Financial Accounting Certificate (2102)

Although anyone can pursue the Financial Accounting Certificate, it is primarily oriented towards college graduates who wish to acquire education in accounting to advance in their present profession, enter a new profession, or sit for the CPA exam. Students do not need any prior education in either accounting or business to enter this certificate program.

Because of the sequential nature of the material covered in the required courses, all courses except ACCT 1100 Introduction to Financial Accounting include prerequisites. Students are advised to carefully check individual course prerequisites before enrolling in these courses. Because of these prerequisites, this certificate cannot be completed in one year.

***NOTE**: ACCT 2120 Auditing Theory and Practice includes an additional prerequisite of MATH 2130 Business Statistics (which can be taken concurrently). Students with prior business statistics knowledge may have this prerequisite waived.*

Course	Title	Credit Hours
Required: Principles of Accounting Level		
ACCT 1100	Introduction to Financial Accounting	4
ACCT 1200	Introduction to Managerial Accounting	3
ACCT 1270	Financial Analysis Using Spreadsheets	3
Required: Above Principles of Accounting Level		
ACCT 2100	Intermediate Accounting I	4
ACCT 2110	Managerial Accounting: Cost	4
ACCT 2120	Auditing Theory and Practice	3
ACCT 2130	Advanced Topics in Accounting	3
ACCT 2140	Ethics and Professional Standards for Accounting	1
ACCT 2150	Accounting Information Systems	3
ACCT 2200	Intermediate Accounting II	4
ACCT 2210	Managerial Accounting: Finance	4
ACCT 2390	Taxation of Individuals	3
Total Credit Hours		**39**

Recommended Business Courses

The Financial Accounting certificate covers only the accounting requirements to sit for the CPA exam. Under the new state requirements, CPA candidates must have 24 semester credits of business-oriented courses in addition to 24 semester credits of accounting above the Principles of Accounting level. These business-oriented courses must include coverage in each of the areas of business shown below. Candidates should review courses they have taken to be sure they have coverage in each of the areas of business.

The following courses are not required in the Financial Accounting certificate (except ACCT 2120 Auditing Theory and Practice and ACCT 2210 Managerial Accounting: Finance) but can be used by CPA candidates to help satisfy the business-oriented course requirement:

Course	Title	Credit Hours
Business Ethics		
BUSM 1330	Business Ethics	3
Business Organization		
BUSM 2000	Principles of Management	3
Communication Skills		
BUSM 2400	Business Communication	3
Economics		
ECON 2500	Principles of Macroeconomics	3
ECON 2600	Principles of Microeconomics	3
Finance		
ACCT 2210	Managerial Accounting: Finance	4
Legal and Social Environment of Business		
BUSM 2100	Business Law I	3
BUSM 2150	Business Law II	3
Marketing		

BUSM 2500	Principles of Marketing	3
Quantitative Application in Business		
MATH 2130	Business Statistics	4
MATH 2135	Business Statistics II	3

NOTE: *Additional information regarding the requirements to sit for the CPA exam is available on the Internet at* http://ohio.gov *or* http://business.ohio.gov/licensing *(*http://business.ohio.gov/licensing/*).*