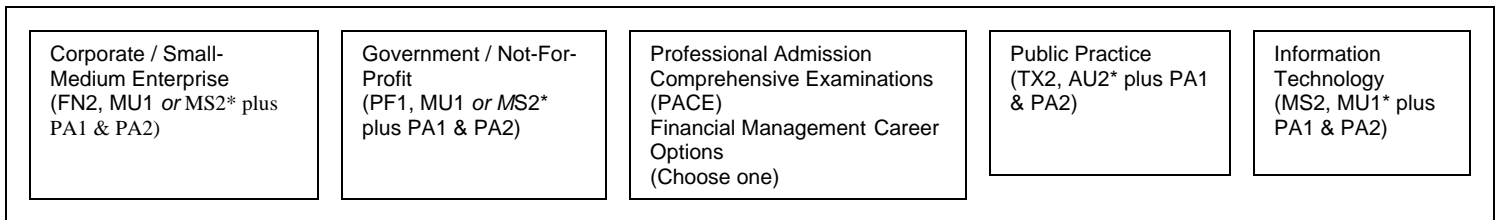
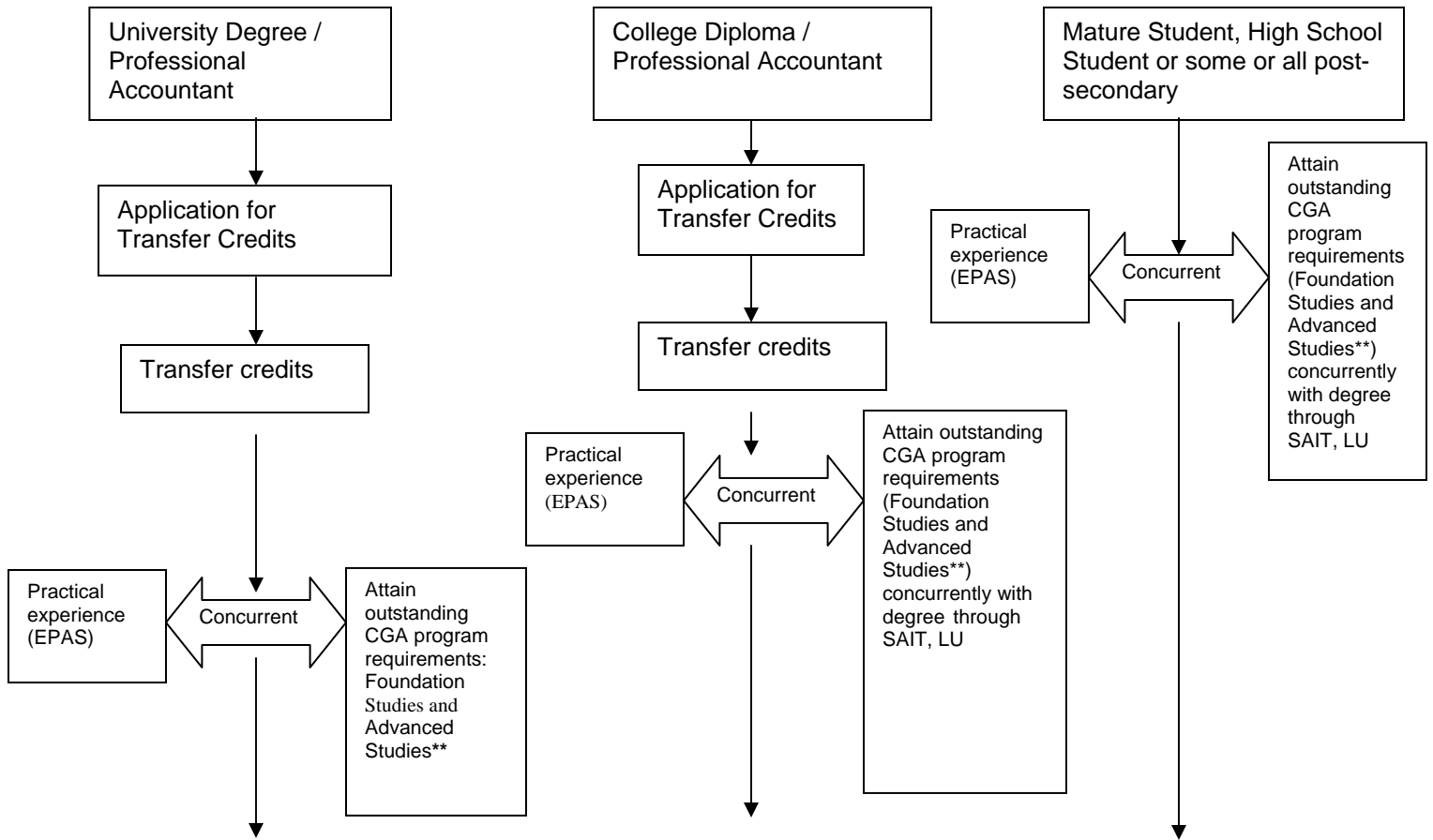


Certification Path: Access to the Certified General Accountant designation in Ontario



Certification as a CGA – Bachelor degree and practical experience requirements must be completed before certification.

**Foundation and Advanced Studies

Foundation Studies
Level 1: Financial Accounting Fundamentals (FA1); Micro & Macro Economics (EM1); Business Law (LW1)
Level 2: Financial Accounting: Assets (FA2); Business Quantitative Analysis (QU1); Management Accounting Fundamentals (MA1); Business Communications (CM1)
Level 3: Financial Accounting: Consolidations & Advanced Issues (FA3); Corporate Finance Fundamentals (FN1); Managing Information Systems (MS1); plus Accounting Business Case (BC1)

Advanced Studies
Level 4: Advanced Management Accounting (MA2); Personal & Corporate Taxation (TX1); Accounting Theory & Contemporary Issues (AT1); External Auditing (AU1); Financial Accounting: Consolidations & Advanced Issues (FA4); plus Public Practice Audit Case (BC2)