

2011-2012 Transfer Credit Policy

	CGA Ontario Courses	University Equivalents	
Foundation	Financial Accounting Fundamentals (FA1)	COMM 111	Introduction to Financial Accounting
	Micro and Macro Economics (EM1)	ECON 110	Principles of Economics or Microeconomics Macroeconomics
	Business Law (LW1)	COMM 381	Business Law
	Financial Accounting: Assets (FA2)	COMM 311	Financial Accounting Practices, Principles and Concepts
	Business Quantitative Analysis (QU1)	COMM 162 COMM 163	Managerial Statistics Business Decision Modules 1
	Management Accounting Fundamentals (MA1)	COMM 112	Introduction to Management Accounting
	Business Communication (CM1)	Two half-credit courses required. Any two of the following: business communications, effective writing or an English course such as C 101 or C 102.	
	Financial Accounting: Liabilities and Equities (FA3)	COMM 313	Financial Accounting 2
	Corporate Finance Fundamentals (FN1)	COMM 121	Introduction to Finance
	Managing Information Systems (MS1)	COMM 190	The Development of 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)	COMM 312	Intermediate Management Accounting
	Personal and Corporate Taxation (TX1)	COMM 319 COMM 619	Income Taxation Advanced Taxation
	External Auditing (AU1)	COMM 317	Auditing
	Accounting Theory and Contemporary Issues (AT1)	COMM 318	Accounting Theory
	Financial Accounting: Consolidations and Advanced Issues (FA4)	COMM 616	Advanced Financial Accounting
PACE Electives	*Advanced External Auditing (FN2)	COMM 322	Financial Management: Strategy
	*Advanced Corporate Finance (AU2)	COMM 617 COMM 618	Advanced Auditing EDP Auditing
	*Advanced Personal and Corporate Taxation (TX2)	COMM 619	Advanced Tax

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 John Moore, assistant professor, accounting, by phone at (613) 566-3622.