

The Course Charts provided in this portfolio are intended to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP modules.

The Registrar may grant an Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each required course, and no course in which a passing grade was not achieved shall be considered.

Official Transcripts

Unofficial transcripts may be used to determine Advanced Standing in any CPA PREP Module. However, official transcripts will be required to confirm these Advanced Standings as a condition to being admitted to the CPA PEP.

Enrollees who earned a post-diploma degree from a recognized degree-granting institution pursuant to an articulation agreement between a college and that institution must provide transcripts that show conferral of diplomas and degrees from all post-secondary institutions for review by CPA Ontario.

Individuals who are pursuing the Legacy CA (51 credit-hours), Legacy CMA, or the Legacy CGA Programs **SHOULD NOT USE** this portfolio of recognized courses.

They should rather use the following links:

[Legacy CA Program](#)

[Legacy CMA Program](#)

[Legacy CGA Program](#)

CPA Designation and Eligibility for a Public Accounting Licence

The CPA PREP is intended to prepare individuals for entry into the CPA PEP and, therefore, any individual enrolling in a CPA PREP Module, whether registered as a Student or not, thereby becomes **eligible** to obtain the Chartered Professional Accountant designation **only** and is **ineligible** for the Chartered Accountant designation.

Further, the CPA PREP has not yet been assessed by the Public Accountants Council of the Province of Ontario and, therefore, any individual enrolling in the CPA PREP **may** thereby **become ineligible** for a public accounting licence.

Finally, an individual who has enrolled in the CPA PREP shall **not be eligible** for exemption from any of the modules of the CPA PEP.

PREP SUMMARY

The PREP consists of twelve modules, as follows, all of which must be successfully completed, unless an exemption has been granted by the Registrar:

Modules	Title	Prerequisites
Module 1:	Introductory Financial Accounting	None
An overview of the nature and purpose of accounting is provided, covering basic financial analysis, financial statements, the accounting cycle, accounting for cash, receivables, inventories, capital assets, short- and long-term liabilities, bonds and investments.		
Module 2:	Introductory Management Accounting	None
Cost/volume/profit relationships, job-order and process costing, activity-based and direct and absorption costing are addressed, in addition to budgeting for standard costs, such as material usage, labour, overhead, plus other relevant costs.		
Module 3:	Economics	None
Basic microeconomic principles, such as supply and demand, pricing and resource use are covered, as are such macroeconomic principles as unemployment determinants, inflation, interest rates, GDP and fiscal and monetary policy analysis.		
Module 4:	Statistics	None
Statistical principles used in business are the focus here, from probability and decision theory, statistical sampling, hypothesis testing and simple and multiple linear regression to forecasting.		
Module 5:	Intermediate and Advanced Financial Accounting	Modules 1 to 4
As wide-ranging as it is intensive, this module covers everything from measuring and reporting on financial information (cash, receivables, inventories, capital and intangible assets, investments, short- and long-term liabilities, shareholder equity and earnings per share) to financial statement analysis, revenue recognition, note disclosures, accounting for income taxes, pensions, leases, consolidations, foreign currency, as well as not-for-profit and public sector accounting.		
Module 6:	Corporate Finance	Modules 1 to 4
Securities valuations for stocks, bonds and options are covered, along with the time value of money, capital budgeting, investment decisions, weighted average cost of capital, optimal capital structure, working-capital management and dividend policies.		

