

## 2010-2011 Transfer Credit Policy

|                                | CGA Ontario Courses   | University Equivalents   |  |
|--------------------------------|---|--|--|
| Foundation                     | Financial Accounting Fundamentals (FA1)   | BUSI 2150U<br>BUSI 2160U<br>or<br>BUSI 1101  | Introduction to Financial Accounting 1<br>Introduction to Financial Accounting 2<br><br>Financial Accounting |
|                                | Micro and Macro Economics (EM1)   | BUSI 2010U<br>BUSI 2020U   | Microeconomics<br>Macroeconomics   |
|                                | Business Law (LW1)  | BUSI 2705U   | Legal Environment of Business  |
|                                | Financial Accounting: Assets (FA2)  | BUSI 3101U   | Intermediate Financial Accounting 1  |
|                                | Business Quantitative Analysis (QU1)  | BUSI 1405U<br>BUSI 2603U<br>BUSI 2604U   | Statistics<br>Introduction to Operations Management<br>Supply Chain Management and Project Management        |
|                                | Management Accounting Fundamentals (MA1)  | BUSI 2170U   | Management Accounting  |
|                                | Business Communication (CM1)  | Two half-credit courses required. Any two of the following: business communications, effective writing or an English course. |  |
|                                | Financial Accounting: Liabilities and Equities (FA3)  | BUSI 3102U   | Intermediate Financial Accounting 2  |
|                                | Corporate Finance Fundamentals (FN1)  | BUSI 2401U<br>BUSI 2402U   | Finance 1<br>Finance 2   |
|                                | Managing Information Systems (MS1)  | BUSI 3040U   | Information Systems  |
| Accounting Business Case (BC1) | Transfer credits in FA1, FA2, FA3, CM1, MA1, MS1, FN1 and a business degree or business diploma are required. |  |  |
| Advanced                       | Advanced Management Accounting (MA2)  | BUSI 3160  | Advanced Managerial Accounting   |
|                                | Personal and Corporate Taxation (TX1)   | BUSI 3110U   | Introduction to Income Taxation  |
|                                | External Auditing (AU1)   | BUSI 3170U   | Auditing Standards and Applications  |
|                                | Accounting Theory and Contemporary Issues (AT1)   | BUSI 4140U   | Contemporary Issues in Accounting  |
|                                | Financial Accounting: Consolidations and Advanced Issues (FA4)  | BUSI 4101U   | Advanced Financial Accounting  |
| PACE Electives                 | *Advanced Personal and Corporate Taxation (TX2)   | BUSI 3120U   | Advanced Income Taxation   |
|                                | *Advanced External Auditing (AU2)   | BUSI 3171U   | Advanced Auditing  |

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

\*Challenge Examination

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