

## 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 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 includes an additional prerequisite of MATH 2130 Business Statistics I (which can be taken concurrently). Students with prior business statistics knowledge may have this prerequisite waived.

### 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

**Subtotal: 10**

### 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 . . . . .	Tax Accounting . . . . .	4

**Subtotal: 30**

**Certificate Total: 40**

### 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 in italics 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 and ACCT 2210) but can be used by CPA candidates to help satisfy the business-oriented course requirement:

### **Business Ethics:** Ethics are covered in the following courses:

BUSM 1330 . . . . .	Business Ethics . . . . .	3
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### **Business Organization:**

BUSM 2000 . . . . .	Principles of Management . . . . .	3
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### **Communication Skills:**

BUSM 2400 . . . . .	Business Communication . . . . .	3
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### **Economics:**

ECON 2500 . . . . .	Principles of Macroeconomics . . . . .	3
ECON 2600 . . . . .	Principles of Microeconomics . . . . .	3

### **Group and Individual Behavior:**

BUSM 2200 . . . . .	Organizational Behavior . . . . .	3
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### **Finance:**

ACCT 2210 . . . . .	Managerial Accounting: Finance (required course) . . . . .	4
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### **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
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### **Quantitative Application in Business:**

MATH 2130 . . . . .	Business Statistics I . . . . .	3
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>.