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Educational Records Evaluation Service

FOREIGN EDUCATION EVALUATION
with U.S. Equivalence

Type: Evaluation with Course-by-Course Detail
Purpose: The Uniform CPA Examination in XXXX
ERES Ref #: XXXX
XXXX 13, 20XX

■ Applicant Information

- ◆ Name on Application: XXXX
- ◆ Name on Documents: XXXX
- ◆ Date of Birth: XXXX

■ Review of Education

▶ Credential I:

- ◆ Country: CANADA
- ◆ Credential: Bachelor of Commerce Degree
- ◆ Major / Specialization: Accounting
- ◆ Institution Attended: XXXX University
- ◆ Length of Program: Four Years
- ◆ When Attended: 2014 – 2018
- ◆ Date Awarded: November, 2018
- ◆ Awarded By: XXXX University
- ◆ Admission Requirement: Senior High School Graduation Certificate and entrance examination
- ◆ Comments: This program may be considered for graduate admission to colleges and universities in the United States.
- ◆ U.S. EQUIVALENCE: Bachelor's Degree in Accounting

XXXX

ERES Reference No: XXXX

Evaluation with Course-By-Course Detail

■ Status of Institution

XXXX University, Canada, was founded in 1908. According to our references, it is an internationally recognized degree granting institution of higher education. Coursework and degrees from this institution are generally accepted at regionally accredited institutions of higher education in the United States.

■ Documentation

As evidence of the educational achievement described above, we were provided with original official documents issued by the above institution. We have examined the documentation carefully and have no reason to doubt its authenticity.

■ Course List

Courses completed in the above studies are converted to U.S. semester credits and grades.			
♦ Accounting Related Subjects are listed in bold (A) ♦ Business Related Subjects are listed in italics (B)			
Course Title	U.S. Credits	U.S. Grade	
XXXX University, Canada (Bachelor's Program)			
Academic Years 2014-2015			
<i>B</i> <i>Business Fundamentals</i>	3.0	C	
Introduction to Quantitative Decision Making	3.0	A	
<i>B</i> <i>Prin Micro Econ</i>	3.0	A	
The Catastrophic Earth: Natural Disasters	3.0	B	
Differential Calculus for Social Science and Commerce	4.0	B	
<i>B</i> <i>Application of Statistics in Business</i>	3.0	A	
<i>B</i> <i>Management and Organizational Behaviour</i>	3.0	B	
<i>B</i> <i>Principles of Macroeconomics</i>	3.0	B	
The Solid Earth: A Dynamic Planet	3.0	B	
A Financial Accounting	3.0	B	
Symbolic Logic I	3.0	A	
Academic Years 2015-2016			
Career Fundamentals	1.0	B	
<i>B</i> <i>Logistics and Operations Management</i>	3.0	A	
<i>B</i> <i>Introduction to Management Information Systems</i>	3.0	A	
<i>B</i> <i>Managerial Economics</i>	3.0	A	
<i>B</i> <i>Introduction to Marketing</i>	3.0	A	
<i>B</i> <i>Managing The Employment Relationship</i>	3.0	A	
A Managerial Accounting	3.0	A	
<i>B</i> <i>Introduction to Finance</i>	3.0	A	
Strategies for University Writing	3.0	B	
Academic Years 2016-2017			
Classical Chinese I (Heritage)	3.0	A	
A Financial Accounting: Intermediate I	3.0	A	
<i>B</i> <i>Corporate Finance</i>	3.0	A	

(Continued)

JIAOYANG LIERES Reference No: **18-08-537**

Evaluation with Course-By-Course Detail

■ Course List (cont'd):

Course Title	U.S. Credits	U.S. Grade
<i>B</i> <i>Government and Business</i>	3.0	B
Introduction to Critical Thinking	3.0	A
Modern Chinese Literature II (Heritage)	3.0	B
A Cost Accounting	3.0	A
A Income Taxation	3.0	A
Business Communications	3.0	B
<i>B</i> <i>Commercial Law</i>	3.0	A
<i>B</i> <i>Money and Banking</i>	3.0	A
Academic Years 2017-2018		
Basic Cantonese for Mandarin Speakers	3.0	A
Business Writing	3.0	B
A Financial Accounting - Intermediate II	3.0	A
International Nutrition	3.0	B
A Financial Accounting - Advanced	3.0	A
A Accounting for Management Control and Incentives	3.0	C
A Principles of Auditing	3.0	A
Earth's Treasures: Gold and Gems	3.0	A
Information Systems Technology and Development	3.0	A
<i>B</i> <i>Strategic Management</i>	3.0	B
Total U.S. Semester Credits:		122.0
♦ Total Accounting Credits: 27.0; ♦ Total Business-Related Credits: 48.0		
Bachelor of Commerce Degree: 2018		

■ Summary of U.S Equivalence

It is the judgment of *Educational Records Evaluation Service* that the above studies have the equivalence of the following completed at regionally accredited institutions of higher education in the United States:

- **Bachelor's Degree in Accounting**

Certified by:

Approved by:

XXXX

International Education Specialist

This evaluation is advisory in nature and subject to the policies of the institution to which it is presented.

References:

- ♦ *Pier World Education Series: Canada Workshop Report*, AACRAO & NAFSA, 1989
- ♦ *Country Education Profiles-Canada*, (A Comparative Study 2nd Edition, prepared by the National Office of Overseas Skills Recognition, 1996, the Australia Government Publishing Service)
- ♦ *EDGE (Electronic Database for Global Education)*-AACRAO, 2010
- ♦ *International Handbook of Universities*, 23rd Edition, International Association of Universities, 2012