Module 7:	Audit and Assurance	Modules 1 to 5
Explored at length here are the nature and purpose of audit and assurance engagements, the principles behind these engagements, planning, methodology, standards, documentation, evidence, materiality, risk, internal controls, audit testing, audit reports and current standards.		
Module 8:	Tax	Modules 1 to 5
An introduction to both personal and corporate tax principles, this module covers the how-tos of computing taxable, employment, business and property income, eligible deductions, capital cost allowance, capital gains and taxes payable.		
Module 9:	Intermediate and Advanced Management Accounting	Modules 1 to 4, and 6 (5 highly recommended)
Pricing decision practices, cost behaviours, relevant costing, cost allocations, inventory and product mix using linear programming, regression and variance analysis, transfer pricing and budgeting are among the many topics covered here.		
Module 10:	Strategy and Governance	Modules 1 to 9
Learn about the crucial role governance plays in an organization, shaping its corporate mission, vision, values and objectives, from implementing and evaluating strategy and managing risks to conducting environmental analyses.		
Module 11:	Business Law	None
An overview of both tort law and contract law, this module covers specific contractual situations arising in real estate, business and securities transactions. Canadian court procedures and laws governing insurance/guarantees, agency relationships, negotiable instruments, partnerships and incorporated businesses are addressed as well.		
Module 12:	Information Technology	None
An introduction to understanding the valuable role information systems (IS) play in business operations and management decision making, topics covered include IS and IT concepts, e-business fundamentals, system planning, development, implementation and management.		

Each module consists of course work, evaluation(s), and an examination. Any prerequisite modules, as set out in the Fees section of this Guideline, must be successfully completed or an exemption obtained from the Registrar prior to enrollment in any module with that prerequisite.



CPA ENTRY TO PEP 2013 - 2015 Course Chart

The following Post-secondary Institutions (PSI) have mapped their courses to the Entry requirements of the CPA Competency Map and Knowledge Supplement.

Individual who have completed their degree and the courses listed in the following links for a given PSI are eligible for entry to the CPA Professional Education Program that begins with Core 1.

[Algoma University](#)

[Carleton University](#)

[Conestoga College](#)

[George Brown College](#)

[Lakehead University](#)

[Laurentian University – Barrie Campus](#)

[Laurentian University – Sudbury Campus](#)

[McMaster University](#)

[Seneca College of Applied Arts and Technology](#)

[Sheridan College Institute of Technology and Advanced Learning](#)

[University of Guelph](#)

[University of Guelph-Humber](#)

[University of Toronto – Mississauga](#)

[University of Toronto - Scarborough](#)

[University of Toronto – St. George](#)

[University of Windsor – Odette School of Business](#)

[Western University – DAN Management and Organizational Studies](#)

[Western University – King's University College](#)

[Western University – Richard Ivey School of Business](#)

[York University – School of Administrative Studies](#)

[York University – Schulich School of Business](#)

CPA PREP
2013 - 2015
Course Chart



TRANSITIONAL
Post-Secondary Institution
Courses Recognized for
PREP Advanced Standing

The CPA Prerequisite Education Program (CPA PREP) is designed for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the prerequisite courses required for admission to the CPA Professional Education Program (CPA PEP).

Course equivalencies set out in this chart are transitional and subject to change.

This following chart does NOT apply to CA Legacy programs.

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The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Brock University - B.Acc

M1	Introductory Financial Accounting	ACTG 1P11 & ACTG 1P12	M7	Audit & Assurance	ACTG 3P11
M2	Introductory Management Accounting	ACTG 1P11 & ACTG 1P12	M8	Tax	[ACTG 3P41 & ACTG 4P41 & ACTG 4P42] or ACTG 4P40 (see note)
M3	Economics	ECON 1P91 & ECON 1P92	M9	Intermediate & Advanced Management Accounting	ACTG 2P21 & ACTG 3P23
M4	Statistics	MATH 1P98	M10	Strategy & Governance	MGMT 4P90
M5	Intermediate & Advanced Financial Accounting	ACTG 2P31 & ACTG 2P32 & ACTG 3P33 & ACTG 4P34	M11	Business Law	ACTG 1P71 or ACTG 2P40
M6	Corporate Finance	FNCE 2P91 & FNCE 3P93	M12	Information Technology	ACTG 3P97

Note: ACTG 4P40 lacks depth of coverage, but will be recognized under legacy provisions if completed prior to April 30, 2014. It is however strongly recommended to enrol in M8 to deepen the tax knowledge learned in ACTG 4P40.

