This information is subject to change. Last updated: October 2026

ACADEMIC PREREQUISITES GUIDE: ALBERTA

FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): CALGARY AREA

https://www.cpaalberta.ca
gettingstarted@cpaalberta.ca
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	CPA Preparatory Courses	Ambrose University	Bow Valley College	Mount Royal University
		Bachelor of Business Administraton	Business Administration Diploma	Bachelor of Business Administration
NON-CORE COURSES	Introductory Financial Accounting	ACC 200	ACCT 1103	ACCT 2121
NON-CORE COURSES	Introductory Management Accounting	ACC 210	ACCT 2201 ACCT 2201 + ACCT 2202 accepted if taken before Sep 1, 2021	ACCT 3224 + ACCT 3228
NON-CORE COURSES	Economics	ECO 100 + ECO 101	(MGMT 1401 + MGMT 2401) or MGMT 1402	ECON 1101 + ECON 1103
NON-CORE COURSES	Statistics	STA 210 + STA 220	MGMT 2503 MGMT 2501 + MGMT 2502 accepted if taken before Sep 1, 2022	MGMT 2262 + MGMT 2263 MGMT 2262 accepted if taken before Jan 1, 2020
NON-CORE COURSES	Business Law	BUS 350	MGMT 1601	MGMT 3230
CORE COURSES	Information Technology	BUS 370	MGMT 2303	ACCT 3275 MGMT 3265 accepted if taken before Sep 1, 2027
CORE COURSES	Intermediate Financial Reporting 1	ACC 301	ACCT 2101	ACCT 3221
CORE COURSES	Intermediate Financial Reporting 2	ACC 302	ACCT 2102	ACCT 4222
CORE COURSES	Advanced Financial Reporting	ACC 401	ACCT 2103	ACCT 4381
CORE COURSES	Corporate Finance	BUS 220	FNSR 2201	FNCE 3227
CORE COURSES	Audit and Assurance	ACC 403	ACCT 2501	ACCT 4225
CORE COURSES	Taxation	ACC 425	ACCT 2303 ACCT 2301 + ACCT 2302 accepted if taken before Sep 1, 2021	ACCT 4280
CORE COURSES	Intermediate Management Accounting	ACC 310	ACCT 2202 Effective Sep 1, 2021	ACCT 3224 + ACCT 3228 + ACCT 4382
CORE COURSES	Performance Management	BUS 211 + BUS 410 + BUS 371 BUS 210 + BUS 410 + ACC 310 accepted if taken before Sep 1, 2022	---	ACCT 4382 + MGMT 5333
CORE COURSES	Data Analytics and Information Systems (DAIS) [1]	BUS 272 + ACCT 403	MGMT 2304	ACCT 3275 + ACCT 4225 MGMT 3265 + ACCT 4225 accepted if taken before Sep 1, 2027

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	Southern Alberta Institute of Technology (SAIT)		University of Calgary
CPA Preparatory Courses	Bachelor of Business Administration	Bachelor of Applied Business Administration/ Business Administration Diploma	Bachelor of Commerce
NON-CORE COURSES			
Introductory Financial Accounting	ACCT 1010 + ACCT 2110	ACCT 215 + ACCT 255	ACCT 217
Introductory Management Accounting	ACCT 2020 + ACCT 3120	ACCT 338 + ACCT 380	ACCT 323
Economics	ECON 1010 + ECON 1110	ECON 250 + ECON 305	ECON 201 + ECON 203
Statistics	STAT 2040	STAT 270 or STAT 245	STAT 213 + STAT 217
Business Law	BLAW 2030	BLAW 300	SGMA 395 BSEN 395 accepted if taken before Sep 1, 2021
CORE COURSES			
Information Technology	MNGT 2322 ACCT 2030 accepted if taken before Sep 1, 2019	MNGT 322 ACCT 320 accepted if taken before Sep 1, 2019	BTMA 317
Intermediate Financial Reporting 1	ACCT 3210	ACCT 315	ACCT 341
Intermediate Financial Reporting 2	ACCT 3310	ACCT 350	ACCT 343
Advanced Financial Reporting	ACCT 4410	ACCT 434	ACCT 443
Corporate Finance	FNCE 3060	FNCE 390	FNCE 317 + MGST 451
Audit and Assurance	ACCT 3010	ACCT 495	ACCT 425
Taxation	ACCT 3025 + ACCT 4040 ACCT 3020 accepted if taken before May 1, 2027	ACCT 411	ACCT 421 + ACCT 423
Intermediate Management Accounting	ACCT 3120 + ACCT 4220	ACCT 380 + ACCT 491	ACCT 361 + ACCT 465
Performance Management	ACCT 4220 + MNGT 4050	ACCT 491 + (MNGT 395 or MNGT 405)	SGMA 591 + ACCT 465
Data Analytics and Information Systems (DAIS) [1]	MNGT 2322 + ACCT 3010	MNGT 322 + ACCT 495	ACCT 425 + ACCT 465

