

CPA EXAM QUALIFICATION CERTIFICATE

Program website (<https://www.frederick.edu/programs/business/accounting.aspx>)

Program Description

Prepares students with a non-accounting baccalaureate degree to meet the course requirements to sit for the Uniform CPA Examination in Maryland. Upon completion of the following courses, students can apply to the Maryland State Board of Public Accounting.

Program Learning Outcomes

- Apply generally accepted accounting principles to record accounting transactions/adjustments and create financial statements.
- Demonstrate a comprehensive understanding of auditing principles, generally accepted auditing standards; and their application to the examination of financial statements.
SUGGESTED CHANGE: Apply auditing principles and generally accepted auditing standards effectively in the examination of financial statements.
- Demonstrate a comprehensive understanding of federal tax law and principles.
SUGGESTED CHANGE: "understanding is difficult to measure so I suggest making more active: Apply federal tax law and principles effectively in various scenarios.
- Demonstrate awareness of ethics as required by the Maryland State Board of Public Accountancy.
SUGGESTED CHANGE: Apply ethical standards as required by the Maryland State Board of Public Accountancy.
- Demonstrate an understanding of how accounting information systems and data analytics support decision making.
SUGGESTED CHANGE: Apply accounting information systems and data analytics to support informed decision-making.

Program Requirements

Code	Title	Credits
Accounting and Ethics Education		
ACCT 100	Business Accounting	3
ACCT 101	Principles of Accounting I	3
ACCT 102	Principles of Accounting II	3
ACCT 201	Intermediate Accounting I	4
ACCT 202	Intermediate Accounting II	4
ACCT 205	Federal Income Tax Accounting	3
ACCT 214	Auditing	3
ACCT 220	Accounting Information Systems (Spring)	3
PHIL 208	Business Ethics	3
ACCT elective		3
ACCT 216	Governmental and Not-for-Profit Accounting (recommended)	
ACCT 203	Managerial Cost Accounting (recommended)	
Total Credits		32

Students are encouraged to contact the Accounting Program Manager with any questions relating to this certificate.

Transfer Note

For more information on careers and transfer, contact the Career and Academic Planning Services office at 301.846.2471 or visit Transfer

Services (<https://www.frederick.edu/student-resources/counseling-advising/transfer-services.aspx>).

Guided Pathway to Success (GPS)

Suggested schedules map your path to degree completion.

Students should meet with an advisor each semester to carefully select and sequence courses based on their specific academic goals and interests. Visit Jefferson Hall or call 301.846.2471 for advising.

Recommended First Semester		Credits
ACCT 100	Business Accounting	3
ACCT 101	Principles of Accounting I	3
PHIL 208	Business Ethics	3
Credits		9
Recommended Second Semester		
ACCT 102	Principles of Accounting II	3
ACCT 201	Intermediate Accounting I	4
ACCT 220	Accounting Information Systems (Spring)	3
ACCT 205	Federal Income Tax Accounting	3
Credits		13
Recommended Third Semester		
Any ACCT course not required for this certificate		3
ACCT 216	Governmental and Not-for-Profit Accounting (recommended)	
ACCT 203	Managerial Cost Accounting (recommended)	
ACCT 202	Intermediate Accounting II	4
ACCT 214	Auditing	3
Credits		10
Total Credits		32

Part-time Students

Part-time students should complete courses in the order listed on the pathway. Please contact program manager for questions about part-time status.

Students who take fewer than 15 credits each semester or who require developmental English or Math coursework will need additional semesters to complete their degrees. Summer term and January session classes may help students to make faster progress.

Pathway Legend

Milestone - courses with the Milestone notation should be taken within the recommend credit range to stay on track for program completion.

Fall, Spring, Summer - courses with a Fall, Spring, or Summer notation indicate the course is offered in the specified semester only.