

TRANSFER CREDIT GUIDE: ALBERTA

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

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

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- 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 transfer credits 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 transfer credit 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

TRANSFER CREDIT GUIDE: ALBERTA

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

CPA Preparatory Courses	Southern Alberta Institute of Technology (SAIT)		University of Calgary
	Bachelor of Business Administration	Bachelor of Applied Business Administration	Bachelor of Commerce
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	STAT 213 + STAT 217
Business Law	BLAW 2030	BLAW 300	SGMA 395 Prior to Sep 1, 2021 BSEN 395
Information Technology	MNGT 2322 Prior to Sep 1, 2019 ACCT 2030	MNGT 322 Prior to Sep 1, 2019 ACCT 320	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 3020	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 405 Prior to Jan 1, 2021 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

NON-CORE COURSES

CORE COURSES

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- 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 transfer credits 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 transfer credit 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.

TRANSFER CREDIT GUIDE: ALBERTA

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

	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	
NON-CORE COURSES	Introductory Financial Accounting	ACCT 101	ACCT 311	ACCT 1115
	Introductory Management Accounting	ACCT 102	ACCT 322	ACCT 2260 Prior to Sep 1, 2022, ACCT 1116
	Economics	ECO 101 + ECO 102	ECON 101 + ECON 102	ECON 1110 + ECON 1112
	Statistics	BUS 112	MGMTS 312	STAT 2201 + OPMG 4404
	Business Law	BUS 210	LEGL 210	BLAW 2205
CORE COURSES	Information Technology	ACCT 403	MSYS 200	CMIS 2250
	Intermediate Financial Reporting 1	ACCT 301	ACCT 315	ACCT 2206
	Intermediate Financial Reporting 2	ACCT 404	ACCT 316	ACCT 3201 Prior to Sep 1, 2022, ACCT 2208
	Advanced Financial Reporting	ACCT 406	ACCT 410	ACCT 4201 Prior to Sep 1, 2022, ACCT 3301
	Corporate Finance	FIN 201 + FIN 325	FNCE 301	FNCE 3323
	Audit and Assurance	ACCT 402	ACCT 442	ACCT 3303
	Taxation	ACCT 310 + ACCT 410 Prior to Sep 1, 2022 ACCT 401	ACCT 328 + ACCT 428 ACCT 328 only if taken in or prior to Winter 2020	TAXX 3402 + TAXX 3304 Prior to Sep 1, 2022 (TAXX 2202 + TAXX 3304)
	Intermediate Management Accounting	ACCT 303 + ACCT 405 Prior to Sep 1, 2021 ACCT 102 also required	ACCT 324 + ACCT 422	ACCT 2211 + ACCT 3360 Prior to Sep 1, 2022 (ACCT 2211 + ACCT 2212)
	Performance Management	ACCT 405 + MGT 417	ACCT 422 + BUSN 450	ACCT 4460 + SMGT 4408 + OPMG 4404 Prior to Sep 1, 2022 (ACCT 3302 + SMGT 4408 + OPMG 4404)
	Data Analytics and Information Systems (DAIS) ¹	ACCT 402 + ACCT 403	ACCT 450 Prior to Sep 1, 2021 (ACCT 324 + ACCT 442)	DATA 2210 Prior to Sep 1, 2022, CMIS 3350 or CMIS 3351

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- 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 transfer credits 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 transfer credit 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.

TRANSFER CREDIT GUIDE: ALBERTA

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

CPA Preparatory Courses	The King's University		University of Alberta	
	Bachelor of Commerce		Bachelor of Commerce	Masters of Business Administration
Introductory Financial Accounting	BUSI 253	ACCTG 311	ACCTG 501	
Introductory Management Accounting	BUSI 355	ACCTG 322	ACCTG 523	
Economics	ECON 203 + ECON 204	ECON 101 + ECON 102	BUEC 503	
Statistics	BUSI 320 + BUSI 391	MGTSC 312	MGTSC 501	
Business Law	BUSI 369	BLAW 301	BLAW 602	
Information Technology	BUSI 359	BTM 311	BTM 611	
Intermediate Financial Reporting 1	BUSI 353	ACCTG 414	ACCTG 614	
Intermediate Financial Reporting 2	BUSI 354	ACCTG 415	ACCTG 615	
Advanced Financial Reporting	BUSI 401	ACCTG 418	ACCTG 618	
Corporate Finance	BUSI 370 + BUSI 371	FIN 301	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 424 + ACCTG 426	ACCTG 523 + ACCTG 624	
Performance Management	BUSI 357 + BUSI 471	ACCTG 426 + SEM 310	ACCTG 626 + SEM 641	
Data Analytics and Information Systems (DAIS) ¹	BUSI 460 + BUSI 359	ACCTG 456 + BTM 311	ACCTG 656 + BTM 611	

NON-CORE COURSES

CORE COURSES

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- 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 transfer credits 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 transfer credit 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.

