

# ACCOUNTING - PROFESSIONAL ACCOUNTING (CERTIFICATE T0883)

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## Business Division T0883

The purpose of the Professional Accounting Certificate is to help students and emerging professionals get the classes and real world experience they need to be eligible to sit for the Uniform CPA exam in California. In addition, it is also designed to give accounting professionals, students and CPA candidates, who already have a degree or certificate, the additional skills and insight to expand their training and hiring potential in regard to emerging and advanced accounting topics. These jobs include entry level staff accountants, auditors, senior tax preparers, analysts, as well as practicing, sole proprietorships, working accounting professionals and consultants. The courses in this certificate qualify for the accounting educational units, however, only the California Board of Accountancy [www.dca.ca.gov](http://www.dca.ca.gov) (<http://www.dca.ca.gov/>) can authorize and accept the educational units.

## Required Courses

Course Prefix	Course Name	Units
BUSA 7	Principles of Accounting - Financial	5
BUSA 8	Principles of Accounting - Managerial	5
BUSA 52	Intermediate Accounting I	3
BUSA 52B	Intermediate Accounting II	3
BUSA 58	Federal Income Tax Law	4
BUSA 61	Corporations and Partnerships Taxation	4
BUSA 62	Accounting Ethics and Leadership	3
BUSA 63	External Auditing	3
BUSA 64	Specialized Accounting Topics	3
BUSA 76	Excel for Accounting	3
<b>Total Units</b>		<b>36</b>

## Program Learning Outcomes

*Upon successful completion of this program, a student will be able to:*

- Analyze and record transactions using a journal and a ledger, of varying degrees of difficulty including adjusting, and closing entries.
- Interpret accounting statements.
- Explain the role of the managerial accountant and describe the uses of managerial accounting information.

Review Student Learning Outcomes (SLOs) (<http://www.mtsac.edu/instruction/outcomes/sloinfo.html>) for this program.