

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 | |
|--|--|--|-------------------------------------|--|
| CPA Preparatory Courses | Bachelor of Business Administration | Accounting Diploma/ Bachelor of Accounting | Bachelor of Business Administration | |
| NON-CORE COURSES | | | | |
| Introductory Financial Accounting | ACCT 211 + ACCT 311 ACCT 101a + ACCT 101b accepted if taken before Sep 1, 2021 | (FMGT 1100 or FMGT 1105) + (FMGT 2100 or FMGT 2105) | ACCG 5110 | (BFIN 141 + BFIN 142) or BFIN 193 |
| Introductory Management Accounting | ACCT 201 ACCT 201a accepted if taken before Sep 1, 2021 | FMGT 3210 | ACCG 6210 | BFIN 341 + BFIN 342 |
| Economics | ECON 121 + ECON 122 | ECON 2100 + ECON 2200 | ACCG 5200 or ECON 5210 | ECON 111 + ECON 112 |
| Statistics | BADM 221 | OPMT 1130 or OPMT 1197 | OPMT 1197 | BADM 210 |
| Business Law | BADM 301 | BLAW 3100 | BLAW 3100 | BADM 107 |
| Information Technology | BADM 130 | FMGT 2701 (BSYS 1000 or BSYS 1001) + (BSYS 2050 or BSYS 2051) + (BSYS 2060 or BSYS 2061) accepted if taken before Jan 1, 2021 | ACCG 5150 | BADM 201 |
| Intermediate Financial Reporting 1 | ACCT 331 | FMGT 3110 | FMGT 3110 | BFIN 246 |
| Intermediate Financial Reporting 2 | ACCT 332 | FMGT 4110 | FMGT 4110 | BFIN 347 |
| Advanced Financial Reporting | ACCT 431 | FMGT 7121 | FMGT 7121 | BFIN 411 |
| Corporate Finance | FINC 211 + FINC 311 FINC 101a + FINC 101b accepted if taken before Sep 1, 2021 | 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 accepted if taken before Jan 1, 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 8911 (FMGT 4210 + FMGT 8911) or (FMGT 4210 + ORGB 5600 + BUSA 6800) accepted if taken before Sep 1, 2017 | FMGT 8911 | BFIN 431 + BADM 204 + BADM 470 |
| Data Analytics and Information Systems (DAIS) ¹ | BADM 311 + ACCT 433 | FMGT 4210 + FMGT 4310 | ACCG 6210 + ACCG 6310 | BFIN 348 |
| CORE COURSES | | | | |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

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

| | Douglas College | | Kwantlen Polytechnic University | |
|--|--|-----------------------------------|---|--|
| | Bachelor of Business Administration/ Post-Baccalaureate Diploma in Accounting/ Post-Degree Diploma in Accounting Studies ² / Diploma in Accounting | Post-Degree Diploma in Accounting | Bachelor of Business Administration | Post-Baccalaureate Diploma in Accounting |
| CPA Preparatory 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) |
| Introductory Management Accounting | ACCT 2320 | --- | ACCT 3320 ACCT 4520 accepted if taken before Dec 1, 2016 | ACCT 5220 |
| Economics | ECON 1150 + ECON 1250 | --- | ECON 1150 + ECON 1250 | ECON 1150 + ECON 1250 |
| Statistics | BUSN 2429 + BUSN 3431 | --- | BUQU 1230 | BUQU 1230 |
| Business Law | BLAW 1005 or BLAW 1320 (Previous course code BUSN) | --- | BUSI 2390 | BUSI 2390 |
| Information Technology | CSIS 2200 | --- | CBSY 2205 | CBSY 2205 |
| Intermediate Financial Reporting 1 | ACCT 3310 | ACCT 3310 | ACCT 3310 ACCT 3310 or ACCT 3510 accepted if taken before August 21, 2017 | ACCT 5110 |
| Intermediate Financial Reporting 2 | ACCT 3410 | ACCT 3410 | ACCT 3410 ACCT 3410 or ACCT 3510 accepted if taken before August 21, 2017 | ACCT 5110 + ACCT 5510 |
| Advanced Financial Reporting | ACCT 4510 | ACCT 4510 | ACCT 4455 | ACCT 5510 |
| Corporate Finance | FINC 2340 | --- | ACCT 3380 + ACCT 4380 | ACCT 5480 |
| Audit and Assurance | ACCT 4750 | ACCT 4750 | ACCT 3444 | ACCT 5645 |
| Taxation | ACCT 3370 + ACCT 3470 | ACCT 3370 + ACCT 3470 | ACCT 2235 + ACCT 3335 | ACCT 5335 |
| Intermediate Management Accounting | ACCT 3420 | ACCT 3420 | ACCT 4320 + ACCT 4720 ACCT 4520 + ACCT 4720 accepted if taken before Dec 1, 2016 | ACCT 5720 |
| Performance Management | ACCT 4520 + BUSN 4275 | ACCT 4520 + BUSN 4275 | ENTR 4200 + ACCT 4720 | ACCT 5800 |
| Data Analytics and Information Systems (DAIS) ¹ | ACCT 3880 | ACCT 3880 | ACCT 3444 + ACCT 4360 | ACCT 5500 |

