

## 2.2.2 Chartered Professional Accountant Certification Path - Exemption Policy

The following table provides an overview of courses in selected provincial public post-secondary institutions which meet the admission requirements for the Chartered Professional Accountant (CPA) Professional Education Program (CPA PEP), and are granted as individual exemptions towards the CPA Prerequisite Education Program (CPA PREP).

For those students who have completed all the prerequisites listed below, they will directly enter the CPA PEP. If students are missing any of the credits listed below, they will enroll in the individual CPA PREP modules they require to meet the admission requirements of CPA PEP.

The Chartered Professional Accountant designation was formed from the unification of the former CA, CMA and CGA designations. The Newfoundland and Labrador accounting bodies (CA, CGA and CMA) unified in January 2015, and their former certification programs are closed for admission.

For further information on the CPA certification path, please contact:

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<b>Sending Institution</b>	<b>Receiving Agency or Organization</b>	
<b>Memorial University (St. John's Campus)</b>	<b>Chartered Professional Accountants Professional Education Program Modules</b>	
Business 1101	1	Introductory Financial Accounting
Business 2101	2	Introductory Management Accounting
Economics 2010 <b>AND</b> 2020	3	Economics
Statistics 2500	4	Statistics
Business 6100	5.1	Intermediate Financial Reporting I
Business 6110	5.2	Intermediate Financial Reporting II

Sending Institution	Receiving Agency or Organization	
<b>Memorial University (St. John's Campus)</b>	<b>Chartered Professional Accountants Professional Education Program Modules</b>	
Business 7120 <b>AND</b> 7125	5.3	Advanced Financial Reporting
Business 4500 <b>AND</b> 5500	6	Corporate Finance
Business 6130	7	Audit and Assurance
Business 6120 <b>AND</b> 7125	8	Tax
Business 5160 <b>AND</b> 7160	9	Intermediate Management Accounting
Business 7000 <b>AND</b> 7160	10	Strategy and Governance
Business 4000	11	Business Law
Business 3700	12	Information Technology

NOTE: While every effort is made to ensure the accuracy of these listings, please know they are meant for guideline purposes only and are not meant to replace the necessity of having a comprehensive transcript evaluation. Please Note: CPA Atlantic maintains a list of prerequisite courses for Atlantic universities only. Exemption for universities in other provinces can be accessed by your local CPA body.

1. The minimum grade required in non-core modules (Modules 1 – 4, 11 & 12) is 50 percent. A minimum grade of 60 percent is required in core modules (Modules 5.1 – 10).
2. A minimum overall average of 65 per cent is required for the applicable passed courses which cover core courses (Modules 5.1 – 10).
3. Students must have completed the core topics (5.1 - 10) within the past 10 years.
4. Courses other than those listed here may qualify for exemption. Please contact the CPA Atlantic School of Business for further details.
5. Course exemptions for prior years may vary from this schedule. Please contact the CPA Atlantic School of Business for further details.
6. If you lack some or all of the prerequisite topics for admission to the CPA Professional Education Program, you can gain coverage through the university courses listed here or the CPA Professional Education Program. For more information on CPA Professional Education Program, please visit us online at: [CPAatlantic.ca](http://CPAatlantic.ca)