

CPA Qualifying Courses for Knowledge Assessment Exemption

University of Calgary

Accounting and Business Knowledge Requirement

For the CPA Professional Program, applicants are required to [demonstrate accounting and business knowledge](#). This requirement is met by passing the Knowledge Assessment. Applicants may be exempt from the Knowledge Assessment if they have completed the 45 credit hours of qualifying accounting and business post-secondary coursework.

At least one course among the 45 credit hours must have been completed within five years of admission, demonstrating recent academic engagement in the field.

45 Credit Hours of Post-Secondary Coursework

Required Topic Areas (21 Credit Hours)

- At least 21 of the 45 credit hours must cover the six required topic areas.
- You must complete at least one course in each topic area.

The following courses can be used to meet the required topic areas (21 credit hours) for Knowledge Assessment exemption.

Required Topic Area	Bachelor of Commerce
Intermediate Financial Reporting	ACCT 343 (3)
Advanced Financial Reporting	ACCT 443 (3)
Finance	MGST 451 (3)
Assurance	ACCT 425 (3)
Taxation	ACCT 423 (3)
Management Accounting	ACCT 465 (3) + SGMA 591 (3)
Total Credit Hours	21

* Some courses may have prerequisites. Please confirm requirements with your institution. Prerequisite courses may be used to meet the other accounting and business topic area requirement (24 credit hours).

Other Accounting and Business Topic Areas (24 Credit Hours)

If you need information on how to complete the 24 credit hours of additional accounting or business coursework required for exemption from the Knowledge Assessment, please visit our [website](#).

If you complete the University of Calgary's Bachelor of Commerce program, you will have completed the 24 credit hours of additional accounting or business coursework.

Questions?

If you have any questions, please contact [CPA Alberta](#) or a [CPAWSB Admission Advisor](#).