



## Accounting Certificate Advising for Career Pathways

To earn an Accounting Certificate at Montgomery College you must successfully complete a minimum of 24-credit hours in accounting coursework, consisting 12 credits of required courses, and 12 credits of elective courses.

The knowledge and skills required in the three major accounting career paths vary somewhat. To assist in your planning, in addition to listing the (foundational) courses required for the certificate, the table below lists elective courses that are appropriate for each of the accounting career paths.

Once you have completed the 12 credits of required and 12 credits of elective coursework you may want to take additional elective courses to enhance your preparation for your desired accounting career path.

	Public Accounting (CPA)	Corporate Accounting/ Controllership (Profit & Nonprofit)	Government Accounting (Agency or Regulatory)
<b>Required Courses</b>			
ACCT 221 Principles of Accounting I	4	4	4
ACCT 222 Principles of Accounting II	4	4	4
ACCT 231 Intermediate Accounting I	4	4	4
<b>Total Required</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Elective Courses - Minimum 12 Credits</b>			
ACCT 228 Ethics and Professionalism in Accounting	3	3	3
ACCT 232 Intermediate Accounting II	4	4	4
ACCT 225 Government & Not for Profit Accounting		3 (If Nonprofit)	3
ACCT 235 Cost Accounting		3	3 (If Agency)
ACCT 237 Federal Income Taxation I (Individual)	4		4 (If IRS)
ACCT 239 Business Finance		3 (If For-profit)	
ACCT 240 Auditing Theory and Practice	4	4	4 (If Regulatory)
ACCT 245 Accounting Information Systems	3	3	3
ACCT 247 Federal Income Taxes II (Corporate)	4		4 (If IRS)
MGMT 201 Business Law	3	3	

### Advising Notes:

Public Accounting (CPA Track) - The course recommendations above are for students preparing to sit for the Uniform CPA Examination. Your preparation to sit for the CPA Exam may require coursework beyond the 24-credit accounting certificate. For more information related to the examination and licensing requirements see: [Maryland CPA Exam](#).

Corporate Accounting/Controllership – Accounting and Controllership positions in for-profit and non-profit organizations require strong financial and managerial accounting skills, as well as a solid understanding for accounting information systems and internal controls. Individuals in for-profit organizations benefit from studying business finance, while those in working in nonprofit entities should study the specifics of not-for-profit accounting.

Government Accounting - Government agencies are units of federal, state, and/or local governments that are responsible for providing services to the public and administering government policies. In addition, regulatory agencies monitor and enforce government laws and regulations (IRS, SEC, FBI, etc.). Work in both administrative and regulatory agencies require a strong grounding in government accounting and accounting information systems. Certain regulatory agencies that engage in compliance auditing require auditing coursework. Prior study in personal and corporate taxes benefits individuals interested in working with the IRS or state and local taxing authorities.

Note: Students should contact a [Program Advisor](#) to discuss the sequence in which they may take their courses and the time needed to complete the program of study.