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	CPA Preparatory Courses	Concordia University of Edmonton	MacEwan University		Northern Alberta Institute of Technology (NAIT)
		Bachelor of Management	Bachelor of Commerce	Bachelor of Business Administration/ Diploma Program	Bachelor of Business Administration
NON-CORE COURSES	Introductory Financial Accounting	ACCT 101	ACCT 212 ACCT 311 accepted if taken before Sep 1, 2026	ACCT 212 or (ACCT 111 + ACCT 161) or (ACCT 101 + ACCT 201) ACCT 311 accepted if taken before Sep 1, 2026	ACCT 1115
NON-CORE COURSES	Introductory Management Accounting	ACCT 102	ACCT 222 ACCT 322 accepted if taken before Sep 1, 2026	ACCT 222 or ACCT 218 ACCT 218 + ACCT 268 accepted if taken before Aug 1, 2019 ACCT 322 accepted if taken before Sep 1, 2026	ACCT 2260 ACCT 1116 accepted if taken before Sep 1, 2022
NON-CORE COURSES	Economics	ECO 101 + ECO 102	ECON 101 + ECON 102	ECON 101 + ECON 102	ECON 1110 + ECON 1112
NON-CORE COURSES	Statistics	BUS 112	MGTS 312	MGTS 312	STAT 2201 + OPMG 4404
NON-CORE COURSES	Business Law	BUS 210	LEGL 210	LEGL 210	BLAW 2205
CORE COURSES	Information Technology	ACCT 403	MSYS 200	MSYS 200 or ACCT 275	CMIS 2250
CORE COURSES	Intermediate Financial Reporting 1	ACCT 301	ACCT 315	ACCT 315	ACCT 3101 ACCT 2206 accepted if taken before Sep 1, 2024
CORE COURSES	Intermediate Financial Reporting 2	ACCT 302 ACCT 404 accepted if taken before Jan 1, 2025	ACCT 316	ACCT 316	ACCT 3201 ACCT 2208 accepted if taken before Sep 1, 2022
CORE COURSES	Advanced Financial Reporting	ACCT 406	ACCT 410	ACCT 410	ACCT 4201 ACCT 3301 accepted if taken before Sep 1, 2022
CORE COURSES	Corporate Finance	FIN 201 FIN 201 + FIN 325 accepted if taken before Sep 1, 2025	FNCE 201 FNCE 301 accepted if taken before Sep 1, 2026	FNCE 201 or MGMT 211 (MGMT 211 or ACCT 255) + ACCT 395 accepted if taken before April 1, 2018 FNCE 301 accepted if taken before Sep 1, 2026	FNCE 3323
CORE COURSES	Audit and Assurance	ACCT 402	ACCT 442	ACCT 442 or ACCT 350	ACCT 3303
CORE COURSES	Taxation	ACCT 310 + ACCT 410 ACCT 401 accepted if taken before Sep 1, 2022	ACCT 328 + ACCT 428 ACCT 328 accepted if taken before April 1, 2020	(ACCT 328 + ACCT 428) or ACCT 392 ACCT 328 accepted if taken before April 1, 2020	TAXX 3402 + TAXX 3304 TAXX 2202 + TAXX 3304 accepted if taken before Sep 1, 2022
CORE COURSES	Intermediate Management Accounting	ACCT 303 + ACCT 405 ACCT 102 accepted if taken before Sep 1, 2021	ACCT 324 + ACCT 422	(ACCT 324 + ACCT 422) or [ACCT 318 + (ACCT 358 or ACCT 422)]	ACCT 3260 + ACCT 3360 ACCT 2211 + ACCT 3360 accepted if taken before Sep 1, 2024 ACCT 2211 + ACCT 2212 accepted if taken before Sep 1, 2022
CORE COURSES	Performance Management	ACCT 405 + MGT 417	ACCT 422 + BUSN 450	(ACCT 422 + BUSN 450) or [(ACCT 358 or ACCT 422) + ACCT 398]	ACCT 4460 + SMGT 4408 + OPMG 4404 ACCT 3302 + SMGT 4408 +OPMG 4404 accepted if taken before Sep 1, 2022
CORE COURSES	Data Analytics and Information Systems (DAIS) [1]	ACCT 402 + ACCT 403	ACCT 450 ACCT 324 + ACCT 442 accepted if taken before Sep 1, 2021	ACCT 450 or (ACCT 324 + ACCT 442)	DATA 2210 CMIS 3350 or CMIS 3351 accepted if taken before Sep 1, 2022

