

# CPA EXAM QUALIFICATION LOWER-LEVEL CERTIFICATE

**Award:** Certificate in Lower-Level CPA

**No. of credits required:** 55

**For more information:** Contact Business & Applied Technology at [bat@harford.edu](mailto:bat@harford.edu); or the state: <http://www.dllr.state.md.us/license/cpa/>.

## Program Description

The state of Maryland requires candidates for the CPA examination to have completed 150 college-level credits and obtained a bachelor's degree in any area of study. As part of the 150 credit requirement, candidates must have completed specific business, accounting, ethics, and communication courses. This certificate is designed for students who have a baccalaureate degree in majors other than accounting attempting to sit for the CPA exam. The Lower-Level CPA Exam Qualification Certificate includes all required coursework to sit for the CPA exam.

## CPA Educational Requirements

Candidates for the CPA must have completed 150 semester hours, including the attainment of a baccalaureate degree or higher. A minimum of 57 semester hours in accounting and related business subjects is required. This includes:

- A minimum of 27 semester hours of accounting, including at least 3 semester hours in each of the following:
  - Auditing
  - Financial Accounting (at least 9 hours)
  - Cost Accounting
  - U.S. Federal Income Tax
- A minimum of 21 semester hours in business-related subjects, including 3 semester hours in 5 of the 7 following topics:
  - Statistics
  - Management
  - Marketing
  - U.S. Business Law
  - Economics
  - Corporation or Business Finance
  - Business Communication
- A minimum of 3 semester hours of ethics education.
- Students should refer to the Department of Labor, Licensing and Regulation at <http://www.dllr.state.md.us/license/cpa/> for most current requirements.

## Program Goals

Students who successfully complete the CPA Exam Qualification Certificate will be able to:

1. Apply basic financial, cost and tax accounting principles.
2. Develop and employ problem-solving skills related to accounting issues.
3. Examine accounting as an information processing system.
4. Analyze and discuss transactions and related financial statements
5. Recognize ethical accounting behavior.

## Employment Information

According to the *Occupational Outlook Handbook*, employment for a CPA is expected to increase 4%, adding 61,700 new jobs by 2029. Students who meet the requirements for the CPA examination and subsequently pass this exam will be in a position to receive the most prestigious jobs in the field of accounting.

## Certificate Requirements

In order to earn a certificate from Harford Community College, students must demonstrate basic competencies in English, reading, and mathematics by completing: ENG 018 Integrated Reading and Writing, MATH 020 Pre-Algebra I, and/or a qualifying exam must be passed.

## Required Courses

Code	Title	Credits
ACCT 101	Accounting Principles I	3
ACCT 102	Accounting Principles II	3
ACCT 203	Tax Accounting I	3
ACCT 205	Auditing	3
ACCT 206	Cost Accounting	3
or ACCT 208	Managerial Accounting	
ACCT 213	Intermediate Accounting I	3
ACCT 214	Intermediate Accounting II	3
ACCT 215	Intermediate Accounting III	3
BA 101	Introduction to Business (GI)	3
BA 109	Principles of Management	3
BA 203	Principles of Marketing	3
BA 205	Business Law	3
or BA 246	Legal Environment of Business	
ECON 102	Microeconomics (GB)	3
or ECON 101	Macroeconomics (GB)	
MATH 216	Introduction to Statistics (GM)	4
ENG 216	Business Communications	3
PHIL 221	Business Ethics (GAH)	3
Accounting Electives (p. 1)		6
<b>Total Credits</b>		<b>55</b>

## Accounting Electives

Select six credits from the following:

Code	Title	Credits
ACCT 104	Payroll Accounting	1
ACCT 105	Financial Statement Interpretation and Analysis	1
ACCT 107	Spreadsheet Applications For Accounting	1
ACCT 108	Computerized Accounting	3
ACCT 204	Tax Accounting II	3
<b>Total Credits</b>		<b>9</b>

## General Education Degree Requirements

Note: The following codes identify courses which satisfy the General Education Degree Requirements:

Behavioral/Social Science (GB)  
English Composition (GE)

Arts/Humanities (GAH)

Interdisciplinary and Emerging Issues (GI)

Biological/Physical Laboratory Science (GL)

Mathematics (GM)

Biological/Physical Science (GS)