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

[PREP Program](#)

or

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Brock University - BBA

M1	Introductory Financial Accounting	ACTG 1P91	M7	Audit & Assurance	ACTG 3P11
M2	Introductory Management Accounting	ACTG 2P12	M8	Tax	[ACTG 3P41 & ACTG 4P41 & ACTG 4P42] or ACTG 4P40 (see note)
M3	Economics	ECON 1P91 & ECON 1P92	M9	Intermediate & Advanced Management Accounting	ACTG 2P21 & ACTG 3P23
M4	Statistics	MATH 1P98	M10	Strategy & Governance	MGMT 4P90
M5	Intermediate & Advanced Financial Accounting	ACTG 2P31 & ACTG 2P32 & ACTG 3P33 & ACTG 4P34	M11	Business Law	ACTG 1P71 or ACTG 2P40
M6	Corporate Finance	FNCE 2P91 & FNCE 3P93	M12	Information Technology	ITIS 2P91 or ACTG 3P97

Note: ACTG 4P40 lacks depth of coverage, but will be recognized under legacy provisions if completed prior to April 30, 2014. It is however strongly recommended to enrol in M8 to deepen the tax knowledge learned in ACTG 4P40.

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CPA PREP
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PREP Advanced Standing

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If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Humber College - B.Comm

M1	Introductory Financial Accounting	ACT. 103 & ACT. 275	M7	Audit & Assurance	ACT. 402
M2	Introductory Management Accounting	ACT. 301	M8	Tax	ACT. 304 & ACT. 352
M3	Economics	ECN. 102 & ECN. 153	M9	Intermediate & Advanced Management Accounting	ACT. 354 & ACT. 401
M4	Statistics	STAT. 102 & STAT. 233	M10	Strategy & Governance	MGT. 451 & ACT. 453
M5	Intermediate & Advanced Financial Accounting	ACT. 302 & ACT. 353 & ACT. 403	M11	Business Law	LAW. 104
M6	Corporate Finance	FIN. 251 & FIN. 351	M12	Information Technology	BUS. 152

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

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Lakehead University - B.Admin

M1	Introductory Financial Accounting	BUS 1012 or BUS 1512	M7	Audit & Assurance	BUS 4412
M2	Introductory Management Accounting	BUS 2012	M8	Tax	BUS 4272 & BUS 4072
M3	Economics	ECO 1100	M9	Intermediate & Advanced Management Accounting	BUS 3072 & BUS 4232
M4	Statistics	BUS 1066	M10	Strategy & Governance	BUS 3071
M5	Intermediate & Advanced Financial Accounting	BUS 2052 & BUS 3052 & BUS 3012	M11	Business Law	BUS 3051
M6	Corporate Finance	BUS 2019 & BUS 2039	M12	Information Technology	BUS 2033

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PREP Advanced Standing

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McMaster University - Centre for Continuing Education

M1	Introductory Financial Accounting	570-925/425	M7	Audit & Assurance	—
M2	Introductory Management	570-928/428	M8	Tax	—
M3	Economics	570-818	M9	Intermediate & Advanced Management Accounting	570-929/429 & 570-930/430
M4	Statistics	570-855	M10	Strategy & Governance	610-852
M5	Intermediate & Advanced Financial Accounting	570-926/426 & 570-927/417 & 570-934/434	M11	Business Law	570-436
M6	Corporate Finance	570-933/433	M12	Information Technology	570-932/432

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

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Nipissing University - B.Comm

M1	Introductory Financial Accounting	ACCT 1107 (ACCT 1106 may be required)	M7	Audit & Assurance	ACCT 4827
M2	Introductory Management Accounting	ACCT 2146 & ACCT 2147	M8	Tax	ACCT 4816 & ACCT 4817
M3	Economics	ECON 1006 & ECON 1007	M9	Intermediate & Advanced Management Accounting	ACCT 4866 & ACCT 4887
M4	Statistics	ADMN 1607 & ADMN 2606	M10	Strategy & Governance	ADMN 4606 & ADMN 4607
M5	Intermediate & Advanced Financial Accounting	ACCT 2106 & ACCT 2107 & ACCT 4836	M11	Business Law	ADMN 2307
M6	Corporate Finance	ADMN 3116 & ADMN 3117	M12	Information Technology	Under Review

[...] indicates that additional courses that are not offered by the above PSI are required.

