

# 2011-2012 Transfer Credit Schedule

Certified General Accountants			Memorial University	College of the North Atlantic
Level	Code	Name		
1	FA1	Financial Accounting Fundamentals	Business 1101 & Business 3101	AC 1260 & AC 2260
	EM1	Micro & Macro Economics	Economics 2010 & Economics 2020	EC 1100 & EC 1200
	LW1	Business Law	Business Law 4000	LW 1200
2	FA2	Financial Accounting: Assets	Business 6100	AC 2220
	QU1	Business Quantitative Analysis	Statistics 2500 & Business 2401	MA 1670
	MA1	Management Accounting Fundamentals	Business 2101	AC 2250 & AC 3250
	CM1	Business Communications	Business 2000	CM 1240 (CM1100) CM 1241 (CM2100) CM 2200 CM 2300
3	FA3	Financial Accounting: Liabilities & Equities	Business 6110	AC 3220
	FN1	Corporate Finance Fundamentals	Business 4500	FN 2110
	MS1	Managing Information Systems	Computer Science 2801 & Business 3700	
	BC1	Accounting Business Case	Business Degree*	Business Diploma *
4	FA4	Financial Accounting: Consolidations & Advanced Issues		
	MA2	Advanced Management Accounting	Business 5160 & Business 7160	
	AT1	Accounting Theory & Contemporary Issues	Business 7110	
	TX1	Personal & Corporate Taxation	Business 6120 [C]	
	AU1	External Auditing	Business 6130	
	BC2	Public Practice Audit Case		
P A C E	Students are required to complete any two of the following options: FN2, AU2 or MU1, TX2, MS2 or PF1 All students are required to complete: Professional Applications 1: Issues in Professional Practice Professional Applications 2: Strategic Financial Management			
	Minimum Acceptable Grade		65%	65%

*\* To be eligible for transfer credits in BC1, you must obtain transfer credits in FA1, FA2, FA3, CM1, MA1, MS1, FN1 and have a business diploma or business degree. If you have not received a transfer credit in all the above required courses prior to enrolment in the CGA program you must complete BC1 through CGA Newfoundland and Labrador.*

*{C} Challenge exam – all challenge examinations must be written within one year of enrolling in the CGA program.*