

## 2011-2012 Transfer Credit Policy

|                                | <b>CGA Ontario Courses</b>  | <b>University Equivalents</b>  |
|--------------------------------|---|--|
| <b>Foundation</b>              | Financial Accounting Fundamentals (FA1)   | COM 2AA3      Financial Accounting 1   |
|                                | Micro and Macro Economics (EM1)   | ECON 1B03      Introductory Microeconomics<br>ECON 1BB3      Introductory Macroeconomics   |
|                                | Business Law (LW1)  | COM 4SD3      Commercial Law   |
|                                | Financial Accounting: Assets (FA2)  | COM 3AB3      Financial Accounting 2   |
|                                | Business Quantitative Analysis (QU1)  | COM 2QA3      Computer-Augmented Statistical Analysis  |
|                                | Management Accounting Fundamentals (MA1)  | COM 2AB3      Managerial Accounting 1  |
|                                | Business Communication (CM1)  | Two half-credit courses required. Any two of the following: business communications, effective writing or an English course such as 2S03, 570-827, 570-810, COM 2S03, ENG 1A03, ENG 1BB3, CMST 2W03. |
|                                | Financial Accounting: Liabilities and Equities (FA3)  | COM 3AC3      Financial Accounting 3   |
|                                | Corporate Finance Fundamentals (FN1)  | COM 3FA3      Managerial Finance   |
|                                | Managing Information Systems (MS1)  | COM 4AE3      Accounting Information Systems<br>or<br>COM 2KA3      Information Systems in Management  |
| 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. |  |
| <b>Advanced</b>                | Advanced Management Accounting (MA2)  | COM 4AA3      Managerial Accounting 2  |
|                                | Personal and Corporate Taxation (TX1)   | COM 4SB3      Introduction to Canadian Tax<br>COM 4SC3      Advanced Canadian Taxation   |
|                                | External Auditing (AU1)   | COM 4AD3      Introduction to Auditing   |
|                                | Accounting Theory and Contemporary Issues (AT1)   | COM 4AF3      Accounting Theory  |
|                                | Financial Accounting: Consolidations and Advanced Issues (FA4)  | COM 4AC3      Financial Accounting 4<br>BUS & COM 500      Advanced Accounting Topics or COM 4AG3  |
| <b>PACE Electives</b>          | *Advanced External Auditing (AU2)   | BUS & COM 501      Advanced Auditing or COM 4AH3<br>BUS & COM 502      Computer Controls and Auditing or COM 4AI3  |
|                                | *Advanced Personal and Corporate Taxation (TX2)   | COM 4SC3      Advanced Canadian Taxation   |
|                                | *Advanced Corporate Finance (FN2)   | COM 4FG3      Financial Theory   |
|                                | <b>Grade Required</b>   | <b>C+</b>  |

\*Challenge Examination

For more information, please contact Lilian Chan by phone at (905) 525-9140 ext. 23974.