

CPA Qualifying Courses for Knowledge Assessment Exemption

College of the Rockies

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	Bachelor of Business Administration	Accounting Diploma
Intermediate Financial Reporting	ACCT 374 (3)	ACCT 374 (3)
Advanced Financial Reporting	ACCT 473 (3)	-
Finance	ACCT 372 (3)	ACCT 372 (3)
Assurance	ACCT 421 (3)	-
Taxation	ACCT 364 (3)	ACCT 364 (3)
Management Accounting	ACCT 376 (3) + MGMT 290 (3)	-
Total Credit Hours	21	9

*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](#).

If you complete the College of the Rockies' Bachelor of Business Administration program, you will have completed the 24 credit hours of additional accounting or business coursework.

Applicants are highly encouraged to take ACCT 369, ACCT 431 and MGMT 320 to ensure coverage of big data and data analytics, and information (data) systems/technology learning outcomes.

Questions?

If you have any questions, please contact a [CPABC Recruitment Officer](#) or a [CPAWSB Admission Advisor](#).