

2011-2012 Transfer Credit Policy

	CGA Ontario Courses	University Equivalents
Foundation	Financial Accounting Fundamentals (FA1)	ACTG 1P11 Introduction to Accounting 1
	Micro and Macro Economics (EM1)	ECON 1P91 Principles of Microeconomics ECON 1P92 Principles of Macroeconomics
	Business Law (LW1)	ACTG 1P71 The Legal Environment of Business
	Financial Accounting: Assets (FA2)	ACTG 2P31 Accounting for External Reporting 1 ACTG 2P32 Accounting for External Reporting 2
	Business Quantitative Analysis (QU1)	MATH 1P98 Statistical Methods and one of OPER 2P91 Operations Management ECON 2P91 Decision Analysis
	Management Accounting, Fundamentals (MA1)	ACTG 1P12 Introduction to Accounting 2 or ACTG 2P12 - Introduction to Management Accounting ACTG 2P21 Cost & Managerial Accounting 1
	Business Communication (CM1)	Two half-credit courses are required. Any two of the following: business communications, effective writing or an English course such as MGMT 1P96 or WRIT 1P80.
	Financial Accounting: Liabilities and Equities (FA3)	ACTG 3P33 Accounting for External Reporting 3
	Corporate Finance Fundamentals (FN1)	FNCE 2P91 Corporate Finance 1
	Managing Information Systems (MS1)	ACTG 3P97 Accounting 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)	ACTG 3P23 Cost & Managerial Accounting 2
	External Auditing (AU1)	ACTG 3P11 Auditing Concepts
	Accounting Theory and Contemporary Issues (AT1)	ACTG 4P11 Accounting Theory
	Personal and Corporate Taxation (TX1)	ACTG 3P41 Taxation 1 ACTG 4P41 Taxation 2
	Financial Accounting: Consolidations and Advanced Issues (FA4)	ACTG 4P34 Accounting for External Reporting 4
PACE Electives	*Advanced External Auditing (AU2)	ACTG 4P61 External Auditing 1 ACTG 4P62 External Auditing 2
	*Advanced Corporate Finance (FN2)	FNCE 3P93 Corporate Finance 2
	*Advanced Personal and Corporate Tax (TX2)	ACTG 4P41 Taxation 2

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

*Challenge Examination

For more information, please contact Jennifer Li, CGA by phone at (905) 688-5550 ext. 4238, or email at jennifer.li@brocku.ca, or Bryan Butryn, academic advisor by phone at (905) 688 5550 ext. 3847, or by email at bbutryn@brocku.ca.