

ACADEMIC PREREQUISITES GUIDE: ALBERTA

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

| CPA Preparatory Courses | Ambrose University | Bow Valley College | Mount Royal University |
|--|---|---|---|
| | Bachelor of Business Administration | Business Administration Diploma | Bachelor of Business Administration |
| Introductory Financial Accounting | ACC 200 | ACCT 1103 | ACCT 2121 |
| Introductory Management Accounting | ACC 210 | ACCT 2201 ACCT 2201 + ACCT 2202 accepted if taken before Sep 1, 2021 | ACCT 3224 + ACCT 3228 |
| Economics | ECO 100 + ECO 101 | MGMT 1401 + MGMT 2401 | ECON 1101 + ECON 1103 |
| 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 |
| Business Law | BUS 350 | MGMT 1601 | MGMT 3230 |
| Information Technology | BUS 370 | MGMT 2303 | MGMT 3265 |
| 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 ACCT 2301 + ACCT 2302 accepted if taken before Sep 1, 2021 | 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 BUS 210 + BUS 410 + ACC 310 accepted if taken before Sep 1, 2022 | --- | ACCT 4382 + MGMT 5333 |
| Data Analytics and Information Systems (DAIS) ¹ | BUS 272 + ACCT 403 | MGMT 2304 | MGMT 3265 + ACCT 4225 |

NON-CORE COURSES

CORE COURSES

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- 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.
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| CPA Preparatory Courses | Southern Alberta Institute of Technology (SAIT) | | University of Calgary |
|--|---|--|---|
| | Bachelor of Business Administration | Bachelor of Applied Business Administration/ Business Administration Diploma | 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 BSEN 395 accepted if taken before Sep 1, 2021 |
| 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 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 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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FOR ENTRY TO THE CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP): EDMONTON AREA

<https://www.cpaalberta.ca>
gettingstarted@cpaalberta.ca
 Toll Free: 1-800-232-9406

| 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 311 | ACCT 311 or (ACCT 111 + ACCT 161) or (ACCT 101 + ACCT 201) | ACCT 1115 |
| Introductory Management Accounting | ACCT 102 | ACCT 322 | ACCT 322 or ACCT 218 ACCT 218 + ACCT 268 accepted if taken before Aug 1, 2019 | ACCT 2260 ACCT 1116 accepted if taken before Sep 1, 2022 |
| Economics | ECO 101 + ECO 102 | ECON 101 + ECON 102 | ECON 101 + ECON 102 | ECON 1110 + ECON 1112 |
| Statistics | BUS 112 | MGTS 312 | MGTS 312 | STAT 2201 + OPMG 4404 |
| 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 |
| Intermediate Financial Reporting 1 | ACCT 301 | ACCT 315 | ACCT 315 | ACCT 3101 ACCT 2206 accepted if taken before Sep 1, 2024 |
| 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 |
| Advanced Financial Reporting | ACCT 406 | ACCT 410 | ACCT 410 | ACCT 4201 ACCT 3301 accepted if taken before Sep 1, 2022 |
| Corporate Finance | FIN 201 + FIN 325 | FNCE 301 | FNCE 301 or MGMT 211 (MGMT 211 or ACCT 255) + ACCT 395 accepted if taken before April 1, 2018 | FNCE 3323 |
| Audit and Assurance | ACCT 402 | ACCT 442 | ACCT 442 or ACCT 350 | ACCT 3303 |
| 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 |
| 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 |
| 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 |
| 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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|--|-----------------------|---------------------------------|--|------------------------------------|
| | Bachelor of Commerce | Business Administration Diploma | Bachelor of Commerce | Masters of Business Administration |
| 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 301 | BLAW 602 |
| 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 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 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 310 | 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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| | Athabasca University | Burman University | Northwestern Polytechnic (Formerly: Grande Prairie Regional College) | Keyano College |
|--|-----------------------------------|--|---|---------------------------------|
| CPA Preparatory Courses | Bachelor of Commerce | Bachelor of Business Administration - Accounting | Bachelor of Business Administration | Business Administration Diploma |
| NON-CORE COURSES | | | | |
| Introductory Financial Accounting | ACCT 253 | ACCT 211 | (BA 1110 + BA 1120) or AC 3110 | BUS 130 + BUS 131 |
| Introductory Management Accounting | ACCT 355 | ACCT 212 | BA 2130 or AC 3220 | BUS 233 + BUS 234 |
| Economics | ECON 247 + ECON 248 | ECON 101 + ECON 102 | (BA 1540 + BA 2540) or (EC 1010 + EC 1020) | ECON 101 + ECON 102 |
| Statistics | (MGSC 301 or MATH 215) + MGSC 312 | MATH 242 | BA 2060 or (ST 1510 + MG 3120) | BUS 111 |
| Business Law | LGST 369 | BUAD 345 | LR 3010 | BUS 260 |
| CORE COURSES | | | | |
| Information Technology | CMIS 351 | BUAD 370 | BA 2620 | --- |
| Intermediate Financial Reporting 1 | ACCT 351 | ACCT 311 | BA 2110 | BUS 230 |
| Intermediate Financial Reporting 2 | ACCT 352 | ACCT 312 | BA 2120 | BUS 231 |
| Advanced Financial Reporting | ACCT 451 | ACCT 425 | AC 4120 | --- |
| Corporate Finance | FNCE 370 + FNCE 371 | BUAD 336 | FN 3700 BA 2030 + BA 2230 if taken before Sep 1, 2022 | BUS 232 |
| Audit and Assurance | ACCT 460 | ACCT 430 | AC 4600 | --- |
| Taxation | TAXX 301 + TAXX 401 | BUAD 420 + BUAD 471 | AC 3160 + AC 4160 | --- |
| Intermediate Management Accounting | ACCT 355 + ACCT 356 + ACCT 454 | ACCT 304 + ACCT 404 | BA 2140 + AC 4140 | --- |
| Performance Management | ACCT 356 + ACCT 454 + ADMN 404 | BUAD 465 + ACCT 404 | AC 4140 + BA 4000 | --- |
| Data Analytics and Information Systems (DAIS) ¹ | ADMN 368 | ACCT 304 + ACCT 430 | AC 4600 + BA 3150 | --- |

