

## ACCOUNTING

### Professional Accounting-CPA Preparation Certificate

*This 24 credit-hour certificate is designed to provide individuals with the necessary accounting courses to qualify for the Certified Public Accountant (CPA) exam. The program is intended for individuals who already have a bachelor's degree and wish to transition to a career in the field of accounting.*

*To qualify for the CPA exam, a candidate must have a bachelor's degree and a total of 120 semester hours of credit, including 12 hours in business and a minimum of 24 hours in accounting. The 12 hours in business must include two hours in business communication (ENG 130, Business Writing) and three hours in business ethics (ACC 257, Ethics and Tax Practices, or PHI 150, Business Ethics). Additionally, it is strongly recommended that the 12 business hours include at least three hours in business law. At Harper, ACC 211 (Business Law I) and ACC 213 (Legal Environment of Business) are available. The Illinois Board of Examiners provides more detailed information on educational requirements at [www.ilboe.org](http://www.ilboe.org). Harper will accept up to 12 credit hours in equivalent courses from regionally accredited institutions.*

*Requirements for the Illinois CPA Certificate:*

*To sit for the CPA examination in Illinois effective January 1, 2023, the candidate must have a total of 120 hours of acceptable college-level education including at least a bachelor's degree. Twenty-four semester hours must be in accounting. An additional 12 hours in business courses are required, including two hours in business communications and three hours in business ethics. (Business Law is also included in the business requirements).*

*At Harper College, acceptable accounting courses include: ACC 101, ACC 102, ACC 201, ACC 202, ACC 203, ACC 211, ACC 251, ACC 253, ACC 254, ACC 257, ACC 260, ACC 261, ACC 280, ACC 281, ACC 282, ACC 283.*

*A wide variety of business courses are offered including ACC 211, ACC 213, CIS 101, ECO 211, ECO 212, FIN 215, MGT 111, MGT 218, MGT 270, MTH 124, MTH 225, PHI 150.*

*[Requirements for the Illinois CMA Certificate:*

*The Certified Management Accountant (CMA) is a national program with no state affiliates. The candidate must have senior standing at an accredited college or university, or must hold a baccalaureate degree, in any field, or have passed the U.S. CPA examination. Anyone who has passed the U.S. CPA examination is given credit for part two of the CMA examination.]*

*F = Fall only course S = Spring only course U = Summer only course*

#### Required:

Number	Course Title	Credits
ACC 201	Intermediate Accounting I .....	3
ACC 202	Intermediate Accounting II (S) .....	3
ACC 203	Cost Accounting .....	3
ACC 250	Individual Tax Accounting .....	3
ACC 251	Business Tax Accounting .....	3
ACC 254	Auditing (F) .....	3

#### Electives: Select 6 credit hours:

Number	Course Title	Credits
ACC 253	Advanced Accounting I (U) .....	3
ACC 257	Ethics and Tax Practices (S) .....	3
ACC 260	Financial Research (U) .....	1
ACC 261	Tax Research (U) .....	1
ACC 265	Fraud Examination (U) .....	3
ACC 280	CPA Review Course - BEC (F) .....	1
ACC 281	CPA Review Course - AUD (F) .....	1
ACC 282	CPA Review Course - FAR (S) .....	1
ACC 283	CPA Review Course - REG (S) .....	1