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Post-Secondary Institution
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Nipissing University - BBA

M1	Introductory Financial Accounting	ACCT 1107 (ACCT 1106 may be required)	M7	Audit & Assurance	ACCT 4827
M2	Introductory Management Accounting	ACCT 2146 & ACCT 2147	M8	Tax	ACCT 4816 & ACCT 4817
M3	Economics	ECON 1006 & ECON 1007	M9	Intermediate & Advanced Management Accounting	ACCT 4866 & ACCT 4887
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Queen's University - B.Comm

M1	Introductory Financial Accounting	COMM 111 or COMM 211	M7	Audit & Assurance	COMM 317
M2	Introductory Management Accounting	COMM 112 or COMM 212	M8	Tax	COMM 319 & [...]
M3	Economics	ECON 110	M9	Intermediate & Advanced Management Accounting	COMM 312 & COMM 314/414
M4	Statistics	COMM 162 & COMM 163	M10	Strategy & Governance	COMM 401
M5	Intermediate & Advanced Financial Accounting	COMM 311 & COMM 313 & [...]	M11	Business Law	COMM 381
M6	Corporate Finance	[COMM 121 & COMM 122] or [COMM 221 & [...]]	M12	Information Technology	COMM 190

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PREP Advanced Standing

The CPA Prerequisite Education Program (CPA PREP) is designed for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the prerequisite courses required for admission to the CPA Professional Education Program (CPA PEP).

Course equivalencies set out in this chart are transitional and subject to change.

This following chart does NOT apply to CA Legacy programs.

Individuals who are currently enrolled in CA Legacy programs (accredited programs/streams or 51 credit-hour programs) and who have not completed their CA Legacy education and evaluation requirements by September 30, 2015 will be appropriately bridged to the CPA PEP. See the CPA Path Decision Tree link below.

The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Redeemer University College - BA

M1	Introductory Financial Accounting	BUS 203	M7	Audit & Assurance	BUS 315
M2	Introductory Management Accounting	BUS 204	M8	Tax	BUS 319 & BUS 419
M3	Economics	ECO 121 & ECO 122	M9	Intermediate & Advanced Management Accounting	BUS 318 & BUS 414
M4	Statistics	PSY 201	M10	Strategy & Governance	BUS 465
M5	Intermediate & Advanced Financial Accounting	BUS 313 & BUS 317 & BUS 417	M11	Business Law	BUS 335
M6	Corporate Finance	BUS 351	M12	Information Technology	BUS 225

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

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Individuals who are currently enrolled in CA Legacy programs (accredited programs/streams or 51 credit-hour programs) and who have not completed their CA Legacy education and evaluation requirements by September 30, 2015 will be appropriately bridged to the CPA PEP. See the CPA Path Decision Tree link below.

The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Royal Military College - Business Program or MBA (CMAO Legacy)

M1	Introductory Financial Accounting	BAE 202 or MBA 525	M7	Audit & Assurance	—
M2	Introductory Management Accounting	BAE 208 or MBA527	M8	Tax	MBA 591
M3	Economics	[ECE 224 & ECE 206] or MBA 521	M9	Intermediate & Advanced Management Accounting	BAE 300 & [...]
M4	Statistics	BAE 242 or MBA 523	M10	Strategy & Governance	BAE 438 or MBA 561
M5	Intermediate & Advanced Financial Accounting	BAE 300 & BAE 302 & [...]	M11	Business Law	BAE 420 or MBA 547
M6	Corporate Finance	MBA 537	M12	Information Technology	MBA 531

[...] indicates that additional courses that are not offered by the above PSI are required.

