



## **Accounting - CPA Exam Preparation A.B.**

Curriculum Code: 0255

Effective: Fall 2019 – Summer 2024

### **Description**

This degree focuses on learning the material necessary to pass the Uniform Certified Public Accountant (C.P.A.) Examination. The educational requirements to sit for the C.P.A. exam include a minimum of a Bachelor Degree with 150 credit hours or an MBA. For details, see Additional Information below. Virtually all jobs in accounting and auditing are available to the C.P.A. The main job a C.P.A. is eligible to do that other accountants cannot is that of external auditor, which involves expressing an independent opinion on financial statements prepared by others. Some public accounting experience is required prior to certification in some states. The student is advised to review the requirements for certification as defined by the State Board of Accountancy. In addition, students should contact the Board of Accountancy, State of Michigan, Consumer and Industry Services to receive an authoritative list of requirements to sit for the C.P.A. exam.

### **Additional Information**

Before starting this program, students are required to meet with a faculty advisor. Though this program provides all of the accounting classes necessary to meet the requirements to become certified in the State of Michigan, the program does not include all of the requirements. Students should meet with a faculty advisor to determine if additional classes need to be taken to meet all of the requirements to become certified.

In order to receive a CPA Certificate, you must have 150 total semester hours of college credit and a bachelor's degree with a concentration in accounting. The educational requirement may be met in one of the following ways:

Method 1: Earn a master's degree in accounting or business administration with 12 semester hours of graduate level accounting courses (not to include information systems or tax courses).

Method 2: Complete a Bachelor degree with a minimum of 150 credits including 30 semester hours of accounting courses. Only 6 semester hours may be in taxation. 39 additional semester hours are required, with 3-12 semester hours in at least five of the following subject areas.

- Economics
- Business Law
- Ethics
- Finance
- Marketing
- Management
- Statistics
- Taxation
- Business Policy

Courses taken at a 2-year or community college are acceptable.

## Contact Information

Contact the Business and Economics Department, Gannon Building, Room 1222, telephone number 517-483-1522 or the Academic Advising Department, Gannon Building - StarZone, telephone number 517-483-1904.

## General Education Core Courses, Recommended Choices

(For the full list of options, see [General Education Core](#))

- Communication – *Select one*  
COMM 110, Communication in the Workplace, 3 credits / 3 billing hours  
COMM 130, Fund of Public Speaking, 3 credits / 3 billing hours
- Global Perspective and Diversity – *Select one*  
ECON 260, Comparative Economic Systems, 3 credits / 3 billing hours  
MGMT 234, Diversity in the Workplace, 3 credits / 3 billing hours  
POLS 260, Comparative Political Systems, 3 credits / 3 billing hours
- Math – *Select one*  
MATH 119, Math Applications for Living, 4 credits / 4 billing hours  
MATH 120, College Algebra, 4 credits / 4 billing hours
- Science – *Select one*  
ASTR 201, Introductory Astronomy, 4 credits / 5 billing hours  
BIOL 125, Introductory Biology, 4 credits / 5 billing hours  
PHYS 120, The Art of Physics, 4 credits / 5 billing hours
- Writing – *Select one*  
ENGL 121, Composition I, 4 credits / 4 billing hours  
ENGL 127, Business Writing, 3 credits / 3 billing hours  
ENGL 131, Honors Composition I, 4 credits / 4 billing hours

## Program of Study Required Courses

Course Code	Course Title	Credit / Billing Hours
ACCG 210	Principles of Financial Accg	4 / 4
ACCG 211	Principles of Managerial Accg	4 / 4
ACCG 220	Intermediate Accounting I	4 / 4
ACCG 221	Intermediate Accounting II	4 / 4
ACCG 230	Cost/Managerial I	4 / 4
ACCG 240	Federal Income Tax I	4 / 4
ACCG 241	Federal Income Tax II	4 / 4
ACCG 260	Accounting Systems	4 / 4
ACCG 271	Principles of Finance	3 / 3
ACCG 290	Auditing	4 / 4
LEGL 215	Business Law – Basic Principles	3 / 3
LEGL 219	Adv Busn Law for Acct Majors	4 / 4

**Program of Study Required Courses, Limited Choice – *Select one***

Course Code	Course Title	Credit / Billing Hours
ACCG 250	Advanced Accounting	2 / 2
ACCG 280	Governmental Accounting	2 / 2

**Total Credit Hours**

65-66 credits / 66-67 billing hours

**Recommended Course Sequence**

Semester I	Semester II
Communication Core Math Core Writing Core ACCG 210 LEGL 215	Science Core ACCG 211 ACCG 240 LEGL 219

Semester III	Semester IV
Global Perspectives and Diversity Core ACCG 220 ACCG 241 ACCG 260	ACCG 221 ACCG 230 ACCG 271 ACCG 290 Limited Choice