

ACCOUNTING CPA PATH, CERTIFICATE OF GRADUATE STUDIES

The Accounting CPA Path Certificate is a course of study for those who are currently pursuing or have earned a non-accounting Business degree and want to take the accounting courses required to take the Uniform Certified Public Accountant Examination. Non-business majors may also earn the certificate with the understanding that at least twenty-four additional semester credit hours of non-accounting business courses will be needed to be eligible to take the CPA exam in South Carolina.

Note that the eight courses in this certificate will require, at a minimum, the following prerequisites; College Mathematics (MATH U120) or a higher-level math course, Financial Accounting (ACCT U225), Managerial Accounting (ACCT U226), Probability and Statistics (ECON U291), Statistical Inference (ECON U292), Business Finance (FINA U363), and Introduction to Business Information Systems (MGMT U290). Students should consult the USC-Upstate Catalog for the prerequisites of each course.

Code	Title	Hours
Required Courses ^{1,2}		
ACCT U331	Intermediate Accounting I	3
ACCT U332	Intermediate Accounting II	3
ACCT U333	Accounting for Decision-Making and Control	3
ACCT U335	Individual Tax Planning	3
ACCT U433	Financial Systems and Analytics	3
ACCT U434	Accounting Analytics	3
ACCT U435	Auditing	3
Select one of the following:		3
ACCT U336	Governmental and Not-for-Profit Accounting	
ACCT U348	Issues in Commercial Law	
ACCT U432	Advanced Federal Income Tax	
ACCT U436	Advanced Auditing	
ACCT U437	Advanced Accounting	
ACCT U438	Accounting Theory	
ACCT U455	Topics in Accounting	
Total Hours		24

¹ Minimum grade of C is required for all coursework.

² The courses in Certificate have pre-requisites. Consult the USC-Upstate Catalog for the prerequisites of each course.