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	CPA Preparatory Courses	The King's University	NorQuest College	University of Alberta	
		Bachelor of Commerce	Business Administration Diploma	Bachelor of Commerce	Masters of Business Administration
NON-CORE COURSES	Introductory Financial Accounting	BUSI 253	BUSD 1004 + BUSD 1006	ACCTG 211 ACCTG 311 accepted if taken before Sep 1, 2024	ACCTG 501
	Introductory Management Accounting	BUSI 355	BUSD 2002	ACCTG 222 ACCTG 322 accepted if taken before Sep 1, 2024	ACCTG 523
	Economics	ECON 203 + ECON 204	BUSD 1002 + BUSD 1008	ECON 101 + ECON 102	BUEC 503
	Statistics	BUSI 320 + BUSI 391	---	MGTSC 212 MGTSC 312 accepted if taken before Sep 1, 2024	MGTSC 501
	Business Law	BUSI 369	BUSD 3010	BLAW 201 BLAW 301 accepted if taken before Sep 1, 2024	BLAW 602
CORE COURSES	Information Technology	BUSI 359	BUSD 2620	BTM 211 BTM 311 accepted if taken before Sep 1, 2024	BTM 611
	Intermediate Financial Reporting 1	BUSI 353	BUSD 2001	ACCTG 314 ACCTG 414 accepted if taken before Sep 1, 2024	ACCTG 614
	Intermediate Financial Reporting 2	BUSI 354	BUSD 2004	ACCTG 315 ACCTG 415 accepted if taken before Sep 1, 2024	ACCTG 615
	Advanced Financial Reporting	BUSI 401	---	ACCTG 418	ACCTG 618
	Corporate Finance	BUSI 370 + BUSI 371	BUSD 2030 + BUSD 2230	FIN 201 FIN 301 accepted if taken before Sep 1, 2024	FIN 501 or (FIN 502 + FIN 503)
	Audit and Assurance	BUSI 460	---	ACCTG 456	ACCTG 656
	Taxation	BUSI 361	---	ACCTG 467 + ACCTG 468	ACCTG 667 + ACCTG 668
	Intermediate Management Accounting	BUSI 356 + BUSI 357	---	ACCTG 324 + ACCTG 426 ACCTG 424 + ACCG 426 accepted if taken before Sep 1, 2024	ACCTG 523 + ACCTG 624
	Performance Management	BUSI 357 + BUSI 471	---	ACCTG 426 + SEM 210 ACCTG 426 + SEM 310 accepted if taken before Jan 1, 2025	ACCTG 626 + SEM 641
	Data Analytics and Information Systems (DAIS) [1]	BUSI 460 + BUSI 359	---	ACCTG 456 + BTM 211 ACCTG 456 + BTM 311 accepted if taken before Sep 1, 2024	ACCTG 656 + BTM 611

