Capilano University | |
|------------------|---|--|--|-------------------------------------|--|
| | Bachelor of Business Administration | Accounting Diploma/Bachelor of Accounting (BAcc) | Advanced Diploma in Professional Accounting | Bachelor of Business Administration | |
| NON-CORE COURSES | Introductory Financial Accounting | ACCT 101a + ACCT 101b | (FMGT 1100 or FMGT 1105) + (FMGT 2100 or FMGT 2105) | ACCG 5110 | (BFIN 141 + BFIN 142) or BFIN 193 |
| | Introductory Management Accounting | ACCT 201a | FMGT 3210 | ACCG 6210 | BFIN 341 + BFIN 342 |
| | Economics | ECON 121 + ECON 122 | ECON 2100 + ECON 2200 | ACCG 5200 | ECON 111 + ECON 112 |
| | Statistics | BADM 221 + BADM 222 | OPMT 1130 or OPMT 1197 | --- | BADM 210 |
| | Business Law | BADM 301 | BLAW 3100 | --- | BADM 107 |
| | Information Technology | BADM 130 | (BSYS 1000 or BSYS 1001) + (BSYS 2050 or BSYS 2051) + (BSYS 2060 or BSYS 2061) | ACCG 5150 | BADM 201 |
| CORE COURSES | Intermediate Financial Reporting 1 | ACCT 331 | FMGT 3110 | ACCG 6110 | BFIN 246 |
| | Intermediate Financial Reporting 2 | ACCT 332 | FMGT 4110 | ACCG 6110 | BFIN 347 |
| | Advanced Financial Reporting | ACCT 431 | FMGT 7120 or FMGT 7121 | --- | BFIN 411 |
| | Corporate Finance | FINC 101a + FINC 101b | FMGT 3510 + FMGT 4510 | ACCG 6510 | BFIN 241 + BFIN 350 |
| | Audit and Assurance | ACCT 433 | FMGT 3310 + FMGT 4310 | ACCG 6310 | BFIN 331 (BFIN 331 + BFIN 412 if taken prior to Jan 2021) |
| | Taxation | TAXN 401 | FMGT 3410 + FMGT 4410 | ACCG 6410 | BFIN 351 + BFIN 451 |
| | Intermediate Management Accounting | ACCT 301 + ACCT 432 | FMGT 4210 + FMGT 7210 | ACCG 6210 + FMGT 7210 | BFIN 342 + BFIN 431 |
| | Performance Management | BADM 490 + ACCT 432 | FMGT 4210 + (FMGT 8910 or FMGT 8911 or (ORGB 5600 + BUSA 6800)) | --- | BFIN 431 + BADM 204 + BADM 470 |
| | DAIS ¹ (Mandatory for entry to CPA PEP starting Jan 2022) | --- | --- | --- | --- |

- 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.
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¹ Data Analytics & Information Systems

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| | Douglas College | Kwantlen Polytechnic University | | Langara College | | | |
|---|-------------------------------------|--|---|--------------------------------------|--------------------------------------|-----------------------------------|-----------------------|
| | Bachelor of Business Administration | Bachelor of Business Administration | Post-Baccalaureate Diploma in Accounting | Bachelor of Business Administration | Continuing Studies | Post-Degree Diploma in Accounting | |
| NON-CORE COURSES | Introductory Financial Accounting | (ACCT 1110 + ACCT 1210) or ACCT 1235 | ACCT 2293 or (ACCT 1110 + ACCT 1210) | ACCT 2293 or (ACCT 1110 + ACCT 1210) | (FMGT 1115 + FMGT 1215) or FMGT 2293 | BSAD 1084 + BSAD 1085 | FMGT 4800 |
| | Introductory Management Accounting | ACCT 2320 | ACCT 3320 (ACCT 4520 if taken prior to Fall 2016) | ACCT 5220 | FMGT 2294 + FMGT 3223 | BSAD 1087 + BSAD 1057 | FMGT 4810 + FMGT 4818 |
| | Economics | ECON 1150 + ECON 1250 | ECON 1150 + ECON 1250 | ECON 1150 + ECON 1250 | ECON 1220 + ECON 1221 | BSAD 1088 | ECON 4800 + ECON 4810 |
| | Statistics | BUSN 2429 + BUSN 3431 | BUQU 1230 | BUQU 1230 | STAT 1123 + STAT 3223 | BSAD 1123 + BSAD 1083 | STAT 4800 + STAT 4810 |
| | Business Law | BLAW 1005 or (BLAW 1320 + BLAW 3720) or BUSN 1005 or (BUSN 1320 + BUSN 3720) | BUSI 2390 | BUSI 2390 | BUSM 1285 | BSAD 1005 | BUSM 4885 |