NON-CORE COURSES

CORE COURSES

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

² For information on the Post-Degree Diploma in Accounting Studies please contact Douglas College

TRANSFER CREDIT GUIDE: BC

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

| | Langara College | | | Simon Fraser University |
|--|--------------------------------------|-----------------------|-----------------------------------|---|
| | Bachelor of Business Administration | Continuing Studies | Post-Degree Diploma in Accounting | Bachelor of Business Administration |
| CPA Preparatory Courses | | | | |
| Introductory Financial Accounting | (FMGT 1115 + FMGT 1215) or FMGT 2293 | BSAD 1084 + BSAD 1085 | FMGT 4800 | BUS 251 |
| Introductory Management Accounting | FMGT 2294 + FMGT 3223 | BSAD 1087 + BSAD 1057 | FMGT 4810 + FMGT 4818 | BUS 254 |
| Economics | ECON 1220 + ECON 1221 | BSAD 1088 | ECON 4800 + ECON 4810 | (ECON 103 or ECON 113) + (ECON 105 or ECON 115) |
| Statistics | STAT 1123 + STAT 3223 | BSAD 1123 + BSAD 1083 | STAT 4800 + STAT 4810 | BUS 232 + BUS 336 |
| Business Law | BUSM 1285 | BSAD 1005 | BUSM 4885 | BUS 393 |
| Information Technology | BCAP 3200 or CSIS 2500 | BSAD 1090 | BCAP 4820 | BUS 237 |
| Intermediate Financial Reporting 1 | FMGT 1321 | BSAD 1086 | FMGT 4820 | BUS 320 |
| Intermediate Financial Reporting 2 | FMGT 2421 | BSAD 2088 | FMGT 4824 | BUS 321 |
| Advanced Financial Reporting | FMGT 3121 | BSAD 3000 | FMGT 4828 | BUS 420 |
| Corporate Finance | FMGT 2371 + FMGT 2474 | BSAD 1089 + BSAD 2089 | FMGT 4860 + FMGT 4865 | BUS 312 + BUS 421 |
| Audit and Assurance | FMGT 3263 | BSAD 1064 | FMGT 4880 | BUS 426 |
| Taxation | FMGT 2325 + FMGT 4225 | BSAD 1060 | FMGT 4870 + FMGT 4875 | BUS 330 + BUS 331 |
| Intermediate Management Accounting | FMGT 2294 + FMGT 3223 | BSAD 1087 + BSAD 1057 | FMGT 4810 + FMGT 4818 | BUS 254 + BUS 322 |
| Performance Management | BUSM 4200 + FMGT 3223 | BSAD 1057 + BSAD 2006 | BUSM 4855 + FMGT 4818 | BUS 424 + BUS 478 |
| Data Analytics and Information Systems (DAIS) ¹ | BCAP 3200 + FMGT 3263 | BSAD 1090 + BSAD 1064 | BCAP 4820 + FMGT 4880 | BUS 237 + BUS 426 |

NON-CORE COURSES

CORE COURSES

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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 11.3 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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

