



**Certificate of Professional Accounting - Business Subjects Certificate of Achievement (Transcripted)**

This certificate is designed for an individual that has a bachelor's degree other than in accounting that wishes to be licensed as Certified Public Accountant (CPA). This certificate in conjunction with Certificate of Professional Accounting – Accounting Subjects and Certificate of Professional Accounting – Accounting Study & Ethics will prepare an individual for the CPA exam as well as meet the educational requirements for licensure. The courses contained in this certificate meet the specific course requirements of section “Business Subjects” set forth by the California Board of Accountancy (CBA). Upon successful completion of this certificate along with the Certificate of Professional Accounting – Accounting Subjects and Certificate of Professional Accounting – Accounting Study & Ethics, a student will have taken all the necessary Accounting, Business and Ethics courses required for licensure (license granted upon successful passing of the Uniform CPA exam). CPA licensure affords promotional opportunities in public accounting, taxation, as well as administrative departments of businesses in public and private sector areas such as manufacturing, merchandising, financial service, wholesale trades, and government. This certificate covers business & finance principles necessary for financial reporting, analysis and critical review of accounting information. Entry-level employment opportunities include professional positions in financial statement auditing, income tax preparation, cost accounting, financial reporting and a number of trainee positions. Promotional opportunities include higher-level responsibilities in these same areas.

Upon successful completion of the program students will be able to:

1. Understand accounting & business concepts.
  - a. Students will demonstrate accounting & business concepts in the certificate classes through examination and practical exercises.
  - b. Students will prepare accounting & business reports based upon relevant accounting & business principles.
  
2. Communicate effectively orally and in writing.
  - a. Students will draft research papers & case study reports.
  - b. Students will use proper grammar, punctuation, and spelling.
  
3. Be proficient in using accounting technology.
  - a. Students will demonstrate the use of the Microsoft suite (Word, PowerPoint and Excel) in their completion of assignments.
  - b. Students will complete assignments using accounting specific software.
  
4. Exhibit critical thinking skills.
  - a. Students will analyze cases related to the accounting specialty classes.
  - b. Students will analyze fact patterns to demonstrate the application of accounting principles to fact patterns.

**Note 1:** Some of the courses listed in this certificate overlap with courses listed in the Certificate of Professional Accounting – Accounting Subjects and/or the Certificate of Professional Accounting – Accounting Study & Ethics. It is imperative that an individual does not take any courses for this certificate that have already counted towards either the Certificate of Professional Accounting – Accounting Subjects or the Certificate of Professional Accounting – Accounting Study & Ethics.

**Note 2:** While a bachelor's degree is not a prerequisite to obtain this certificate, the student needs to obtain a bachelor's degree for CPA exam eligibility (may occur concurrently). In addition to passing the Uniform CPA exam and meeting the educational requirements, an individual must also meet general accounting and business work experience as required by the CBA for licensure. Please refer to <http://www.dca.ca.gov/cba/index.shtml> for a complete list of all requirements and options for licensure requirements for a CPA.

**Note 3:** A student may be eligible to sit for the CPA exam concurrent with obtaining this certificate. To qualify and sit for the Uniform CPA exam one will need a bachelor's degree and evidence of at least 24 semester units of business-related subjects and 24 semester units of accounting subjects. For more information regarding this requirement, please refer to: <http://www.dca.ca.gov/cba/applicants/ed-requirements.shtml>

**Business Subjects - Required Courses - 13 Units:**

ACCT 204	Managerial Cost Accounting	3
	<b>or</b>	
ACCT 210	Accounting Information Systems	3
ECON 120	Principles/Macro	3
ECON 121	Principles/Micro	3
MATH 219	Statistics and Probability	4
		13

Business Subjects - Electives - Select a Minimum of 11 Units from below or from any courses not taken in required section above:

		<b>Units</b>
ACCT 108	Tax Practices and Procedures	3
ACCT 113	Intermediate Income Taxes – Corporations	2
ACCT 114	Intermediate Income Taxes - Partnerships and LLCs	2
ACCT 124	Computerized Income Tax Preparation	1
BUS 100	Fundamentals of Business	3
BUS 120	Principles of Management	3
BUS 121	Human Relations and Organizational Behavior	3
BUS 130	Personal Finance	3
BUS 140	Principles of Finance	3
BUS 160	Introduction to Stock and Bond Investments	3
BUS 222	Business Writing	3
MKTG 113	Principles of Marketing	3
CMPR 163	Microsoft Excel	3
CMPR 167	Microsoft Access	3

<b>Total Units</b>	<b>24</b>
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**SANTA ANA**  
**COLLEGE**

**PROGRAM OF STUDY**

**Program Title:** Certificate of Professional Accounting - Business Subjects

**Program Code:** sac.actbs.ca

**Proposal Types:** New Program

**Justification for Proposal:** Recommended per 2015 Advisory Committee Meeting

**Curriculum and Instruction Council Approval Date:** 12/05/2016