

# Accounting Post Baccalaureate Undergraduate Certificate

## Program Requirements

### Prerequisite

Bachelor's degree (in any subject)

### Prerequisite Courses

|             |   |   |
|-------------|---|---|
| MATH 1030   | College Algebra (MOTR MATH 130) <sup>1</sup>      | 3 |
| ACCTNG 2400 | Fundamentals of Financial Accounting <sup>2</sup> | 3 |
| ACCTNG 2410 | Managerial Accounting <sup>2</sup>                | 3 |

<sup>1</sup> MATH 1030 College Algebra is a prerequisite for the required accounting courses. It may be taken concurrently with ACCTNG 2400 Fundamentals Of Financial Accounting, but must be completed prior to enrollment in ACCTNG 2410 Managerial Accounting.

<sup>2</sup> ACCTNG 2400 Fundamentals Of Financial Accounting and ACCTNG 2410 Managerial Accounting are also prerequisites for the 3000-level accounting courses.

### Required

Complete 27 hours of accounting courses at the 3000-level or above, at least 15 hours of which are completed at UMSL. The accounting courses must include the six required courses listed below and three accounting electives. Courses previously completed can be waived upon presentation of appropriate documentation. Waived courses will not count toward the 15-hour residency requirement.

Courses must be completed with a grade of C- or higher. The grade point average for all courses counting toward the Post-Baccalaureate Certificate in Accounting must be 2.3 or higher. The prerequisite for enrollment in ACCTNG 3402, ACCTNG 3411, ACCTNG 3441, ACCTNG 3451 and all 4000-level accounting courses is an upper-level accounting grade point average of 2.3 or higher.

### Required Courses

|             |                                       |   |
|-------------|---------------------------------------|---|
| ACCTNG 3401 | Financial Accounting and Reporting I  | 3 |
| ACCTNG 3402 | Financial Accounting and Reporting II | 3 |
| ACCTNG 3411 | Cost Accounting                       | 3 |
| ACCTNG 3421 | Accounting Information Systems        | 3 |
| ACCTNG 3441 | Income Taxes                          | 3 |
| ACCTNG 4435 | Auditing                              | 3 |

### Electives

Select three of the following:<sup>1</sup> 9

|             |   |  |
|-------------|---|--|
| ACCTNG 3451 | Accounting for Governmental and Not-For-Profit Entities |  |
| ACCTNG 4401 | Financial Accounting and Reporting III                  |  |

|                    |  |           |
|--------------------|--|-----------|
| ACCTNG 4402        | Financial Accounting and Reporting IV          |           |
| ACCTNG 4405        |  |           |
| ACCTNG 4441        | Advanced Federal Income Tax: Business Taxation |           |
| <b>Total Hours</b> |  | <b>27</b> |

<sup>1</sup> Most of these are offered only once a year.

## Notes on qualifying for the CPA exam in Missouri

Successful completion of the Post-Baccalaureate Certificate in Accounting includes all the accounting courses needed to qualify for the CPA exam in Missouri. However, Missouri law also requires a total of 60 credit hours in business (including the accounting courses). Many students with undergraduate degrees in business have satisfied this requirement. A student who has not satisfied this requirement must take additional business classes in order to qualify for the CPA exam.

In addition, Missouri requires 150 credit hours of college level coursework in order to qualify for the CPA exam. A student who has completed a 120-hour undergraduate business degree and the Post-Baccalaureate Certificate in Accounting will need additional coursework in order to satisfy the 150-hour requirement.

## Learning Outcomes

Upon completion of the program, certificate earners will be able to:

- Analyze business process transactions and create financial statements
- Critically examine strategic options relevant to business processes, corporate governance, internal controls, and security
- Assess business decisions in the functional areas of financial analysis, corporate governance, taxation, and business processes