

PATHS TO THE CHARTERED PROFESSIONAL ACCOUNTANT (CPA) DESIGNATION

This document is intended for students in the CPA certification program. Students from legacy programs should refer to [Legacy | Transitioning](#) on [cpaontario.ca](#)

CPA PATH

The most common path to achieve the CPA designation.



Requirements

- 120 credit-hour degree or equivalent
- Completion of specific [Subject Area Coverage](#)
- Grade Requirements:
 - Minimum 60% in each core course
 - Minimum 50% in each non-core course
 - Minimum 65% GPA in core prerequisite requirements
 - [Currency of education](#) limits apply



CPA Professional Education Program (CPA PEP)

- | | | |
|---------------|---------------|---------------|
| 1. Core 1 | 2. Core 2 | 3. Elective 1 |
| 4. Elective 2 | 5. Capstone 1 | 6. Capstone 2 |

Common Final Examination (CFE)

Students must demonstrate depth in either Financial Reporting or Management Accounting as well as depth in one of the other technical competency areas (elective depth role). Students also have to demonstrate breadth in all six technical competencies.



CPA Practical Experience Requirements

- Completion of practical experience
- 30 months of relevant practical experience
- Pre-Approved Program (PPR) and/or Experience Verification Routes (EVR)

Designation Earned: CPA



• Students must be registered with CPA Ontario
 • This document is intended as a guide. For more detailed information, please refer to the [Member's Handbook, Regulation 6-1](#).
 • This table is as at March 20, 2017 and will be updated periodically. If there are any differences between this table and CPA Ontario regulations, [CPA Ontario Member's Handbook](#) will prevail.

CPA-ACCREDITED PATH

A path for students in Ontario CPA-Accredited Programs which allows for some exemptions from the CPA PEP.



Requirements

- Must complete a [CPA-Accredited Program](#) at a post-secondary institution. [See Schedule B](#) for details.
- Determination of successful completion of CPA-Accredited Program requirements are facilitated directly with the post-secondary institution's program offices.



CPA Professional Education Program (CPA PEP)

CPA-Accredited Programs deliver part of the CPA PEP through a combination of undergraduate and graduate courses. To earn the CPA designation, students must complete any CPA PEP modules not completed through their CPA-Accredited Program.

Common Final Examination (CFE)

Students must demonstrate depth in either Financial Reporting or Management Accounting as well as depth in one of the other technical competency areas (elective depth role). Students also have to demonstrate breadth in all six technical competencies.



Practical Experience Requirements

- Completion of practical experience
- 30 months of relevant practical experience
- Pre-Approved Program (PPR) and/or Experience Verification Routes (EVR)

Designation Earned: CPA



Interested in pursuing a Public Accounting Licence?

Be sure to familiarize yourself with the CPA program requirements specific to the Public Accounting Licence. Visit [Public Accounting](#) for more information.

51 CREDIT-HOUR PATH

A path with the opportunity to challenge portions of the CPA PEP.

(Transcript submission deadline: Oct. 1, 2018)



Requirements

- 120 credit-hour degree or equivalent
- Completion of 51 credit-hour academic requirements
- Grade Requirements:
 - A passing grade in each course
 - Minimum 70% GPA in required courses
 - [Currency of education](#) limits apply



CPA Professional Education Program (CPA PEP)

Challenge exams are available until the Winter 2019 term.

Attend or Challenge* Core and Elective Modules:

- Capstone 1
- Capstone 2

**If challenging exams, electives must be Tax and Assurance. Full module attendance is required for Performance Management and Finance.*

Common Final Examination (CFE)

Students must demonstrate depth in either Financial Reporting or Management Accounting as well as depth in one of the other technical competency areas (elective depth role). Students also have to demonstrate breadth in all six technical competencies.



Practical Experience Requirements

- Completion of practical experience
- 30 months of relevant practical experience
- Pre-Approved Program (PPR) and/or Experience Verification Routes (EVR)

Designation Earned: CPA

