

Accounting

Overview

Career Studies Certificate

PURPOSE: This program will provide students with the accounting courses needed to meet the requirements of the Virginia Board of Accountancy to sit for the Certified Public Accountancy (CPA) examination.

OCCUPATIONAL OBJECTIVES: These accounting courses may also meet accounting requirements of various government and private sector positions.

ADMISSION REQUIREMENTS: General college curricular admission

PROGRAM NOTES: Students entering this program must have successfully completed Principles of Accounting I and II (ACC 211-212). Since the CPA exam is computer-based, students should be proficient with computers, including the ability to work with Windows, Word, and Excel. Students should speak with their Accounting faculty advisor prior to enrolling in courses. To meet the educational requirements to sit for the Virginia CPA exam, a candidate must obtain the following from one or more accredited institutions:

- At least 120 semester hours of college courses;
- Baccalaureate or higher degree; and
- Accounting concentration or equivalent.

Virginia Board of Accountancy (VBOA) requires the following:

- A minimum of 24 semester hours of accounting courses, to include courses in auditing, financial accounting, management accounting, and taxation; and
- A minimum of 24 semester hours of business courses. As many as six hours of accounting courses (not included in the 24 hours of accounting courses) may be considered for the business course requirement.

Although they are in addition to the CSC, if needed, students can complete the 24 business credit hours required by the Virginia Board of Accountancy (VBOA). Please see your faculty advisor for recommended courses.

**Principles of Accounting courses (ACC 211-212) or introductory accounting courses cannot be considered in determining whether a person has obtained the minimum of 48 semester hours or equivalent required for an accounting concentration.*

Roadmap

Order	Course	Title	Credits
1	ACC 221 ¹	Intermediate Accounting I	3
2	ACC 231 ²	Cost Accounting I	3
3	ACC 261	Principles of Federal Taxation I	3
4	ACC 241	Auditing I	3
5	ACC 222 ¹	Intermediate Accounting II	3
6	<u> </u> ³	Accounting Elective	3
7	<u> </u> ³	Accounting Elective	3
8	<u> </u> ³	Accounting Elective	3
TOTAL	Accounting Career Studies Certificate		24

01.28.2020

¹ Prerequisite is ACC 211 with a grade of "B" or higher.

² Prerequisite is ACC 212 with a grade of "C" or higher.

³ Students will take 3 of the following 4 classes: ACC 217, ACC 219, ACC 215, ACC 240.