

**Certificate of Accountancy – 505E**  
Requirements Effective Fall 2020  
Program Planning Guide

**Program Description:** This certificate is designed for either working professionals or non-accounting bachelor’s degree graduates who are working toward meeting the accounting educational requirements of the Washington State CPA Examination. Additional courses are necessary to fulfill the requirements to sit for the exam. The courses in this certificate are not considered to be an official statement of acceptability by the Washington State Board of Accountancy. Students should consult the State Board's website for specific exam requirements. In addition, we strongly recommend that all CPA applicants complete a CPA review course to adequately prepare for the CPA Examination.

**Prerequisites:** Many classes have prerequisites. Prerequisites are those classes that prove eligibility for entry-level classes by testing or by having satisfied prior course work. Course work earned at other institutions must be unofficially evaluated or approved by a program advisor before registering. Courses in this certificate with prerequisites are marked with an asterisk (\*). See catalog for more information.

**Certificate of Accountancy Prerequisites:** ACCT& 201, ACCT& 202, ACCT& 203

<b>Program Requirements</b>		
<b>Course Number</b>	<b>Certificate Requirements (45 credits)</b>	<b>Credit Hours</b>
ACCT 255*	Individual Income Tax	5
ACCT 256*	Taxation of Corporations, Partnerships, Estates and Trusts	5
ACCT 265*	Accounting for Not-For Profit & Governmental Entities	5
AIA 301*	Intermediate Accounting I	5
AIA 302*	Intermediate Accounting II	5
AIA 310*	International Accounting Ethics	5
AIA 410*	Cost Accounting	5
AIA 430*	Accounting Information Systems	5
AIA 440*	Auditing	5
		<b>Total Credits: 45</b> (excluding pre-requisites)

**Program Outcomes:**

- Upon certificate completion student may meet the advanced accounting educational requirements for industry certifications like the Washington State CPA.
- Students will demonstrate an ability to organize their workload to meet academic deadlines and thereby develop professional skills.
- Students will be able to identify and appraise situations in professional accounting where the applications of ethical judgments are required.
- Students will be able to apply FASB & GAAS pronouncements to resolve professional accounting issues.

### What Skills do I need to be successful in this field?

- <http://www.onetonline.org/link/summary/13-2011.01>

### What are some potential job titles?

- Accountant
- CPA (Certified Public Accountant)
- Financial Reporting Accountant

### Wages, employment trends and pathways

- <http://www.onetonline.org/link/summary/13-2011.01#WagesEmployment>

**Course Sequence:** This program of study is outlined by quarter, and courses should be taken in the indicated sequence. However, it should not be concluded that students will always proceed through their program of study exactly as prescribed here. The number of quarters listed here is minimal. Not all courses are offered every quarter. Individual student experiences, educational and training background, and personal schedules and demands all may affect the time it takes to finish this program. Also, in general, summer quarter is not considered one of the full-time quarters in the program.

**1<sup>st</sup> quarter:** ACCT 255, ACCT 256, ACCT 265

**2<sup>nd</sup> quarter:** AIA 301, AIA 310, AIA 410

**3<sup>rd</sup> quarter:** AIA 302, AIA 430, AIA 440

**Program Contact:** Business BAS Programs (206) 934-77947 [BAS-Info@seattlecolleges.edu](mailto:BAS-Info@seattlecolleges.edu)

**Program Website:** <https://northseattle.edu/certificates/accountancy-certificate>