| | Information Technology | CSIS 2200 | CBSY 2205 | CBSY 2205 | BCAP 3200 or CSIS 2500 | BSAD 1090 | BCAP 4820 |
| CORE COURSES | Intermediate Financial Reporting 1 | ACCT 3310 | ACCT 3310 or ACCT 3510 | ACCT 5110 | FMGT 1321 | BSAD 1086 | FMGT 4820 |
| | Intermediate Financial Reporting 2 | ACCT 3410 | ACCT 3410 or ACCT 3510 | ACCT 5110 + ACCT 5510 | FMGT 2421 | BSAD 2088 | FMGT 4824 |
| | Advanced Financial Reporting | ACCT 4510 | ACCT 4455 | ACCT 5510 | FMGT 3121 | BSAD 3000 | FMGT 4828 |
| | Corporate Finance | FINC 2340 | ACCT 3380 + ACCT 4380 | ACCT 5480 | FMGT 2371 + FMGT 2474 | BSAD 1089 + BSAD 2089 | FMGT 4860 + FMGT 4865 |
| | Audit and Assurance | ACCT 4750 | ACCT 3444 | ACCT 5645 | FMGT 3263 | BSAD 1064 | FMGT 4880 |
| | Taxation | ACCT 3370 + ACCT 3470 | ACCT 2235 + ACCT 3335 | ACCT 5335 | FMGT 2325 + FMGT 4225 | BSAD 1060 | FMGT 4870 + FMGT 4875 |
| | Intermediate Management Accounting | ACCT 2320 + ACCT 3420 | ACCT 4320 + ACCT 4720 (ACCT 4520 + ACCT 4720 if taken prior to Fall 2016) | ACCT 5720 | FMGT 2294 + FMGT 3223 | BSAD 1057 + BSAD 1087 | FMGT 4810 + FMGT 4818 |
| | Performance Management | ACCT 4520 + BUSN 4275 | ENTR 4200 + ACCT 4720 | ACCT 5800 | BUSM 4200 + FMGT 3223 | BSAD 1057 + BSAD 2006 | BUSM 4855 + FMGT 4818 |
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| | Simon Fraser University | Trinity Western University | University of British Columbia | | University Canada West | University of the Fraser Valley | Yorkville University | |
|------------------|---|-------------------------------------|--------------------------------|-------------------------------------|---|-------------------------------------|-------------------------------------|-----------------------|
| | Bachelor of Business Administration | Bachelor of Business Administration | Bachelor of Commerce | Diploma in Accounting Program (DAP) | Bachelor of Commerce | Bachelor of Business Administration | Bachelor of Business Administration | |
| NON-CORE COURSES | Introductory Financial Accounting | BUS 251 | BUSI 121 + BUSI 222 | COMM 293 | BUSI 293 | ACCT 140 | BUS 143 + BUS 144 | BUSI 1043 |
| | Introductory Management Accounting | BUS 254 | BUSI 323 | COMM 294 | BUSI 294 | ACCT 301 | BUS 247 | BUSI 2083 |
| | Economics | ECON 103 + ECON 105 | ECON 102 + ECON 201 | ECON 101 + ECON 102 | (ECON 101 + ECON 102) or BUSI 295 | ECON 102 + ECON 104 | ECON 100 + ECON 101 | BUSI 1023 + BUSI 2003 |
| | Statistics | BUS 232 + BUS 336 | BUSI 275 | COMM 291 | BUSI 291 | --- | STAT 106 | BUSI 1013 + BUSI 2013 |
| | Business Law | BUS 393 | BUSI 245 + BUSI 346 | COMM 393 | BUSI 393 | BUSI 325 | BUS 261 | BUSI 2023 |
| | Information Technology | BUS 237 | BUSI 370 | COMM 335 | BUSI 335 | --- | BUS 160 + BUS 347 | BUSI 2073 |
| CORE COURSES | Intermediate Financial Reporting 1 | BUS 320 | BUSI 321 + BUSI 322 | COMM 353 | BUSI 353 | ACCT 340 | BUS 343 | BUSI 3403 |
| | Intermediate Financial Reporting 2 | BUS 321 | BUSI 322 | COMM 450 | BUSI 450 | ACCT 341 | BUS 344 | BUSI 3423 |
| | Advanced Financial Reporting | BUS 420 | BUSI 421 | COMM 453 | BUSI 453 | ACCT 440 | BUS 439 | --- |
| | Corporate Finance | BUS 312 + BUS 421 | BUSI 342 + BUSI 441 | COMM 298 + COMM 370 | BUSI 370 (If completed prior to Sept 2018, BUSI 470 also required.) | --- | BUS 349 + BUS 449 | BUSI 2093 + BUSI 3433 |
| | Audit and Assurance | BUS 426 | BUSI 426 | COMM 455 | BUSI 455 | ACCT 305 | BUS 347 | BUSI 3443 |
