

CPA Qualifying Courses for Knowledge Assessment Exemption

University of British Columbia Okanagan

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 Commerce	Bachelor of Management
Intermediate Financial Reporting	COMM_O 450 (3)	MGMT_O 304 (3)
Advanced Financial Reporting	COMM_O 453 (3)	MGMT_O 404 (3)
Finance	COMM_O 370 (3)	MGMT_O 437 (3)
Assurance	COMM_O 455 (3)	MGMT_O 403 (3)
Taxation	COMM_O 355 (3)	MGMT_O 402 (3)
Management Accounting	COMM_O 354 (3) + COMM_O 491 (3)	MGMT_O 401 (3) + MGMT_O 481 (3)
Total Credit Hours	21	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.

** Students may complete either a COMM_O or MGMT_O course to fulfill the requirement.

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 University of British Columbia Okanagan's Bachelor of Commerce or Bachelor of Management program, you will have completed the 24 credit hours of additional accounting or business coursework.

Applicants are highly encouraged to take COMM_O 414 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](#).

Past Courses

Management Accounting: [MGMT_O 405 (3) + MGMT_O 360 (3)] if taken before April 2026