

CMA CANADA – BRITISH COLUMBIA – ADVANCED STANDING GUIDE 2009-2010

General Notes

- “/” indicates a combination of courses is required (in most cases, these must be done at the same institution and in the same program).
- Unless otherwise stated, minimum marks of 60% or “C” are required in the courses indicated.
- Students planning to take subsequent courses at another institution should ensure that all prerequisites will be recognized/met.
- Some institutions/degrees do not permit students to take individual courses on a selective basis, and require enrollment in an entire program.
- Ashton College courses (page 5) require a mark of at least 65%, and are acceptable only for purposes of entry into CMA Accelerated Program.

Universities

CMA Canada – British Columbia Course	Athabasca University	Capilano University	Farleigh Dickinson University ⁱ	Kwantlen Polytechnic University	Royal Roads University (BComm)	Royal Roads University (MBA)
Introductory Financial Accounting	ACCT 253	BFIN 141/142	ACCT 2021	ACCT 1110/1210 or 2293	ENMN 301	BUSA 524/525
Intermediate Financial Accounting	ACCT 351/352	BFIN 246/347	not available	ACCT 3310/3410 or 3510	not available	not available
Advanced Financial Accounting	ACCT 451	BFIN 411	not available	ACCT 4455 (4650 also recommended)	not available	not available
Introductory Management Accounting	ACCT 355	BFIN 341	ACCT 2122/4243	ACCT 3320	ENMN 301	BUSA 525 and MBA graduation
Intermediate Management Accounting	ACCT 356	BFIN 342	ACCT 2122/4243	ACCT 3420	not available	not available
Advanced Management Accounting	ACCT 454	BFIN 431	not available	ACCT 4720/4650	not available	not available
Corporate Finance ⁱⁱ	FNCE 370	BFIN 241/350	FIN3045/3146 (MGMT 3371 also recommended)	ACCT 3380	ENMN 417	BUSA 530
Operations Management	MGSC 368 or 369	BADM 301	QUANT 3152	BUSI 2405 or ENTR 3130	not available	EXMN 678 (671 also recommended)
Information Technology	CMIS 351/455	BADM 201 & BFIN 348	MIS 2001	CBSY 2205/2405 or ENTR 3160	ENMN 321	EXMN 682
Strategic Management	ADMN 404	BADM 470	BUSI 4160	ENTR 4200	ENMN 414	BUSA 550 and MBA graduation
Organizational Behavior (Human Resources)	ORGB 364	BADM 106	MGMT 3361	BUSI 1215 or 1250 or BBA	ENMN 316	MBA graduation
Marketing	MKTG 396	BMKT 161	MKTG 2120	MRKT 1199 or ENTR 3140	ENMN 315	BUSA 520
Taxation	TAXX 301	BFIN 351	not available	ACCT 3335	not available	not available
Internal Control and Audit	ACCT 460	BFIN 331/348	ACCT 4263	ACCT 3444 or 4445	not available	not available
Economics	ECON 247/248	ECON 111/112	ECON 2001/2102	ECON 1150/1250	not available	not available
Quantitative Methods	MATH 215 or MGSC 301	BADM 210	QUANT 2029/2130	ACCT 1230 or BUQU 1230	not available	BUSA 600

