

CERTIFICATE IN CPA LICENSURE: ACCOUNTING STUDY AND ETHICS

The CPA Licensure: Accounting Study and Ethics Certificate of Achievement is designed for students who satisfy the California Board of Accountancy Baccalaureate degree or higher requirement and need to satisfy the additional 30 semester hours Accounting Study and Ethics Study educational requirement to apply for licensure.

Upon completion of the program, students will meet the California Board of Accountancy's 20-unit accounting study educational requirement and the 10-unit ethics educational requirement for licensing purposes.

Learning Outcomes

Certificate of Achievement Level Student Learning Outcomes

Students completing the CPA Licensure: Accounting Study and Ethics Certificate of Achievement will:

1. Understand the obligations of accounting professionals and apply the rules and standards of professional practice for auditors and accountants.
2. Satisfy the 20 semester unit Accounting Study educational requirement for CPA licensure.
3. Satisfy the 10 semester unit Ethics Study educational requirement for CPA licensure.

Requirements

Students receiving this Accounting Study and Ethics certificate must meet the following requirements:

Completion of a minimum of 30 semester units

1. Completion of a minimum of 20 semester units of Accounting Study course work.
2. Completion of a minimum of 10 semester units of Ethics Study course work.

Note: For CPA licensure purposes, any previously earned accounting units in excess of the 24 units needed to fulfill the 24-unit accounting requirement can be applied towards satisfying the 20 unit Accounting Study requirement.

Accounting Study: Twenty (20) units minimum

Code	Title	Units
Select at least six (6) units from the following courses:		
ACCT 100	Accounting	4
ACCT 110	Income Tax Accounting	4
ACCT 111	Taxation of Business Entities	4
ACCT 112	Computerized Income Tax Preparation	2

Code	Title	Units
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
ACCT 206	Auditing	3
ACCT 207	Fraud Examination	3

To fulfill the remaining fourteen (14) required units, coursework can be selected from the following lists:

Accounting

Any course(s) not selected above

Business

BUS 130	Introduction to Business	3
BUS 140	International Business	3
BUS 141	International Marketing	3
BUS 142	Fundamentals of Importing and Exporting	3
BUS 146	Principles of Money Management	3
BUS 152	Business Communications	3
BUS 160	Business Law and the Legal Environment I	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 - Honors	
ECON 102	Principles of Microeconomics	3
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 I	4

Code	Title	Units
ITIS 160	Introduction to Database Concepts	3
ITIS 165	Database Principles Using SQL	3
ITIS 180A	Introduction to Cloud Computing	3
MATH 165 or MATH 165H	Introductory Statistics Introductory Statistics - Honors	4
MATH 180	Calculus for Business and Social Sciences	4
<i>Other Academic Work Relevant to Accounting and Business</i>		
(No more than 3 units from each elective area below will count towards the fourteen required units)		
<i>Skill based elective</i>		
ENGL 101 or ENGL 101H	Reading and Composition Reading and Composition - Honors	4
ENGL 103 or ENGL 103H	Composition and Critical Thinking Composition and Critical Thinking - Honors	3
<i>Foreign language/cultural & ethnic studies elective</i>		
ASL 101	American Sign Language I	5
CHIN 101	Chinese I	5
FREN 101	French I	5
GER 101	German I	5
ITAL 101	Italian I	5
JPN 101	Japanese I	5
SPAN 101 or SPAN 101H	Spanish I Spanish I - Honors	5
ANTH 210 or ANTH 210H	Introduction to Cultural Anthropology Introduction to Cultural Anthropology - Honors	3
ANTH 216 or ANTH 216H	Sex and Gender in Cross Cultural Perspectives Sex and Gender in a Cross Cultural Perspective - Honors	3
ETHN 101	Introduction to Ethnic Studies	3
HIST 130	Latin American Culture and Civilization	3
<i>Industry-based elective</i>		
REAL 210	Real Estate Principles	3
REAL 212	Real Estate Practice	3
REAL 214	Real Estate Finance	3
REAL 216	Legal Aspects of Real Estate	3
REAL 220	Real Estate Property Management	3
REAL 222	Real Estate Economics	3
REAL 224	Escrow I	3
REAL 226	Appraisal I: Principles and Procedures	3.5
REAL 228	Appraisal II: Residential Real Estate Appraisal	3.5

Code	Title	Units
REAL 230	Residential Report Writing and Case Studies	2
Total Units		20-26.5

Ethics Study: Ten (10) units minimum

Code	Title	Units
Required course:		
ACCT 208	Accounting Ethics	4
Select two (2) of the following courses:		
ACCT 207	Fraud Examination	3
BUS 132	Business, Ethics and Society	3
BUS 160	Business Law and the Legal Environment I	3
BUS 161	Business Law and the Legal Environment II	3
BUS 172	Human Resources Management	3
PHIL 106 or PHIL 106H	Introduction to Philosophy Introduction to Philosophy - Honors	3
Total Units		10

Code	Title	Units
Total Certificate Units		30-36.5

Note 1: Some of the courses in this certificate are also included in the CPA Exam Preparation: Accounting Subjects Requirement Certificate and CPA Exam Preparation: Business-Related Subjects Requirement 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 Exam Preparation: Business-Related Subjects Requirement Certificate.

Note 2: To sit for the CPA Exam, you must have a baccalaureate degree or higher, including 24 semester units of accounting subjects and 24 semester units of business-related subjects. The education requirements for CPA licensure requires an additional 20 semester units of accounting study and 10 semester units of ethics study.

Note 3: For any questions, please see the Accounting department and/or counselor.

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.

Note: Co-requisite MATH course (2 units) and/or substitute ENGL 101E (5 units) may be needed based on placement.

Course	Title	Units
Fall Term 1		
ACCT 110	Income Tax Accounting	4
ACCT 115	QuickBooks	2
BUS 132	Business, Ethics and Society	3
ACCT 207	Fraud Examination	3
ACCT 113	Volunteer Income Tax Assistance I	1
Units		13
Winter Term 1		
ACCT 111	Taxation of Business Entities	4
Units		4
Spring Term 1		
ACCT 208	Accounting Ethics	4
ACCT 112	Computerized Income Tax Preparation	2
ACCT 116	Tax Practices and Procedures	3
ACCT 118	Payroll Accounting	3
Units		12
Summer Term 1		
Math 065/165 combo results in 6 units		
BUS 160	Business Law and the Legal Environment I	4
or ENGL 101	or Reading and Composition	
or ENGL 101H	or Reading and Composition - Honors	
or MATH 165	or Introductory Statistics	
or MATH 165H	or Introductory Statistics - Honors	
Units		4
Total Units		33

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.