CPA CHARTERED PROFESSIONAL ACCOUNTANTS ATLANTIC SCHOOL OF BUSINESS

Contact an Advisor

BERMUDA
CPA QUALIFYING COURSES
for exemption to the Knowledge Assesment for the CPA Professional Program

	CPA REQUIRED TOPIC AREAS (21 CREDIT HOURS)					
	INTERMEDIATE FINANCIAL REPORTING	ADVANCED FINANCIAL REPORTING	MANAGEMENT ACCOUNTING	FINANCE	ASSURANCE	TAX
BERMUDA COLLEGE**	ACC 2202	No Equivalent Course	ACC 2254 & an equivalent Performance Management course	MGN 2241	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).
**The 2-year Associate of Arts (Business Administration) program will meet 18 of the 24 unspecified business or accounting credit hours.

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. 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 (21 Credit Hours)

- 21 of the 45 credit hours must cover the six Required Topic Areas (as specified in the table above)
- 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, bm-advisor@cpaatlantic.ca

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: November 2026