

	Session 1/Fall (Sep-Dec)	Session 2/Winter (Dec-Mar)	Session 3/Spring (Mar-Jun)	Session 4/Summer* (Jun-Sep)
Level 4	MA2	AT1 AU1 FA4 MA2 TX1	AT1 AU1 FA4 TX1	AT1* AU1* FA4* MA2* TX1*
	FA4			
		BC2	BC2	BC2
PACE Level	FN2	AU2	AU2	MU1*
	MU1 PA1 PA2	FN2 MS2 PA2	FN2 MS2 MU1 PA1	*Exams Offered Only

CGA COURSE DESCRIPTIONS AND PREREQUISITES

ADVANCED STUDIES

Advanced Management Accounting (MA2) / (Prerequisites QU1, MA1)
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.

Personal & Corporate Taxation (TX1) / (Prerequisite FA3*)
This course covers the fundamental principles, concepts, and application of Canadian federal income taxation for individuals and corporations.

External Auditing 1 (AU1) / (Prerequisites QU1, FA3, MS1)
This introductory course covers the principles and procedures of external auditing.

Public Practice Audit Case (BC2) / (Prerequisite AU1*)
Provides hands-on experience preparing the audit working papers required to support an audit opinion. This business case generally requires about 85 hours to complete.

Accounting Theory & Contemporary Issues (AT1) / (Prerequisite FA3, FN1)
This advanced level financial accounting course provides an in-depth treatment of current issues and problems in the financial management profession.

Financial Accounting: Consolidations & Advanced Issues (FA4)
(Prerequisite FA3, BC1, FN1)
This course provides an in-depth study of six major areas of advanced financial accounting.

PROFESSIONAL LEVEL CAREER ELECTIVES

Advanced Corporate Finance (FN2) / (Prerequisite FN1)
This advanced finance course provides an in-depth study of issues and tools that assist financial management decision making.

Advanced External Auditing (AU2) / (Prerequisite AU1, BC2, FA4)
An advanced audit course providing 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.

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.

Internal Auditing & Controls (MU1) / (Prerequisite 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.

PROFESSIONAL LEVEL CAPSTONE COURSES

Issues in Professional Practice (PA1)
(Prerequisite – Levels 1-4, including FA4 & 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 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)
(Prerequisite – Levels 1-4, including FA4 & 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.

*Must have qualified to write or have written the exam.

The course descriptions listed above are brief overviews of the content of each course. For more details, please refer to the CGA Canada Syllabus, found at http://www.cga-canada.org/en-ca/Programs/Overview/Pages/ca_edu_syllabus.aspx