

# ACCOUNTING, C.S.C.

**Location(s):** AL, AN, LO, MA, NOL, WO

**NOVA Code:** 221-203-02

## Purpose

This curriculum will provide students with the accounting courses needed to meet the requirements of the Virginia Board for Accountancy to sit for the Certified Public Accountancy (C.P.A.) examination. To meet the educational requirements to sit for the Virginia CPA exam, a candidate must obtain from one or more accredited institutions or from the National College the following:

- at least 120 semester hours of education;
- baccalaureate or higher degree; and
- accounting concentration or equivalent<sup>1</sup>

Requirements include:

- a minimum of 24 semester hours of accounting courses, to include courses in auditing, financial accounting, management accounting, and taxation; and
- a minimum of 24 semester hours of business courses. As many as 6 hours of accounting courses (not included in the 24 hours of accounting courses) may be considered for the business course requirement.

<sup>1</sup> Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.

## Admission Requirements

Successful completion of ACC 211 Principles of Accounting I and ACC 212 Principles of Accounting II or equivalent as demonstrated through transcript evaluation.

These accounting courses may also meet accounting requirements of various government and private sector positions.

Students on Financial Aid should consider the AAS in Accounting Degree in order to get financial aid coverage of ACC 211 Principles of Accounting I and ACC 212 Principles of Accounting II.

Students who do not have the required business courses may find the AAS in Accounting Degree a good alternative for covering all CPA requirements.

## One Year

Course	Title	Credits
<b>1st Semester</b>		
ACC 219	Gov. & Not-For-Profit Accounting	3
ACC 221	Intermediate Accounting I	3
ACC 231	Cost Accounting I	3
ACC 261	Principles of Federal Taxation I	3
ENG 111	College Composition I	3
<b>Credits</b>		<b>15</b>
<b>2nd Semester</b>		
ACC 222	Intermediate Accounting II	3
ACC 230	Advanced Accounting	3
ACC 241	Auditing I	3

ACC 262	Principles of Federal Taxation II	3
<b>Credits</b>		<b>12</b>
<b>Total Credits</b>		<b>27</b>

Since the CPA exam is a computer-based test, students should be proficient with computers, including the ability to work with Windows, Word, and Excel.