

# TRANSFER CREDIT GUIDE: ALBERTA

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

	Ambrose University	Bow Valley College	Mount Royal University	Southern Alberta Institute of Technology (SAIT)		University of Calgary	
	Bachelor of Business Administration	Business Administration Diploma	Bachelor of Business Administration	Bachelor of Business Administration	Bachelor of Applied Business Administration	Bachelor of Commerce	
NON-CORE COURSES	Introductory Financial Accounting	ACC 200	ACCT 1103	ACCT 2121	ACCT 1010 + ACCT 2110	ACCT 215 + ACCT 255	ACCT 217
	Introductory Management Accounting	ACC 210	ACCT 2201 + ACCT 2202	ACCT 3224 + ACCT 3228	ACCT 2020 + ACCT 3120	ACCT 338 + ACCT 380	ACCT 323
	Economics	ECO 100 + ECO 101	MGMT 1401 + MGMT 2401	ECON 1101 + ECON 1103	ECON 1010 + ECON 1110	ECON 250 + ECON 305	ECON 201 + ECON 203
	Statistics	---	MGMT 2501 + MGMT 2502	MGMT 2262 + MGMT 2263 MGMT 2262 accepted if taken prior to Jan 2020	STAT 2040	STAT 270	STAT 213 + STAT 217
	Business Law	BUS 350	MGMT 1601	MGMT 3230	BLAW 2030	BLAW 300	BSEN 395
	Information Technology	BUS 370	MGMT 2303	MGMT 3265	MNGT 2322 ACCT 2030 accepted if taken prior to Sep 2019	MNGT 322 ACCT 320 accepted if taken prior to Sep 2019	BTMA 317
CORE COURSES	Intermediate Financial Reporting 1	ACC 301	ACCT 2101	ACCT 3221	ACCT 3210	ACCT 315	ACCT 341
	Intermediate Financial Reporting 2	ACC 302	ACCT 2102	ACCT 4222	ACCT 3310	ACCT 350	ACCT 343
	Advanced Financial Reporting	ACC 401	---	ACCT 4381	ACCT 4410	ACCT 434	ACCT 443
	Corporate Finance	BUS 220	FNSR 2201	FNCE 3227	FNCE 3060	FNCE 390	FNCE 317 + MGST 451
	Audit and Assurance	ACC 403	ACCT 2501	ACCT 4225	ACCT 3010	ACCT 495	ACCT 425
	Taxation	ACC 425	ACCT 2301 + ACCT 2302	ACCT 4280	ACCT 3020	ACCT 411	ACCT 421 + ACCT 423
	Intermediate Management Accounting	ACC 210 + ACC 310	---	ACCT 3224 + ACCT 3228 + ACCT 4382	ACCT 3120 + ACCT 4220	ACCT 380 + ACCT 491	ACCT 361 + ACCT 465
	Performance Management	BUS 210 + BUS 410 + ACC 310	---	ACCT 4382 + MGMT 5333	ACCT 4220 + MNGT 4050	ACCT 491 + MNGT 405 Prior to Jan 2021 ACCT 491 + (MNGT 395 or MNGT 405)	SGMA 591 + ACCT 465
	DAIS <sup>1</sup> (Mandatory for entry to CPA PEP starting Sep 1, 2023)	---	---	---	MNGT 2322 + ACCT 3010	MNGT 322 + ACCT 495	---

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- 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.

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<sup>1</sup>Data Analytics & Information Systems