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	CPA Preparatory Courses	Athabasca University	Burman University	Northwestern Polytechnic (Formerly: Grande Prairie Regional College)	Keyano College
		Bachelor of Commerce	Bachelor of Business Administration - Accounting	Bachelor of Business Administration	Business Administraton Diploma
NON-CORE COURSES	Introductory Financial Accounting	ACCT 253	ACCT 211	(BA 1110 + BA 1120) or AC 3110	BUS 130 + BUS 131
NON-CORE COURSES	Introductory Management Accounting	ACCT 355	ACCT 212	BA 2130 AC 3220 if taken before Sep 1, 2025	BUS 233 + BUS 234
NON-CORE COURSES	Economics	ECON 247 + ECON 248	ECON 101 + ECON 102	(BA 1540 + BA 2540) or (EC 1010 + EC 1020)	ECON 101 + ECON 102
NON-CORE COURSES	Statistics	(MGSC 301 or MATH 215) + MGSC 312	MATH 242	BA 2060 or (ST 1510 + MG 3120)	BUS 111
NON-CORE COURSES	Business Law	LGST 369	BUAD 345	LR 3010	BUS 260
CORE COURSES	Information Technology	CMIS 351	BUAD 370	BA 2620	---
CORE COURSES	Intermediate Financial Reporting 1	ACCT 351	ACCT 311	BA 2110	BUS 230
CORE COURSES	Intermediate Financial Reporting 2	ACCT 352	ACCT 312	BA 2120	BUS 231
CORE COURSES	Advanced Financial Reporting	ACCT 451	ACCT 425	AC 4120	---
CORE COURSES	Corporate Finance	FNCE 370 + FNCE 371	BUAD 336	FN 3700 BA 2030 + BA 2230 if taken before Sep 1, 2022	BUS 232
CORE COURSES	Audit and Assurance	ACCT 460	ACCT 430	AC 4600	---
CORE COURSES	Taxation	TAXX 301 + TAXX 401	BUAD 420 + BUAD 471	AC 3160 + AC 4160	---
CORE COURSES	Intermediate Management Accounting	ACCT 355 + ACCT 356 + ACCT 454	ACCT 304 + ACCT 404	BA 2140 + AC 4140	---
CORE COURSES	Performance Management	ACCT 356 + ACCT 454 + ADMN 404	BUAD 465 + ACCT 404	AC 4140 + BA 4000	---
CORE COURSES	Data Analytics and Information Systems (DAIS) [1]	ADMN 368	ACCT 304 + ACCT 430	AC 4600 + BA 3150	---

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		Business Administration Diploma	Business Administration Diploma	Business Administration Diploma / Advanced Accounting Certificate	Business Administration Diploma
NON-CORE COURSES	Introductory Financial Accounting	AC 130 + AC 230	ACC 1170 + ACC 1175	(ACCT 111 + ACCT 113) or ACCT 321	ACCT 115 + ACCT 201 ACCT 106 + ACCT 107 accepted if taken before Jan 1, 2024
NON-CORE COURSES	Introductory Management Accounting	AC 450 AC 444 + AC 544 accepted if taken before Sep 1, 2022	ACC 2250 + ACC 2251	ACCT 215 or ACCT 323	ACCT 211
NON-CORE COURSES	Economics	EC 111 + EC 211	ECN 1180 + ECN 2253	ECON 201 + ECON 203	ECON 186 + ECON 187
NON-CORE COURSES	Statistics	MA 201 + MA 535	STS 2250	MGMT 284 + MGMT 285	MATH 118
NON-CORE COURSES	Business Law	LA 180	BUS 1166	MGMT 395	BUSL 261
CORE COURSES	Information Technology	BA 640	---	MGMT 326	CMIS 200
CORE COURSES	Intermediate Financial Reporting 1	AC 441	ACC 2271	ACCT 211	ACCT 215
CORE COURSES	Intermediate Financial Reporting 2	AC 541	ACC 2273	ACCT 213	--- ACCT 225 accepted if taken before April 1,2024
CORE COURSES	Advanced Financial Reporting	AC 390	---	ACCT 431	---
CORE COURSES	Corporate Finance	BA 440 + BA 540	BUS 2292	FINA 255	FINA 211
CORE COURSES	Audit and Assurance	AC 370	---	ACCT 422	---
CORE COURSES	Taxation	---	TAX 2251	ACCT 428	---
CORE COURSES	Intermediate Management Accounting	---	---	ACCT 328 + ACCT 432	---
CORE COURSES	Performance Management	---	---	ACCT 432 + MGMT 433 ACCT 432 + MGMT 533 accepted if taken before Jan 1, 2022	---
CORE COURSES	Data Analytics and Information Systems (DAIS) [1]	---	---	MGMT 336 + ACCT 422	---