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

| | Trinity Western University | | University of British Columbia | |
|------------------|--|---|---|---|
| | Bachelor of Business Administration | | Bachelor of Commerce | Diploma in Accounting Program (DAP) |
| NON-CORE COURSES | Introductory Financial Accounting | BUSI 121 + BUSI 222 | COMM 293 | BUSI 293 |
| | Introductory Management Accounting | BUSI 323 | COMM 294 | BUSI 294 |
| | Economics | ECON 201 + ECON 202 ECON 102 + ECON 201 accepted if taken before Sep 1, 2022 | ECON 101 + ECON 102 | (ECON 101 + ECON 102) or BUSI 295 |
| | Statistics | BUSI 275 | COMM 291 | BUSI 291 |
| | Business Law | BUSI 245 + BUSI 346 | COMM 393 | BUSI 393 |
| CORE COURSES | Information Technology | BUSI 370 | COMM 205 COMM 335 accepted if taken before Sep 1, 2021 | BUSI 335 |
| | Intermediate Financial Reporting 1 | BUSI 321 + BUSI 322 | COMM 353 | BUSI 353 |
| | Intermediate Financial Reporting 2 | BUSI 322 | COMM 450 | BUSI 450 |
| | Advanced Financial Reporting | BUSI 421 | COMM 453 | BUSI 453 |
| | Corporate Finance | BUSI 342 + BUSI 441 | COMM 370 | BUSI 370 BUSI 470 accepted if taken before Sep 1, 2018 |
| | Audit and Assurance | BUSI 426 | COMM 455 | BUSI 455 |
| | Taxation | BUSI 428 | COMM 355 | BUSI 355 |
| | Intermediate Management Accounting | BUSI 323 + BUSI 324 | COMM 354 | BUSI 354 |
| | Performance Management | BUSI 377 + BUSI 484 | COMM 491 | BUSI 493 |
| | Data Analytics and Information Systems (DAIS) ¹ | BUSI 176 + BUSI 426 | COMM 335 | BUSI 414 |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

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

| | University Canada West | University of the Fraser Valley | Yorkville University | |
|------------------|--|-------------------------------------|-------------------------------------|--|
| | Bachelor of Commerce | Bachelor of Business Administration | Bachelor of Business Administration | |
| NON-CORE COURSES | Introductory Financial Accounting | ACCT 140 or (ACCT 101 + ACCT 103) | (BUS 143 + BUS 144) or BUS 145 | BUSI 1043 |
| | Introductory Management Accounting | ACCT 301 | BUS 247 | BUSI 2083 |
| | Economics | ECON 102 + ECON 104 | ECON 100 + ECON 101 | BUSI 1083 + BUSI 2003 BUSI 1023 + BUSI 2003 accepted if taken before Jan 1, 2021 |
| | Statistics | MATH 200 or (MATH 201 + MATH 202) | STAT 106 | BUSI 1013 + BUSI 2013 |
| | Business Law | BUSI 325 | BUS 261 | BUSI 2023 |
| CORE COURSES | Information Technology | CPSC 201 | BUS 160 + BUS 347 | BUSI 2173 BUSI 2073 accepted if taken before Jan 1, 2021 |
| | Intermediate Financial Reporting 1 | ACCT 340 | BUS 343 | BUSI 3403 |
| | Intermediate Financial Reporting 2 | ACCT 341 | BUS 344 | BUSI 3423 |
| | Advanced Financial Reporting | ACCT 440 | BUS 439 | --- |
| | Corporate Finance | FNCE 303 | BUS 349 + BUS 449 | BUSI 2093 + BUSI 3433 |
| | Audit and Assurance | ACCT 305 | BUS 347 | BUSI 3443 |
| | Taxation | ACCT 307 | BUS 345 + BUS 346 | --- |
| | Intermediate Management Accounting | ACCT 303 | BUS 348 + BUS 444 | BUSI 3413 |
| | Performance Management | ACCT 401 + MGMT 403 | BUS 348 + BUS 403 | (BUSI 4073 or BUSI 4153) + BUSI 3413 BUSI 2123 accepted if taken before Jan 1, 2021 |
| | Data Analytics and Information Systems (DAIS) ¹ | ACCT 305 + CPSC 311 | BUS 347 + BUS 384 | BUSI 3443 + BUSI 4063 |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OKANAGAN