| | Taxation | BUS 330 + BUS 331 | BUSI 428 | COMM 355 | BUSI 355 | ACCT 307 | BUS 345 + BUS 346 | --- |
| | Intermediate Management Accounting | BUS 254 + BUS 322 | BUSI 323 + BUSI 324 | COMM 354 | BUSI 354 | --- | BUS 348 + BUS 444 | BUSI 3413 |
| | Performance Management | BUS 424 + BUS 478 | BUSI 377 + BUSI 484 | COMM 491 | BUSI 493 | --- | BUS 348 + BUS 403 | BUSI 2123 |
| | DAIS ¹ (Mandatory for entry to CPA PEP starting Jan 2022) | BUS 237 + BUS 426 | --- | --- | BUSI 414 | --- | --- | --- |

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| | Okanagan College | Thompson Rivers University | University of British Columbia Okanagan | |
|------------------|---|-------------------------------------|--|--------------------------------|
| | Bachelor of Business Administration | Bachelor of Business Administration | Bachelor of Management | |
| NON-CORE COURSES | 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 |
| CORE COURSES | 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 |
| | DAIS ¹ (Mandatory for entry to CPA PEP starting Jan 2022) | --- | --- | DATA 301 or COSC 301 |

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| | Camosun College | North Island College | Royal Roads University | University of Victoria | Vancouver Island University | |
|------------------|---|---|-------------------------------------|------------------------|--|---------------------|
| | Bachelor of Business Administration | Bachelor of Business Administration | Bachelor of Business Administration | Bachelor of Commerce | Bachelor of Business Administration | |
| NON-CORE COURSES | Introductory Financial Accounting | ACCT 110 + ACCT 111 | BUS 200 | ENMN 324 | COM 315 | ACCT 100 |
| | Introductory Management Accounting | ACCT 220 | BUS 217 | ENMN 332 | COM 316 | ACCT 294 |
| | Economics | ECON 103 + ECON 104 | ECO 110 + ECO 111 | ENMN 328 | ECON 103 + ECON 104 | ECON 211 + ECON 212 |
| | Statistics | BUS 230 + BUS 231 | BUS 335 | --- | STAT 252 + COM 341 | QUME 232 + QUME 436 |
| | Business Law | BUS 276 | BUS 221 | ENMN 430 | COM 302 or COM 402 | LAWW 326 |
| | Information Technology | BUS 241 | BUS 290 | ENMN 431 | COM 331 | QUME 380 + MGMT 230 |
| CORE COURSES | Intermediate Financial Reporting 1 | ACCT 210 | BUS 211 | ENMN 324 | COM 450 (Intermediate Financial Accounting only) | ACCT 335 |
| | Intermediate Financial Reporting 2 | ACCT 211 | BUS 312 | --- | --- | ACCT 336 |
| | Advanced Financial Reporting | ACCT 310 | BUS 419 | --- | --- | ACCT 435 |
| | Corporate Finance | FIN 210 | BUS 244 | --- | COM 371 + COM 445 | FNCE 130 + FNCE 330 |
| | Audit and Assurance | ACCT 380 | BUS 420 | --- | --- | ACCT 410 |
| | Taxation | (ACCT 240* + ACCT 375) or (ACCT 470* + ACCT 375) *these courses may be completed prior to Sept 2019 (ACCT 470 + ACCT 471) if taken prior to Sept 2019) | BUS 223 + BUS 323 | --- | COM 425 | ACCT 217 + ACCT 317 |
| | Intermediate Management Accounting | ACCT 320 | BUS 318 | --- | COM 316 + COM 426 | ACCT 294 + ACCT 362 |
| | Performance Management | ACCT 420 | BUS 217 + BUS 293 + BUS 492 | --- | COM 400 + COM 341 + COM 362 | ACCT 362 + MGMT 496 |
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| | Chartered Financial Analyst Institute | Coast Mountain College | College of New Caledonia | College of the Rockies |
|---|--|---------------------------------|-------------------------------------|--|
