

Area of Study: **Business and Information Technology**
 Pathway: **Certified Public Accountant Pathway**
 Type: **Advanced Certificate**
 Curriculum Code: **BUS.CPA.CERT (C501A)**

(Total Program Credits: 32)

To obtain the necessary qualifications to sit for the CPA (Certified Public Accountant) examination in Illinois, effective July 1, 2013, a candidate must have a total of 150 hours of acceptable college-level education, including at least a bachelor’s degree. At least 30 of those 150 hours must be in accounting and an additional 24 hours must be in business courses, including business ethics. Most students with bachelor’s degrees, even those with degrees in business and/or accounting, have less than the minimum acceptable qualifications in credit hours. Accordingly, this curriculum is for the students with bachelor’s degrees who are seeking the necessary qualifications in order to sit for the CPA examination in Illinois. More details are available from the Illinois Board of Examiners. Upon completion of the certificate, the student should submit transcripts to the Illinois Board of Examiners. (Fall 2018)

PROGRAM LEARNING OUTCOMES:

At the successful completion of the Certified Public Accountant Pathway Advanced Certificate, the graduate will be able to:

- record and analyze business transactions, and report the results in the financial statements by applying Generally Accepted Accounting Principles (GAAP);
- distinguish between the factors for issuing an unqualified, qualified, adverse, and no opinion auditor’s report under Generally Accepted Auditing Standards;
- compute a corporation’s taxable income, regular tax liability, and alternative minimum tax liability; and
- describe the role and effect of ethics on the business and accounting decision making process and financial statement reporting.

Placement Measures MAT, RHT, and COL sequence placement will be determined by an Academic Advisor. Contact your Academic Advisor or Transfer Specialist (if transferring), before registering for courses. *Developmental education courses do not transfer. They assist students in the path towards college credit.*

Program Map for Full-Time Students

Semester 1: Fall Semester	Category	Stackable Certificate	Stackable Degree	Next Steps
ACC 251 ◊# Intermediate Accounting I (4)	<i>Required</i>			Meet with your Academic Advisor to create an academic plan. Explore stackable certificate(s)/degree(s)
ACC 256 ◊# Tax Accounting (3)	<i>Required</i>			
BUS 161 ◊ Business Law I (3)	<i>Required</i>			
BUS 188 ◊ Business Writing (3)	<i>Required</i>			

13 Credit Hours

Semester 2: Spring Semester	Category	Stackable Certificate	Stackable Degree	Next Steps

ACC 252 ◊# Intermediate Accounting II (4)	<i>Required</i>			Meet with your Academic Advisor to update your academic plan. Create a Transferology account to explore how coursework transfers. Attend a Transfer 101 Workshop . (if applicable)
ACC 257 ◊# Principles of Auditing (3)	<i>Required</i>			
ACC 270 ◊# Corporate Tax Accounting (3)	<i>Required</i>			

10 Credit hours

Semester 3: Fall	Category	Stackable Certificate	Stackable Degree	Next Steps
ACC 255 ◊# Advanced Accounting (3)	<i>Required</i>			Meet with your Academic Advisor to finalize your academic plan for graduation and register for stackable certificate/degree (option).
ACC 266 ◊# Cost Accounting (3)	<i>Required</i>			
PHL 103 ◊ Ethics (3)	<i>General Education/Humanities</i>			Submit graduation petition by deadline (check for the specific date in catalog or syllabus.)

9 Credit hours

Note: Post-Bach Cert; individual path will be based on courses not taken for Bachelor's

See *ACC course descriptions* (p. **Error! Bookmark not defined.**) and *BUS course descriptions* (p. **Error! Bookmark not defined.**).

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