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

Path A: Legacy Path (2014 Path)
If graduate by April 2014 can choose:
May 2014 CKE (and if successful)
2014 SOA (and if successful)
2014 UFE
Staff Training Program

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)

MUST COMPLETE ALL BEFORE FEBRUARY 1, 2020

Path B: Challenge Path
Transitional Bridging
Must challenge exams of the first four modules of the CPA PEP (and if successful)
Capstone 1
Capstone 2
Electives must be Tax and Assurance

Path C: Transitional Path
Transitional Bridging
May challenge exams for all or any one of the first four modules of CPA PEP and/or attend and pass the exam of any of the first four modules
Capstone 1
Capstone 2
CFE

If challenging the exams, electives must be Tax and Assurance

Path D: CPA Path
Core 1
Core 2
Elective 1
Elective 2
Capstone 1
Capstone 2
CFE

May choose any of the four electives

MUST COMPLETE ALL BEFORE JUNE 1, 2020

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
5 Two Electives must be in Assurance and Tax to be in the public accounting licensed stream
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
9 Or equivalent i.e. three year undergraduate degree, plus CPA PREP

Under the new CPA path universities will be able to apply for CPA accreditation and, if granted, students from those universities may be exempt from any or all of the modules 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.