| | Okanagan College | University of British Columbia Okanagan | |
|--------------------------------|--|---|-----------------------------------|
| CPA Preparatory Courses | Bachelor of Business Administration/ Post-Baccalaureate Diploma in Accounting | Bachelor of Management | |
| NON-CORE COURSES | Introductory Financial Accounting | BUAD 111 + BUAD 121 | MGMT 201 or MGMT 301 |
| | Introductory Management Accounting | BUAD 264 | MGMT 202 or MGMT 302 |
| | Economics | (ECON 115 + ECON 125) or BUAD 113 | ECON 101 + ECON 102 |
| | Statistics | STAT 124 or STAT 121 | STAT 124 or STAT 121 |
| | Business Law | BUAD 209 | MGMT 480 |
| CORE COURSES | Information Technology | BUAD 283 | MGMT 250 or MGMT 350 |
| | Intermediate Financial Reporting 1 | BUAD 263 | MGMT 300 or MGMT 400 |
| | Intermediate Financial Reporting 2 | BUAD 273 | MGMT 304 or MGMT 400 |
| | Advanced Financial Reporting | BUAD 462 | MGMT 404 |
| | Corporate Finance | BUAD 195 + BUAD 296 | MGMT 310 + MGMT 437 |
| | Audit and Assurance | BUAD 363 + BUAD 463 | MGMT 403 |
| | Taxation | BUAD 208 + BUAD 369 | MGMT 402 |
| | Intermediate Management Accounting | BUAD 365 + BUAD 466 | MGMT 401 |
| | Performance Management | BUAD 340 + BUAD 466 | MGMT 360 + MGMT 401 + MGMT 405 |
| | Data Analytics and Information Systems (DAIS) ¹ | BUAD 352 | MGMT 429A or DATA 301 or COSC 301 |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OKANAGAN

| CPA Preparatory Courses | | Thompson Rivers University | | |
|-------------------------|--|---|--------------------------------------|-----------------------------------|
| | | Bachelor of Business Administration | Open Learning Bachelor of Commerce | Master of Business Administration |
| NON-CORE COURSES | Introductory Financial Accounting | ACCT 2210 | ACCT 2211 or (ACCT 1211 + ACCT 1221) | BUSN 5020 |
| | Introductory Management Accounting | ACCT 2250 | ACCT 2251 | BUSN 5030 |
| | Economics | ECON 1900 + ECON 1950 | ECON 1901 + ECON 1951 | BUSN 5040 |
| | Statistics | ECON 2320 + ECON 2330 | STAT 1201 + ECON 2331 | BUSN 5010 |
| | Business Law | BLAW 2910 | BLAW 2911 | --- |
| CORE COURSES | Information Technology | MIST 2610 | MIST 2611 | BUSN 6060 |
| | Intermediate Financial Reporting 1 | ACCT 3200 | ACCT 3201 | --- |
| | Intermediate Financial Reporting 2 | ACCT 3210 | ACCT 3211 | --- |
| | Advanced Financial Reporting | ACCT 4200 | ACCT 4201 | --- |
| | Corporate Finance | FNCE 2120 + FNCE 4110 | FNCE 2121 + FNCE 4111 | BUSN 6020 + BUSN 6210 |
| | Audit and Assurance | ACCT 4230 | ACCT 4231 | --- |
| | Taxation | (ACCT 3220 or ACCT 3260) + ACCT 3230 | ACCT 3221 + ACCT 3231 | --- |
| | Intermediate Management Accounting | ACCT 3250 | ACCT 3251 | --- |
| | Performance Management | ACCT 4250 ACCT 4250 + MNGT 4780 accepted if taken before Jan 1, 2023 | ACCT 4251 + MNGT 4781 | --- |
| | Data Analytics and Information Systems (DAIS) ¹ | ACCT 4270 | ACCT 4270 | --- |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

