

CPA Qualifying Courses for Knowledge Assessment Exemption

Thompson Rivers University (Open Learning)

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	Open Learning
Intermediate Financial Reporting	ACCT 3201 (3**) + ACCT 3211 (3)
Advanced Financial Reporting	ACCT 4201 (3)
Finance	FNCE 2121 (3**) + FNCE 4111 (3)
Assurance	ACCT 4231 (3)
Taxation	ACCT 3221 (3**) + ACCT 3231 (3)
Management Accounting	ACCT 3251 (3**) + ACCT 4251 (3) + MNGT 4781 (3)
Total Credit Hours	21

*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.

** The credit hours for ACCT 3201, FNCE 2121, ACCT 3221 and ACCT 3251 will be applied toward the other accounting and business topic area requirement (24 credit hours). If you completed equivalent courses at another institution, these courses do not need to be repeated. Please contact the institution for further details.

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](#).