CPA Path Decision Tree

Registered with CPA Ontario before February 1, 2015 Have employment/offer of employment in a CPA Ontario **Approved Training Office (ATO)** CPA. CA

Required

120 credit hour university degree

"51 credit hour" courses OR Accredited Program^{1,2}

Minimum 70% (B-) average in required courses and must pass all required courses

Students who meet all the requirements to enter Path A or B can elect to not follow those paths and therefore will complete path C or D which will result in a CPA designation

Path A: Legacy Path (2014 Path) Must comp If graduate by April 2014 can choose: May 2014 CKE (and if successful)

2014 SOA (and if successful)



Staff Training Program³

Students who are unsuccessful writing the CKE will start at the beginning of Path B, C or D

Students who are unsuccessful writing the June 2014 SOA and other eligible repeat SOA Students can attend the November 2014 SOA if successful attempt June 2015 UFE.

Students who are unsuccessful writing the UFE will enter Path B at Capstone 1 after completing the Transitional Bridging

Students who have successfully passed the CKE are exempt from Core 1 and 2 and will, therefore, enter path B, C or D at the electives level after completing the Transitional Bridging (subject to approval)

Path B: Challenge Path Transitional Bridging⁸



Must challenge exams⁴ of the first four modules of the CPA PEP5 (and if successful)



Capstone 1



CFE7

Electives must be Tax and Assurance

MUST COMPLETE ALL BEFORE FEBRUARY 1, 2020

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ATO:

- 1 Waterloo MAcc 2015 and later graduates are exempt from all modules until Oct. 1, 2019. CPA accredited universities may be exempt from any or all of the modules. See http://www.cpaontario.ca/Students/Educators/1014page17506.aspx for more information on each CPA Accredited university.
- 2 Cannot have completed any courses through PREP
- 3 Must be completed within the specified time period
- 4 Cannot elect to attend any of the first four modules

No employment entry requirement **CPA (Transition)**

Required

120 credit hour university degree

"51 credit hour" courses OR Accredited Program¹

Minimum 70% (B-) average in required courses and must pass all required courses

No employment entry requirement The CPA Pathway

Required

120 credit hour university degree⁹

Required subject area coverage

Minimum 65% average in required courses and must obtain a minimum of 60% in all required courses



Path C: Transitional Path

Transitional Bridging⁸



May challenge exams for all or any one of the first four modules of CPA PEP5 and/or attend and pass the exam of any of the first four modules





CFE7

If challenging the exams, electives must be Tax and Assurance

> **MUST COMPLETE ALL BEFORE JUNE 1, 2020**

complete

practical experience

Path D: CPA Path Core 1











Capstone 1







May choose any of the four electives

- 5 Two Electives must be in Assurance and Tax to be in the public accounting licensed
- 6 Must be completed subject to certain conditions
- 7 Assurance and Financial Reporting must be selected if electives challenged or to be in the Public Accounting License Stream
- 8 The Transitional Bridging is a self-study, online program which will be available to all students in Ontario



depending on the level of accreditation received. As a result many new pathways will be open to students going forward. This table is as at May 23, 2014 and will be updated periodically. If there are any differences between this table and CPA Ontario regulations, CPA Ontario regulations will prevail.

