ACCOUNTING
Career Studies Certificate   **AL, AN, LO, MA, WO, ELI**

Purpose: This curriculum will provide students with the accounting courses needed to meet the 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.

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
[1]ENG/CST		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 NOVA.

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

[1] The ENG/CST requirement may be met by ENG 111 or other ENG courses approved by your advisor, or by CST 100, 110, 115, 126, 227 or 229.