

# Information Technology (IT) CPA preparatory core course change

## Frequently Asked Questions

**1. Why is the Information Technology (IT) CPA preparatory course being changed from a non-core to a core course?**

The [\*CPA Competency Map\*](#) has increased the focus on information technology and data analytics in the core technical competencies. The significance of these changes has resulted in the decision to change the IT course from a non-core to a core prerequisite requirement for admission to the CPA PEP.

**2. What is the impact to a student's eligibility to enter the CPA Professional Education Program (CPA PEP) if the IT course is completed at a post-secondary institution (PSI) by April 30, 2022 and the student's admission to the CPA PEP is after May 1, 2022?**

If the IT course is completed at a PSI while it is a non-core course (completed by April 30, 2022), CPA will honour (grandfather) the non-core requirements related to minimum grade (50%) and currency of education in the assessment for CPA PEP admission until May 1, 2032. However, effective May 1, 2022, the IT course grade will be included in the minimum grade point average (GPA) requirement of 65% for CPA PEP eligibility.

**3. How long will the IT course be accepted if completed prior to May 1, 2022 for the purpose of a student's CPA PEP eligibility assessment?**

For the grandfathering period (May 1, 2022 to May 1, 2032), an IT course completed through a PSI (by April 30, 2022) with a minimum course grade of 50% and course currency will be honoured to grant the exemption from the IT core course. However, effective May 1, 2022, the IT course grade will be included in the CGPA requirement of 65% for CPA PEP eligibility.

**4. What are the new requirements that need to be met for the IT core course effective May 1, 2022?**

Students completing the IT course through a PSI (after May 1, 2022) must achieve a minimum course grade of 60% and be within the currency of education (10 years) to be granted the IT core course credit hours. The IT course grade will be included in the CGPA requirement of 65% for CPA PEP eligibility.

Students completing the IT course through a PSI (by April 30, 2022) must achieve a minimum course grade of 50% and course currency **will not apply** to be granted the course credit hours. The IT course grade will be included in the CGPA requirement of 65% for CPA PEP eligibility.

**5. What are the new requirements for a full exemption from the IT core course effective May 1, 2032 (after the 10-year grandfathering period)?**

Students who have completed the IT course through a PSI (by April 30, 2022) and have not received an eligibility assessment for admission to CPA PEP within the grandfathering period (by April 30, 2032) will be required to submit a new transcript assessment application and will be assessed for a full exemption in accordance with the core course requirements, based on the *Harmonized Education Policies* at that time.

Students completing the IT course through a PSI (after May 1, 2022) must achieve a minimum course grade of 60% and be within the currency of education (10 years) to be granted the exemption from the IT course. The IT course grade will be included in the CGPA requirement of 65% for CPA PEP eligibility.

**6. How will this change be reflected on the PSI transfer credit guides that are available on provincial/regional websites?**

Provincial/regional CPA bodies will update their PSI transfer credit guides for the 2020-2021 and 2021-2022 academic years to reflect that IT will be a core course effective May 1, 2022. The PSI equivalent IT course will be listed as a core prerequisite course on the 2022-2023 transfer credit guides.

**7. If a transcript assessment was completed prior to IT becoming a core course (by April 30, 2022) where a full credit for the IT course was granted based on the non-core requirements, will CPA honour that assessment, and for how long?**

Yes. A transcript assessment completed by April 30, 2022 will be honoured for one year from the date of completion.

**8. What changes to course content will PSIs be required to make to their IT prerequisite course to align with IT becoming a core course effective May 1, 2022?**

PSIs are not required to make any specific changes to their IT pre-requisite course as a result of IT becoming a core course in May 2022. However, please note PSIs are responsible for incorporating the changes in the 2019 and 2020 *CPA Competency Map*.

**9. For students at a PSI who take the IT course in the 2021-2022 academic year (Fall or Winter terms) and fail the course, will the student be required to meet the core minimum grade (60%) and currency requirements upon re-taking the course (after May 1, 2022) to be granted a credit for the IT core preparatory course?**

Yes. Students completing the IT course through a PSI (after May 1, 2022) must achieve a minimum course grade of 60% and be within the currency of education (10 years) to be granted the exemption from the IT core preparatory course. The IT course grade will be included in the CGPA requirement of 65% for CPA PEP eligibility.

**10. Will PSIs have to submit an updated articulation framework and course outline for the IT core course for approval prior to May 1, 2022?**

As PSIs are not required to make any specific curriculum changes to their IT pre-requisite course as a result of IT becoming a core course in May 2022, no updated articulation framework and course outline for the IT core course will be required. However, please note PSIs are responsible for incorporating the changes in the 2019 and 2020 *CPA Competency Map*.

**11. Why is the IT course grade being included in the CGPA for CPA PEP admission effective May 1, 2022 if there is a 10-year grandfathering period for the non-core course requirements?**

Starting May 1, 2022, the IT course grade will be included in the CGPA calculation for CPA PEP eligibility, regardless if it was completed through a PSI or CPA preparatory courses. Students will only be grandfathered for the IT course grade with a minimum course grade of 50% and currency of the course if completed prior to April 30, 2022, until May 1, 2032 when the grandfathering period ends. The IT course grade will be included in the CGPA calculation for CPA PEP eligibility for all students to ensure fairness and consistency for CPA PEP admission.

**12. If a transcript assessment was completed by April 30, 2032 and full credit for the IT course was granted (prior to the end of the grandfathering period on May 1, 2032), until when is the assessment valid for admission to the CPA PEP?**

A transcript assessment completed by April 30, 2032 will be honoured for one year from the date of completion.