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CMABC Course	Simon Fraser University (Undergrad)	Simon Fraser University (Graduate ⁱⁱⁱ)	Thompson Rivers University	Thompson Rivers Univ. - Open (Distance) Learning	Thompson Rivers University (MBA) ^{iv}	Trinity Western University (Undergrad)
Introductory Financial Accounting	BUS 251	BUS 705 or 766 (or BUS 550)	ACCT 121/122 or BBUS 221	BUSM 131/132 or ADMN 231	Exempt	BUSI 221/222
Intermediate Financial Accounting	BUS 320/321	not available	(ACCT 255/265) or (BBUS 320/321)	ADMN 331/341	not currently available in MBA	BUSI 321/322
Advanced Financial Accounting	BUS 420	not available	BBUS 420	ADMN 402	not currently available in MBA	BUSI 421
Introductory Management Accounting	BUS 254	BUS 705 or 766 (or BUS 551)	ACCT 254 or BBUS 254	ADMN 233	Exempt	BUSI 323
Intermediate Management Accounting	Bus 322	not available	ACCT 264 or BBUS 325	ADMN 333	not currently available in MBA	BUSI 323/324
Advanced Management Accounting	BUS 424	not available	BBUS 425	ADMN 405	not currently available in MBA	BUSI 323/324
Corporate Finance ⁱⁱ	BUS 312	BUS 708 or 764 (or BUS 555*)	MNGT 210 or BBUS 312	ADMN 336	Exempt	BUSI 342/441
Operations Management	BUS 473 (474 also recommended)	BUS 715 or 758/762	BBUS 331	ADMN 315	under review	BUSI 381
Information Technology	BUS 362	BUS 709 or 756 (or BUS 554*)	BBUS 137	ADMN 137 or CMPT 215	Exempt	BUSI 370
Strategic Management	BUS 478	BUS 701 or 752, & MBA grad	MNGT 271 or BBUS 478	ADMN 470	Exempt	BUSI 484
Organizational Behavior (Human Resources)	BUS 272	BUS 704/712 or 761/MBA Grad (or BUS 557)	BBUS 272 or MGMT 281	ADMN 320 or ADMN 222 or ADMN 366	Exempt	BUSI 280/363
Marketing	BUS 343	BUS 702 or 754 (or BUS 556)	MNGT 143 or BBUS 343	ADMN 250	Exempt	BUSI 331
Taxation	BUS 329	not available	(ACCT 257/267) or (BBUS 322/323)	ADMN 351	not currently available in MBA	BUSI 428
Internal Control and Audit	BUS 426/421	not available	ACCT 262 or BBUS 423	ADMN 463	not currently available in MBA	BUSI 426
Economics	ECON 103/105	Exempt with MBA (or BUS 552)	(ECON 122/243) or (ECON 190/195)	ECON 200/201	Exempt	ECON 201/202
Quantitative Methods	BUEC 232 or STAT 270	Exempt with MBA (or BUS 553)	STAT 120 or BUEC 232	ECON 310 or STAT 102	Exempt	BUSI 275/276

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CMABC Course	Trinity Western University (MBA)	University of British Columbia (BComm)	University of British Columbia (DAP and alt.)	University of British Columbia (MBA)	University of British Columbia (Okanagan)	University Canada West ^v	University of the Fraser Valley
Introductory Financial Accounting	available through Undergrad	COMM 293	BUSI 293 or COMM 457	BAAC 500/501	MGMT 301	BUSM 208	BUS 145 or BUS 143/144
Intermediate Financial Accounting	available through Undergrad	COMM 353/450	BUSI 353/450	not available	MGMT 430/438 (or new 6-credit course: TBA)	not available	BUS 343/344
Advanced Financial Accounting	available through Undergrad	COMM 453	BUSI 453	not available	TBA	not available	BUS 439
Introductory Management Accounting	MBA 521	COMM 294	BUSI 294 or COMM 458	BAAC 510/511	MGMT 302	BUSM 300 or MBA 507	BUS 247
Intermediate Management Accounting	available through Undergrad	COMM 354	BUSI 354	BAAC 510/511	MGMT 431	not available	BUS 348
Advanced Management Accounting	available through Undergrad	COMM 454	COMM 454 or BUSI 454	not available	TBA	not available	BUS 348/404
Corporate Finance ⁱⁱ	MBA 542 (672 also recommended)	COMM 298 (370 also recommended)	BUSI 370 or COMM 473	BAFI 500	MGMT 310/plus one 4 th year Finance course	BUSM 303 or MBA 508	BUS 349
Operations Management	MBA 571	COMM 399	COMM 399 or BUSI 399	BASC 510	MGMT 355 (390 also recommended)	BUSM 302 or MBA 510	BUS 350
Information Technology	MBA 570	COMM 335	BUSI 335	CORE & BAIT 511	MGMT 350	BUTM 400/401 (402 also recommended), or MBA 509/520	BUS 440
Strategic Management	MBA 684	COMM 491	COMM 493 or BUSI 493	BASM 501/502	MGMT 481	MBA 504 & MBA graduation	BUS 403
Organizational Behavior (Human Resources)	MBA 674 or 652 (and MBA graduation)	COMM 292	COMM 292 or COMM 329 or BUSI 329	CORE	MGMT 380	BUSM 205 or MBA 501/504	BUS 203
Marketing	MBA 501	COMM 296 (formerly 396)	COMM 296 (formerly 396) or 465 or BUSM 465	CORE	MKTG 320	BUSM 207 or MBA 503	BUS 120
Taxation	available through Undergrad	COMM 355	BUSI 355	not available	MGMT 432	not available	BUS 345/346
Internal Control and Audit	available through Undergrad	COMM 455	BUSI 455	not available	TBA	not available	BUS 347
Economics	MBA 525 (a course in macroeconomics also recommended)	ECON 101/102	(BUSI 100/101) or (ECON 101/102)	CORE (but BAPA 500 recommended)	ECON 101/102	ECON 103/109	ECON 100/101
Quantitative Methods	MBA Admission and MBA 525	COMM 291	COMM 291 or BUSI 291	Exempt (but BABS 500 recommended)	STAT 121	MATH 209 or MBA 505	MATH 106

