

# Transfer Credit Guide

## University of Manitoba I.H. Asper School of Business

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.

### CPA PROFESSIONAL EDUCATION PROGRAM (CPA PEP) REQUIRED COURSES FOR DIRECT ENTRY

SUBJECT AREA/ PREPARATORY COURSES	REQUIRED COURSE(S)	MINIMUM GRADE REQ.
Introductory Financial Accounting	ACC 1100	Passing grade.
Introductory Management Accounting	ACC 1110	
Economics	ECON 1010 <b>and</b> ECON 1020	
Statistics	STAT 1000 <b>and</b> STAT 2000	
Intermediate Financial Reporting I	ACC 2010	60% or C per course with a 65% (C+) average across these eight courses.
Intermediate Financial Reporting II	ACC 2020	
Advanced Financial Reporting	ACC 3030	
Corporate Finance	FIN 2200	
Audit and Assurance	ACC 4010	
Taxation	ACC 3080	
Intermediate Management Accounting	ACC 1110 <b>and</b> ACC 3040	
Performance Management	GMGT 4010 <b>and</b> ACC 3040	
Business Law	GMGT 3300	Passing grade.
Information Technology	MIS 2000	

- 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 Manitoba, 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: June 2018.