

Course descriptions

The following are brief course summaries plus a reference to course prerequisites. For detailed descriptions of the courses, required textbooks and software, visit www.Thinkcga.org.

FINANCIAL ACCOUNTING FUNDAMENTALS [FA1]

Prerequisite: None

An introductory course in financial accounting that reviews the full accounting cycle and the preparation of financial statements.

BUSINESS LAW [LW1]

Prerequisite: None

An introduction to the Canadian legal system and its relation to business operations from a financial manager's perspective.

MICRO & MACRO ECONOMICS [EM1]

Prerequisite: None

This is a principles course in the issues, concepts, and theories of microeconomics and macroeconomics.

FINANCIAL ACCOUNTING ASSETS [FA2]

Prerequisite: FA1

This is an intermediate financial accounting course that focuses on the asset side of the balance sheet.

BUSINESS QUANTITATIVE ANALYSIS [QU1]

Prerequisite: None

With a focus on business and auditing, this course covers the fundamental concepts in the use of statistical analysis.

MANAGEMENT ACCOUNTING FUNDAMENTALS [MA1]

Prerequisite: FA1 (course taken but not necessarily passed)

In this course the student is introduced to the main concepts and practices of management accounting.

BUSINESS COMMUNICATIONS [CM1]

Prerequisite: None

The writing skills that professionals require to succeed in business communications are developed in this course.

FINANCIAL ACCOUNTING LIABILITIES & EQUITIES [FA3]

Prerequisites: FA2 (course taken but not necessarily passed)

This intermediate level financial accounting course emphasizes liabilities, equities and the analysis of financial statements.

CORPORATE FINANCE FUNDAMENTALS [FN1]

Prerequisites: FA1, EM1

This foundation course in managerial finance focuses on the major decisions made by the financial executive.

MANAGING INFORMATION SYSTEMS [MS1]

Prerequisite: FA1 (course taken but not necessarily passed)

This is an introductory course in the use of computer-based information systems in management and accounting.

ACCOUNTING BUSINESS CASE [BC1]

Prerequisite: Completion of Level 3

Students will apply and integrate knowledge from various subject areas to solve business problems encountered by a sample company and produce high-level management reports. This business case will require students to commit approximately 50 hours and has no final examination.

ADVANCED MANAGEMENT ACCOUNTING [MA2]

Prerequisites: MA1, QU1

In this advanced course, students develop a conceptual understanding of the role of management accounting information in the analysis of business operations, implementation of effective management control systems and support of management decisions.

EXTERNAL AUDITING [AU1]

Prerequisites: FA3, MS1, QU1

The auditing principles and procedures applicable to external auditing are covered in this introductory course.

PUBLIC PRACTICE AUDIT CASE [BC2]

Prerequisites: FA3, MS1, QU1, AU1 (course taken but not necessarily passed) May also be completed concurrently with AU1.

Students will obtain hands-on experience in preparing audit working papers required to support the audit opinion reached by an auditor. This business case will require students to commit approximately 30 hours and has no final examination. It is normally completed concurrently with the Auditing 1 course.

ACCOUNTING THEORY & CONTEMPORARY ISSUES [AT1]

Prerequisites: FA3, FN1

This is an advanced financial accounting course providing an in-depth treatment of current issues and problems in the professional financial management field.

PERSONAL & CORPORATE TAXATION [TX1]

Prerequisite: FA3 (course taken but not necessarily passed)

The fundamental principles, concepts, and application of Canadian federal income tax legislation, in both individual and corporate taxation, are covered in this course.

FINANCIAL ACCOUNTING CONSOLIDATIONS & ADVANCED ISSUES [FA4]

Prerequisites: FA3, BC1

An advanced course providing an in-depth study of the six major areas of advanced financial accounting.

ADVANCED EXTERNAL AUDITING [AU2]

Prerequisite: AU1, BC2

An advanced audit course providing an in-depth study of concepts related to all aspects of external auditing as well as other types of audit and non-audit engagements, and a discussion of current issues and future directions in auditing.

ADVANCED CORPORATE FINANCE [FN2]

Prerequisite: FN1

This advanced course provides an in-depth study of issues and tools that will assist financial managers in their decision-making.

INTERNAL AUDITING & CONTROLS [MU1]

Prerequisites: AU1, BC2

Objectives, concepts, principles, procedures and techniques of management auditing, as well as the role of the management auditor in today's business systems are covered in this course.

INFORMATION SYSTEMS STRATEGY [MS2]

Prerequisite: MS1

This advanced course in analysis, design, and implementation of computer-based information systems is presented from a management end-user perspective.

ADVANCED PERSONAL & CORPORATE TAXATION [TX2]

Prerequisite: TX1

This advanced course covers corporate reorganizations, tax planning, and the application of tax principles and concepts to complex tax situations of individuals, trusts, partnerships, and corporations.

PUBLIC SECTOR FINANCIAL MANAGEMENT [PF1]

Prerequisites: FA2, MA2, AU1

This advanced course deals with financial management concepts, methods, and standards in use in the public sector.

ISSUES IN PROFESSIONAL PRACTICE [PA1]

Prerequisite – Level 4 & two PACE Electives

Prepares students to integrate and apply the competencies that a professional accountant external to an organization and providing business advisory services should possess. Using case studies and business simulations, students will develop and demonstrate their ability to anticipate and solve real world problems. The course introduces emerging issues while emphasizing competencies in financial accounting, taxation, and assurance. Online discussion groups are used to further develop such competencies as communications, teamwork and time management.

STRATEGIC FINANCIAL MANAGEMENT [PA2]

Prerequisites – Level 4 & two PACE Electives

Develops the professional competencies a CGA requires to effectively manage an organization's financial affairs from an internal perspective. In this course students are introduced to strategy and leadership competencies. They are also required to demonstrate their ability to integrate and apply knowledge from management accounting, finance, and management information systems. Online case discussion groups and business simulations are used to hone core professional competencies in communications, teamwork and time management.