NEW BRUNSWICK
CPA QUALIFYING COURSES

for exemption to the Knowledge Assesment for the CPA Professional Program

CPA CHARTERED PROFESSIONAL ACCOUNTANTS ATLANTIC SCHOOL OF BUSINESS

	CPA REQUIRED TOPIC AREAS*						
	INTERMEDIATE FINANCIAL REPORTING	ADVANCED FINANCIAL REPORTING	MANAGEMENT ACCOUNTING	FINANCE	ASSURANCE	TAX	Notes**
UNIVERSITY OF NEW BRUNSWICK - FREDERICTON	ADM 3216	ADM 4216	ADM 3225 & ADM 4143	ADM 3415	ADM 4275	ECON 3205	
UNIVERSITY OF NEW BRUNSWICK - SAINT JOHN	BA 3216	BA 4216	BA 3225 & BA 4101	BA 3426	BA 4275	BA 4237	
MOUNT ALLISON UNIVERSITY	COMM 3121	COMM 4131*	COMM 3131 & COMM 4311	COMM 4521	COMM 3161	COMM 3151	*Both COMM 4101 and COMM 4131 together address the Advanced Financial Reporting topic area.
CRANDALL UNIVERSITY	BU 3123	BU 4113	BU 3223 & BU 4713	BU 3323	BU 4463	BU 4443	
YORKVILLE UNIVERSITY	BUSI 3423	BUSI 3453	BUSI 3413	BUSI 3433	BUSI 3443	BUSI 3473	
NEW BRUNSWICK COMMUNITY COLLEGE	GACG1136A	No equivalent course	No equivalent course	FINA1062A	No equivalent course	No equivalent course	
COLLÈGE COMMUNAUTAIRE DU NOUVEAU-BRUNSWICK	GACG 1097	No equivalent course	No equivalent course	FINA 1042	No equivalent course	No equivalent course	

*Some courses may have prerequisites. Please confirm requirements with your institution. Prerequisite courses may be used to meet the other accounting and business topic area requirement (24 credit hours).
**Students will need to complete both listed courses in the specific topic areas to receive an exemption from the Knowledge Assessment.

The Accounting and Business Knowledge Requirement is one of several admission requirements for the CPA Professional Program. For a full list of all admission requirements, please visit the academic admission requirements webpage.

This information is subject to change. Last update: September 2026

Contact an Advisor

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CHARTERED PROFESSIONAL ACCOUNTANTS
ATLANTIC SCHOOL OF BUSINESS

Accounting and Business Knowledge Requirement

For the CPA Professional Program, applicants are required to demonstrate accounting and business knowledge. This requirement is met by passing the Knowledge Assessment (KA). Applicants may be exempt from the Knowledge Assessment if they have completed the 45 credit hours of qualifying accounting and business post-secondary coursework.

45 Credit Hours of Post-Secondary Coursework

Required Topic Areas (minimum of 21 Credit Hours)

- 21 of the 45 credit hours must cover the six Required Topic Areas (as specified in the table)
- You must complete at least one course(s) in each topic area

The table contains courses that can be used to meet the required topic areas (21 credit hours) for exemption to the Knowledge Assessment.

Other Business and Accounting Topic Areas (minimum of 24 Credit Hours)

The 24 credit hours can be met by completing an accounting or business degree at a recognized post-secondary institution. If you need information on how to complete the 24 credit hours of additional accounting or business coursework required for exemption from the Knowledge Assessment, visit www.cpaasb.ca.

Important Notes:

- Students planning to pursue the CPA designation should note that their degree (e.g., BBA/BComm) may not automatically meet all CPA Knowledge Assessment exemption requirements. Students are advised to use elective credits in their program to complete CPA qualifying courses for KA exemption.
- Courses counted for exemption from the Knowledge Assessment can only be counted under one category (ie. Required Topic Areas or Other Business and Accounting Topic Areas) but not both.
- At least one course among the 45 credit hours must have been completed within five years of admission, demonstrating recent academic engagement in the field.

Questions?

If you have any questions or you're ready to plan your CPA path, contact your regional student recruitment advisor, nb-advisor@cpaatlantic.ca.

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