



Path to becoming a CPA

June 2015

knowledge to compete

The knowledge to compete



3 paths

1. Path C – the 51 credit hour path (65% average) – challenge the core and elective exams – only open for students going into 3rd and 4th year; must take tax and assurance electives
2. Path D – The CPA Pathway
 - complete Prerequisite courses (C- or better in all courses, 65% average across all prerequisite courses)
 - CPA Professional Education Program
3. The Macc Path
 - Complete prerequisite courses(overall CGPA of 7.0 or above, prerequisite CGPA of 9.0 or above)
 - Apply for Macc

Path C (51 credit hours/challenge exam path)

All completed by June 2020

	2 nd year	3 rd Year	4 th year
2015 - 2016	2 nd year	3 rd year	4 th year
2016 - 2017	3 rd year	4 th year	PEP/MAcc Year 1
2017 - 2018	4 th year	PEP/MAcc Year 1	PEP/MAcc Year 2
2018 – 2019	PEP/MAcc Year 1	PEP/MAcc Year 2	CFE Sep 2018
		CFE Sep 2019	
	Path Closed	Path Open Zero Slack	Path Open Some Slack

Path D / Macc Prerequisite Courses

SUBJECT AREA	REQUIRED COURSES	PREP EQUIVALENT
Financial Reporting	[BUSI 1004 or BUSI 1001] &	} Module 1 & } Module 5
	[BUSI 2001 & BUSI 2002 & BUSI 3001]	
Strategy and Governance	BUSI 4609 or BUSI 4709	Module 10
Management Accounting	[BUSI 1005 or BUSI 1002] &	} Module 2 & } Module 9
	[BUSI 3008 & BUSI 4008]	
Audit and Assurance	BUSI 3007	Module 7
Finance	BUSI 2504 & BUSI 2505	Module 6
Taxation	BUSI 3005 & BUSI 4005	Module 8
Information & Information Technology	BUSI 2400	Module 12
Canadian Business Law	BUSI 2601	Module 11
Economics	ECON 1000 or FYSM 1003	Module 3
Quantitative Methods/Statistics	[ECON 2201 & ECON 2202] or [STATS 2606 & STATS 2607] or [STATS 2507 & STATS 2509]	Module 4

Path C – 51 credit hour courses

- in addition to the courses on the previous page, you need the following:
 - BUSI 4009 – Auditing 2
 - BUSI 4900 – Auditing 3
 - BUSI 4000 – Accounting Theory
 - you can substitute BUSI 4002 (Advanced Accounting Problems) for BUSI 4008 (Advanced Management Accounting & Control)

The CPA Professional Education Program (PEP)

- Core 1 + Core 2
- 2 electives from: Assurance, Tax, Finance, Performance Management
- Capstone 1
- Capstone 2
- CFE: 3 days:
 - Day 1: 4 hour case using Capstone 1 background
 - Day 2: 5 hour case where you choose depth area
 - Day 3: 4 hours multi-subject cases



The Sprott MAcc Option

- Full-time option: two consecutive summers + 1.5 credits in the intervening fall term: 1.0 credit Internship + 0.5 credit course
- Part-time option: starts in the fall, runs six consecutive terms. 0.75 credits per term in fall/winter + 1.0 credits in the summers
- The MAcc is CPA Accredited – students proceed directly to the CFE

The Sprott MAcc Option compared to PEP

Macc	PEP
Runs mostly face to face	Runs mostly on-line
Provides all 4 electives	Choose 2 of 4 electives
Runs over 16 months (FT) and 2 years (PT)	Runs over 2 years
In addition:	
- Professional Acct Cases 1 and 2	
- Management Consulting Course	
- MBA Elective	