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 Redeemer University College 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

<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>BUS 127</td>
<td></td>
</tr>
<tr>
<td>Management Accounting</td>
<td>Introductory Management Accounting</td>
<td>BUS 204</td>
<td></td>
</tr>
<tr>
<td>Other General Business Topics</td>
<td>Economics [ECO 121 and ECO 122]</td>
<td>PSY 201</td>
<td>50% in each course</td>
</tr>
<tr>
<td></td>
<td>Statistics</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business Law</td>
<td>BUS 335</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Information Technology</td>
<td>BUS 225</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>BUS 313</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>BUS 317</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Advanced Financial Reporting</td>
<td>BUS 417</td>
<td></td>
</tr>
<tr>
<td>Strategy and Governance</td>
<td>Performance Management</td>
<td>BUS 465</td>
<td></td>
</tr>
<tr>
<td>Management Accounting</td>
<td>Intermediate Management Accounting</td>
<td>BUS 414</td>
<td></td>
</tr>
<tr>
<td>Audit and Assurance</td>
<td>Audit and Assurance</td>
<td>BUS 315</td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>Corporate Finance [BUS 236 and BUS 336]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxation</td>
<td>Taxation [BUS 319 and BUS 419]</td>
<td></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 9-1 s. 1.11.

The information on this course chart applies to the 2019-2020 Academic Year. This document was last updated on **November 18, 2019**.

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