



## Subject Area Coverage for Entry into the CPA PEP

York University - Schulich School of Business  
*Bachelor of Business Administration (Honours) & International  
Bachelor of Business Administration (Honours)*



In addition to good character, students seeking admission into the CPA Professional Education Program (CPA PEP) must meet all 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 9-1: Student Registration, Obligations, and Standing](#) and the [CPA National Recognition and Accreditation Standards for Post-Secondary Institutions](#).

The following courses can be taken at **York University - Schulich School of Business** in order to meet the prerequisite course requirement for admission into the CPA PEP. Unless otherwise noted, all 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. If an equivalent course is not listed as offered in the table below it must be completed at another PSI or through the [CPA preparatory courses](#) to meet the requirement.

### Non-Core Prerequisites

Subject Area	CPA Preparatory Course	Equivalent Course(s)	Minimum Grade
Financial Reporting	Introductory Financial Accounting	[ACTG 2010 and ACTG 2011]	<b>50%</b> in each course
Management Accounting	Introductory Management Accounting	ACTG 2020	
Other General Business Topics	Economics	[ECON 1000 and ECON 1010] or [INTL 1200 and INTL 1210]	
	Statistics	MGMT 1050	
	Business Law	MGMT 3100	
	Information Technology	OMIS 3710 *	

### Core Prerequisites

Subject Area	CPA Preparatory Course	Equivalent Course(s)	Minimum Grade
Financial Reporting	Intermediate Financial Reporting I	ACTG 3110	<b>60%</b> in each course
	Intermediate Financial Reporting II	ACTG 3120	
	Advanced Financial Reporting	Not Offered	
Strategy and Governance	Performance Management	INTL 3000 or SGMT 3000	<b>&amp;</b>  <b>65%</b> average across all core courses
Management Accounting	Intermediate Management Accounting	ACTG 4400	
Audit and Assurance	Audit and Assurance	ACTG 4600	
Finance	Corporate Finance	FINE 2000	
Taxation	Taxation	[ACTG 4710 and ACTG 4720]	
DAIS	Data Analytics and Information Systems	{Integrated through prerequisite courses marked with "*"}	

**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 9-1 s. 1.12](#).

1. Graduates from this program(s) are required to complete ACTG 3000 and ACTG 4200 to fulfill the prerequisite requirements for PEP admission



The information on this course chart applies to the **2020-2021** Academic Year. This document was last updated on **April 22, 2021**.

**Contact us**

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