

ACADEMIC PREREQUISITES GUIDE: SASKATCHEWAN

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

	University of Saskatchewan	University of Regina
	Bachelor of Commerce	Bachelor of Business Administration
CPA Preparatory Courses		
Introductory Financial Accounting	COMM 201	BUS 285
Introductory Management Accounting	COMM 210	BUS 288
Economics	ECON 114	ECON 201 + ECON 202
Statistics	COMM 104	(STAT 100 or STAT 160) + (BUS 377 ² or BUS 270)
Business Law	COMM 304	BUS 307
Information Technology	COMM 337 COMM 337 or CMPT 275 accepted if taken before Sep 1, 2021	CS 100 + BUS 375
Intermediate Financial Reporting 1	COMM 321	BUS 385 + BUS 387
Intermediate Financial Reporting 2	COMM 323	BUS 385 + BUS 387
Advanced Financial Reporting	COMM 433	BUS 485
Corporate Finance	COMM 203 + COMM 363	BUS 290 + BUS 395
Audit and Assurance	COMM 414 + COMM 421 (COMM 413 or COMM 414) + COMM 421 accepted if taken before Sep 1, 2021	BUS 386
Taxation	COMM 405 or (COMM 406 + COMM 407)	BUS 384
Intermediate Management Accounting	COMM 308 + COMM 438	BUS 388 + BUS 488
Performance Management	COMM 401 + COMM 438	BUS 400 + BUS 488
Data Analytics and Information Systems (DAIS) ¹	COMM 324	BUS 377 ²

NON-CORE COURSES

CORE COURSES

- For **University of Athabasca** courses, please refer to the academic prerequisites guide on the [CPA Alberta website](#).
- 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 in each prerequisite core course and a minimum overall average of 65% or equivalent as calculated by averaging grades across all of a student's prerequisite core courses, is required. A minimum grade of 50% or equivalent is required for every non-core course.
- 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 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 Prior to Sep 2021 course number was BUS 335AC

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	Saskatchewan Polytechnic		AFOA Canada
	Business Diploma	Post-Graduate Accounting Certificate	Indigenous Financial Management Certificate/ Indigenous Financial Management Diploma
CPA Preparatory Courses			
Introductory Financial Accounting	ACCT 122 + ACCT 125	ACCT 600 + ACCT 601	CAFM 1
Introductory Management Accounting	ACCT 226 + ACCT 227	---	CAFM 8
Economics	ECON 120 + ECON 121	---	Successful completion of the Indigenous Financial Management Certificate
Statistics	---	---	Successful completion of the Indigenous Financial Management Certificate
Business Law	LAW 220	LAW 600	CAFM 3
Information Technology	ACCT 219 Effective Sep 1, 2023	---	CAFM 9
Intermediate Financial Reporting 1	ACCT 215 + ACCT 216 ACCT 220 accepted if taken before June 1, 2022	ACCT 602	CAFM 5
Intermediate Financial Reporting 2	ACCT 217 + ACCT 218 ACCT 221 accepted if taken before June 1, 2022	ACCT 603	CAFM 7
Advanced Financial Reporting	---	---	---
Corporate Finance	FIN 220	FIN 600	CAFM 10
Audit and Assurance	ADTG 220	ADTG 600	CAFM 11
Taxation	TAX 201 + TAX 202 + TAX 222 TAX 221 + TAX 222 accepted if taken before June 1, 2022	TAX 600 + TAX 601	---
Intermediate Management Accounting	---	---	---
Performance Management	---	---	---
Data Analytics and Information Systems (DAIS) ¹	---	---	---

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