

General Information

Transfer Credit Assessments – General Information

CGA course transfer credits depend on a number of factors, including the course grade achieved, course content, and the time the course was completed.

The minimum grade required is generally a C+ from a university course or B from a college course. If two courses are required for transfer credit, you must receive the grade required in each of the equivalent courses.

For applicable international transcripts, we will only accept grades that are 10 points above the minimum for transfer credit status with CGA Ontario.

Transfer credits are considered only for post-secondary courses completed. Private institutions, secondary school courses and work experience do not qualify for transfer credits. Practical experience is not part of the academic qualifications review.

If more than one post secondary course is required to obtain a transfer credit for a CGA course, the courses must be completed through the same institution.

CGA does not grant transfer credits based on another institution's evaluation.

Note: Transfer credit policies are subject to change without notice as course content and/or program requirements are revised. Students are encouraged to regularly check the CGA Ontario website for changes to Ontario post-secondary College or University transfer credit policies.

For further information and to review the transfer credit policies for different institutions, please refer to the General Information sheet and visit the Transfer Credits information pages of the website.

Transfer Credits

Transfer credits are granted for recognized university, community college and professional association courses in which the standards and content are equivalent to courses in the CGA program of professional studies. Acceptable standing for transfer credits must have been obtained by written examination. Combinations from two institutions are usually not permitted.

Tax equivalent courses must be completed within the last five years in order to be eligible for transfer credit status.

Auditing equivalent courses must be completed within the last 10 years in order to be eligible for transfer credit status.

Management Information System equivalent courses must be completed within the last 15 years in order to be eligible for transfer credit status.

CGA Ontario assumes that students are competent in the courses from which they have received transfer credits and questions asked in subsequent examinations will be based on that assumption. Students who feel that there may be gaps in their knowledge of any course in which they have received a transfer credit are expected to rectify this by undertaking the necessary study.

Transfer Credit Evaluation Reports are kept on file for one (1) year only from the initial evaluation date.

Challenge Examinations

Challenge exams are granted for advanced and certification courses.

All challenge examinations must be written within the first year of enrolment.

Students who do not pass a challenge examination are required to complete the full course and qualify to write the exam by submitting assignments/assessments.

Certification Requirements

Regardless of qualifications, students must satisfy membership requirements by successfully completing:

- BC2, PA1 and PA2 and any two of: FN2, MS2, AU2 or MU1, TX2, PF1
- Practical Experience
- Bachelor degree from CGA Canada approved degree-granting institution

Internal Reviews

Internal reviews should be addressed to the attention of the Academic Credential Review Panel. The internal review letter should:

- Be signed, dated and submitted by regular mail or fax.
- State which additional transfer credit(s) the individual is appealing.
- Include all pertinent details, stated clearly and concisely.
- Be accompanied by supporting documents (course descriptions, syllabus, etc.).

Internal Reviews will be reviewed by the Academic Credential Review Panel on a monthly basis. Decision letters will be forwarded by regular mail to the appellant approximately eight weeks from the date of submission.

A maximum of **two** internal reviews relating to the same course will be permitted only if additional information or documentation is provided.

Business Communication (CM1)

Being able to communicate effectively is a basic core competency for a certified general accountant. All applicants for advanced standing must have at least one Business Communications or Effective Writing course and a second English or similar course for transfer credit in CM1. Applicants from countries that do not have English as one of the official languages will be required to complete the CGA course CM1 or the Canadian equivalent.

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 met prior to enrolment in the CGA program.

Public Practice Audit Case (BC2)

All students are required to successfully complete Public Practice Audit Case (BC2). Enrolment in BC2 may be concurrent with AU1. Students receiving an AU1 challenge exam or transfer credit may register for BC2 with course AU2 or MU1 or complete BC2 prior to certification if career option does not include advanced auditing.

CGA Program of Professional Studies

Please refer to the current *CGA Program of Professional Studies* booklet or visit our website cga-ontario.org for details regarding program structure, deadlines, requirements for admission, certification, experience portfolio assessment, transfer credit policies and course procedures.

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