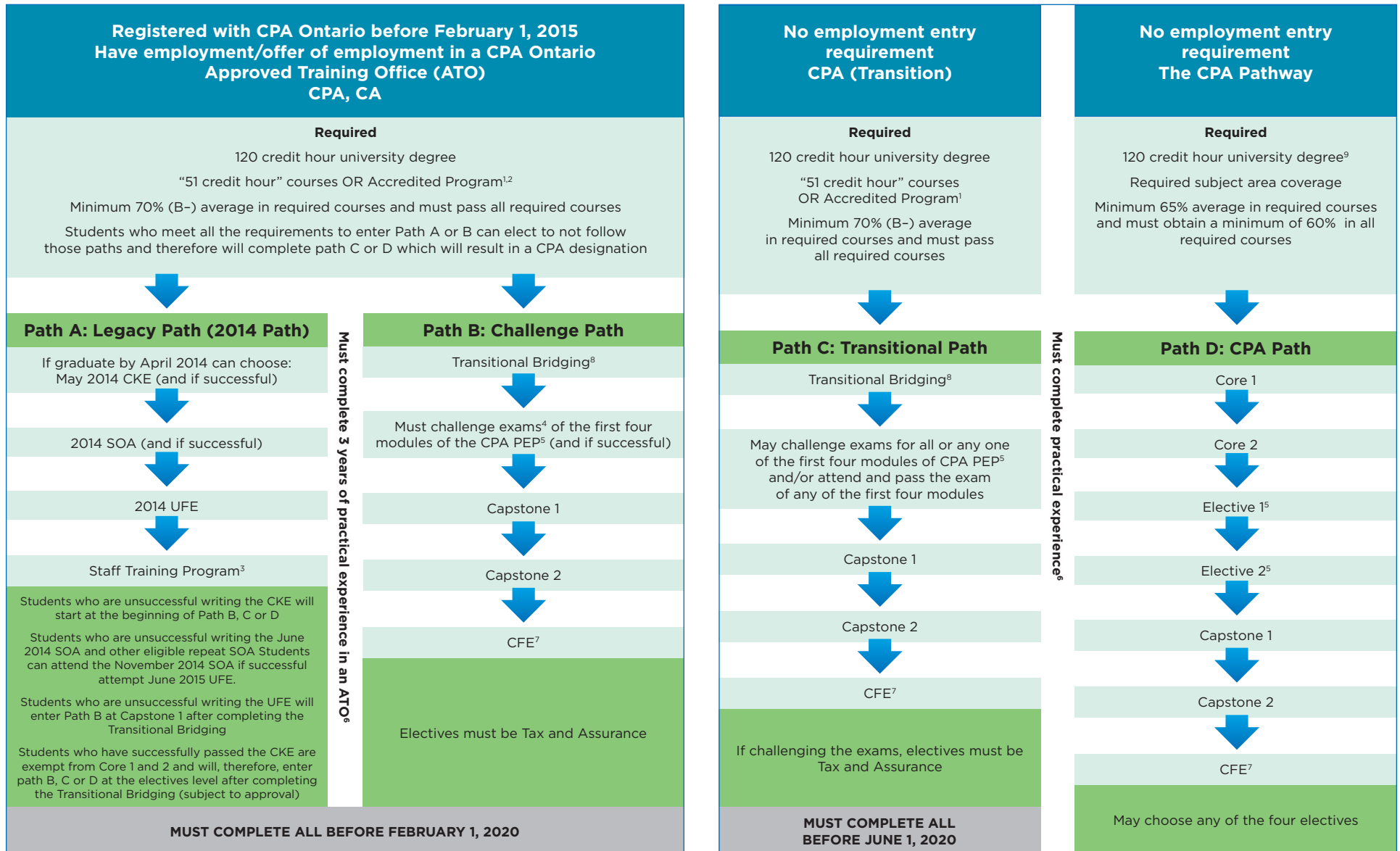


CPA Path Decision Tree



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