POST-BACCALAUREATE CERTIFICATE IN ACCOUNTING

Accounting Foundation Prerequisites (Credits do not count towards PBA Certificate)

___ ___ BUS A201 Introduction to Financial Accounting
___ ___ BUS A202 Introduction to Managerial Accounting (Prerequisite: A201)

18 credit hours - Accounting Requirements

___ ___ BUS A311 Intermediate Accounting I (Pre or Co requisite: A317)
___ ___ BUS A312 Intermediate Accounting II (Prerequisite: A311)
___ ___ BUS A317 Computer Based Accounting Systems
___ ___ BUS A325 Cost Accounting
___ ___ BUS A328 Introduction to Taxation
___ ___ BUS A424 Auditing (Prerequisite: A311)

6 credit hours - Accounting Electives (select two)

___ ___ BUS A331 Taxation of Business Entities* (Prerequisite: A328)
___ ___ BUS A422 Advanced Financial Accounting * (Prerequisite: A312)
___ ___ BUS A437 Advanced Managerial Accounting (Prerequisite: A325)
___ ___ BUS A441 Assurance Services (Prerequisite: A424)
___ ___ BUS A318 Fraud Examination (Prerequisite: A311)

*Courses marked with an asterisk are highly recommended for those intending to take the CPA exam.

A minimum of 24 credits hours are required to receive the PBA certificate.

BUS L200 Elements of Law and BUS L303 Commercial Law II are highly recommended for students intending to take the CPA exam.

Credits from your undergraduate degree MAY be used for some of these requirements. Upper level online courses will not count toward the PBA certificate, including those from Indiana University Bloomington Division of Continuing Studies. All coursework must be completed with a grade of C- or better.

Current requirements to sit for the CPA Exam in Indiana require that you have completed a total of 150 credit hours: 24 hours of accounting courses including: financial accounting, auditing, taxation, and managerial accounting; and at least 24 hours from non-accounting business courses, including business law.

The Doermer School of Business does not play any role in determining if you meet the requirements to sit for the CPA Exam. The state board of accountancy makes that determination. So, if you have any questions about your total number of hours completed or whether specific courses will meet the requirements, you must contact them. The NASBA website, www.nasba.org can be very helpful. At their website click on Exams, then CPA Exam, then choose Indiana. This site will give you all the current requirements for the state of Indiana as well as contact information.
POST-BACCALAUREATE CERTIFICATE IN ACCOUNTING (PBA)

PURPOSE: The goal of the Post-Baccalaureate Certificate in Accounting (PBA) is to prepare individuals who already possess a baccalaureate degree in a non-accounting area for entry-level positions in the accounting profession. It will also serve to give an accounting major the additional hours needed to meet the 150 hour education requirement for the CPA exam.

GENERAL DESCRIPTION: The PBA program is offered by the Department of Accounting and Finance in the Doermer School of Business at IPFW. It is designed for qualified individuals who have already earned a bachelor’s degree. Typically, students who pursue the PBA are seeking an academic program of recognized quality which will help them prepare for careers in the field of accounting.

The certificate is not a degree. The PBA curriculum is accounting-specific. Thus, it is not an objective of the department to provide PBA students with the comprehensive business background currently available in the bachelor’s or MBA degree programs.

The PBA is not a “CPA Preparation” or “CPA Review” program. The PBA certificate is not necessarily designed to comply with the state of Indiana education requirements to sit for the CPA examination. However, completion of the program combined with most business bachelor’s degrees earned at an appropriately accredited institution generally will meet the current CPA education requirements. Individuals who do not possess a business undergraduate degree would have additional courses to complete in order to sit for the CPA examination.

ADMISSION TO THE PBA PROGRAM: Admission to the PBA program is limited to holders of bachelor’s degrees awarded by institutions which were accredited at the baccalaureate level by the North Central Association of Colleges (or comparable regional associations) at the time the degree was granted.

To enroll in the program you must first be formally admitted. Alumni of IPFW or Indiana University need not re-apply for admission, but must complete procedures for reactivating their university records. Application and “re-entry” forms are available from the IPFW Admissions Office in Kettler Hall, room 111. Call (260-481-6812) or online at http://www.ipfw.edu/admiss.

Applicants, including IU Alumni, must provide the IPFW Admissions Office with an OFFICIAL TRANSCRIPT documenting completion of their bachelor degree. We recommend that you attach this document to the admissions application or “Re-Entry” form and send them both at the same time.

PBA COURSE WAIVERS: You may be eligible for waivers for course requirements based upon academic courses taken as part of your bachelor degree provided those courses were completed within the past five calendar years. Waivers for advanced accounting and law course require written authorization for the Department of Accounting and Finance.