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CMABC Course	University of Northern BC (BComm)	University of Northern BC (MBA)	University of Phoenix ^{vi}	University of Victoria ^{vii}	University of Victoria (MBA)	Vancouver Island University ^{viii}	Vancouver Island University (new MBA) ^{ix}
Introductory Financial Accounting	COMM 210	COMM 610	See Note vi	COM 315 ^{vii}	EBL and MBA 520	ACCT 100/201	PMBA 504 & MBA 503
Intermediate Financial Accounting	COMM 310/311	Not included in MBA	not currently available	not available	not available	ACCT 335/336	not available
Advanced Financial Accounting	COMM 414	Not included in MBA	not currently available	not available	not available	ACCT 435	not available
Introductory Management Accounting	COMM 211	Not currently included in MBA	ACC C349	COM 316 ^{vii}	EBL and MBA 520	ACCT 294	MBA 503/504
Intermediate Management Accounting	COMM 312	Not included in MBA	not available	Individual Review (COM 450 only if MA2)	not available	ACCT 362	not available
Advanced Management Accounting	COMM 411	Not included in MBA	not available	not available	not available	Met with BBA (Accounting concentration)	not available
Corporate Finance ⁱⁱ	COMM 220/320	COMM 620/725	FIN C370/C419	COM 371 or COM 240	MBA 530	FNCE 130/330	MBA 521
Operations Management	COMM 350	COMM 650	MGT C311	COM 341	MBA 535	MGMT 450	MBA 505
Information Technology	COMM 351	COMM 755	CIS 319 or ACC C340	COM 331	MBA 544	QUME 380	MBA 501
Strategic Management	COMM 400	COMM 603/701/735	BUS 475	COM 400	MBA 550 and MBA graduation	MGMT 496	PMBA 501 and MBA graduation
Organizational Behavior (Human Resources)	COMM 230/330	COMM 632	MGT 331	COM 321 or 322 or 220	MBA 553/555	MGMT 192/292	MBA 500
Marketing	COMM 240	COMM 640	MKT 421	COM 351 or COM 250	MBA 510	MARK 160	PMBA 502 and MBA graduation
Taxation	COMM 313/314	Not included in MBA	not currently available	COM 425	not available	ACCT 217/317	not available
Internal Control and Audit	COMM 412	Not included in MBA	not available	not available	not available	ACCT 410	not available
Economics	ECON 100/101	ECON 608 (a course in Macroeconomics also recommended)	ECON 365/372	ECON 103/104 ^{vii}	EBL and MBA 515	ECON 211/212	PMBA 503
Quantitative Methods	ECON 205 or MATH 242 or 341 or 342	Not included in MBA	RES 341/342	STAT 252 or 255 or 260 or (ECON 245/246)	EBL and MBA 540	QUME 232 (436 also recommended)	PMBA 504 and MBA graduation

