

TRANSFER CREDIT GUIDE: SASKATCHEWAN

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

	University of Saskatchewan	University of Regina	Saskatchewan Polytechnic	
	Bachelor of Commerce	Bachelor of Business Administration	Business Diploma	Post-Graduate Accounting Certificate
CPA Preparatory Courses				
Introductory Financial Accounting	COMM 201	BUS 285	ACCT 122 + ACCT 125	ACCT 600 + ACCT 601
Introductory Management Accounting	COMM 210	BUS 288	ACCT 226 + ACCT 227	---
Economics	ECON 114	ECON 201 + ECON 202	ECON 120 + ECON 121	---
Statistics	COMM 104	(STAT 100 or STAT 160) + (BUS 377 ² or BUS 270)	---	---
Business Law	COMM 304	BUS 307	LAW 220	LAW 600
Information Technology	COMM 337 or CMPT 275	CS 100 + BUS 375	---	---
Intermediate Financial Reporting 1	COMM 321	BUS 385 + BUS 387	ACCT 220	ACCT 602
Intermediate Financial Reporting 2	COMM 323	BUS 385 + BUS 387	ACCT 221	ACCT 603
Advanced Financial Reporting	COMM 433	BUS 485	---	---
Corporate Finance	COMM 203 + COMM 363	BUS 290 + BUS 395	FIN 220	FIN 600
Audit and Assurance	(COMM 413 or COMM 414) + COMM 421	BUS 386	ADTG 220	ADTG 600
Taxation	COMM 405 or (COMM 406 + COMM 407)	BUS 384	TAX 221 + TAX 222	TAX 600 + TAX 601
Intermediate Management Accounting	COMM 308 + COMM 438	BUS 388 + BUS 488	---	---
Performance Management	COMM 401 + COMM 438	BUS 400 + BUS 488	---	---
DAIS ¹ (Mandatory for entry to CPA PEP starting Sep 1, 2023)	---	BUS 377 ²	---	---

NON-CORE COURSES

CORE COURSES

This information is subject to change. Last updated: Mar 2021.

- For **University of Athabasca** courses, please refer to the transfer credit 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 and a minimum GPA of 65% is required in all Core Courses. A passing grade is required for all non-core courses.
- 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 transfer credits 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 transfer credit 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 Data Analytics & Information Systems

² Prior to Sep 2021 course number was BUS 335AC