

## 2011-2012 Transfer Credit Policy

	CGA Ontario Courses	University Equivalents	
Foundation	Financial Accounting Fundamentals (FA1)	ACC 241 ACC 242 ACC 243	Principles of Accounting 1 Principles of Accounting 2 Principles of Accounting 3
	Micro and Macro Economics (EM1)	ECN 221 ECN 222	Principles of Microeconomics Principles of Macroeconomics
	Business Law (LW1)	LAW 300	Business Law 1
	Financial Accounting: Assets (FA2)	ACC 311 ACC 312	Intermediate Accounting 1 Intermediate Accounting 2
	Business Quantitative Analysis (QU1)	MTH 335	Quantitative Methods
	Management Accounting Fundamentals (MA1)	ACC 302 ACC 412	Cost Accounting Managerial Accounting
	Business Communication (CM1)	Two half-credit courses required. Any two of the following: business communications, effective writing or an English course such as ENG 111, ENG 112.	
	Financial Accounting: Liabilities and Equities (FA3)	ACC 312 ACC 313	Intermediate Accounting 2 Intermediate Accounting 3
	Corporate Finance Fundamentals (FN1)	FIN 301 FIN 321	Financial Management Financial Management
	Managing Information Systems (MS1)	MIS 360 ACC 405	Advanced Spreadsheet Database 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)	ACC 407	Managerial Accounting
	*Personal and Corporate Taxation (TX1)	ACC 370	Advanced Canadian Tax Practices
	External Auditing (AU1)	ACC 401	Advanced Canadian Auditing
	*Financial Accounting: Consolidations and Advanced Issues (FA4)	ACC 422	Advanced Accounting 1
PACE Electives	*Advanced Corporate Finance (FN2)	FIN 455	Managerial Corporate Finance
	*Advanced External Auditing (AU2)	ACC 421	Auditing

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

\*Challenge Examination

For more information, please contact Northwood University by phone at 1-800-457-7878 or by email at [www.northwood.edu](http://www.northwood.edu).