	Athabasca University	Burman University	Northwestern Polytechnic (Formerly: Grande Prairie Regional College)	Keyano College	Lakeland College
CPA Preparatory Courses	Bachelor of Commerce	Bachelor of Business Administration - Accounting	Business Administration Diploma	Business Administration Diploma	Business Administration Diploma
NON-CORE COURSES					
Introductory Financial Accounting	ACCT 253	ACCT 211	(BA 1110 + BA 1120) or AC 3110	BUS 130 + BUS 131	AC 130 + AC 230
Introductory Management Accounting	ACCT 355	ACCT 212	BA 2130 or AC 3220	BUS 233 + BUS 234	AC 450 Prior to Sep 1, 2022 (AC 444 + AC 544)
Economics	ECON 247 + ECON 248	ECON 101 + ECON 102	(BA 1540 + BA 2540) or (EC 1010 + EC 1020)	ECON 101 + ECON 102	EC 111 + EC 211
Statistics	(MGSC 301 OR MATH 215) + MGSC 312	MATH 242	BA 2060 or (ST 1510 + MG 3120)	BUS 111	MA 201 + MA 535
Business Law	LGST 369	BUAD 345	LR 3010	BUS 260	LA 180
Information Technology	CMIS 351	BUAD 370	BA 2620	---	BA 640
CORE COURSES					
Intermediate Financial Reporting 1	ACCT 351	ACCT 311	BA 2110	BUS 230	AC 441
Intermediate Financial Reporting 2	ACCT 352	ACCT 312	BA 2120	BUS 231	AC 541
Advanced Financial Reporting	ACCT 451	ACCT 425	---	---	AC 390
Corporate Finance	FNCE 370 + FNCE 371	BUAD 336	FN 3700 Prior to Sep 1, 2022 (BA 2030 + BA 2230) also accepted	BUS 232	BA 440 + BA 540
Audit and Assurance	ACCT 460	ACCT 430	AC 4600	---	AC 370
Taxation	TAXX 301 + TAXX 401	BUAD 420 + BUAD 471	--- Prior to Sep 1, 2021 BA 2160	---	---
Intermediate Management Accounting	ACCT 355 + ACCT 356 + ACCT 454	ACCT 304 + ACCT 404	---	---	---
Performance Management	ACCT 356 + ACCT 454 + ADMN 404	BUAD 465 + ACCT 404	---	---	---
Data Analytics and Information Systems (DAIS) ¹	ADMN 368	ACCT 304 + ACCT 430	---	---	---

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- 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 transfer credits 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 transfer credit 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.

TRANSFER CREDIT GUIDE: ALBERTA

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

	Lethbridge College	Medicine Hat College	Portage College	Red Deer Polytechnic	University of Lethbridge	AFOA Canada	
CPA Preparatory Courses	Business Administration Diploma	Business Administration Diploma /Advanced Accounting Certificate	Business Administration Diploma	Business Administration Diploma	Bachelor of Management	Indigenous Financial Management Certificate/ Indigenous Financial Management Diploma	
NON-CORE COURSES	Introductory Financial Accounting	ACC 1170 + ACC 1175	(ACCT 111 + ACCT 113) or ACCT 321	ACCT 106 + ACCT 107	(ACCT 102 + ACCT 103) or ACCT 202	ACCT 2100	Successful completion of the certificate
	Introductory Management Accounting	ACC 2250 + ACC 2251	ACCT 215 or ACCT 323	ACCT 211	ACCT 204 + ACCT 205	ACCT 2400	Successful completion of the certificate
	Economics	ECN 1180 + ECN 2253	ECON 201 +ECON 203	ECON 186 + ECON 187	ECON 100 + ECON 101	ECON 1010 + ECON 1012	Successful completion of the certificate
	Statistics	STS 2250	MGMT 284 + MGMT 285	MATH 118	(BADM 111 or BUS 306) + BUS 307	STAT 1770 + (STAT 2780 or ECON 2900)	Successful completion of the certificate
	Business Law	BUS 1166	MGMT 395	BUSL 261	BUS 311	MGT 3010	Successful completion of the certificate
CORE COURSES	Information Technology	---	MGMT 326	CMIS 200	BADM 211	MGT 3062 or ACCT 3170 ² or ACCT 3171 Prior to May 1, 2021 MGT 3061 or MGT 3170 ² or MGT 3171	Successful completion of the diploma
	Intermediate Financial Reporting 1	ACC 2271	ACCT 211	ACCT 215	ACCT 209	ACCT 3100	Successful completion of the diploma
	Intermediate Financial Reporting 2	ACC 2273	ACCT 213	ACCT 225	ACCT 210	ACCT 3101	Successful completion of the diploma
	Advanced Financial Reporting	---	ACCT 431	---	ACCT 310	ACCT 4110	---
	Corporate Finance	BUS 2292	FINA 255	FINA 211	BUS 310	FINC 3040 + FINC 3470	Successful completion of the diploma
	Audit and Assurance	---	ACCT 422	---	ACCT 306	ACCT 3160	Successful completion of the diploma
	Taxation	TAX 2251	ACCT 428	---	ACCT 305	ACCT 3151 + ACCT 4151	---
	Intermediate Management Accounting	---	ACCT 328 + ACCT 432	---	ACCT 204 + ACCT 205 + ACCT 308	ACCT 3130 + ACCT 3131	---
	Performance Management	---	ACCT 432 + MGMT 433 Prior to Jan 1, 2022 (ACCT 432 + MGMT 533)	---	ACCT 308 + MGMT 490	ACCT 3131 + MGT 4090	---
	Data Analytics and Information Systems (DAIS) ¹	---	MGMT 336 + ACCT 422	---	---	ACCT 3170 ² or ACCT 3171 Prior to May 1, 2021 MGT 3170 ² or MGT 3171	---

- Applicants are required to complete a 120-credit hour degree or equivalent before admission to CPA PEP.
- For entry into CPA PEP, a minimum grade of 60% is required and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- Applicants missing one or more of the required courses for direct admission into CPA PEP may complete equivalent coursework through CPA preparatory courses delivered by the CPA Western School of Business (CPAWSB) and/or from a recognized post-secondary institution.
- Where two or more courses are required to meet a CPA prerequisite, CPAWSB recommends completing those courses through one post-secondary institution to ensure all required content is covered. Exemptions may not be granted for courses completed through multiple post-secondary institutions.
- 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 transfer credits 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 transfer credit 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