

# CPA REQUIREMENT CERTIFICATE

**CPA Requirement Certificate<sup>1</sup>**  
(85 credits)

<sup>1</sup> *The Washington State Board of Accountancy is responsible for final transcript approval prior to granting acceptance to take the Certified Public Accountant exam.*

## Program Description

Accounting is the basic language of business, and a career that opens a wide variety of doors in the business world. Accounting students study the rules and software at play in the world of business, using effective communication skills to break down complex issues for their clients and managers so that they can make good business decisions.

The increased globalization of businesses makes the varied skillset of an Accounting professional in high demand across a wide variety of industries and settings.

The CPA Requirement Certificate is designed for students who have already earned a bachelor's degree and desire to meet the specific accounting and business education requirements stipulated by the Washington State Board of Accountancy. These requirements must be met in order to become eligible to take the Certified Public Accountant (CPA) exam.

## Career Opportunities

Accounting as a discipline has broad employment possibilities in both public practice, private industry, non-profit organizations, and government. Graduates that continue on to pass the CPA exam and meet the experience requirements will be issued a CPA license by the Washington State Board of Accountancy. This designation qualifies the holder for more senior positions in public accounting firms, controllerships in private and non-profit organizations, and senior positions in the finance departments of local, state, and federal agencies.

Other Options:

- Financial Examiner
- Budget Analysts
- Credit Analysts

## Outcomes

South Puget Sound Community College believes that all students need to develop a broad range of abilities that will not only make them more effective in their professional pursuits but will enhance their capacity to relate well to others in their daily lives.

- In a complex setting, students will be able to gather and analyze a variety of information using accounting concepts to draw appropriate and supportable conclusions

- Clearly express in a variety of forms accounting information that is useful to a broad class of decision-makers
- Properly select quantitative and qualitative accounting data and apply a process to the data in order to reach accurate and reliable conclusions
- Recognize ethical dilemmas in the workplace and assess the consequences of these dilemmas
- Identify and adjust to workplace differences in order to operate collaboratively and effectively in an organizational setting

The SPSCC college-wide abilities are embedded into each program:

- Effective Communication
- Information Literacy
- Analytical Reasoning
- Multicultural Awareness
- Social Responsibility

## Courses by Quarters

Bachelor's Degree required prior to entry of the program. A cumulative GPA of 2.0 is required in order to earn a certificate or degree and a "C" or better is required in all ACCT courses. A "C" or better must also be earned in all prerequisite ACCT courses.

## Courses by Quarter

Code	Title	Credits
<b>Quarter 1</b>		
ACCT& 201	Principles of Accounting I	5
ENGL& 101	English Composition I	5
BUS& 101	Introduction to Business	5
<b>Quarter 2</b>		
ACCT& 202	Principles of Accounting II	5
MATH& 146	Introduction to Statistics	5
BUS& 201	Business Law	5
<b>Quarter 3</b>		
ACCT& 203	Principles of Accounting III	5
ECON& 201	Micro Economics	5
ECON& 202	Macro Economics	5
<b>Quarter 4</b>		
ACCT 231	Intermediate Accounting I	5
ACCT 238	Federal Income Tax	5
BUS 240	Principles of Finance	5
<b>Quarter 5</b>		
ACCT 232	Intermediate Accounting II	5
ACCT 235	Governmental Accounting	5
BUS 289	Integrated Business Applications	5
<b>Quarter 6</b>		
ACCT 240	Auditing	5
BUS 260	Principles of Management: Diversity	5

## Pathway Maps

South Puget Sound Community College has provided pathways and associated recommended courses for ease of student selection based

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upon a student's career interest. Please review the pathway maps for required and recommended courses.

**Business, Finance, Office Administration Pathway**  
 CPA Requirements Certificate  
 85 Credits

Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 5	Qtr. 6	Qtr. 7	Qtr. 8	Qtr. 9
ACCTB 201 (Scr) Principles of Accounting I	ACCTB 202 (Scr) Principles of Accounting II	ACCTB 203 (Scr) Principles of Accounting III	ACCT 231 (Scr) Intermediate Accounting I	ACCT 232 (Scr) Intermediate Accounting II	ACCT 340 (Scr) Auditing			
ENGLB 101 (Scr) English Composition I	MATHB 146 (Scr) Introduction to Statistics	ECONB 201 (Scr) Micro Economics	ACCT 238 (Scr) Federal Income Tax	ACCT 235 (Scr) Governmental Accounting	BUS 260 (Scr) Principles of Management: Diversity			
BUSB 101 (Scr) Introduction to Business	BUSB 201 (Scr) Business Law	ECONB 202 (Scr) Macro Economics	BUS 240 (Scr) Principles of Finance	BUS 289 (Scr) Integrated Business Applications				