

2011-2012 Transfer Credit Policy

	CGA Ontario Courses	College Equivalents
Foundation	Financial Accounting Fundamentals (FA1)	ACCT 1000 Financial Accounting Principles 1 or ACCT 1008 ACCT 1001 Financial Accounting Principles 2 or ACCT 1009
	Micro and Macro Economics (EM1)	ECON 1000 Microeconomics or ECON 1003 ECON 2000 Macroeconomics or ECON 2005
	Business Law (LW1)	LAWS 2000 Business and Contract Law or LAWS 2031
	Financial Accounting: Assets (FA2)	ACCT 2001 Intermediate Accounting 1
	Business Quantitative Analysis (QU1)	STAT 2000 Statistics 1 or STAT 2004 STAT 2001 Statistics 2 ECON 2001 Quantitative Methods
	Management Accounting Fundamentals (MA1)	ACCT 2003 Cost Accounting 1 ACCT 2000 Cost Accounting 2
	Business Communication (CM1)	Two half-credit courses required. Any two of the following: business communications, effective writing or an English course such as COMM 1000, COMM 1001 or COMM 1006.
	Financial Accounting: Liabilities and Equities (FA3)	ACCT 2002 Intermediate Accounting 2 ACCT 3003 Intermediate Accounting 3 or ACCT 3005
	Corporate Finance Fundamentals (FN1)	FNCE 2000 Business Finance FNCE 2001 Managerial Finance
	Managing Information Systems (MS1)	COMP 1003 Microcomputer Applications ACCT 3004 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	*Personal and Corporate Taxation (TX1)	FNCE 2002 Taxation FNCE 3002 Corporate Tax or FNCE 3005
	*External Auditing (AU1)	FNCE 3000 Auditing 1 or FNCE 3006 FNCE 3003 Auditing 2 or FNCE 3007

A grade of "70%" is required in each of the equivalent courses in order to obtain a transfer credit.

*Challenge Examination

For more information, please contact Andrew Dykstra by phone at (705) 728 1968 ext. 1489.