



**Certificate of Professional Accounting - Accounting Study & Ethics 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 – Business Subjects will prepare an individual for the CPA exam as well as meet the educational requirements for licensure. Alternatively, a student that already possesses a bachelor's degree in Accounting from a major College or University may solely complete this certificate to fulfill the educational requirements for licensure. The courses contained in this certificate meet the specific course requirements set forth by the California Board of Accountancy (CBA) including the requirements of SB 773. Upon successful completion of this certificate along with the Certificate of Professional Accounting – Accounting Subjects and Certificate of Professional Accounting – Business Subjects, 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 accounting and ethical 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. Make ethical decisions in the workplace.
  - a. Students will complete 10 hours of ethics courses including ACCT 212 Accountants' Ethics and Responsibilities.
  - b. Students will incorporate ethical standards in Accountants' Ethics and Responsibilities class through case study review, research and discussion.
2. Understand accounting and business concepts.
  - a. Students will demonstrate accounting and business concepts in the certificate classes through examination and practical exercises.
  - b. Students will prepare accounting and business reports based upon relevant accounting and business principles.
3. Communicate effectively orally and in writing.
  - a. Students will draft research papers & case study reports.
  - b. Students will use proper grammar, punctuation, and spelling.
4. 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.
5. 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 – Business Subjects. 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 – Business Subjects. Additionally, a student must understand the requirements for “Accounting Study” set forth by the CBA and listed below:

- Minimum 6 semester units in accounting subjects
- Maximum 14 semester units in business-related subjects
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area):
  - Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
  - Foreign Languages/Cultural & Ethnic Studies – Courses in foreign languages (including sign language) and courses with the terms "culture, cultural, or ethnic" in the titles
  - Industry-based courses – Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate
- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects

For more information regarding the “Accounting Study” educational requirements set forth by the CBA please refer to: <http://www.dca.ca.gov/cba/applicants/ed-requirements.shtml>

**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>

**Ethics - Required Courses - 10 Units:**

ACCT 212	Accountants' Ethics and Responsibilities	4
BUS 101	Business Law	3
	<b>or</b>	
BUS 105	Legal Environment of Business	3
PHIL 108	Ethics	3
		10

**Accounting Study - Accounting Subjects Electives - Select At Least 6 Units: Units**

ACCT 035	QuickBooks I	2
ACCT 036	QuickBooks II	2
ACCT 104	Federal and California Taxes	4
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
ACCT 170	Microsoft Dynamics for Financial Accounting - Core Modules	4
ACCT 204	Managerial Cost Accounting	3
ACCT 205	Intermediate Accounting I	3
ACCT 206	Intermediate Accounting II	3
ACCT 210	Accounting Information Systems	3
ACCT 211	Auditing	3

**Accounting Study - Business Subjects Electives - Select No More Than 14 Units: Units**

BUS 100	Fundamentals of Business	3
BUS 120	Principles of Management	3

BUS 121	Human Relations and Organizational Behavior	3
BUS 125	Introduction to International Business	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

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**Total Units****30**PID 920

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**SANTA ANA**  

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**C O L L E G E**

**PROGRAM OF STUDY**

**Program Title:** Certificate of Professional Accounting - Accounting Study & Ethics

**Program Code:** sac.actse.ca

**Proposal Types:** New Program

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

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