ACCOUNTING
CPA Track

This curriculum provides education to students in the areas of preparation of financial reports, statements, cost procedures, audit and finance for business firms. The sequence of major offerings starts fall and winter quarters.

MISSION STATEMENT:
The Accounting Program provides an intensive study of the accounting field in flexible student-friendly formats for lifelong learning opportunities. The CPA Track Program provides students with the preparation needed to sit for the CPA Exam.

225 Credit Hours

Technical and Basic Requirements: 149 Credit Hours

AC114  Accounting I/5*
AC115  Accounting II/5*
AC117  Personal Taxes/5*
AC118  Accounting III/3*
AC122  Payroll Accounting/3*
AC130  Introduction to Accounting Software/3*
OR
DP150  Spreadsheet Applications/3*
AC202  Managerial Accounting/5*
AC221  Intermediate Accounting I/5*
AC222  Intermediate Accounting II/5*
AC223  Intermediate Accounting III/3*
AC301  Cost Accounting I/5
AC302  Cost Accounting II/5
AC310  Business Taxes/5
AC321  Corporate Governance/3
AC375  Accounting Professional Ethics/3
AC405  Accounting Information Systems/5
AC411  A Survey of Auditing/3
AC412  Auditing for Fraud/3
AC413  Auditing for Compliance/5
AC435  Advanced Accounting I/5
AC436  Advanced Accounting II/5
AC440  Financial Statement Analysis/5
AC445  Governmental & Not-for-Profit Organizations/5
AC452  CPA Review - Financial Accounting & Reporting/3
AC453  CPA Review - Business Environment & Concepts/3
AC454  CPA Review - Regulation/3
AC455  CPA Review - Auditing & Attestation/3
AC490  Accounting Capstone/3
BU320  Legal Issues in Consumer Sales Transactions/5
BU325  Legal Issues in Commercial Transactions/5
EC225  Macroeconomics/5*
EC235  Microeconomics/5*
FI210  Principles of Finance/5*
FI420  Corporate Finance/5
MA121  Principles of Management/5*

General Education Requirements: 64 Credit Hours

CO179  Introduction to Human Communication/3*
CO445  Group Dynamics/3
EN  Any 300/400 level EN course/3
EN180  Composition I/5*
EN200  Composition II/5*
MH190  Algebra/5*
MH310  Finite Mathematics/3
OR
MH315  Calculus/3
MH350  Statistics/5
MH420  Quantitative Methods/3
PY177  Introduction to Psychology/3*
OR
SO186  Sociology/3*
SC200  Principles of Ecology/3*
SC320  Biology/3
OR
SC330  Physics/3
UN110  First-Year Experience/2*
UN220  Introduction to Diversity Issues/3*
Any 100/200 level AR, EN, HI, RE, or SP course/3*
Any 300/400 level PY or SO course/3
Any 300/400 level AR, CO, HI, PH, PO, or WS courses/9

General Education Electives: 9 Credit Hours

3 Credit Hours*
Choose 100- or 200-level courses from the general education subject categories, which may include Art (AR), English (EN), History (HI), Math (MH), Political Science (PS), Psychology (PY), Religion (RE), Sociology (SO), Spanish (SP), or University Survey (UN).

6 Credit Hours
Choose 300- or 400-level courses from the general education subject categories, which may include Art (AR), Communication (CO), English (EN), History (HI), Math (MH), Popular Culture (PO), Psychology (PY), Science (SC), Sociology (SO), University Survey (UN), or Women’s Studies (WS).

Specialized Electives: 3 Credit Hours
Choose courses at the 300 or 400 level that are not required in your program. FI425 Money and Banking is recommended.

Note: Elective courses can apply to only one degree level. The same course cannot be re-used to satisfy the elective requirements at the Associate’s Degree level and again at the Bachelor’s Degree level.

*Denotes first and second year courses