Institutes and Colleges

CMABC Course	Alexander College	Ashton College	British Columbia Institute of Technology^x	Camosun College	College of New Caledonia	College of the Rockies
Introductory Financial Accounting	COMM 293	DA 01 (Diploma of Accounting)	FMGT 1100/2100 or 1105/2105	ACCT 110/111	ACC 151/152 or COM 204	BUAD 101/102
Intermediate Financial Accounting	not available	not available	FMGT 3110/4110	ACCT 210/211	ACC 251/252	BUAD 203/204
Advanced Financial Accounting	not available	not available	FMGT 7120 or 7121	ACCT 310	ACC 354 (if offered)	not available
Introductory Management Accounting	COMM 294	DA 07 (Diploma of Accounting)	FMGT 3210	ACCT 220	COM 212 or ACC 255	BUAD 205/206
Intermediate Management Accounting	not available	not available	FMGT 4210	ACCT 320	ACC 256	BUAD 205/206
Advanced Management Accounting	not available	not available	FMGT 7210	ACCT 420	not available	not available
Corporate Finance ⁱⁱ	not available	not available	FMGT 3510/4510	FIN 210	FIN 257/258	BUAD 201/202
Operations Management	not available	not available	OPMT 1103 or 1198	BUS 232 or 400	not available	not available
Information Technology	not available	not available	FMGT 7710	BUS 141/241	CIS 152/160	COMP 248
Strategic Management	not available	not available	BUSA 4800 or 6800 or (FMGT 7910/8910)	BUS 290 or 480	not available	not available
Organizational Behavior (Human Resources)	COMM 292	not available	(ORGB 1100 or 1105) & (BUSA 6800 or 2005 or 7250 or 2100)	BUS 220	COM 222 or MGT 154/254	BUAD 104/216
Marketing	not available	not available	MKTG 1102	MARK 110	MKT 152	BUAD 105
Taxation	not available	not available	FMGT 3410/4410	ACCT 470/471	TAX 361/362 if offered	BUAD 233/234
Internal Control and Audit	not available	not available	FMGT 3310/4310	ACCT 380	ACC 380 if offered	not available
Economics	ECON 103/105	DA 02 (Diploma of Accounting)	ECON 2100/2200	ECON 103/104	(ECON 201/202) or (ECON 101/102)	ECON 101/102
Quantitative Methods	COMM 291	DA 05 (Diploma of Accounting)	OPMT 1130 or 1121 or 1208 or 1197	BUS 230	MATH 157	BUAD 220 & MATH106

