



TRANSFER CREDIT GUIDE: NEW BRUNSWICK

For entry to the CPA Professional Education Program (CPA PEP)

	CPA PREPARATORY COURSES	UNB FREDERICTON	UNB FREDERICTON - MBA	UNB SAINT JOHN	UNB SAINT JOHN - MBA
NON-CORE COURSES	INTRODUCTORY FINANCIAL ACCOUNTING	ADM 1213	MBA 6203 & MBA 6218	BA 1216	MBA 7214 & MBA 7215
	INTRODUCTORY MANAGEMENT ACCOUNTING	ADM 2223	MBA 6203	BA 2217	MBA 7214 & MBA 7215
	ECONOMICS	ECON 1013 & 1023	no equivalent course	ECON 1013 & 1023	no equivalent course
	STATISTICS	ADM 2623 & 2624	MBA 6606	BA 1605 & 2606	MBA 7605
	BUSINESS LAW	ADM 3123 & 4125	MBA 6153	BA 3705	MBA 7609
CORE COURSES	INFORMATION TECHNOLOGY ¹	ADM 2713 (Previously ADM 3713)	MBA 6106	BA 3672	MBA 7604
	INTERMEDIATE FINANCIAL REPORTING I	ADM 3215	no equivalent course	BA 3235	no equivalent course
	INTERMEDIATE FINANCIAL REPORTING II	ADM 3216	no equivalent course	BA 3236	no equivalent course
	ADVANCED FINANCIAL REPORTING	ADM 4215 & 4216	no equivalent course	BA 4229 & 4231	no equivalent course
	CORPORATE FINANCE	ADM 2413 & 3415	MBA 6403	BA 3425 & 3426	MBA 7404
	AUDIT & ASSURANCE	ADM 4275	no equivalent course	BA 4238	no equivalent course
	TAX	ECON 3204 & 3205	no equivalent course	BA 4237	no equivalent course
	INTERMEDIATE MANAGEMENT ACCOUNTING	ADM 3225	no equivalent course	BA 3224	no equivalent course
	PERFORMANCE MANAGEMENT	ADM 3225 & 4143	MBA 6107	BA 3224 & 4101	MBA 7100 & an MAA equivalent
	DAIS ² (Mandatory for entry to CPA PEP starting Sep 1, 2023)	ADM 2713 or 4275 or 2223 or 3225 or 4216	MBA 6106	BA 2611	MBA 7604

ADDITIONAL TOPIC REQUIREMENT

Please note:

- Courses other than those listed here may qualify for an exemption. Please contact your regional CPA Student Recruitment Advisor if you believe this applies to you.
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¹ ITE changed from a non-core to a core prerequisite requirement for admission to the CPA PEP, effective May 1, 2022. If you have questions on this, please review the FAQs found on [our website](#). If you still have questions, please contact your CPA student recruitment advisor to discuss further.