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

| | Camosun College | North Island College | Royal Roads University | |
|--------------------------------|--|--|--|----------|
| CPA Preparatory Courses | Bachelor of Business Administration/ Business Administration - Post Degree Diploma - Accounting Option | Bachelor of Business Administration/ Business Administration - Post Graduate Diploma - Accounting | Bachelor of Business Administration | |
| NON-CORE COURSES | Introductory Financial Accounting | ACCT 110 + ACCT 111 | BUS 200 | ENMN 324 |
| | Introductory Management Accounting | ACCT 220 | BUS 217 | ENMN 332 |
| | Economics | ECON 103 + ECON 104 | ECO 110 + ECO 111 | ENMN 328 |
| | Statistics | BUS 230 + BUS 231 | BUS 335 | --- |
| | Business Law | BUS 276 | BUS 221 | ENMN 430 |
| CORE COURSES | Information Technology | BUS 241 | BUS 290 | ENMN 431 |
| | Intermediate Financial Reporting 1 | ACCT 210 | BUS 211 | ENMN 324 |
| | Intermediate Financial Reporting 2 | ACCT 211 | BUS 312 | --- |
| | Advanced Financial Reporting | ACCT 310 | BUS 419 | --- |
| | Corporate Finance | FIN 210 | BUS 244 | --- |
| | Audit and Assurance | ACCT 380 | BUS 420 | --- |
| | Taxation | (ACCT 240 ² + ACCT 375) or (ACCT 470 ² + ACCT 375) ACCT 470 + ACCT 471 accepted if taken before Sep 1, 2019 | BUS 223 + BUS 323 | --- |
| | Intermediate Management Accounting | ACCT 320 | BUS 318 | --- |
| | Performance Management | ACCT 420 | ((BUS 217 + BUS 493) or BUS 418) + BUS 492 (BUS 217 + BUS 293) or BUS 418) + BUS 492 accepted if taken before Apr 1, 2023 | --- |
| | Data Analytics and Information Systems (DAIS) ¹ | BUS 241 + ACCT 380 | BUS 290 + BUS 420 | --- |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

² May be completed prior to Sep 2019

TRANSFER CREDIT GUIDE: BC

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

| CPA Preparatory Courses | University of Victoria | | Vancouver Island University |
|--|---|---------------------|--|
| | Bachelor of Commerce | Business Minor | Bachelor of Business Administration |
| Introductory Financial Accounting | COM 315 | COM 202 | ACCT 100 |
| Introductory Management Accounting | COM 316 | COM 317 | ACCT 294 |
| Economics | ECON 103 + ECON 104 | ECON 103 + ECON 104 | ECON 211 + ECON 212 |
| Statistics | STAT 252 | STAT 252 | QUME 232 + QUME 436 |
| Business Law | COM 402 | COM 302 | LAWW 326 |
| Information Technology | COM 331 | --- | QUME 380 ACCT 390 accepted if taken between Jan 1, 2022 to Apr 30, 2022 |
| Intermediate Financial Reporting 1 | COM 450 Intermediate Financial Accounting only | --- | ACCT 335 |
| Intermediate Financial Reporting 2 | --- | --- | ACCT 336 |
| Advanced Financial Reporting | --- | --- | ACCT 435 |
| Corporate Finance | COM 371 + COM 445 | COM 240 + COM 445 | FNCE 130 + FNCE 330 |
| Audit and Assurance | --- | --- | ACCT 410 |
| Taxation | COM 425 | COM 425 | ACCT 217 + ACCT 317 |
| Intermediate Management Accounting | COM 316 + COM 426 | COM 317 + COM 426 | ACCT 294 + ACCT 362 |
| Performance Management | COM 400 + COM 341 + COM 362 | --- | ACCT 362 + MGMT 496 |
| Data Analytics and Information Systems (DAIS) ¹ | --- | --- | ACCT 380 ACCT 390 accepted if taken between Jan 1, 2022 to Apr 30, 2022 |

NON-CORE COURSES

CORE COURSES

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OTHER

| | Chartered Financial Analyst Institute | Coast Mountain College | College of New Caledonia | College of the Rockies | |
|--------------------------------|--|--|---|--|--|
| CPA Preparatory Courses | | Business Administration Diploma | Accounting and Finance Diploma/ Post-Baccalaureate in Accounting Diploma | 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 152 | LAW 294 | MGMT 212 |
| CORE COURSES | Information Technology | --- | MGMT 280 | ACC 170 CIS 165 accepted if taken before Sep 1, 2021 | MGMT 320 COMP 154 + MGMT 320 accepted if taken before Sep 1, 2020 |
| | 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 | --- | TAXN 250 + TAXN 251 | ACC 281 + ACC 381 | ACCT 363 + ACCT 364 |
| | Intermediate Management Accounting | --- | ACCT 253 + ACCT 255 ACCT 253 accepted if taken before Sep 1, 2022 | ACC 255 + ACC 256 + ACC 455 | ACCT 376 |
| | Performance Management | --- | --- | ACC 455 + BUS 410 | ACCT 376 + MGMT 411 |
| | Data Analytics and Information Systems (DAIS) ¹ | --- | --- | ACC 170 + ACC 340 | ACCT 431 |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OTHER

