

POST-BACCALAUREATE CERTIFICATE IN ACCOUNTING

Post-Baccalaureate Certificate in Accounting consisting of four graduate accounting courses (12 credit hours) selected from an approved list of existing offerings. The certificate is designed to provide flexibility, meet evolving professional requirements, and strengthen our accounting curriculum portfolio.

Students would select any four courses from the following list:

Code	Title	Credit Hours
ACCT 5110	Adv Manage Cost Acct for Exec	3
ACCT 5120	Special Topics in Accounting	3
ACCT 5200	Accounting for Managerial Deci	3
ACCT 5210	VITA Preparation and Coordinat	3
ACCT 5250	Advanced Topics in Taxation	3
ACCT 5352	Adv Fin Acct & Inter. Issues	3
ACCT 5440	Government & Non-Profit Accounting for Executives	3
ACCT 5470	Forensic & Investigative Acct	3
ACCT 5900	Accounting Research/Internship	3
BLAW 5370	Commercial law for Accountants ¹	3
Any other approved 5000 level accounting course offered in the College of Business		
Total Credit Hours		12

¹ Note that this course may not count toward the upper-level ACCT credit-hours requirements for the CPA Exam.

Rationale and CPA Alignment

Recent changes and clarifications in CPA licensure requirements across many jurisdictions emphasize completion of upper-level accounting coursework beyond the undergraduate major. This certificate provides accounting students with a structured and credentialed means to obtain additional advanced accounting credits necessary for CPA Exam eligibility, in contrast to enrolling in individual courses on an ad hoc basis. It is important to note, however, that the certificate alone does not fulfill all CPA requirements and must be supplemented with an accounting degree.

The certificate is particularly attractive to:

- Accounting majors completing the CPA requirement of thirty credit hours upper-level courses in accounting
- Graduates seeking CPA eligibility through advanced accounting coursework
- Working professionals pursuing targeted credentialing in accounting subfields

Non-Duplication Policy

To maintain academic rigor, students may not “double count” by counting graduate certificate courses that have some overlap with the undergraduate accounting courses already completed in the Accounting major. Specifically, students who have taken the following undergraduate courses may not apply the equivalent graduate counterparts toward this certificate:

- ACCT 4110 – Advanced Managerial Cost Accounting
- ACCT 4210 – Volunteer Income Tax Preparation
- ACCT 4250 – Taxation of Business Entities
- ACCT 4352 – Advanced Financial Accounting
- ACCT 4440 – Governmental and Non-Profit Accounting
- ACCT 4470 – Forensic Accounting

Implementation

Advising guidelines will ensure appropriate course selection and compliance with CPA-related objectives. Students are advised to contact one of the Accounting Faculty and/or their academic advisor for selecting the right combination of the courses and meeting the pre-requisite requirements.