ACCOUNTING
Career Studies Certificate

AL, AN, LO, MA, WO, ELI*

Purpose: This curriculum will provide students with the accounting courses needed to meet the new 7/1/06 requirements of the Virginia Board for Accountancy to sit for the Certified Public Accounting (C.P.A.) examination. As of 7/1/06, to sit for any parts of the exam in Virginia, one will need 150 credits, including a baccalaureate degree, 30 semester credits of accounting (including principles, intermediate, advanced, cost and not-for-profit and government accounting, income taxation, and auditing) and 24 semester credits of business (including management, law, finance, economics, and information systems). The national CPA exam is a 14-hour computer-based test with four sections: Auditing & Attestation, Financial Accounting & Reporting, Regulation (includes ethics, law & taxation), and Business Environment & Concepts. Generally, candidates have 18 months to pass all four sections and retain credit. For requirements in other states, it is recommended that you check with that accounting profession's authoritative state board.

These accounting courses may also meet accounting requirements of various government and private sector positions.

Admission Requirements: Successful completion of ACC 211 & 212 Principles of Accounting I-II or equivalent as demonstrated through transcript evaluation.

* Graduation requirements are certified by a faculty advisor at a campus offering this major.

One Year	Credits

1st Semester

ACC	219 Govt. & Not-For-Profit Accounting	3
ACC	221 Intermediate Accounting I	3
ACC	261 Principles of Federal Taxation I	3
ENG/SPD	Elective	3
	Total	**12**

2nd Semester

ACC	222 Intermediate Accounting II	3
ACC	231 Cost Accounting I	3
ACC	262 Principles of Federal Taxation II	3
	Total	**9**

3rd Semester

ACC	230 Advanced Accounting	3
ACC	241 Auditing	3
	Total	**6**

Total credits for the Accounting Career Studies Certificate = 27.

All first-time students must take a one-credit Student Development (SDV) course prior to enrolling in their 16th credit at NVCC.

Since the CPA exam is a computer-based test, students should be proficient with computers, including the ability to work with Windows, Word & Excel.