

2011-2012 Transfer Credit Policy

| | CGA Ontario Courses | University Equivalents | |
|--------------------------------|---|---|--|
| Foundation | Financial Accounting Fundamentals (FA1) | ACCT 253 | Introductory Financial Accounting |
| | Micro and Macro Economics (EM1) | ECON 247 ECON 248 | Microeconomics Macroeconomics |
| | Business Law (LW1) | LGST 369 | Commercial Law |
| | Financial Accounting: Assets (FA2) | ACCT 351 | Intermediate Financial Accounting 1 |
| | Business Quantitative Analysis (QU1) | MGSC 312 MGSC 301 | Statistics for Business and Economics 1 Statistics for Business and Economics 2 |
| | Management Accounting Fundamentals (MA1) | ACCT 355 | Cost Analysis |
| | Business Communication (CM1) | Two half-credit courses are required. Any two of the following: business communications, effective writing or an English course such as ADMN 233. | |
| | Financial Accounting: Liabilities and Equities (FA3) | ACCT 352 | Intermediate Financial Accounting 2 |
| | Corporate Finance Fundamentals (FN1) | FNCE 370 | Overview of Corporate Finance |
| | Managing Information Systems (MS1) | CMIS 351 | Management Information Systems |
| Accounting Business Case (BC1) | To be eligible for a transfer credit in BC1, you must obtain transfer credits in FA1, FA2, FA3, CM1, MA1, MS1, FN1 and have a business degree or diploma. All requirements must be completed prior to enrolment in the CGA program. | | |
| Advanced | Advanced Management Accounting (MA2) | ACCT 454 | Decision Analysis |
| | Personal and Corporate Taxation (TX1) | TAXX 301 TAXX 401 | Taxation 1 Taxation 2 |
| | External Auditing (AU1) | ACCT 460 | Principles of Auditing |
| | Accounting Theory and Contemporary Issues (AT1) | ACCT 453 | Financial Accounting Theory |
| | Financial Accounting: Consolidations and Advanced Issues (FA4) | ACCT 451 | Advanced Financial Accounting |
| PACE Electives | *Advanced Personal and Corporate Taxation (TX2) | TAXX 401 | Taxation 2 |
| | * Information Systems Strategy (MS2) | CMIS 455 | Accounting Information Systems |
| | *Advanced Corporate Finance (FN2) | FNCE 371 | Applications in Corporate Finance |

A grade of "65%" or C+ is required in each of the equivalent courses in order to obtain a transfer credit.

*Challenge Examination

For more information, you please visit the university website www.athabascau.ca.