

CERTIFICATE IN CPA EXAM PREPARATION: ACCOUNTING SUBJECTS REQUIREMENT

The CPA Exam Preparation: Accounting Subjects Requirement Certificate of Achievement is designed for students who have earned a four-year degree or higher in a field other than accounting and need to earn the required accounting subject credits to sit for the CPA exam.

Upon completion of the program, a student will meet the California Board of Accountancy's 24-unit educational requirement for "Accounting Subjects." The program focuses on preparing students to sit for the Certified Public Accountant (CPA) exam, for entry-level accounting positions and a career in accounting. Successfully passing the CPA exam opens a range of career opportunities in the public, private and non-profit accounting fields.

Learning Outcomes

Certificate of Achievement Level Student Learning Outcomes

Students completing the CPA Exam Preparation: Accounting Subjects Requirement Certificate of Achievement will:

1. Apply fundamental accounting principles, properly record routine and nonroutine business transactions and prepare a complete set of financial statements.
2. Acquire an understanding of general audit knowledge pertaining to ethics, professional responsibilities, general principles, risk assessment, evidence, and reporting.
3. Acquire knowledge and skills with respect to U.S. federal taxation.
4. Satisfy the accounting course requirement to sit for the Uniform CPA exam to become a Certified Public Accountant.

Requirements

| Code | Title | Units |
|--------------------------|---|-----------|
| Required courses: | | |
| ACCT 101 or ACCT 101H | Financial Accounting Financial Accounting - Honors | 4 |
| ACCT 102 or ACCT 102H | Managerial Accounting Managerial Accounting - Honors | 4 |
| ACCT 110 | Income Tax Accounting | 4 |
| ACCT 203 | Intermediate Accounting I | 3 |
| ACCT 204 | Intermediate Accounting II | 3 |
| ACCT 205 | Cost Accounting | 3 |
| ACCT 206 | Auditing | 3 |
| Total Units | | 24 |

| Code | Title | Units |
|--|-------------------------------|-------|
| Additional recommended courses for CPA exam preparation purposes: | | |
| ACCT 111 | Taxation of Business Entities | 4 |

| Code | Title | Units |
|---------|---|-------|
| BUS 160 | Business Law and the Legal Environment I | 3 |
| BUS 161 | Business Law and the Legal Environment II | 3 |

Note 1: Some of the courses in this certificate are also included in the CPA Exam Preparation: Business-Related Subjects Requirement Certificate and the CPA Licensure: Accounting Study and Ethics Certificate. For purposes of satisfying the course requirements for this certificate, only select courses that have not been counted towards the CPA Exam Preparation: Accounting Subjects Requirement Certificate and/or the CPA Licensure: Accounting Study and Ethics Certificate.

Note 2: To sit for the CPA Exam, you must have baccalaureate degree or higher, including 24 semester units of accounting subjects and 24 semester units of business-related subjects.

Students should visit the California Board of Accountancy website at <https://www.dca.ca.gov/cba/index.shtml> (<https://www.dca.ca.gov/cba/index.shtml/>) for more information regarding the educational requirements to sit for the CPA exam and the requirements for CPA licensure.

Curriculum Map

1-Year Curriculum Map Example

This map represents one possible pathway through the program and is only for reference.

*It is highly recommended that you make an appointment (<https://www.citruscollege.edu/stdntsrvcounsel/Pages/ApptSchedule.aspx>) to create a customized education plan that fits your needs.

| Course | Title | Units |
|---|---|-----------|
| Fall Term 1 | | |
| ACCT 110 | Income Tax Accounting | 4 |
| BUS 160 | Business Law and the Legal Environment I | 3 |
| ACCT 203 | Intermediate Accounting I | 3 |
| Assumes student completed ACCT 101 + ACCT 102 | | |
| Units | | 10 |
| Winter Term 1 | | |
| ACCT 204 | Intermediate Accounting II | 3 |
| Units | | 3 |
| Spring Term 1 | | |
| ACCT 205 | Cost Accounting | 3 |
| ACCT 206 | Auditing | 3 |
| BUS 161 | Business Law and the Legal Environment II | 3 |
| ACCT 111 | Taxation of Business Entities | 4 |
| Units | | 13 |
| Total Units | | 26 |

Note: ACCT 111 Taxation of Business Entities, BUS 160 Business Law and the Legal Environment I, and BUS 161 Business Law and the Legal Environment II are recommended courses for CPA Exam Preparation.

Career Information

Career Opportunities

There are a variety of careers you can do with this major.

To explore more about this major, schedule an appointment (<https://www.citruscollege.edu/stdntsrv/ctcenter/Pages/AppptSchedule.aspx>) with a career counselor.
