

Transfer Credit Guide

Red River College

Students who are missing one or more of the required courses for direct admission into the CPA Professional Education Program (CPA PEP) may consider completing equivalent coursework at Red River College, at another recognized post-secondary institution, or through the [CPA preparatory courses](#).

CPA PROFESSIONAL EDUCATION PROGRAM (PEP) PREREQUISITES

Students may be exempt from specific CPA preparatory courses if they have completed the following applicable Red River College courses:

| SUBJECT AREA/ PREPARATORY COURSES | REQUIRED COURSE(S) | MINIMUM GRADE REQ. |
|--------------------------------------|--------------------------------|---|
| Introductory Financial Accounting | ACCT-1971 and ACCT-2043 | Passing grade. |
| Introductory Management Accounting | ACCT-3004 | |
| Economics | ECON-1022 and ECON-2000 | |
| Statistics | MATH-1020 and MATH-3001 | |
| Intermediate Financial Reporting I | ACCT-3000 | 60% or C- per course PEP Entrance Requirements: 65% (C+) average across these eight courses. |
| Intermediate Financial Reporting II | ACCT-3003 | |
| Advanced Financial Reporting | ** | |
| Corporate Finance | ** | |
| Audit and Assurance | ** | |
| Taxation | ** | |
| Intermediate Management Accounting | ** | |
| Performance Management | ** | |
| Business Law | ADMN-3001 | Passing grade. |
| Information Technology | ACCT-3002 | |

*** Course coverage is currently unavailable through this post-secondary institution and must be attained through another post-secondary institution and/or the [CPA preparatory courses](#).*

- Unless otherwise noted, all of the required courses for each subject area must be completed for exemption.
- CPA PEP eligibility requires both completion of a 120 credit hour degree or equivalent and specific subject area coverage.
- 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.
- 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

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