# CERTIFICATE IN CPA EXAM PREPARATION: BUSINESS-RELATED SUBJECTS REQUIREMENT

The CPA Exam Preparation: Business-Related 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 business-related 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 "Business-Related Subjects." 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: Business-Related Subjects Requirement Certificate of Achievement will:

- Acquire an understanding of concepts related to accounting, economics, business management and operations, marketing, finance, business law, human resource management, computer information systems and business communications.
- Understand the interrelationship between accounting, economics, business management and operations, marketing, finance, human resource management, business law, computer information systems and business communications.
- 3. Satisfy the 24-unit educational requirement for business-related subject to sit for the Uniform CPA exam.

Title

Unite

## Requirements

Code

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	Complete twenty-four following courses:	(24) units minimum from the	
	ACCT 100	Accounting	4
	ACCT 111	Taxation of Business Entities	4
	ACCT 112	Computerized Income Tax Preparation	2
	ACCT 113	Volunteer Income Tax Assistance I	1
	ACCT 114	Volunteer Income Tax Assistance II	2
	ACCT 115	QuickBooks	2
	ACCT 116	Tax Practices and Procedures	3
	ACCT 118	Payroll Accounting	3
	ACCT 203	Intermediate Accounting I	3
	ACCT 204	Intermediate Accounting II	3
	ACCT 205	Cost Accounting	3

Code	Title	Units			
ACCT 206	Auditing	3			
ACCT 207	Fraud Examination	3			
BUS 130	Introduction to Business	3			
BUS 140	International Business	3			
BUS 141	International Marketing	3			
BUS 142	Fundamentals of Importing	3			
	and Exporting				
BUS 146	Principles of Money	3			
	Management				
BUS 152	Business Communications	3			
BUS 160	Business Law and the Legal Environment I	3			
BUS 161	Business Law and the Legal Environment II	3			
BUS 170	Small Business Management	3			
BUS 171	Human Relations in the Workplace	3			
BUS 172	Human Resources Management	3			
BUS 175	Introduction to Management	3			
BUS 185	Elements of Marketing	3			
BUS 192	Advertising	3			
ECON 101	Principles of Macroeconomics	3			
or ECON 101H	Principles of Macroeconomics - Hono	rs			
ECON 102	Principles of	3			
	Microeconomics				
ITIS 104	Information Technology	4			
ITIS 107	Network Technology	4			
ITIS 108	Network Operating Systems	4			
ITIS 109	Network and Computer Security	4			
ITIS 115	Computer Information Systems	3.5			
ITIS 120	Cybersecurity: Ethical Hacking	3			
ITIS 130	Microcomputer Applications	4			
ITIS 160	Introduction to Database Concepts	3			
ITIS 165	Database Principles Using SQL	3			
ITIS 180A	Introduction to Cloud Computing	3			
MATH 165	Introductory Statistics	4			
or MATH 165H	Introductory Statistics - Honors				
MATH 180	Calculus for Business and Social Sciences	4			
Total Units 24-26					

**Note 1:** Any of the courses above can be taken to satisfy the 24 unit business-related subject requirement.

**Note 2:** For the purpose of satisfying the CPA exam business-related subjects requirement, any accounting subjects in excess of the 24 units needed to fulfill the accounting subject requirement can be taken to satisfy the 24 unit business-related subject requirement.

Note 3: Some of the courses in this certificate are also included in the CPA Exam Preparation: Accounting 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 4:** 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/stdntsrv/counsel/Pages/ApptSchedule.aspx) to create a customized education plan that fits your needs.

Course	Title	Units
Fall Term 1		
ITIS 130	Microcomputer Applications I	4
BUS 152	Business Communications	3
BUS 160	Business Law and the Legal Environment I	3
ECON 101 or ECON 101H	Principles of Macroeconomics or Principles of Macroeconomics - Honors	3
	Units	13
Spring Term 1		
ITIS 104	Information Technology	4
ECON 102	Principles of Microeconomics	3
ITIS 115	Computer Information Systems	3.5
BUS 161	Business Law and the Legal Environment II	3
	Units	13.5
	Total Units	26.5

### **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/ApptSchedule.aspx) with a career counselor.