

# ACCOUNTING PRACTICE (PROFESSIONAL CERTIFICATE)

## Overview

Award: Professional Certificate  
Program of Study: Accounting Practice  
Program Code: 1706

The Accounting Practice Professional Certificate program at CMU is designed to enable accounting students who have completed the BS Public Accounting to begin employment while continuing to earn university credits needed to meet the 150-credit hour licensing requirement for Certified Public Accountants (CPAs) in the state of Colorado. This program allows the student to earn up to 12 credits toward the 150-credit hour requirement and complete a Professional Certificate in Accounting Practice.

All CMU certificate graduates are expected to demonstrate proficiency in specialized knowledge/applied learning, critical thinking, and personal and social responsibility. In addition to these campus-wide student learning outcomes, graduates of this major will be able to:

1. Gain practical experience while creating accounting work products for employer (Specialized Knowledge/Applied Learning).
2. Develop and present professional products using oral and written arguments or explanations well-grounded in accounting principles (Communication Fluency).
3. Formulate and evaluate hypotheses as related to accounting practice, issues, concepts, and various perspectives (Critical Thinking).
4. Demonstrate adherence to the professional ethics requirements of the AICPA Code of Professional Conduct (Personal and Social Responsibility).

## Requirements

Each section below contains details about the requirements for this program. Select a header to expand the information/requirements for that particular section of the program's requirements.

To print or save an overview of this program's information, including the program description, learning outcomes, requirements, suggested course sequencing (if applicable), and advising and graduation information, scroll to the bottom of the left-hand navigation menu and select "Print Options." This will give you the options to either "Send Page to Printer" or "Download PDF of This Page." The "Download PDF of This Page" option prepares a much more concise presentation of all program information. The PDF is also printable and may be preferable due to its brevity.

## Institutional Certificate Requirements

The following institutional requirements apply to all CMU Professional Certificates. Specific programs may have different requirements that must be met in addition to institutional requirements.

- Consists of 5-59 semester hours.
- Primarily 300-400 level courses.
- At least fifty percent of the credit hours must be taken at CMU.

- 2.00 cumulative GPA or higher in all courses taken to satisfy program requirements.
- A grade lower than "C" in the program of study will not be counted toward meeting the certificate's requirements.
- A course may only be used to fulfill one requirement for each degree/certificate.
- Pre-collegiate courses (usually numbered below 100) cannot be used for graduation.
- Capstone exit assessment/projects (e.g., Major Field Achievement Test) requirements are identified under Program-Specific Certificate Requirements.
- The Catalog Year determines which program sheet and certificate requirements a student must fulfill in order to graduate. Visit with your advisor or academic department to determine which catalog year and program requirements you should follow.
- See "Requirements for Undergraduate Degrees and Certificates" in the catalog for a complete list of graduation requirements.

### Specific to this degree:

- Minimum of 12 credits to earn the Professional Certificate of Accounting Practice.

## Program Specific Certificate Requirements

Code	Title	Semester Credit Hours
ACCT 480	Accounting Externship	12
<b>Total Semester Credit Hours</b>		<b>12</b>

## Suggested Course Plan

First Year		Semester Credit Hours
Fall Semester		
ACCT 480	Accounting Externship	12
<b>Semester Credit Hours</b>		<b>12</b>
<b>Total Semester Credit Hours</b>		<b>12</b>

## Advising and Graduation

### Advising Process and DegreeWorks

Documentation on the pages related to this program is intended for informational purposes to help determine what courses and associated requirements are needed to earn a certificate. Some courses are critical to complete in specific semesters while others may be moved around. Meeting with an academic advisor is essential in planning courses and discussing the suggested course sequencing. It is ultimately the student's responsibility to understand and fulfill the requirements for their intended certificate.

DegreeWorks is an online degree audit tool available in MAVzone. It is the official record used by the Registrar's Office to evaluate progress towards a certificate and determine eligibility for graduation. Students are responsible for reviewing their DegreeWorks audit on a regular basis and should discuss questions or concerns with their advisor or academic department head. Discrepancies in requirements should be reported to the Registrar's Office.

## Graduation Process

Students must complete the following in the first two months of the semester prior to completing their certificate requirements (for one-semester certificates, complete in the first week of class):

- Review their DegreeWorks audit and create a plan that outlines how unmet requirements will be met in the final semester.
- Meet with their advisor and modify their plan as needed. The advisor must approve the final plan.
- Submit the “Intent to Graduate” form to the Registrar’s Office to officially declare the intended graduation date and commencement ceremony plans.
- Register for all needed courses and complete all requirements for each degree sought.

Submission deadlines and commencement details can be found on the [Graduation](#) web page.

If a student’s petition for graduation is denied, it will be their responsibility to apply for graduation in a subsequent semester. A student’s “Intent to Graduate” does not automatically move to a later graduation date.