

PROGRAM CHECKLIST Effective Spring 2013**Upper Division Certificate in Accounting**

Name: _____ Student ID Number: _____ Semester: _____

Purpose:

The certificate in accounting is designed for individuals who wish to change to a career with an accounting focus who have already obtained a bachelor's degree in a field other than accounting. The accounting certificate provides the accounting coursework necessary to sit for the CPA exam in Maryland. The program also meets the requirements for beginning accounting and auditing positions with the Federal government (four years of college including 24 semester hours in accounting or an equivalent combination of education and experience).

Admission:

- Students must have previously earned a Bachelor's degree to be eligible for admission to this program.
- Students may transfer equivalent courses for ACCT 201 and ACCT 202. In addition, a maximum of 6 credit hours of upper division program requirements may be transferred pending approval of the program director.

Program Requirements:

	UB Course	Credits	Transferred	UB
LOWER DIVISION CREDITS (6 CREDITS)				
Introduction to Financial Accounting	ACCT 201	3		
Introduction to Managerial Accounting	ACCT 202	3		
UPPER DIVISION CREDITS (27 CREDITS)				
Intermediate Accounting I	ACCT 301	3		
Intermediate Accounting II	ACCT 302	3		
Cost Accounting	ACCT 306	3		
Intermediate Accounting III	ACCT 310	3		
Accounting Information Systems	ACCT 317	3		
Auditing	ACCT 401	3		
Advanced Financial Reporting	ACCT 403	3		
Income Taxation	ACCT 405	3		
Ethical Issues in Business and Society	IDIS 302	3		
Total Transfer Credits:	Total Credits Required:	Total Credits Earned:	Minimum of 120 credits	

Note:

- To take the Uniform CPA Examination in Maryland, applicants must satisfactorily complete 120 semester hours and 30 semester hours in Group 1, of which 27 semester credit hours must be in accounting and related subjects, and 3 semester credit hours must be in ethics, including the attainment of a baccalaureate or higher degree as specified in the Maryland Public Accountancy Act.
- Group I requires 27 credits in accounting with at least 9 credits in financial accounting, 3 credits in cost accounting, 3 credits in income tax, 3 credits in auditing, and 3 credits in ethics. Although the program exceeds the Group I requirements for accounting to sit for the CPA exam, the extra upper level accounting course will enhance the student's chances of passing exam.
- Link to CPA website. <http://www.dllr.state.md.us/license/cpa/cpareq.shtml>.