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	CPA PREPARATORY COURSES	MOUNT ALLISON UNIVERSITY	CRANDALL	UNIVERSITÉ DE MONCTON	YORKVILLE UNIVERSITY	
NON-CORE COURSES	INTRODUCTORY FINANCIAL ACCOUNTING	COMM 2101 & 2121	BU 2113 & 2123	ADCO 1010	BUSI 1043	
	INTRODUCTORY MANAGEMENT ACCOUNTING	COMM 2131	BU 3213	ADCO 2310	BUSI 2083	
	ECONOMICS	ECON 1001 & 1011	EC 1013 & 1023	ECON 1020 & 1030	BUSI 1083 & 2003 As of Jan 1, 2021 (Previously BUSI 1023 + BUSI 2003)	
	STATISTICS	ECON 1701 & 2701	BU 1243	STAT 2633	BUSI 1013 & 2013	
	BUSINESS LAW	COMM 3611	BU 3913	DROI 2000	BUSI 2023	
CORE COURSES	INFORMATION TECHNOLOGY ¹	COMM 3431	BU 3413	ADSI 3601	BUSI 2173 As of Jan 1, 2021 (Previously BUSI 2073)	
	INTERMEDIATE FINANCIAL REPORTING I	COMM 3111	BU 3113	ADCO 2001 & 2002	BUSI 3403	
	INTERMEDIATE FINANCIAL REPORTING II	COMM 3121	BU 3123	ADCO 3010	BUSI 3423	
	ADVANCED FINANCIAL REPORTING	COMM 4101 & 4131	BU 4113 & 4123	ADCO 3020 & 4010	no equivalent course	
	CORPORATE FINANCE	COMM 3501 & 4521	BU 3313 & 3323	ADFI 2510, 2520 & 3540	BUSI 2093 & 3433	
	AUDIT & ASSURANCE	COMM 3161	BU 4463	ADCO 3110, 4121 & 4130	BUSI 3443	
	TAX	COMM 3151	BU 4433 & 4443	ADFS 2901 & 3903	no equivalent course	
	INTERMEDIATE MANAGEMENT ACCOUNTING	no equivalent course	BU 3213 & 3223	ADCO 3310 & 3320	BUSI 3413	
	PERFORMANCE MANAGEMENT	COMM 4311 & an MAA equivalent	BU 3223, 3713 & 4713	ADMI 4999	BUSI 4153 (BUSI 2123 prior to Jan, 2021)	
	ADDITIONAL TOPIC REQUIREMENT	DAIS ² (Mandatory for entry to CPA PEP starting Sep 1, 2023)	COMM 3131 or 3151	BU 3413 or 4123	ADCO 4130	BUSI 3443 or 4063

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	CPA PREPARATORY COURSES	NEW BRUNSWICK COMMUNITY COLLEGE	COLLÈGE COMMUNAUTAIRE DU NOUVEAU-BRUNSWICK	ST. THOMAS UNIVERSITY
NON-CORE COURSES	INTRODUCTORY FINANCIAL ACCOUNTING	GACG 1050 & GACG 1051 & GACG 1063	GACG 1080, GACG 1081 & GACG 1091	ADM 2213 (from UNB Fredericton)
	INTRODUCTORY MANAGEMENT ACCOUNTING	GACG 1037	GACG 1087 & GACG 1089	ADM 2223 (from UNB Fredericton)
	ECONOMICS	ECO 1005 & 1006	no equivalent course	ECON 1013 & 1023
	STATISTICS	STAT 1007 & 1012	STAT 1023	PSYC 2013 & 3933A or ECON 2123 & 3163
	BUSINESS LAW	LEGL 1055	LEGL 1014	no equivalent course
CORE COURSES	INFORMATION TECHNOLOGY ¹	no equivalent course	no equivalent course	no equivalent course
	INTERMEDIATE FINANCIAL REPORTING I	GACG 1035	GACG 1096 & GACG 1097	no equivalent course
	INTERMEDIATE FINANCIAL REPORTING II	GACG 1036	GACG 1096 & GACG 1097	no equivalent course
	ADVANCED FINANCIAL REPORTING	no equivalent course	no equivalent course	no equivalent course
	CORPORATE FINANCE	FINA 1009 + equiv. of ADM 3415 from UNB Fredericton OR FINA 1010	FINA 1038 & 1042	ADM 2413 & 3415 (from UNB Fredericton)
	AUDIT & ASSURANCE	PROJ 1039 (2019 or 2020 academic years only)	no equivalent course	no equivalent course
	TAX	no equivalent course	no equivalent course	no equivalent course
	INTERMEDIATE MANAGEMENT ACCOUNTING	no equivalent course	no equivalent course	no equivalent course
	PERFORMANCE MANAGEMENT	no equivalent course	no equivalent course	no equivalent course
	ADDITIONAL TOPIC REQUIREMENT	DAIS ² (Mandatory for entry to CPA PEP starting Sep 1, 2023)	no equivalent course	no equivalent course

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