

Certificate of Accountancy – ATBACC45

Requirements Effective Fall 2026

Program Planning Guide

Program Description: This certificate is designed for anyone who has a non-accounting bachelor's degree and is 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 of the classes have prerequisites. Prerequisites are those classes that prove eligibility for entry-level classes 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 pre-requisites are marked with an asterisk (*). See catalog for more information.

Certificate of Accountancy Entry requirements: ACCT&201 and ACCT&202 with a grade of 2.0 or better. It is necessary that students have taken all prerequisite accounting courses within five years of the course dates.

Program Requirements		
Course Number	Certificate Requirements (45 credits)	Credit Hours
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
ACCT&203*	Principles of Accounting III	5
ACCT 261* or AIA 430*	Enterprise Accounting Systems or Accounting Information Systems	5
ACCT 271* or AIA 310*	Applied Ethics in Accounting or Multinational Accounting Ethics	5
AIA 301*	Intermediate Accounting I	5
AIA 302*	Intermediate Accounting II	5
AIA 440*	Auditing	5
		Total Credits: 45 (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 can 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.

Suggested schedule for FT students:

Fall Quarter:

- ACCT&203 Principles of Accounting III
- ACCT 256 Taxation of Corporations and Partnerships
- AIA 301 Intermediate Accounting I

Winter Quarter:

- ACCT 255 Individual Income Tax
- ACCT 265 Accounting for Not-for-Profit and Government Entities
- AIA 302 Intermediate Accounting II

Spring Quarter:

- ACCT 261 Applied Accounting Information Systems
- ACCT 271 Applied Ethics in Accounting
- AIA 440 Auditing (Pre- or Co-requisite: AIA 302)

Suggested schedule for PT students:

Fall Quarter:

- AIA 301 Intermediate Accounting I
- ACCT 271 Applied Ethics in Accounting

Winter Quarter:

- AIA 302 Intermediate Accounting II
- ACCT&203 Principles of Accounting III

Spring Quarter:

- ACCT 261 Applied Accounting Information Systems

Summer Quarter:

- ACCT 255 Individual Income Tax

Fall Quarter:

- ACCT 256 Taxation of Corporations and Partnerships

Winter Quarter:

- ACCT 265 Accounting for Not-for-Profit and Government Entities

Spring Quarter:

- AIA 440 Auditing (Pre- or Co-requisite: AIA 302)

Program Contact: accountingdept.north@seattlecolleges.edu

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