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

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Individuals who are currently enrolled in CA Legacy programs (accredited programs/streams or 51 credit-hour programs) and who have not completed their CA Legacy education and evaluation requirements by September 30, 2015 will be appropriately bridged to the CPA PEP. See the CPA Path Decision Tree link below.

The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

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Ryerson University - School of Accounting & Finance and The G. Raymond Chang School of Continuing Education

M1	Introductory Financial Accounting	C/ACC 100 or C/ACC 110	M7	Audit & Assurance	C/ACC 521
M2	Introductory Management Accounting	C/ACC 406 or C/ACC 410	M8	Tax	C/ACC 742 & C/ACC 842
M3	Economics	C/ECN 104 & C/ECN 204	M9	Intermediate & Advanced Management Accounting	ACC 801 & ACC 803
M4	Statistics	C/QMS 102 & C/QMS 202	M10	Strategy & Governance	BUS 800
M5	Intermediate & Advanced Financial Accounting	C/ACC 414 & C/ACC 514 & ACC 703	M11	Business Law	C/LAW 122 & C/LAW 603
M6	Corporate Finance	C/FIN 300 & C/FIN 401	M12	Information Technology	C/ITM 696

- C/ indicates courses available at The G. Raymond Chang School of Continuing Education

Other courses may qualify for Advanced Standing, please email Transcript Assessments for an assessment of course content.

For more information on CPA PREP, either of

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The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Trent University - BBA

M1	Introductory Financial Accounting	ADMN 1021H & ADMN 2021H	M7	Audit & Assurance	—
M2	Introductory Management Accounting	ADMN 3021H	M8	Tax	ADMN 3710H (see note)
M3	Economics	ECON 1010H & ECON 1020H	M9	Intermediate & Advanced Management Accounting	—
M4	Statistics	ADMN-ECON 2200H	M10	Strategy & Governance	ADMN 4030H
M5	Intermediate & Advanced Financial	—	M11	Business Law	ADMN 3250H
M6	Corporate Finance	ADMN 3200H (see note)	M12	Information Technology	COIS 1620H

NOTE: ADMN 3200 H and ADMN 3710 lack breadth of coverage of topics under the CPA Competency Map. It is strongly recommended to enrol in the related modules to broaden the knowledge learned in the courses.

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

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NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

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University of Ontario Institute of Technology - B.Comm

M1	Introductory Financial Accounting	BUSI 2150 & BUSI 2160	M7	Audit & Assurance	BUSI 3170
M2	Introductory Management Accounting	BUSI 2170	M8	Tax	BUSI 3110 & BUSI 3120
M3	Economics	ECON 2010 & ECON 2020	M9	Intermediate & Advanced Management Accounting	BUSI 3160
M4	Statistics	BUSI 1450	M10	Strategy & Governance	BUSI 4701
M5	Intermediate & Advanced Financial Accounting	BUSI 3101 & BUSI 3102 & BUSI 4101	M11	Business Law	BUSI 3705
M6	Corporate Finance	BUSI 2401 & BUSI 2402	M12	Information Technology	BUSI 3040

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

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NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

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University of Ottawa - B.Comm

M1	Introductory Financial Accounting	ADM 1340	M7	Audit & Assurance	ADM 3349
M2	Introductory Management Accounting	ADM 2341	M8	Tax	ADM 3345 & ADM 4344
M3	Economics	ECO 1102 & ECO 1104	M9	Intermediate & Advanced Management Accounting	ADM 3346 & ADM 4345
M4	Statistics	ADM 2303 & ADM 2304	M10	Strategy & Governance	ADM 4311
M5	Intermediate & Advanced Financial Accounting	ADM 2342 & ADM 3340 & ADM 4349 & ADM 4348	M11	Business Law	ADM 3360
M6	Corporate Finance	ADM 2350 & ADM 3350	M12	Information Technology	ADM 2372

