

CPA EXAM PREPARATION 2: BUSINESS ENVIRONMENT AND CONCEPTS (BEC)

accounting.missioncollege.edu

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CPA Exam Preparation 2: Business Environment and Concepts (BEC): Certificate of Achievement (CA)

This certificate is designed for students working toward their Certified Public Accountant (CPA) license. A CPA license is a specialized and highly regarded credential in the field of accounting. Obtaining a CPA license enables individuals to work in public accounting, corporate accounting, business, government, not-for-profit, and education fields. The CPA Exam consists of four segments (1) Auditing and Attestation, (2) Business Environment & Concepts, (3) Financial Accounting & Reporting, and (4) Regulation. The CPA Exam Preparation 2 Certificate prepares students for the Business Environment & Concepts (BEC) section of the CPA Exam. The classes included in this certificate meet the 150-semester hour requirement for licensure in California.

Program Learning Outcomes

- Students will analyze the concepts, computations, and reporting requirements needed to pass the Business Environment & Concepts (BEC) part of the CPA exam.
- Students will evaluate different ethical situations and apply relevant ethical standards.

Career/Transfer Opportunities

The Accounting Program prepares students for careers as public accountants, management accountants, accounting clerks, bookkeepers, tax preparers and auditors. Depending on which electives students choose, the program also satisfies many of the lower-division course requirements for transfer to a four-year institution to pursue a degree in Accounting or Business.

To earn this certificate, students must complete the minimum required courses with a grade of C (or P) or better.

Core Requirements (16 units): Complete all of the following

		Units
ACC 001A	Financial Accounting	4.0
ACC 001B	Managerial Accounting	4.0
ACC 057A	Cost Accounting	4.0
ECN 001A	Principles of Macroeconomics	4.0

Elective: Complete one course from the following

		Units
ACC 073	Accounting Information Systems	4.0
ACC 075	Cloud Computing and Analytics in Accounting	4.0

Total Required Units: 20.0