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CMABC Course	Columbia College	Douglas College	Langara College	Langara (Continuing Studies) ^{xi}	New York Institute of Technology (Vancouver) ^{xii}	Nicola Valley Institute of Technology	North Island College
Introductory Financial Accounting	ACCT 251	ACCT 1110/1210 or ACCT 1235	FMGT 1115/1215 or 2293 or 1285	BSAD 1084/1085	ACCT 595 ^{xii}	(ADMN 115 or ACED 115) & BUSM 210	BUS 112/113
Intermediate Financial Accounting	not available	ACCT 2310/2410	FMGT 1321/2421	See End Notes	not available	not available	BUS 211/212
Advanced Financial Accounting	not available	ACCT 4510	FMGT 3121	See End Notes	not available	not available	BUS 419
Introductory Management Accounting	ACCT 254	ACCT 2320	FMGT 2294	BSAD 1087	ACCT 601	not available	BUS 217
Intermediate Management Accounting	not available	ACCT 2420	FMGT 2294/3223	See End Notes	not available	not available	BUS 318
Advanced Management Accounting	not available	ACCT 4520 & (ACCT 2420 or 4850)	STAT 3223 and BBA (Accounting)	not available	not available	not available	not available
Corporate Finance ⁱⁱ	BUSN 298	FINC 2340	FMGT 2371/2474	See End Notes	FINC 601/720	BUSM 211	BUS 244
Operations Management	not available	BUSN 3380	BUSM 3200	not available	MGMT 610	not available	not available
Information Technology	CSCI 237	CSIS 2200	BCAP 3200 or CSIS 2500	See End Notes	MIST 705	ADMN 165 & BUSM 260	BUS 290
Strategic Management	not available	BUSN 4470 or 4275	BUSM 4200	not available	MGMT 690	not available	BUS 292
Organizational Behavior (Human Resources)	BUSN 272	SOSC 2140 or BUSN 1210/3310	BUSM 2200	not available	MGMT 605	BUSM 222	BUS 350
Marketing	BUSN 250	MARK 1120	MARK 1115	not available	MRKT 601	BUSM 250	BUS 162
Taxation	not available	ACCT 3370/3470	FMGT 2325 (4225 also recommended)	See End Notes	not available	not available	BUS 223/323
Internal Control and Audit	not available	ACCT 4750	FMGT 3263	See End Notes	not available	not available	BUS 420
Economics	ECON 103/105	ECON 1150/1250	ECON 1220/1221	BSAD 1088	ECON 595/601	BUSM 251 or ECON 101/102	ECO 110/111
Quantitative Methods	BUSN 291	BUSN 2429	STATS 1123 (3223 also recommended)	BSAD 1083	QUAN 601	STAT 103 or BUSM 207	BUS 232

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CMABC Course	Northern Lights College	Northwest Community College	Okanagan College	Selkirk College	Vancouver Community College	Yukon College	Certified General Accountants ^{xiii}
Introductory Financial Accounting	MGMT 103/109 or 120 or 120A	ACCT 150/151	BUAD 111/121	COMM 240/241	Fundamental Accounting Principles (#9030/#3295)	ACCT 101/102 or 202	FA 1
Intermediate Financial Accounting	MGMT 201/202	ACCT 251	BUAD 263/273	ADMN 251/254	FGMT 2337/2347	ACCT 209/210	FA 2 & 3
Advanced Financial Accounting	not available	not available	BUAD 362	not available	ACIT 4156	not available	FA 4
Introductory Management Accounting	MGMT 220	ACCT 252	BUAD 264	ADMN 250	FGMT 2329	ACCT 204	MA 1
Intermediate Management Accounting	not available	ACCT 253	(BUAD 274/296) or (BUAD 365/296)	not available	ACIT 4151	ACCT 205	MA 2
Advanced Management Accounting	not available	not available	BUAD 366	not available	ACIT 4151/4155	under review	See End Notes
Corporate Finance ⁱⁱ	MGMT 260/261	BFIN 250/251	BUAD 195/273/296	ADMN 252/255	FGMT 2332	BUS 260/261	FN 1 (FN 2 also recommended)
Operations Management	not available	MGMT 254	BUAD 282	ADMN 265	not available	not available	See End Notes
Information Technology	MGMT 217	BCPT 250	BUAD 283	ADMN 269	FGMT 2331	not available	MS 1 or 2
Strategic Management	MGMT 225	BPOL 250	BUAD 123/340	ADMN 295	not available	under review	See End Notes
Organizational Behaviour (Human Resources)	PSYC 224 or MGMT 104/204	MGMT 251 or 255	BUAD 162 or 262	COMM 220 (or ADMN 286)	ACIT 4257	BUS 281/303	See End Notes
Marketing	MGMT 107	MARK 150	BUAD 116	ADMN 181	ACIT 4256	BUS 132	See End Notes
Taxation	MGMT 203	TAXN 250	(BUAD 280/281) or (BUAD 208/369)	ADMN 253/257	ACIT 4152	not available	TX 1
Internal Control and Audit	not available	ACCT 254	BUAD 364	ADMN 259	ACIT 4153	not available	AU 1 (MU1 also recommended)
Economics	ECON 101/102	ECON 150/151	ECON 115/125 or BUAD 113	ECON 106/107	FGMT 2330	ECO 100/101	EM 1
Quantitative Methods	MGMT 290 or MATH 104	MATH 251	STAT 121 or 124	MATH 131 or STAT 206 (both preferred)	FGMT 2335	BUS 111	QU 1