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

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The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

University of Toronto - Mississauga - BBA

M1	Introductory Financial Accounting	MGM 221	M7	Audit & Assurance	—
M2	Introductory Management	MGM 222	M8	Tax	—
M3	Economics	ECO 100	M9	Intermediate & Advanced	—
M4	Statistics	STA 218	M10	Strategy & Governance	—
M5	Intermediate & Advanced Financial	—	M11	Business Law	—
M6	Corporate Finance	MGM 230 & MGM 332	M12	Information Technology	MGM 371

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

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The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

University of Toronto - School of Continuing Studies - Foundation Courses (M01 to M04)

M1	Introductory Financial Accounting	SCS 0984	M7	Audit & Assurance	—
M2	Introductory Management	SCS 0983	M8	Tax	—
M3	Economics	SCS 0980	M9	Intermediate & Advanced	—
M4	Statistics	SCS 0081	M10	Strategy & Governance	—
M5	Intermediate & Advanced Financial	—	M11	Business Law	—
M6	Corporate Finance	—	M12	Information Technology	—

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University of Waterloo - B.Math

M1	Introductory Financial Accounting	AFM 101	M7	Audit & Assurance	AFM 451
M2	Introductory Management Accounting	AFM 102	M8	Tax	AFM 362 & AFM 363 & AFM 462 (see note)
M3	Economics	ECON 101 & ECON 102	M9	Intermediate & Advanced Management Accounting	AFM 481 & AFM 482
M4	Statistics	STAT 231 or STAT 241	M10	Strategy & Governance	AFM 331
M5	Intermediate & Advanced Financial Accounting	AFM 291 & AFM 391 & AFM 491	M11	Business Law	AFM 231 or COMM 231
M6	Corporate Finance	ACTSC 291 & ACTSC 391 (see note)	M12	Information Technology	AFM 241 or CS 330

Note: Other pairs of courses qualify for M06, and other courses qualify for M08

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

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University of Waterloo - BAFM & B.Sc Biotech

M1	Introductory Financial Accounting	AFM 101	M7	Audit & Assurance	AFM 451
M2	Introductory Management Accounting	AFM 102	M8	Tax	AFM 362 & AFM 363 & AFM 462 (see note)
M3	Economics	ECON 101 & ECON 102	M9	Intermediate & Advanced Management Accounting	AFM 481 & AFM 482
M4	Statistics	STAT 211	M10	Strategy & Governance	AFM 331
M5	Intermediate & Advanced Financial Accounting	AFM 291 & AFM 391 & AFM 491	M11	Business Law	AFM 231 or COMM 231
M6	Corporate Finance	AFM 273 & AFM 274 (see note)	M12	Information Technology	AFM 241 or CS 330

Note: Other pairs of courses qualify for M06, and other courses qualify for M08

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

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NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

University of Waterloo - Centre for Extended Learning (CMAO Legacy)

M1	Introductory Financial Accounting	—	M7	Audit & Assurance	CMA Audit I & CMA Audit II & CMA Audit III
M2	Introductory Management Accounting	—	M8	Tax	CMA Tax I & CMA Tax II & CMA Tax III
M3	Economics	—	M9	Intermediate & Advanced	—
M4	Statistics	—	M10	Strategy & Governance	—
M5	Intermediate & Advanced Financial	—	M11	Business Law	—
M6	Corporate Finance	—	M12	Information Technology	—

The above courses are non-degree credit courses.

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

[PREP Program](#)

or

[Customer Service](#)

Regulation 6-1 & 6-4

[Reg 6-1 CPA](#)

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CPA Ontario College Course Transfer Policy

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CPA PREP 2013 - 2015 Course Chart



TRANSITIONAL
Post-Secondary Institution
Courses Recognized for
PREP Advanced Standing

The CPA Prerequisite Education Program (CPA PREP) is designed for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the prerequisite courses required for admission to the CPA Professional Education Program (CPA PEP).

