ACCOUNTING UNDERGRADUATE CERTIFICATE

Banner Code: BU-CERB-ACCT

Academic Advising

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This program provides an opportunity for nondegree-seeking students to earn the academic credit necessary to sit for the Uniform CPA Examination in Virginia.

This undergraduate certificate may be pursued on a part-time basis. Maintaining full-time status is not guaranteed. Students have four years to complete the certificate.

This certificate program qualifies for Title IV Federal Financial Aid.

Admissions & Policies

Admissions

The requirement for enrollment is a bachelor's degree or higher from an accredited college or university.

Policies

Certificate Completion

Students are required to complete a minimum of 30 credits of accounting courses. At least 16 required credits must be taken at Mason after acceptance to the certificate program. Students have four years to complete certificate requirements. Students who are given permission to re-enroll following an absence from Mason may not count the four-year time limit as beginning on the date of re-enrollment.

Successful completion of the certificate program requires a grade of C or better in accounting courses and a GPA of at least 2.00 in all courses. Students are only permitted three attempts to pass each course with a C or better, following a third unsuccessful attempt the student will no longer be able pursue the certificate program.

Virginia Uniform CPA Examination

All students who wish to sit for the Uniform CPA Examination in Virginia are required to have completed 150 college-level credits, including at least 30 credits of accounting with courses in financial accounting, auditing, taxation, and management accounting; and at least 24 credits of non-accounting business courses.

Requirements

Certificate Requirements

Total credits: 30

This certificate may be pursued on a full-or part-time basis.

Required Courses

| Code | Title | Credits |
|----------|--------------------------------|---------|
| ACCT 203 | Survey of Accounting | 3 |
| ACCT 303 | Accounting for Decision Making | 3 |

| ACCT 311 | Managerial and Cost Accounting | 3 |
|---------------|---|----|
| ACCISII | Managenar and Cost Accounting | 3 |
| ACCT 331 | Intermediate Accounting I | 3 |
| ACCT 332 | Intermediate Accounting II | 3 |
| ACCT 351 | Taxation and Managerial Decision Making | 3 |
| ACCT 361 | Accounting Analytics | 3 |
| ACCT 461 | Assurance and Audit Services | 3 |
| Total Credits | | 24 |

Electives

| Code | Title | Credits |
|--|--|---------|
| Select six credits from the following: | | |
| ACCT 370 | International Accounting | |
| ACCT 372 | Financial Statement Analysis | |
| ACCT 411 | Advanced Managerial Accounting | |
| ACCT 433 | Advanced Financial Accounting | |
| ACCT 451 | Advanced Federal Taxation | |
| ACCT 462 | Honors Seminar in Accounting | |
| ACCT 465 | Advanced Accounting Analytics | |
| ACCT 472 | Government and Not-for-Profit Accounting | |
| ACCT 491 | Seminar in Accounting | |
| ACCT 492 | Internship in Accounting | |
| ACCT 499 | Independent Study | |
| FNAN 303 | Financial Management | |
| BULE 402 | Commercial Law | |
| Total Credits | | 6 |

Notes

Students with a previous degree in business or accounting are advised to take School of Business courses (http://catalog.gmu.edu/colleges-schools/business/#coursestext) above the 303 level to complete the 16 Mason credits needed after acceptance to the certificate program.

Students who have not previously studied business are advised to take the following recommended courses:

| Code | Title | Credits |
|----------|---|---------|
| BULE 303 | Legal Environment of Business | 3 |
| BULE 402 | Commercial Law | 3 |
| BUS 210 | Business Analytics I (Mason Core) (http://catalog.gmu.edu/mason-core/) | 3 |
| BUS 310 | Business Analytics II | 3 |
| FNAN 341 | Introduction to Firm Valuation | 3 |
| MIS 303 | Introduction to Business Information Systems (Mason Core) (http:// catalog.gmu.edu/mason-core/) | 3 |