

Financial Accounting

Award: Certificate

Total Credit Hours: A minimum of 51 credit hours.

Purpose: Intended for students who already have earned a bachelor's degree or higher and who wish to complete the individual course requirements to sit for the Maryland Certified Public Accountant (CPA) exam.

Entrance Requirements: Since the state requirements are subject to change and since many of the courses are offered only once each year because of limited demand, the student should meet with the chair of the business administration department before starting this study.

CPA Exam Requirements: Those initially applying to sit for the CPA exam in Maryland must qualify by (1) holding a bachelor's degree in any discipline from an accredited college or university; (2) completing 150 credit hours; and (3) completing a minimum of 51 credit hours in accounting and related business subjects, including certain required courses.

Graduation Requirements: Demonstrated eligibility for ENG 111.

<u>Requirements</u>	<u>Credits</u>
BPA 211: Principles of Accounting 1	3
BPA 212: Principles of Accounting 2	3
BPA 241: Intermediate Accounting 1	3
BPA 242: Intermediate Accounting 2	3
BPA 261: Cost Accounting	3
BPA 262*: Tax Accounting	3
BPA 263: Auditing	3
BPA 138: Business and Professional Ethics	3

Choose two of the following:

BPA 216: Governmental and Not-for-Profit Accounting	3
BPA 217: Small Business Accounting	3
BPA 245: Advanced Accounting	3
BPA 264: Advanced Tax Accounting	3

Choose seven of the following courses, in at least five of the following seven subjects: statistics, economics, finance, management, business law, marketing, and business communication:

BPA 125: Marketing Principles	3
BPA 142: Principles of Management	3
BPA162: Business Communications	3
BPA 232: Business Statistics or MAT 135: Elementary Statistics	3
BPA 253*: Business Law 1	3
BPA 254: Business Law 2	3
BPA 256: Financial Management	3
ECO 211: Principles of Economics 1	3
ECO 212: Principles of Economics 2	3

*Minimum requirement mandated by state Board of Public Accountancy; however BPA 264, Advanced Tax Accounting, and BPA 254, Business Law 2, are strongly recommended for sufficient coverage of material tested on the CPA examination.