## **CPA Exam Qualification**

## **Certificate Frederick Community College Pathway**



**Guided Pathway to Success (GPS)** Suggested schedules map your path to degree completion.

Full-time student: Follow the green semester blocks in order.

Part-time student: Follow the blue course sequence at your own pace.

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 (301.846.2625 TDD) for advising.

Students who require developmental English or Math coursework will need additional semesters to complete their certificate. Summer and January term classes may help students to make faster progress.

Recommended First Semester – Accounting and Ethics Education		
<b>1</b> ACCT 100	Business Accounting	3 credits
2 ACCT 101	Principles of Accounting I	3 credits
3 PH 208 or 205	Business Ethics or Ethics	3 credits
Recommended Second Semester – Accounting and Ethics Education		
4 ACCT 102	Principles of Accounting II	3 credits
5 ACCT 201	Intermediate Accounting I	4 credits
6 ACCT 203	Managerial Cost Accounting	3 credits
<b>7</b> ACCT 205	Federal Income Tax Accounting	3 credits
Recommended Third Semester – Accounting and Ethics Education		
8 ACCT 206 or 216	ACCT 206 Federal Taxation: Corporations and Partnerships or ACCT 216 Governmental and Not-For-Profit Accounting	3 credits
9 ACCT 202	Intermediate Accounting II	4 credits
<b>10</b> ACCT 214	Auditing	3 Credits
Recommended Fourth & Fifth Semesters – Business Related Education		
21 credit hours required from five of the following eight groups:		
Group 1	Statistics: MA 206 Elementary Statistics or BU/MA 205 Business Statistics	3 Credits
Group 2	Economics: EC 202 Principles of Economics	3 Credits
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Group 3	Corporation or Business Finance: BU 213 Principles of Finance	3 Credits
Group 4	Management: BU 227 Principles of Management	3 Credits
Group 5	U.S. Business Law: BU 211 Business Law I	3 Credits
Group 6	Marketing: BU 225 Marketing	3 Credits
Group 7	Business Communication: BU 273 Business Communications	3 Credits
Group 8	Computer Information Systems:	3 Credits

CIS 101 Information Systems and Technology