

## 2011-2012 Transfer Credit Policy

	CGA Ontario Courses	University Equivalents
<b>Foundation</b>	Financial Accounting Fundamentals (FA1)	RSM 100Y Introduction to Management RSM 220H Financial Accounting
	Micro and Macro Economics (EM1)	ECO 100Y or ECO 105Y Introduction to Economics Principles of Economics for Non-Specialists
	Business Law (LW1)	RSM 225H Legal Environment of Business 1
	Financial Accounting: Assets (FA2)	RSM 221H Intermediate Financial Accounting 1
	Business Quantitative Analysis (QU1)	ECO 220Y or STA 220H Quantitative Methods in Economics or ECO227Y and STA 221H The Practice of Statistics 1 or STAT 250H or STAT 251H The Practice of Statistics 2 or STAT 255H or STAT 261H
	Management Accounting Fundamentals (MA1)	RSM 222H Management Accounting 1 RSM 322H Managerial Accounting and Decision Making
	Business Communication (CM1)	Two half-credit courses required. Any two of the following: business communications, effective writing or an English course such as ENG 100H, MGT C36H or SCS 1348.
	Financial Accounting: Liabilities and Equities (FA3)	RSM 320H Intermediate Financial Accounting 2
	Corporate Finance Fundamentals (FN1)	RSM 332H Capital Market Theory RSM 333H Introduction to Corporate Finance
	Managing Information Systems (MS1)	RSM 327H Business Information Systems or RSM 427 Auditing and 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.	
<b>Advanced</b>	Advanced Management Accounting (MA2)	RSM 422H Management Control
	Personal and Corporate Taxation(TX1)	RSM 324H Canadian Income Taxation 1 RSM 424H Canadian Income Taxation 2
	External Auditing (AU1)	RSM 323H Auditing 1
	Accounting Theory and Contemporary Issues (AT1)	Students need to complete RSM 220H, RSM 221H, RSM 320H, RSM 332 and RSM 333 to obtain a full transfer credit for AT1.
	Financial Accounting: Consolidations and Advanced Issues (FA4)	RSM 321H Advanced Financial Accounting Topics
<b>PACE Electives</b>	*Advanced External Auditing (AU2)	RSM 423H Auditing 2 RSM 427H Auditing and Information Systems
	*Advanced Corporate Finance (FN2)	RSM 433H Advanced Corporate Finance
	*Advanced Personal and Corporate Taxation (TX2)	RSM 424H Canadian Income Taxation 2
	<b>Grade Required</b>	<b>65%</b>

\* Challenge Examination

**For more information: St. George:** Contact a commerce program advisor by phone at (416) 978-3339, or Transfer credit policies are subject to change without notice.  
by email at rotmancommerce.info@utoronto.ca Updated as of July 2011.

**Administration issues:** Visit the University of Toronto website at www.utoronto.ca.