ⁱ **Farleigh Dickinson University** is a US based university with a campus in Vancouver. A minimum grade of “C-” is required. Individuals seeking admission to the CMA Accelerated Program who have completed ACCT 2122 (without ACCT 4243) with at least a “B” will be deemed to have met the Introductory Management Accounting prerequisite.

ⁱⁱ **Corporate Finance:** Some universities offer a single Introductory Finance course that focuses on key foundational material rather than breadth of topics covered. Where available, CMA BC advises students to take more than the minimum “Introduction to Finance” indicated in order to obtain optimal coverage of the CMA Entrance Exam Competencies (Required Topics).

ⁱⁱⁱ Course listing reflects SFU’s standard and MOT MBA programs (and **Graduate Diploma**) only. Currently EMBA students may be eligible for a unique Joint MBA/CMA program and should consult CMABC Programs for specific requirements. MFRM and GAWM applicants may have substantial advanced standing based on their undergraduate degree so will be evaluated on an individual basis.

*Graduate diploma students proceeding to the SFU MBA should anticipate taking the relevant 700 level course also.

^{iv} Details of the **TRU MBA** are under revision, but graduates can expect exemptions (advanced standing) for the prerequisites indicated.

^v For **University Canada West**, a private university based in Victoria, the minimum acceptable letter grade is “C+”.

^{vi} The **University of Phoenix** offers classroom and on-line courses and programs, geared to mid-career adult learners. Unless otherwise stated, students must have obtained at least “C” standing in a course in order to request Advanced Standing. Students should check with other provincial CMA offices and/or other postsecondary institutions regarding transfer of credits.

In addition to courses listed above, CMA BC will recognize the following for purposes of acceptance into the CMA Accelerated Program:

Introductory Financial Accounting: ACC 362/363 (or 300/400) with at least a “B”

^{vii} **University of Victoria** - In addition to the courses listed, certain Continuing Studies courses may be considered on an individual basis, primarily for purposes of Accelerated Program prerequisites:

BMBA 230 for Economics, minimum mark 72% or B

BMBA 140 + 360 for Introductory Financial Accounting, minimum mark 72% or B in each

BMBA 220 for Introductory Management Accounting, minimum mark 72% or B

^{viii} Formerly called **Malaspina University College**.

^{ix} If **VIU** does not require a student to take the Foundation Program based on a prior undergraduate degree in Business, CMABC will also exempt the PMBA courses indicated.

^x **Graduates of a BCIT Financial Management Diploma (Advanced Accounting Option or having equivalent coursework)**, who are eligible for the BCIT Bachelor of Technology in Accounting program, may receive a waiver for certain Entrance Exam prerequisites based on their overall diploma. Please contact CMABC for additional information.

^{xi} **Langara College Continuing Studies** courses will meet CMA Accelerated Program course prerequisites as indicated. These and various other Langara Continuing Studies *BSAD* courses will generally be accepted once a student has them recognized as transfer credit in an eligible degree program. If taken to supplement an existing degree, consideration can also be given for Advanced Standing provided at least a “C+” has been obtained. Contact CMA Programs for additional information.

^{xii} **NYIT** is a US-based institution with a campus in Vancouver. A minimum of “C” standing is required in courses indicated. In most cases applicants from NYIT would be advised to enroll in the CMABC Accelerated Program, and given the intensity of this program, prior completion of NYIT ACCT 701 and 702 in addition to 595 is recommended.

^{xiii} Fully **certified/designated members of CGA** may be granted a waiver for selected prerequisites not offered as individual courses in their program. Individual CGA courses with 65% or higher marks will be accepted as indicated.