

## Plan of Study

### Business Programs Department

## Certificate of Accounting Concentration (CPA)

**BUSINESS AND ENGINEERING  
TECHNOLOGIES DIVISION**  
Effective Autumn Semester 2016

Name \_\_\_\_\_  
Student # \_\_\_\_\_  
Date Entered \_\_\_\_\_  
Advisor \_\_\_\_\_

FIRST SEMESTER	G/T/B	CR	
ACCT 1211 Financial Accounting*	T	3	
ACCT 1212 Managerial Accounting*	T	3	
LEGL 2064 Legal Environment of Business	B	3	
<b>TOTAL</b>		<b>9</b>	

SECOND SEMESTER	G/T/B	CR	
ACCT 1400 Accounting Systems	T	3	
ACCT 2211 Cost Accounting	T	3	
ACCT 2250 Intermediate Accounting I*	T	4	
<b>TOTAL</b>		<b>10</b>	

SUMMER SEMESTER	G/T/B	CR	
ACCT 2232 Federal Taxation I	T	3	
ACCT 2252 Intermediate Accounting II	T	4	
<b>TOTAL</b>		<b>7</b>	

THIRD SEMESTER	G/T/B	CR	
ACCT 2236 Federal Taxation II	T	3	
ACCT 2241 Auditing	T	4	
<b>TOTAL</b>		<b>7</b>	

FOURTH SEMESTER	G/T/B	CR	
ACCT 2258 Advanced Accounting	T	3	
ACCT 2266 Public Admin./Fund Accounting	T	3	
<b>TOTAL</b>		<b>6</b>	

**NOTE:** The Certificate of Accounting Concentration is exclusively for the student with a bachelor's, master's, or doctoral degree from a U.S. college or university (or foreign degree evaluation that has been accepted by the Ohio Accountancy Board) in an area other than accounting. The plan of study is to prepare that student to meet the accounting course requirements under Ohio law to sit for the Ohio CPA exam. Please note that Accountancy academic requirements are subject to change. Be sure to check the Accountancy Board's website at [www.accho.gov](http://www.accho.gov) periodically for up-to-date information and for non-accounting academic requirements.

\* A grade of "C" or better is required.

CERTIFICATION REQUIREMENTS	
B = Basic Education	
T = Technical Education	
Total Basic	3
Total Non-Technical	3
Total Tech. Ed.	36
<b>TOTAL CERTIFICATE CREDITS</b>	<b>39</b>