

Advanced Certificate in Accounting and Finance Prerequisite Equivalency Chart Legacy CGA Program of Studies

Entry into certain Technical and Applied Courses requires completion of five entry courses. A minimum grade of 60 per cent is required in the courses denoted with an asterisk (*) and a passing grade in all other courses. Courses denoted with two asterisks (**) are subject to both the 60 per cent minimum grade requirement noted above as well as the ten-year course currency of education policy.

The following courses completed in the Legacy CGA Program are accepted towards exemptions from the Advanced Certificate in Accounting and Finance courses listed below.

Entry Courses		Prerequisite Equivalency
IntroFA	Introductory Financial Accounting	FA1
IntroMA	Introductory Management Accounting	MA1
IFR1	Intermediate Financial Reporting I**	FA2
IFR2	Intermediate Financial Reporting II**	FA3
Law	Business Law	LW1
Technical Courses		Prerequisite Equivalency
AFR	Advanced Financial Accounting**	FA4
Finance	Corporate Finance*	FN1
Assurance	Audit and Assurance**	AU1
Tax	Taxation**	TX1
IMA	Intermediate Management Accounting*	MA2
IT	Information Technology	MS1

Unless otherwise noted, all of the required equivalent prerequisite courses for each Advanced Certificate in Accounting and Finance course must be completed to receive a full exemption. A single course may appear against more than one course in cases where it covers competencies across multiple subject areas. Course mixes within a subject area are not permitted. For courses not listed as a prerequisite equivalency, a course syllabus must be submitted for review to determine whether an exemption can be granted.

For more information on the Advanced Certificate in Accounting and Finance, please visit cpaontario.ca/earn-your-acaf.