

# Transfer Credit Guide

## University of Winnipeg Faculty of Business and Economics

To qualify for direct entry into the CPA Professional Education Program (CPA PEP), students with a 120 credit hour undergraduate degree must have completed all of the following courses or have been granted sufficient transfer credit for each course.

SUBJECT AREA/ PREPARATORY COURSES	REQUIRED COURSE(S)	MINIMUM GRADE REQ.
Introductory Financial Accounting	BUS-2002	Passing grade.
Introductory Management Accounting	BUS-2003	
Economics	ECON-1102 <b>and</b> ECON-1103	
Statistics	STAT-1301 <b>and</b> STAT-1302	
Intermediate Financial Reporting I	BUS-3102	60% per course with a 65% average across these eight courses.
Intermediate Financial Reporting II	BUS-3103	
Advanced Financial Reporting	BUS-4002	
Corporate Finance	BUS/ECON 2819 + BUS/ECON 2820 + BUS/ECON 3819	
Audit and Assurance	BUS-3550	
Taxation	BUS-3120	
Intermediate Management Accounting	BUS-2003 <b>and</b> BUS-3003	
Performance Management	BUS-3003 <b>and</b> BUS-4920	
Business Law	BUS-3660	Passing grade.
Information Technology	ACS-1803	

- Unless otherwise noted, all of the required courses for each subject area must be completed for exemption.
- Applicable courses in the CPA competency areas of Financial Reporting, Performance Management, Management Accounting, Audit and Assurance, Finance and Taxation must have been completed in the last 10 years.
- A single course may appear against more than one subject area in cases where it covers competencies across multiple content areas.
- Students who are missing one or more of the required courses for direct admission into CPA PEP may consider completing equivalent coursework at the University of Winnipeg, at another recognized post-secondary institution, or through the [CPA preparatory courses](#).
- Transfer credits are assessed according to the requirements in place at the time the course(s) had been taken and exemption will be granted provided the course(s) meet the currency of education and grade requirements for CPA PEP. Courses completed prior to CPA's establishment in 2013 are assessed according to the 2013 CPA transfer credit guides or known recognized equivalencies, provided they meet the 10-year currency of education policy for core prerequisites. Applicants are advised that if they have not met the current prerequisite requirements at the time of PEP admission, knowledge gaps may exist. Self-study materials may be accessed upon PEP registration and it is the responsibility of the applicant to ensure they have the required knowledge to support successful completion of the PEP requirements.

For more  
information visit  
[go.CPAmb.ca](http://go.CPAmb.ca)

This information is subject to change. Last updated: September 2018.