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## **Public Accounting Licensure Eligibility Criteria for the CPA Preparatory Courses**

Policy approved by The Public Accountants Council for the Province of Ontario  
on September 26, 2017.

This policy applies to all candidates for licensure who took a CPA Preparatory Course before January 1, 2018.

### **Eligibility for a Licence**

1. Those candidates who have met all licence requirements and have passed, in their first attempt, all CPA Preparatory Courses and CPA Professional Education Program (including the CFE), are eligible for a licence.

2. The CPA Ontario Public Accounting Licensing Board (“**PALB**”) may exercise reasonable discretion in using its professional judgment when reviewing applications for licensure. PALB has the ability to assess, on an individual exception basis, a candidate’s eligibility for licensure even though he/she may have failed a CPA Preparatory Course and/or CPA Professional Education Program module.

3. The restrictions on eligibility for licensure do not apply to the following CPA Preparatory Courses if taken after **September 26, 2017**:

Introductory Financial Accounting
Introductory Management Accounting
Economics
Statistics
Business Law
Information Technology
Audit and Assurance
Taxation
Intermediate Management Accounting
Performance Management