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

	Concordia University of Edmonton	MacEwan University		Northern Alberta Institute of Technology (NAIT)	The King's University	University of Alberta		
CPA Preparatory Courses	Bachelor of Management	Bachelor of Commerce	Bachelor of Applied Business Administration	Bachelor of Business Administration	Bachelor of Commerce	Bachelor of Commerce	Masters of Business Administration	
NON-CORE COURSES	Introductory Financial Accounting	ACCT 101	ACCT 311	ACCT 111 + ACCT 161	ACCT 1115	BUSI 253	ACCTG 311	ACCT 501
	Introductory Management Accounting	ACCT 102	ACCT 322	ACCT 218 + (ACCT 268 or ACCT 322)	ACCT 1116	BUSI 355	ACCTG 322	ACCT 523
	Economics	ECO 101 + ECO 102	ECON 101 + ECON 102	ECON 101 + ECON 102	ECON 1110 + ECON 1112	ECON 203 + ECON 204	ECON 101 + ECON 102	BUEC 503
	Statistics	BUS 112	MGTS 312	MGTS 103 + MGTS 312	STAT 2201 + OPMG 4404	BUSI 320 + BUSI 391	MGTSC 312	MGTSC 501
	Business Law	BUS 210	LEGL 210	LEGL 210	BLAW 2205	BUSI 369	BLAW 301	BLAW 602
	Information Technology	ACCT 403	MSYS 200	ACCT 275	CMIS 2250	BUSI 359	MIS 311	MIS 611
CORE COURSES	Intermediate Financial Reporting 1	ACCT 301	ACCT 315	ACCT 315	ACCT 2206	BUSI 353	ACCTG 414	ACCT 614
	Intermediate Financial Reporting 2	ACCT 404	ACCT 316	ACCT 316	ACCT 2208	BUS 354	ACCTG 415	ACCT 615
	Advanced Financial Reporting	ACCT 406	ACCT 410	ACCT 410	ACCT 3301	BUSI 401	ACCTG 418	ACCT 618
	Corporate Finance	FIN 201 + FIN 325	FNCE 301	FNCE 301	FNCE 3323	BUSI 370 + BUSI 371	FIN 301	FIN 501 or (FIN 502 + FIN 503)
	Audit and Assurance	ACCT 402	ACCT 442	ACCT 442	ACCT 3303	BUSI 460	ACCTG 456	ACCTG 656
	Taxation	ACCT 401	ACCT 328 + ACCT 428 ACCT 328 accepted if taken in or prior to Winter 2020	ACCT 328	TAXX 2202 + TAXX 3304	BUSI 361	ACCTG 467 + ACCTG 468	ACCTG 667 + ACCTG 668
	Intermediate Management Accounting	ACCT 102 + ACCT 303 + ACCT 405	ACCT 324 + ACCT 422	(ACCT 318 or ACCT 324) + (ACCT 358 or ACCT 422)	ACCT 2211 + ACCT 2212	BUSI 356 + BUSI 357	ACCTG 424 + ACCTG 426	ACCTG 523 + ACCTG 624
	Performance Management	ACCT 405 + MGT 417	ACCT 422 + BUSN 450	(ACCT 358 or ACCT 422) + (ACCT 398 or BUSN 450)	ACCT 3302 + SMGT 4408 + OPMG 4404	BUSI 357 + BUSI 471	ACCTG 426 + SEM 310	ACCTG 626 + SEM 641
DAIS <sup>1</sup> (Mandatory for entry to CPA PEP starting Sep 1, 2023)	---	ACCT 324 + ACCT 442	ACCT 324 + ACCT 442	CMIS 3350	---	---	---	

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

	Athabasca University	Burman University	Grande Prairie Regional College	Keyano College	Lakeland College	
<b>CPA Preparatory Courses</b>	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 + BA 2140) or AC 3220	BUS 233 + BUS 234	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	(BA 2030 + BA 2230) or FN 3700	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	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	---	---	---
DAIS <sup>1</sup> (Mandatory for entry to CPA PEP starting Sep 1, 2023)	---	---	---	---	---	

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CPA Preparatory Courses	Lethbridge College	Medicine Hat College	Portage College	Red Deer College	University of Lethbridge	
	Business Administration Diploma	Business Administration Diploma	Business Administration Diploma	Business Administration Diploma	Bachelor of Management	
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
	Introductory Management Accounting	ACC 2250 + ACC 2251	ACCT 215 or ACCT 323	ACCT 211	ACCT 204 + ACCT 205	ACCT 2400
	Economics	ECN 1180 + ECN 2253	ECON 201 + ECON 203	ECON 186 + ECON 187	ECON 100 + ECON 101	ECON 1010 + ECON 1012
	Statistics	STS 2250	MGMT 284 + MGMT 285	MATH 118	(BADM 111 or BUS 306) + BUS 307	STAT 1770 + (STAT 2780 or ECON 2900)
	Business Law	BUS 1166	MGMT 395	BUSL 261	BUS 311	MGT 3010
	Information Technology	---	MGMT 326	CMIS 200	BADM 211	MGT 3062 or ACCT 3170 <sup>2</sup> or ACCT 3171 Prior to May 1, 2021 MGT 3061 or MGT 3170 <sup>2</sup> or MGT 3171
CORE COURSES	Intermediate Financial Reporting 1	ACC 2271	ACCT 211	ACCT 215	ACCT 209	ACCT 3100
	Intermediate Financial Reporting 2	ACC 2273	ACCT 213	ACCT 225	ACCT 210	ACCT 3101
	Advanced Financial Reporting	---	ACCT 431	---	ACCT 310	ACCT 4110
	Corporate Finance	BUS 2292	FINA 255	FINA 211	---	FINC 3040 + FINC 3470
	Audit and Assurance	---	ACCT 422	---	ACCT 306	ACCT 3160
	Taxation	TAX 2251	ACCT 428	---	ACCT 305	ACCT 3151 + ACCT 4151
	Intermediate Management Accounting	---	(ACCT 215 or ACCT 323) + ACCT 328 + ACCT 432	---	ACCT 204 + ACCT 205 + ACCT 308	ACCT 3130 + ACCT 3131
	Performance Management	---	ACCT 432 + MGMT 533	---	ACCT 308 + MGMT 490	ACCT 3131 + MGT 4090
DAIS <sup>1</sup> (Mandatory for entry to CPA PEP starting Sep 1, 2023)	---	---	---	---	ACCT 3170 <sup>2</sup> or ACCT 3171 Prior to May 1, 2021 MGT 3170 <sup>2</sup> or MGT 3171	

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<sup>2</sup> ACCT/MGT 3170 is accepted if taken between May 2018 and April 2020