In addition to good character, students seeking admission into the CPA Professional Education Program (CPA PEP) must meet all of the following requirements:

- Conferral of a degree from a recognized academic institution;
- 120 credit hours (or equivalent) of education from a recognized academic institution; and,
- The successful completion of the entry prerequisite courses in each CPA competency area (i.e. financial reporting, strategy and governance, management accounting, audit and assurance, finance, and taxation). Successful completion is defined as meeting the minimum grade requirement, the grade point average, and the currency of education requirement.

Students who have not met the admission requirements for the CPA PEP must complete additional degree-credit courses at a post-secondary institution (PSI) or CPA preparatory courses to top up their degree credit hours and/or prerequisite education.

**NOTE:** Students applying for a transcript assessment with CPA Ontario are subject to all relevant policies and regulations related to transcript assessments. This includes, but is not limited to, the CPA Ontario Academic Prerequisite Assessment Guidelines, CPA Ontario Regulation 6-1: Student Registration, the CPA Harmonized Education Policies Volume 1 & 3, the CPA National Recognition and Accreditation Standards for Post-Secondary Institutions, the CPA Ontario Transcript Assessment Policy, and the CPA Ontario Transfer Credit Policy.
The following courses can be taken at Sheridan College in order to meet the prerequisite course requirement for admission into the CPA PEP. Unless otherwise noted, all of the required courses for each subject area must be completed in order to meet the admission 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.

### Non-Core Prerequisites

<table>
<thead>
<tr>
<th>Subject Area</th>
<th>CPA Preparatory Course</th>
<th>Equivalent Course(s)</th>
<th>Minimum Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Reporting</td>
<td>Introductory Financial Accounting</td>
<td>ACCG 53855</td>
<td></td>
</tr>
<tr>
<td>Management Accounting</td>
<td>Introductory Management Accounting</td>
<td>ACCG 50253</td>
<td></td>
</tr>
<tr>
<td>Other General Business Topics</td>
<td>Economics</td>
<td>ECON 54905</td>
<td>50% in each course</td>
</tr>
<tr>
<td></td>
<td>Statistics</td>
<td>MATH 52540</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business Law</td>
<td>BUSM 53382</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Information Technology</td>
<td>INFO 59548</td>
<td></td>
</tr>
</tbody>
</table>

### Core Prerequisites

<table>
<thead>
<tr>
<th>Subject Area</th>
<th>CPA Preparatory Course</th>
<th>Equivalent Course(s)</th>
<th>Minimum Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Reporting</td>
<td>Intermediate Financial Reporting I</td>
<td>ACCG 59106</td>
<td>60% in each course &amp; 65% average across all core courses</td>
</tr>
<tr>
<td></td>
<td>Intermediate Financial Reporting II</td>
<td>ACCG 55325</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Advanced Financial Reporting</td>
<td>ACCG 54899</td>
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<tr>
<td>Strategy and Governance</td>
<td>Performance Management</td>
<td>BUSM 50682</td>
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<tr>
<td>Management Accounting</td>
<td>Intermediate Management Accounting</td>
<td>ACCG 58114</td>
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<tr>
<td>Audit and Assurance</td>
<td>Audit and Assurance</td>
<td>ACCG 52688</td>
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</tr>
<tr>
<td>Finance</td>
<td>Corporate Finance</td>
<td>FINA 54978</td>
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</tr>
<tr>
<td>Taxation</td>
<td>Taxation</td>
<td>ACCG 53329</td>
<td></td>
</tr>
</tbody>
</table>

**Currency of Education Policy:** For admission into the CPA PEP, students must complete at least one applicable core prerequisite course in each of the CPA technical competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance, and Taxation within 10 years of a student’s PEP commencement date. The PEP commencement date is defined in Regulation 6-1 s. 1.7.

The information on this course chart applies to the 2017-2018 Academic Year. This document was last updated on March 7, 2018.

Contact us
For questions related to the recognition of CPA prerequisite courses for admission into the CPA PEP, please contact us.