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| | Lakeland College | Lethbridge College | Medicine Hat College | Portage College |
|--|--|---------------------------------|---|---------------------------------|
| CPA Preparatory Courses | 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 106 + ACCT 107 |
| 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 |
| Economics | EC 111 + EC 211 | ECN 1180 + ECN 2253 | ECON 201 + ECON 203 | ECON 186 + ECON 187 |
| Statistics | MA 201 + MA 535 | STS 2250 | MGMT 284 + MGMT 285 | MATH 118 |
| Business Law | LA 180 | BUS 1166 | MGMT 395 | BUSL 261 |
| Information Technology | BA 640 | --- | MGMT 326 | CMIS 200 |
| Intermediate Financial Reporting 1 | AC 441 | ACC 2271 | ACCT 211 | ACCT 215 |
| Intermediate Financial Reporting 2 | AC 541 | ACC 2273 | ACCT 213 | ACCT 225 |
| Advanced Financial Reporting | AC 390 | --- | ACCT 431 | --- |
| Corporate Finance | BA 440 + BA 540 | BUS 2292 | FINA 255 | FINA 211 |
| Audit and Assurance | AC 370 | --- | ACCT 422 | --- |
| Taxation | --- | TAX 2251 | ACCT 428 | --- |
| Intermediate Management Accounting | --- | --- | ACCT 328 + ACCT 432 | --- |
| Performance Management | --- | --- | ACCT 432 + MGMT 433 ACCT 432 + MGMT 533 accepted if taken before Jan 1, 2022 | --- |
| Data Analytics and Information Systems (DAIS) ¹ | --- | --- | MGMT 336 + ACCT 422 | --- |
| CORE COURSES | | | | |

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 gettingstarted@cpaalberta.ca
 Toll Free: 1-800-232-9406

| CPA Preparatory Courses | Red Deer Polytechnic | University of Lethbridge | AFOA Canada | |
|-------------------------|--|---|---|--|
| | Business Diploma/ Bachelor of Business Administration | Bachelor of Management | 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 | Successful completion of the certificate |
| | Introductory Management Accounting | ACCT 2010 ACCT 204 + ACCT 205 accepted if taken before Sep 1, 2023 | ACCT 2400 | Successful completion of the certificate |
| | Economics | ECON 1100 + ECON 1101 ECON 100 + ECON 101 accepted if taken before Sep 1, 2023 | ECON 1010 + ECON 1012 | Successful completion of the certificate |
| | 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 certificate |
| | Business Law | BUS 2311 BUS 311 accepted if taken before Sep 1, 2023 | MGT 3010 | Successful completion of the certificate |
| 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 | Successful completion of the diploma |
| | Intermediate Financial Reporting 1 | ACCT 3209 ACCT 209 accepted if taken before Sep 1, 2023 | ACCT 3100 | Successful completion of the diploma |
| | Intermediate Financial Reporting 2 | ACCT 3210 ACCT 210 accepted if taken before Jan 1, 2023 | ACCT 3101 | Successful completion of the diploma |
| | Advanced Financial Reporting | ACCT 310 | ACCT 4110 | --- |
| | Corporate Finance | FNCE 2310 BUS 310 accepted if taken before Sep 1, 2023 | FINC 3040 + FINC 3470 | Successful completion of the diploma |
| | Audit and Assurance | ACCT 306 | ACCT 3160 | Successful completion of the diploma |
| | Taxation | ACCT 2305 + ACCT 3405 ACCT 305 accepted if taken before Sep 1, 2023 | ACCT 3151 + ACCT 4151 | --- |
| | Intermediate Management Accounting | ACCT 204 + ACCT 205 + ACCT 308 | ACCT 3130 + ACCT 3131 | --- |
| | Performance Management | ACCT 308 + MGMT 490 | ACCT 3131 + MGT 4090 | --- |
| | Data Analytics and Information Systems (DAIS) ¹ | ACCT 306 + BADM 211 | ACCT 3170 ² or ACCT 3171 MGT 3170 ² or MGT 3171 accepted if taken before May 1, 2021 | --- |

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