



2023-2024 Academic Year

Accounting: CPA Education Compliance

Certificates of Proficiency

B-STEM Division
Business, Science, Technology, Engineering and Math
[609.570.3482](tel:609.570.3482) admiss@mccc.edu

CPA Education Compliance certificates offered through Mercer County Community College are suitable for those students seeking to satisfy the educational requirements established by the New Jersey State Board of Accountancy in order to be eligible to take the CPA Examination. These are not "review" or "prep" courses for the examination.

To be licensed as a Certified Public Accountant in New Jersey, an applicant must have a baccalaureate or higher degree and obtain at least 150 semester hours from an accredited college or university. These credits can be obtained within or beyond a degree program. In addition, an applicant must obtain at least one year of full-time experience in the areas of auditing or accounting, working under a CPA whose active license is from New Jersey or a state having requirements substantially equivalent to those of New Jersey.

To take the CPA Examination, an applicant must possess:

- a baccalaureate or higher degree from an accredited college or university in any field of study;
- at least 24 semester hours in accounting and 24 semester hours in business courses other than accounting;
- a minimum of 120 semester hours.

Enrollment in these certificate programs alone or concurrently is permitted, depending on individual student requirements. Admission to either requires a baccalaureate or higher degree as specified, including course credits for English (equivalent to [ENG 101](#) or higher) and mathematics (equivalent to [MAT 140](#) or higher), and approval of the program coordinator.

SEE ALSO:

[Accounting](#) degree program

CERTIFICATE CURRICULUM

2023-2024 Academic Year

CPA.ACC26.CERT

CIP 520303

Credit-bearing certificate programs can serve as gateways to earning an associate degree. Students are encouraged to consult the program coordinator, an academic advisor or Success Coach to explore such opportunities.

Accounting 26		
Code	Course (lecture/lab hours)	Credits
<u>ACC 111</u>	Principles of Financial Accounting (4/0)	4
<u>ACC 112</u>	Principles of Managerial Accounting (4/0)	4
<u>ACC 201</u>	Intermediate Accounting I (3/1)	3
<u>ACC 202</u>	Intermediate Accounting II (3/1)	3
<u>ACC 203</u>	Federal Income Taxation (3/0)	3
<u>ACC 204</u>	Auditing (3/1)	3
<u>ACC 207</u>	Computerized Accounting (2/2)	
	<i>OR</i>	3
<u>ACC 214</u>	Accounting for Non-Profit Organizations (3/0)	
<u>ACC 215</u>	Cost Accounting (3/1)	3
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NOTE: In order to meet the regulatory minimum 24 credit requirement for accounting courses, it is necessary to take 26 credits of accounting at Mercer County Community College.

CERTIFICATE CURRICULUM

2023-2024 Academic Year

CPA.BUS24.CERT

CIP 520303

Credit-bearing certificate programs can serve as gateways to earning an associate degree. Students are encouraged to consult the program coordinator, an academic advisor or Success Coach to explore such opportunities.

Business 24

Code	Course (lecture/lab hours)	Credits
<u>BUS 101</u>	Introduction to Business (3/0)	3
<u>BUS 107</u>	Business Law I (3/0)	3
<u>BUS 205</u>	Business Statistics I (3/0)	3
<u>BUS 206</u>	Business Statistics II (3/0)	3
<u>BUS 209</u>	Business Communications (3/0)	3
<u>BUS 210</u>	Principles of Management (3/0)	3
<u>BUS 230</u>	Global Environment of Business (3/0)	3
<u>BUS 296</u>	International Business Practice Firm (1/5)	
	<i>OR</i>	3
<u>MKT 101</u>	Principles of Marketing (3/0)	

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