ACCOUNTING, CERTIFICATE IN (POST-BACCALAUREATE UNDERGRADUATE CERTIFICATE)

The post-baccalaureate undergraduate Certificate in Accounting is designed for individuals who want an extensive knowledge of accounting and hold bachelor's degrees in other fields. Additionally, graduates are well-qualified to sit for the Uniform Certified Public Accountant Examination in Virginia. Candidates for the certificate are required to complete 16 courses (48 credit hours). A maximum of eight courses (24 credit hours) may be waived if equivalent courses have been completed as part of a bachelor’s degree. A minimum of 24 credit hours of study must be taken at VCU after acceptance into the certificate program.

For additional information, visit the School of Business website. (https://business.vcu.edu/academics/accounting/post-baccalaureate-certificate-in-accounting/)

Learning outcomes

Upon completing this program:

• Graduates will demonstrate a broad base of knowledge across accounting topics and be able to apply that knowledge in a variety of contexts.

• Graduates will demonstrate an understanding of the core business and strategic concepts involved in accounting.

• Graduates will demonstrate the ability to identify and communicate accounting ethical issues; evaluate information in a manner free of distortion, personal bias or conflicts of interest; recognize situations where professional ethical standards apply; respect confidentiality.

• Graduates will demonstrate the ability to effectively communicate ideas and analysis of accounting problems. Graduates will demonstrate this ability either in writing or in oral presentations (e.g., writing memos, thought papers or other types of business correspondence; presenting case analyses; etc.).

Special requirements

Students cannot be accepted into a program until they have completed all the requirements for their bachelor’s degree and have achieved a minimum GPA of 2.5 in their undergraduate work.

After acceptance in the program, certificate candidates are required to complete a minimum of 24 credit hours of their program at VCU.

Academic regulations for School of Business post-baccalaureate undergraduate certificates can be found in the school’s Undergraduate information (http://bulletin.vcu.edu/undergraduate/business/undergraduate-information/) section of this bulletin.

All upper-level accounting courses with a prerequisite course require a minimum grade of C in the prerequisite course and the following must be fulfilled:

• Students must achieve a 2.5 GPA in upper-level ACCT courses to graduate.

Degree requirements for Certificate in Accounting

Certificate requirements

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Required courses (24 credits minimum) 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 301</td>
<td>Federal Income Taxation for Individuals</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 303</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 304</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 305</td>
<td>Intermediate Accounting III</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 306</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 307</td>
<td>Accounting Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 406</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 408</td>
<td>Data Analytics for Accountants</td>
<td>3</td>
</tr>
<tr>
<td>Business electives</td>
<td>24</td>
<td></td>
</tr>
</tbody>
</table>

Total Hours 48

1

Students who receive waivers to any required courses must complete additional business or accounting courses, as approved by their adviser, to total 24 credits.

Business electives

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
</table>
| Select eight non-accounting business courses (must be 300- or 400-level) from the following: BUSN, ECON, FIRE, INFO, MGMT, MKTG, SCMA

The minimum total of credit hours required for this certificate is 48.

Sample plan of study

Year one

Fall semester

<table>
<thead>
<tr>
<th>Course</th>
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</tr>
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<td>6</td>
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</tbody>
</table>

Term Hours: 12

Spring semester

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 304</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 306</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Business electives</td>
<td></td>
<td>6</td>
</tr>
</tbody>
</table>

Term Hours: 12

Year two

Fall semester

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 305</td>
<td>Intermediate Accounting III</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 307</td>
<td>Accounting Systems</td>
<td>3</td>
</tr>
<tr>
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Term Hours: 12

Spring semester

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Accounting, Certificate in (Post-baccalaureate undergraduate certificate)

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Term Hours: 12

Total Hours: 48

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