| CPA Preparatory Courses | | Business Administration Diploma | Bachelor of Business Administration | Accounting Diploma/Bachelor of Business Administration |
| NON-CORE COURSES | | | | |
| Introductory Financial Accounting | --- | ACCT 150 + ACCT 151 | (ACC 151 + ACC 152) or COM 204 | ACCT 261 + ACCT 262 |
| Introductory Management Accounting | --- | ACCT 252 | (ACC 255 + ACC 256) or COM 212 | ACCT 375 |
| Economics | Successful completion of Level I examination | ECON 150 + ECON 151 | ECON 201 + ECON 202 | ECON 101 + ECON 102 |
| Statistics | Successful completion of Level I and Level II examinations | MATH 251 | MATH 157 + MATH 257 | STAT 106 + ACCT 369 |
| Business Law | --- | BLAW 252 | LAW 294 | MGMT 212 |
| Information Technology | --- | --- | CIS 165 | COMP 154 + MGMT 320 |
| CORE COURSES | | | | |
| Intermediate Financial Reporting 1 | --- | ACCT 250 | ACC 251 | ACCT 373 |
| Intermediate Financial Reporting 2 | --- | ACCT 251 | ACC 252 | ACCT 374 |
| Advanced Financial Reporting | --- | --- | ACC 450 | ACCT 473 |
| Corporate Finance | Successful completion of Level I and Level II examinations | BFIN 250 + BFIN 251 | FIN 257 + FIN 258 | ACCT 371 + ACCT 372 |
| Audit and Assurance | --- | --- | ACC 340 | ACCT 421 |
| Taxation | --- | --- | ACC 281 + ACC 381 | ACCT 363 + ACCT 364 |
| Intermediate Management Accounting | --- | ACCT 253 | ACC 255 + ACC 256 + ACC 455 | ACCT 376 |
| Performance Management | --- | --- | ACC 455 + BUS 410 | ACCT 376 + MGMT 411 |
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| | Northern Lights College | Selkirk College | | University of Northern British Columbia | Yukon University |
|---|-----------------------------------|---------------------------------|----------------------------------|---|---|
| CPA Preparatory Courses | Business Administration Diploma | Business Administration Diploma | Post Graduate Accounting Diploma | Bachelor of Commerce | Business Administration Diploma/ Bachelor of Business Administration |
| Introductory Financial Accounting | (MGMT 103 + MGMT 109) or MGMT 120 | COMM 240 + COMM 241 | BUS 343 | COMM 210 | ACCT 101 + ACCT 102 |
| Introductory Management Accounting | MGMT 220 | ADMN 250 | BUS 350 | COMM 211 | ACCT 222 |
| Economics | (ECON 101 + ECON 102) or ECON 105 | ECON 106 + ECON 107 | ECON 106 + ECON 107 | ECON 100 + ECON 101 | ECON 100 + ECON 101 |
| Statistics | MGMT 290 or MATH 104 | STAT 105 | --- | ECON 205 or STAT 240 | MATH 400 |
| Business Law | MGMT 228 | ADMN 272 | BUS 372 | COMM 300 | BLAW 300 |
| Information Technology | MGMT 217 | ADMN 269 | BUS 369 | CPSC 250 + (CPSC 351 or COMM 351) | --- |
| Intermediate Financial Reporting 1 | MGMT 201 | ADMN 251 | BUS 351 | COMM 310 | --- |
| Intermediate Financial Reporting 2 | MGMT 202 | ADMN 254 | BUS 454 | COMM 311 | --- |
| Advanced Financial Reporting | --- | --- | BUS 492 | COMM 414 | --- |
| Corporate Finance | MGMT 260 + MGMT 261 | ADMN 252 + ADMN 255 | BUS 452 + BUS 455 | COMM 220 + COMM 320 | ACCT 213 + ACCT 315 |
| Audit and Assurance | --- | ADMN 259 | BUS 459 | COMM 412 | --- |
| Taxation | MGMT 203 | ADMN 253 + ADMN 257 | BUS 453 + BUS 457 | COMM 313 + COMM 314 | --- |
| Intermediate Management Accounting | --- | --- | BUS 491 + BUS 494 | COMM 312 + COMM 411 | --- |
| Performance Management | MGMT 225 + MGMT 302 | --- | BUS 494 + BUS 495 | COMM 312 + COMM 400 | --- |
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NON-CORE COURSES

CORE COURSES

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