| | Northern Lights College | Selkirk College | | AFOA Canada | |
|------------------|--|-----------------------------------|----------------------------------|---|--|
| | Business Management Diploma | Business Administration Diploma | Post-Graduate Accounting Diploma | Indigenous Financial Management Certificate/ Indigenous Financial Management Diploma | |
| NON-CORE COURSES | Introductory Financial Accounting | (MGMT 103 + MGMT 109) or MGMT 120 | COMM 240 + COMM 241 | BUS 343 | Successful completion of the certificate |
| | Introductory Management Accounting | MGMT 221 | ADMN 250 | BUS 350 | Successful completion of the certificate |
| | Economics | (ECON 101 + ECON 102) or ECON 105 | ECON 106 + ECON 107 | ECON 106 + ECON 107 | Successful completion of the certificate |
| | Statistics | MGMT 290 or MATH 104 | STAT 105 | --- | Successful completion of the certificate |
| | Business Law | MGMT 228 | ADMN 272 | BUS 372 | Successful completion of the certificate |
| CORE COURSES | Information Technology | MGMT 217 | ADMN 269 | BUS 369 | Successful completion of the diploma |
| | Intermediate Financial Reporting 1 | MGMT 201 | ADMN 251 | BUS 351 | Successful completion of the diploma |
| | Intermediate Financial Reporting 2 | MGMT 202 | ADMN 254 | BUS 454 | Successful completion of the diploma |
| | Advanced Financial Reporting | --- | --- | BUS 492 | --- |
| | Corporate Finance | MGMT 260 + MGMT 261 | ADMN 252 + ADMN 255 | BUS 452 + BUS 455 | Successful completion of the diploma |
| | Audit and Assurance | --- | ADMN 259 | BUS 459 | Successful completion of the diploma |
| | Taxation | MGMT 203 | ADMN 253 + ADMN 257 | BUS 453 + BUS 457 | --- |
| | Intermediate Management Accounting | --- | --- | BUS 491 + BUS 494 | --- |
| | Performance Management | MGMT 225 + MGMT 302 | --- | BUS 494 + BUS 495 | --- |
| | Data Analytics and Information Systems (DAIS) ¹ | --- | --- | BUS 369 + BUS 459 | --- |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

TRANSFER CREDIT GUIDE: BC

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): OTHER

| | University of Northern British Columbia | Yukon University |
|--|---|---|
| | Bachelor of Commerce | Business Administration Diploma/ Bachelor of Business Administration |
| CPA Preparatory Courses | | |
| NON-CORE COURSES | | |
| Introductory Financial Accounting | COMM 210 | ACCT 101 + ACCT 102 |
| Introductory Management Accounting | COMM 211 | ACCT 222 |
| Economics | ECON 100 + ECON 101 | ECON 100 + ECON 101 |
| Statistics | ECON 205 or STAT 240 | MATH 400 |
| Business Law | COMM 300 | BLAW 300 |
| Information Technology | COMM 351 or CPSC 351 | --- |
| Intermediate Financial Reporting 1 | COMM 310 | --- |
| Intermediate Financial Reporting 2 | COMM 311 | --- |
| Advanced Financial Reporting | COMM 414 | --- |
| Corporate Finance | COMM 220 + COMM 320 | ACCT 213 + ACCT 400 ACCT 213 + ACCT 315 accepted if taken before Sep 1, 2021 |
| Audit and Assurance | COMM 412 | --- |
| Taxation | COMM 313 + COMM 314 | --- |
| Intermediate Management Accounting | COMM 312 + COMM 411 | --- |
| Performance Management | COMM 312 + COMM 400 | --- |
| Data Analytics and Information Systems (DAIS) ¹ | COMM 354 or CPSC 354 | --- |
| CORE COURSES | | |

- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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.

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.

¹ Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.