

2024-2025 Nipissing University Bachelor of Commerce CPA Ontario course equivalencies

Audit and Assurance	Audit and Assurance	ACCT 4827 *
Finance	Corporate Finance	[FINC 3116 and FINC 3117]
Financial Reporting	Intermediate Financial Reporting I	ACCT 2106
Financial Reporting	Intermediate Financial Reporting II	ACCT 2107
Financial Reporting	Advanced Financial Reporting	ACCT 4836
Management Accounting	Intermediate Management Accounting	ACCT 4866 *
Other General Business Topics	Information Technology	TMGT 3856
Strategy and Governance	Performance Management	[ADMN 4606 and ADMN 4607]
Taxation	Taxation	[ACCT 3816 and ACCT 3817]

Non-Core

Financial Reporting	Introductory Financial Accounting	ACCT 1107
Management Accounting	Introductory Management Accounting	[ACCT 2146 and ACCT 2147]
Other General Business Topics	Economics	[ECON 1006 and ECON 1007]
Other General Business Topics	Statistics	[ADMN 2606 * and ADMN 3046]
Other General Business Topics	Business Law	ADMN 2307

Additional Topic Requirement

DAIS	Data Analytics and Information Systems	ACCT 3906 and {Integrated through prerequisite courses marked with "*"}
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**The CPA profession added Data Analytics and Information Systems (DAIS) to the CPA Competency Map and is a testable topic on the Common Final Examination (CFE). DAIS is an additional core topic requirement that has been integrated throughout the six technical competencies and in the CPA Canada Preparatory Courses. Students are expected to have an introductory-level understanding of DAIS topics prior to entering the CPA Professional Education Program (PEP). DAIS topics can be learned through completion of CPA preparatory courses and/or through successful completion of the relevant course(s) at a post-secondary institution. Students registered in the PEP will have the opportunity to refresh their understanding of DAIS topics in the Introduction to PEP module.*

Grade requirements

An overall GPA of 65 per cent in the core courses is required for admission into the CPA PEP, with a minimum grade of 60 per cent in each core course and 50 per cent in non-core courses. Courses are also subject to Currency of Education, refer to the [Harmonized Education Policies \(HEP\), Vol.1 and 3](#) for further information.

Currency of Education

For admission into the CPA PEP, candidates are required to complete at least one applicable prerequisite course in each of the CPA competency areas listed below within 10 years of their PEP commencement date:

- Financial Reporting
- Strategy and Governance
- Management Accounting
- Audit and Assurance
- Finance
- Taxation
- Information Technology

Candidates with significant relevant work experience may apply for an exemption from the currency requirement for a pre-requisite course if they successfully completed a relevant course more than 10 years prior to admission to CPA PEP.