

Accounting: CPA Education Compliance

Programs CPA.ACC26.CERT

CPA.BUS24.CERT

CIP 520303



Certificates of Proficiency

CPA Education Compliance certificates offered through Mercer County Community College are suitable for those students seeking to satisfy the educational requirements established by the New Jersey State Board of Accountancy in order to be eligible to take the CPA Examination. These are not “review” or “prep” courses for the examination.

To be licensed as a Certified Public Accountant in New Jersey, an applicant must have a baccalaureate or higher degree and obtain at least 150 semester hours from an accredited college or university. These credits can be obtained within or beyond a degree program. In addition, an applicant must obtain at least one year of full-time experience in the areas of auditing or accounting, working under a CPA whose active license is from New Jersey or a state having requirements substantially equivalent to those of New Jersey.

To take the CPA Examination, an applicant must possess:

- a baccalaureate or higher degree from an accredited college or university in any field of study;
- at least 24 semester hours in accounting and 24 semester hours in business courses other than accounting;
- a minimum of 120 semester hours.

Enrollment in these certificate programs alone or concurrently is permitted, depending on individual student requirements. Admission to either requires a baccalaureate or higher degree as specified, including course credits for English (equivalent to ENG 101 or higher) and mathematics (equivalent to MAT 140 or higher), and approval of the program coordinator.

Curriculum

Accounting 26

Code	Course (lecture/lab hours)	Credits
ACC 111	Principles of Financial Accounting (4/0)	4
ACC 112	Principles of Managerial Accounting (4/0)	4
ACC 201	Intermediate Accounting I (3/1)	3
ACC 202	Intermediate Accounting II (3/1)	3
ACC 203	Federal Income Taxation (3/0)	3
ACC 204	Auditing (3/1)	3
ACC 207	Computerized Accounting (2/2)	3
	OR	3
ACC 214	Accounting for Non-Profit Organizations (3/0)	3
ACC 215	Cost Accounting (3/1)	3
		<hr/> 26

NOTE: In order to meet the regulatory minimum 24 credit requirement for accounting courses, it is necessary to take 26 credits of accounting at Mercer County Community College.

Business 24

Code	Course (lecture/lab hours)	Credits
BUS 101	Introduction to Business (3/0)	3
BUS 107	Business Law I (3/0)	3
BUS 205	Business Statistics I (3/0)	3
BUS 206	Business Statistics II (3/0)	3
BUS 209	Business Communications (3/0)	3
BUS 210	Principles of Management (3/0)	3
BUS 230	Global Environment of Business (3/0)	3
BUS 296	International Business Practice Firm (1/5)	3
	OR	3
MKT 101	Principles of Marketing (3/0)	3
		<hr/> 24