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		Business Diploma/ Bachelor of Business Administration	Bachelor of Management/ Bachelor of Business Administration	Indigenous Financial Management Certificate/ Indigenous Financial Management Diploma
NON-CORE COURSES	Introductory Financial Accounting	ACCT 1001 + ACCT 2001 (ACCT 102 + ACCT 103) or ACCT 202 accepted if taken before Jan 1, 2023	ACCT 2100	CAFM 1
NON-CORE COURSES	Introductory Management Accounting	ACCT 2010 ACCT 204 + ACCT 205 accepted if taken before Sep 1, 2023	ACCT 2400	CAFM 8
NON-CORE COURSES	Economics	ECON 1100 + ECON 1101 ECON 100 + ECON 101 accepted if taken before Sep 1, 2023	ECON 1010 + ECON 1012	Successful completion of the Indigenous Financial Management Certificate
NON-CORE COURSES	Statistics	BUS 2306 + BUS 3307 (BADM 111 or BUS 306) + BUS 307 accepted if taken before Sep 1, 2023	STAT 1770 + (STAT 2780 or ECON 2900)	Successful completion of the Indigenous Financial Management Certificate
NON-CORE COURSES	Business Law	BUS 2311 BUS 311 accepted if taken before Sep 1, 2023	MGT 3010	CAFM 3
CORE COURSES	Information Technology	BUS 3211 BADM 211 accepted if taken before Sep 1, 2023	MGT 3062 or ACCT 3170[2] or ACCT 3171 MGT 3061 or MGT 3170[2] or MGT 3171 accepted if taken before May 1, 2021	CAFM 9
CORE COURSES	Intermediate Financial Reporting 1	ACCT 3209 ACCT 209 accepted if taken before Sep 1, 2023	ACCT 3100	CAFM 5
CORE COURSES	Intermediate Financial Reporting 2	ACCT 3210 ACCT 210 accepted if taken before Jan 1, 2023	ACCT 3101	CAFM 7
CORE COURSES	Advanced Financial Reporting	ACCT 4310 ACCT 310 accepted if taken before Jan 1, 2025	ACCT 4110	---
CORE COURSES	Corporate Finance	FNCE 2310 BUS 310 accepted if taken before Sep 1, 2023	FINC 3040 + FINC 3470	CAFM 10
CORE COURSES	Audit and Assurance	ACCT 4306 ACCT 306 accepted if taken before Jan 1, 2025	ACCT 3160	CAFM 11
CORE COURSES	Taxation	ACCT 2305 + ACCT 3405 ACCT 305 accepted if taken before Sep 1, 2023	ACCT 3151 + ACCT 4151	---
CORE COURSES	Intermediate Management Accounting	ACCT 2204 + ACCT 4308 ACCT 204 + ACCT 205 + ACCT 308 accepted if taken before Sep 1, 2024	ACCT 3130 + ACCT 3131	---
CORE COURSES	Performance Management	ACCT 4308 + BUS 4990 ACCT 308 + MGMT 490 accepted if taken before Jan 1, 2025	ACCT 3131 + MGT 4090	---
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- A course may count as an exemption for more than one prerequisite if it covers competencies across multiple subject areas.

Disclaimer:

- Course exemptions are granted according to the approved CPA academic prerequisites in place when a course(s) was taken, provided the course(s) meets the applicable grade requirements and the 10-year currency of education for core prerequisites (See section 1.1.3 in HEP Vol. 1). CPA PEP admission may require the completion of updated course(s) for any expired exemptions.
- Applicants who receive exemptions based on previous academic prerequisite guides might have knowledge gaps and are encouraged to fill those gaps. Self-study materials are available after CPA PEP admission; applicants are responsible for ensuring they have the knowledge required to support successful completion of the CPA PEP requirements.

[1] Starting Sep 1, 2023, applicants registered in CPA PEP will be expected to have coverage of DAIS competencies prior to entering the program. For more information, please visit our website at cpawsb.ca.

[2] ACCT/MGT 3170 is accepted if taken between May 2018 and April 2020