Course equivalencies set out in this chart are transitional and subject to change.

This following chart does NOT apply to CA Legacy programs.

Individuals who are currently enrolled in CA Legacy programs (accredited programs/streams or 51 credit-hour programs) and who have not completed their CA Legacy education and evaluation requirements by September 30, 2015 will be appropriately bridged to the CPA PEP. See the CPA Path Decision Tree link below.

The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Western University - Affiliate Colleges (Huron, Brescia)

M1	Introductory Financial Accounting	BUS 2257	M7	Audit & Assurance	MOS 3363
M2	Introductory Management Accounting	BUS 2257	M8	Tax	MOS 3362 & MOS 4462
M3	Economics	EC 1020 or [EC 1021 & EC 1022]	M9	Intermediate & Advanced Management Accounting	MOS 3370 & MOS 3371
M4	Statistics	[EC 2122 & EC 2123] or [EC 2222 & EC 2223] or STSC 2035 or MOS 2242	M10	Strategy & Governance	MOS 4410
M5	Intermediate & Advanced Financial Accounting	MOS 3360 & MOS 3361 & MOS 4465	M11	Business Law	MOS 2275
M6	Corporate Finance	MOS 3310	M12	Information Technology	MOS 1033

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

[PREP Program](#)

or

[Customer Service](#)

Regulation 6-1 & 6-4

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CPA PREP
2013 - 2015
Course Chart



TRANSITIONAL
Post-Secondary Institution
Courses Recognized for
PREP Advanced Standing

The CPA Prerequisite Education Program (CPA PREP) is designed for those who have an undergraduate degree in a discipline other than accounting and lack some or all of the prerequisite courses required for admission to the CPA Professional Education Program (CPA PEP).

Course equivalencies set out in this chart are transitional and subject to change.

This following chart does NOT apply to CA Legacy programs.

Individuals who are currently enrolled in CA Legacy programs (accredited programs/streams or 51 credit-hour programs) and who have not completed their CA Legacy education and evaluation requirements by September 30, 2015 will be appropriately bridged to the CPA PEP. See the CPA Path Decision Tree link below.

The below chart is designed to help you assess whether you may be eligible for Advanced Standing in one or more of the CPA PREP Modules. The Registrar may grant Advanced Standing in a module if you have taken the equivalent course or courses and achieved a mark of at least 60% or a passing grade, whichever is higher, or the equivalent indicator of success in each of the courses required for a given Module.

NOTE: To be admitted to CPA PREP, you must have a three-year or a four-year undergraduate degree in any discipline from a recognized degree-granting institution. **Post-diploma degrees that meet the requirements set-out in Regulation 6-1 and in CPA Ontario Policies will be considered as qualifying degrees. See links below.**

If you are missing any CPA-required technical competencies upon graduation, such deficiencies can be satisfied by either successfully completing the appropriate degree-credit course(s) via full-time or part-time study and/or by successfully completing the appropriate CPA PREP Module(s).

Wilfrid Laurier University - BBA & BA. Econ

M1	Introductory Financial Accounting	BU 127 or BU 227	M7	Audit & Assurance	BU 477
M2	Introductory Management Accounting	BU 247	M8	Tax	BU 357 & BU 466
M3	Economics	EC 120 & EC 140	M9	Intermediate & Advanced Management Accounting	BU 467
M4	Statistics	BU 205 or BU 255 or EC 255	M10	Strategy & Governance	BU 481
M5	Intermediate & Advanced Financial Accounting	BU 387 & BU 397 & BU 487	M11	Business Law	BU 231
M6	Corporate Finance	BU 383 & BU 393	M12	Information Technology	BU 486 or BU 415

Other courses may qualify for Advanced Standing, please contact Customer Service for an assessment of course content.

For more information on CPA PREP

[PREP Program](#)

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[Customer Service](#)

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[Reg 6-4 CPA, CA](#)