

## Subject Area Coverage for Entry into the CPA PEP

### Seneca College

### Bachelor of Commerce (BComm) or Professional Accounting Practice (Graduate Certificate)

Admission into the CPA Professional Education Program (CPA PEP) requires a 120 credit-hour degree or equivalent from an academic institution as set out in [Regulation 6-1 s. 1.1](#), and the successful completion of the entry prerequisite courses in each CPA competency area at a post-secondary institution (PSI) or through CPA preparatory courses. Students who have not met the entrance requirements for the CPA PEP **must** complete additional degree-credit courses at a PSI or through CPA preparatory courses to top up their degree credit hours and/or prerequisite education.

The following degree-credit courses can be taken at Seneca College in order to meet the prerequisite course requirement for entry into the CPA PEP. Please note that students applying for a transcript assessment with CPA Ontario are subject to all relevant policies and regulations related to transcript assessments, including but not limited to, the [CPA Ontario Academic Prerequisite Assessment Guidelines](#), [CPA Ontario Regulation 6-1](#), the [CPA Harmonized Education Policy Volume 1 & 3](#), and the [CPA National Recognition and Accreditation Standards for Post-Secondary Institutions](#).

Subject Area	CPA Preparatory Courses	Required Courses	Non-Core	Core
Financial Reporting	Introductory Financial Accounting	BAB 140	•	
	Intermediate Financial Reporting I*	IAF 310		•
	Intermediate Financial Reporting II*	IAF 410		•
	Advanced Financial Reporting*	IAF 710		•
Strategy and Governance	Performance Management*	IAF 831		•
Management Accounting	Introductory Management Accounting	BAB 240	•	
	Intermediate Management Accounting*	IAF 530		•
Audit and Assurance	Audit and Assurance*	IAF 520		•
Finance	Corporate Finance*	[IAF 330 and IAF 620]		•
Taxation	Taxation*	[IAF 320 and IAF 420]		•
Information & Information Technology	Information Technology	IAF 340	•	
Canadian Business Law	Business Law	BAB 231	•	
Economics	Economics	[LSP 240 and LSP 340]	•	
Quantitative Methods/Statistics	Statistics	BAB 210	•	

Unless otherwise noted, all of the required courses for each subject area **must** be completed in order to meet the entrance requirements for the CPA PEP. A single course may appear against more than one subject area in cases where it covers competencies across multiple content areas. Students are strongly encouraged to complete **all** courses within a subject area at one PSI.

#### Student Achievement Standard

Criteria	Non-Core	Core
Minimum Grade	50%	60%
Grade-Point Average	N/A	65%
Currency of Education	N/A	10 years

**NOTE:** The preparatory courses for the CPA certification program have not been assessed by the Public Accountants Council for the Province of Ontario (PAC) and, therefore, any individual registering in the preparatory courses is not eligible for a public accounting licence.

\* The Currency of Education Policy applies to the preparatory courses for the CPA certification program, as well as to courses offered by a PSI. For more information on the currency of education policy, please refer to the CPA Ontario Transcript Assessment Policy.

Courses listed above apply to the 2016-2017 academic year. This document was last updated on June 29, 2017.

#### Contact us

For questions related to the recognition of CPA prerequisite courses for admission into the CPA PEP, please [contact us](#).