

NOVA SCOTIA CPA QUALIFYING COURSES

for exemption to the Knowledge Assessment for the CPA Professional Program



	CPA REQUIRED TOPIC AREAS*						
	INTERMEDIATE FINANCIAL REPORTING	ADVANCED FINANCIAL REPORTING	MANAGEMENT ACCOUNTING	FINANCE	AUDIT & ASSURANCE	TAX	Notes**
ACADIA UNIVERSITY	BUSI 3083	BUSI 4083	BUSI 3113 & BUSI 4963	BUSI 2233	BUSI 4113	BUSI 3383*	*Both BUSI 3373 and BUSI 3383 together address the Taxation topic area.
CAPE BRETON UNIVERSITY	ACCT 3207	ACCT 4207	ACCT 4201 & MGMT 4605	FINC 2403	ACCT 4208	ACCT 4211	
DALHOUSIE UNIVERSITY	COMM 3111	COMM 4102*	COMM 3116 & COMM 4353 or COMM 3116 + MGMT 4004	COMM 2203 or MGMT 3201	COMM 3114	COMM 4126	*Both COMM 4101 and COMM 4102 together address the Advanced Financial Reporting topic area.
MOUNT SAINT VINCENT UNIVERSITY	BUSI 3326	BUSI 4424*	BUSI 4426 & BUSI 4400	BUSI 3361**	BUSI 3343	BUSI 4427	*Both BUSI 4423 and BUSI 4424 together address the Advanced Financial Reporting topic area. **Both BUSI 3360 and BUSI 3361 together address the Finance topic area
SAINT MARY'S UNIVERSITY	ACCT 3352	ACCT 4443	ACCT 4470 & MGMT 4489	FINA 3361	ACCT 4450	ACCT 4454	
ST. FRANCIS XAVIER UNIVERSITY	BSAD 324	BSAD 428	BSAD 322 & BSAD 471	BSAD 342	BSAD 425	BSAD 460*	*Both BSAD 450 and BSAC 460 together address the Taxation topic area.
UNIVERSITÉ SAINTE-ANNE	COMM 2023	COMM 4113	ADMN 4063 & an an Intermediate Management Accounting equivalent	FINA 3023	COMM 3123	COMM 2133	

*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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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 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 (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, ns-advisor@cpaatlantic.ca.

