

College of DuPage
Guidelines for CPA Exam Educational Requirements
Effective 1/1/17

The following table details the courses that meet the CPA exam requirements for accounting coursework at the College of DuPage

College of DuPage Courses that meet requirements	Credit Hours	Business Ethics 3 SCH	Business Com 2 SCH	Research & Analysis in Acct 2 SCH	Total Hours/SCH integrated	Balance Hours/SCH that count as Acct hours
		Integrated or Stand alone	Stand alone	Integrated or Stand alone		
Accounting Courses						
ACCOU 1110 Accounting Procedures	3 SCH hours					3 SCH hours
ACCOU 1160 Payroll Accounting	3 SCH hours					3 SCH hours
ACCOU 1175 Accounting with QuickBooks	3 SCH hours					3 SCH hours
ACCOU 2140 Financial Accounting	4 SCH hours					4 SCH hours
ACCOU 2150 Managerial Accounting	4 SCH hours					4 SCH hours
ACCOU 2200 Income Tax Preparation	3 SCH hours	.50 SCH hours			.50 SCH hours	2.5 SCH hours
ACCOU 2205 Federal Taxation I	3 SCH hours	.50 SCH hours		.50 SCH hours	1.00 SCH	2.5 SCH hours
ACCOU 2206 Federal Taxation II	3 SCH hours	.50 SCH hours		.50 SCH hours	1.00 SCH.	2.5 SCH hours
ACCOU 2241 Intermediate Accounting I	4 SCH hours	.50 SCH hours		.50 SCH hours	1.00 SCH	3.5 SCH hours
ACCOU 2242 Intermediate Accounting II	4 SCH hours	.50 SCH hours		.50 SCH hours	1.00 SCH	3.5 SCH hours
ACCOU 2251 Cost Accounting	4 SCH hours	.25 SCH hours		.25 SCH hours	.50 SCH	3.75 SCH hours
ACCOU 2260 Advanced Accounting	3 SCH hours	.25 SCH hours		.25 SCH hours	.50 SCH	2.75 SCH hours
ACCOU 2265 Governmental and Not for Profit Accounting	3 SCH hours	.25 SCH hours		.25 SCH hours	.50 SCH	2.75 SCH hours
ACCOU 2271 Auditing I	3 SCH hours	.50 SCH hours		.50 SCH hours	.50 SCH	2.50 SCH

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						hours
ACCOU 2272 Auditing II	3 SCH hours	.50 SCH hours		.50 SCH hours	.50 SCH	2.50 SCH hours
ACCOU 2280 Forensic Accounting and Fraud Examination	3 SCH hours	.50 SCH hours		.50 SCH hours	.50 SCH	2.50 SCH hours
ACCOU 2290 Accounting Research	3 SCH hours			3 SCH hours	3 SCH	3.0 SCH hours
ACCOU 2860, 2865, 2870, 2871 cooperative education or internship	Variable					

Business Communications Courses

OFTI 1130 Business Correspondence			3 SCH Hours			
ENGL 1105 Writing for the Workplace			3 SCH Hours			
ENGL 1110 Technical Writing			3 SCH hours			
SPEECH COMM 1150 Introduction to Business Communication			3 SCH hours			

Business Ethics Courses

PHIL 1114 Business Ethics		3 SCH Hours				
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Business Communication Requirement:

The 2 SEMESTER HOURS requirement will be met upon successful completion of one of the following:

- **OFTI 1130 - Business Correspondence** - Basic instruction and practice in developing the vital employment skills of planning, writing and formatting effective business communication including sentences, paragraphs, memos, letters, e-mail, and formal and informal reports. Includes current business spelling, punctuation and grammar skills. Keyboarding skills and word processing knowledge are recommended for successful completion of this course. (3 SEMESTER HOURS)
- **ENGLISH 1105 – Writing for the Workplace** – A basic composition course primarily for students enrolled in occupational/technical programs. The course includes a variety of writing experiences: resumes, letters of application, abstracts, internal and external memos, papers using visuals as supporting documentation, job descriptions, and a long report (a feasibility study or research report). (3 SEMESTER HOURS)
- **ENGLISH 1110 – Technical Writing** – An introduction to instructional writing, proposals, recommendation reports, and a procedures or operator’s manual. Also includes some instruction in design, layout and graphics. Intended for students entering today’s technologically advanced work place. (3 SEMESTER HOURS)
- **SPEECH COMMUNICATION 1150 – Introduction to Business Communication** Designed to help students understand communication behaviors and concepts in order to develop effective communication skills in the business environment. This course covers topics related to communication between employees and their supervisors, communication within work groups, and public communication. (3 SEMESTER HOURS)

Business Ethics Requirement

The 3 SEMESTER HOURS requirement will be met upon successful completion of one of the following:

- **Ethics is integrated into most of the upper level courses in COD’s accounting curriculum. The table set forth below provides a variety of options for meeting this 3 SEMESTER HOURS requirement.**
- **PHILOSOPHY 1114 – Business Ethics** – A study of moral issues in business and the broader issues of economic justice through a study of ethical theories and their application to actual case studies. (3 SEMESTER HOURS)

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Research and Analysis Requirement:

This 2 SEMESTER HOURS requirement will be met upon successful completion of one of the following:

- **Research and Analysis is integrated into most of the upper level courses in COD's accounting curriculum. The table set forth below provides a variety of options for meeting this 2 SEMESTER HOURS requirement.**
- **ACCOUNTING 2290** – Accounting Research and Analysis may be taken to satisfy the 2 semester hour requirement.