

CPA EXAM QUALIFICATION CERTIFICATE

Program website (<https://www.frederick.edu/programs/business/accounting.aspx>)

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Program Description

Prepares students with a non-accounting baccalaureate degree to meet the course requirements to sit for the Uniform CPA Examination in Maryland. Upon completion of the following courses, students can apply to the Maryland State Board of Public Accounting.

Program Learning Outcomes

- Apply the steps in the accounting cycle to record accounting transactions and adjustments, and create financial statements according to generally accepted accounting principles.
- Demonstrate a comprehensive understanding of accounting principles and their application as they relate to financial statements for all businesses.
- Apply managerial accounting concepts to solve business financial problems.
- Demonstrate a comprehensive understanding of auditing principles, generally accepted auditing standards; and their application to the examination of financial statements.
- Demonstrate a comprehensive understanding of federal tax law and principles as it applies to individuals, partnerships, and corporations.
- Demonstrate basic business conceptual knowledge as required by the Maryland State Board of Public Accountancy.
- Demonstrate awareness of ethics as required by the Maryland State Board of Public Accountancy.

Program Requirements

Code	Title	Credits
Accounting and Ethics Education		
ACCT 100	Business Accounting	3
ACCT 101	Principles of Accounting I	3
ACCT 102	Principles of Accounting II	3
ACCT 201	Intermediate Accounting I	4
ACCT 202	Intermediate Accounting II	4
ACCT 203	Managerial Cost Accounting	3
ACCT 205	Federal Income Tax Accounting	3
ACCT 214	Auditing	3
ACCT elective		3
ACCT 216	Governmental and Not-for-Profit Accounting (recommended)	
PHIL 208 or PHIL 105	Business Ethics Ethics	3
Total Credits		32

Requirements for Licensure (Information Only)

In addition to passing all parts of the Uniform CPA examination, students must meet three additional requirements for licensure in Maryland.

1. Completion of a total of 150 college credits which must include 21 credit hours in six of the following seven business related groups.¹

The following FCC courses meet this requirement:

Code	Title	Credits
Group 1: Statistics		
MATH 120/120A	Statistics	3
MATH 125	Business Statistics	3
MATH 127	Statistics with Probability	4
Group 2: Economics		
ECON 200	Principles of Macroeconomics	3
ECON 202	Principles of Microeconomics	3
Group 3: Management		
BMGT 227	Principles of Management	3
Group 4: U.S. Business Law		
BMGT 211	Business Law	3
Group 5: Marketing		
BMGT 225	Marketing	3
Group 6: Business Communication		
BMGT 120	Business Communications	3
Group 7: Computer Information Systems		
CMIS 101	Information Systems and Technology	3

¹

The State Board of Public Accounting also allows courses in the areas of finance and quantitative methods; however, FCC does not offer courses in these subjects.

2. Completion of the AICPA's ethics self-study course.
3. Submission of the Report of Practical Work Experience (RPE) to document 2,000 hours of accounting work experience.

Students are encouraged to contact the Accounting Program Manager with any questions relating to this certificate.

Transfer Note

For more information on careers and transfer, contact the Career and Academic Planning Services office at 301.846.2471 or visit Transfer Services (<https://www.frederick.edu/student-resources/counseling-advising/transfer-services.aspx>).

Guided Pathway to Success (GPS)

Suggested schedules map your path to degree completion.

Students should meet with an advisor each semester to carefully select and sequence courses based on their specific academic goals and interests. Visit Jefferson Hall or call 301.846.2471 for advising.

Recommended First Semester		Credits
ACCT 100	Business Accounting	3
ACCT 101	Principles of Accounting I	3
PHIL 208 or PHIL 105	Business Ethics or Ethics	3
Credits		9
Recommended Second Semester		Credits
ACCT 102	Principles of Accounting II	3
ACCT 201	Intermediate Accounting I	4
ACCT 203	Managerial Cost Accounting	3
ACCT 205	Federal Income Tax Accounting	3
Credits		13
Recommended Third Semester		Credits
Any ACCT course not required for this certificate		3

ACCT 216	Governmental and Not-for-Profit Accounting (recommended)	
ACCT 202	Intermediate Accounting II	4
ACCT 214	Auditing	3
Credits		10
Total Credits		32

Part-time Students

Part-time students should complete courses in the order listed on the pathway. Please contact program manager for questions about part-time status.

Students who take fewer than 15 credits each semester or who require developmental English or Math coursework will need additional semesters to complete their degrees. Summer term and January session classes may help students to make faster progress.

Pathway Legend

Milestone - courses with the Milestone notation should be taken within the recommend credit range to stay on track for program completion.

Fall, Spring, Summer - courses with a Fall, Spring, or Summer notation indicate the course is offered in the specified semester only.