

2011-2012 Transfer Credit Policy

	CGA Ontario Courses	University Equivalents
Foundation	Financial Accounting Fundamentals (FA1)	70-151 Principles of Financial Accounting
	Micro and Macro Economics (EM1)	41-110 Introduction to Economics 1 41-111 Introduction to Economics 2
	Business Law (LW1)	75-397 Law and Business Administration
	Financial Accounting: Assets (FA2)	70-251 Introduction to Financial Accounting Theory
	Business Quantitative Analysis (QU1)	73-220 Quantitative Decision Models or 73-105 73-102 Business Data Analysis or 73-205
	Management Accounting Fundamentals (MA1)	70-255 Principles of 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 26-100 or 26-104.
	Financial Accounting: Liabilities and Equities (FA3)	70-252 Accounting Theory 1 (or 351) 70-352 Accounting Theory 2
	Corporate Finance Fundamentals (FN1)	72-270 Business Finance 1I (or 72-171) 72-271 Business Finance 2
	Managing Information Systems (MS1)	70-358 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)	70-356 Advanced Managerial Accounting & Analysis (or 70-456)
	Personal and Corporate Taxation (TX1)	70-361 Taxation 1 70-461 Taxation 2
	External Auditing (AU1)	70-360 Auditing 1
	Financial Accounting: Consolidations and Advanced Issues (FA4)	70-457 Advanced Accounting 1
	Accounting Theory and Contemporary Issues (AT1)	70-458 Advanced Accounting 2
PACE Electives	*Advanced Personal and Corporate Taxation (TX2)	70-461 Taxation 2
	*Advanced External Auditing (AU2)	70-462 EDP Auditing 70-460 Auditing 2
	*Advanced Corporate Finance (FN2)	72-371 Intermediate Corporate Finance

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 George Lan, CGA by phone at (519) 253 4232 ext. 3482.