

TRANSFER CREDIT GUIDE: NEWFOUNDLAND & LABRADOR

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



CPA PREPARATORY COURSES		MEMORIAL UNIVERSITY OF NEWFOUNDLAND - ST. JOHN'S CAMPUS		MEMORIAL UNIVERSITY OF NEWFOUNDLAND - GRENFELL CAMPUS	MEMORIAL UNIVERSITY OF NEWFOUNDLAND - MBA PROGRAM (ST. JOHN'S CAMPUS)	COLLEGE OF THE NORTH ATLANTIC - TWO YEAR & THREE YEAR PROGRAMS
NON-CORE COURSES	INTRODUCTORY FINANCIAL ACCOUNTING	Prior to Fall 2022	Beginning Fall 2022	BUSN 2100	BUSI 8109	AC 1260 & 2260
		BUSI 1101	BUSI 2111			
	INTRODUCTORY MANAGEMENT ACCOUNTING	BUSI 2101	BUSI 2112	BUSN 2110	no equivalent course	AC 2250 & 3250
	ECONOMICS	ECON 1010 & 1020	ECON 1010 & 1020	ECON 1010 & 1020	BUSI 8108	EC 1210 & 1110
	STATISTICS	STAT 2500	STAT 2500	STAT 2500	BUSI 8103	MA 1670
BUSINESS LAW	BUSI 4000	BUSI 3005	BUSN 3030	no equivalent course	LW 1230	
CORE COURSES	INFORMATION TECHNOLOGY ¹	BUSI 3700	BUSI 3700	BUSN 3750	BUSI 8205	AC 3285
	INTERMEDIATE FINANCIAL REPORTING I	BUSI 6100	BUSI 4101	BUSN 3100	no equivalent course	AC 2220
	INTERMEDIATE FINANCIAL REPORTING II	BUSI 6110	BUSI 4102	BUSN 3110	no equivalent course	AC 3220
	ADVANCED FINANCIAL REPORTING	BUSI 7120 & 7125	BUSI 5120 & BUSI 5125	no equivalent course	no equivalent course	no equivalent course
	CORPORATE FINANCE	BUSI 4500 & 5500	BUSI 3550 & BUSI 4550	BUSN 3500 & 3510	no equivalent course	FIN 2110 & FN 2111 (+ equivalent of BUSI 5500 or 4550 from MUN)
	AUDIT & ASSURANCE	BUSI 6130	BUSI 4131	BUSN 4130	no equivalent course	AC 2340 & 2360
	TAX	BUSI 6120 & 7125	BUSI 4121 & BUSI 5125	no equivalent course	no equivalent course	AC 1350 & AC 2230 or AC 1350 & AC 3270 (+ equivalent of BUSI 7125 or 5125 from MUN)
	INTERMEDIATE MANAGEMENT ACCOUNTING	BUSI 5160 & 7160	BUSI 3160 & BUSI 5165	BUSN 3150	no equivalent course	AC 3251 (+ equivalent of BUSI 7160 or 5165 from MUN)
	PERFORMANCE MANAGEMENT	BUSI 7000 & 7160	BUSI 5165 & BUSI 5001	BUSN 2110, 3410, 4010 & 4070	no equivalent course	no equivalent course
	DAIS ² (Mandatory for entry to CPA PEP starting Sep 1, 2023)	BUSI 6130	BUSI 4131	BUSN 3750	no equivalent course	AC 3285 or 2360* *beginning Spring 2022

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.
- Codes for equivalent university courses from prior years may vary from this list. Please contact your CPA Student Recruitment Advisor for more detail.
- If you lack some or all of these courses detailed here, they can be completed at one of the listed post-secondary institutions, or through CPA preparatory courses.

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.

² Data Analytics & Info Systems; Not a standalone CPA preparatory course. Topics integrated through existing CPA preparatory courses **OR** covered through completion of the external course(s) indicated. Only **one** of the courses listed must be taken.