CPA Qualifying Courses for Knowledge Assessment Exemption

Coast Mountain College

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.

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.

45 Credit Hours of Post-Secondary Coursework

Required Topic Areas (21 Credit Hours)

- At least 21 of the 45 credit hours must cover the six required topic areas.
- You must complete at least one course in each topic area.

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

Required Topic Area	Business Administration Diploma – Accounting and Finance
Intermediate Financial Reporting	ACCT 251 (3)
Advanced Financial Reporting	-
Finance	BFIN 251 (3)
Assurance	-
Taxation	-
Management Accounting	-
Total Credit Hours	**6**

*All applicable prerequisite courses must be completed in accordance with the requirements of the institution. Prerequisite coursework may be applied toward the 24 credit-hour accounting and business topic area requirement.

** If your institution does not offer all courses to meet the 21 credit hour requirement, applicants may complete remaining courses at another institution.

Other Accounting and Business Topic Areas (24 Credit Hours)

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, please visit our website.

Questions?

If you have any questions, please contact a CPABC Recruitment Officer or a CPAWSB Admission Advisor.

Past Courses

Advanced Financial Reporting: ACCT 257 (3) if taken before September 2026
Assurance: ACCT 254 (3) if taken before September 2026
Taxation: TAXN 251 (3) if taken before September 2026
Management Accounting: [ACCT 255 (3) + ACCT 299 (3)] if taken before September 2026