# ADVANCED ACCOUNTING, CERTIFICATE

## Curriculum

Depending on previous accounting coursework, students are required to complete four to eight[1] of the courses listed below.

| Course | Title |
| --- | --- |
| ACCOUNT 210-DL | Intermediate Accounting I |
| ACCOUNT 211-DL | Intermediate Accounting II |
| ACCOUNT 308-DL | Income Tax II |
| ACCOUNT 310-DL | Managerial Cost Accounting |
| ACCOUNT 340-DL | Governmental and Nonprofit Accounting |
| ACCOUNT 350-DL | Auditing I |
| ACCOUNT 360-DL | Auditing II |
| ACCOUNT 390-DL | Topics in Accounting: (Forensic Accounting) |
| ACCOUNT 390-DL | Topics in Accounting: (Data Analytics for Accounting) |

[1] Courses completed for requirements of the Fundamentals of Accounting Certificate Program (https://catalogs.northwestern.edu/sps/certificates/post-baccalaureate/fundamentals-accounting/) may not be counted towards the Advanced Accounting Certificate.

## Notes

As described in the Illinois Uniform CPA Examination Requirements (https://www.ilboe.org/wp-content/uploads/2023/09/CPA-Education-Requirements-2023.pdf), effective January 1, 2023, a candidate with a baccalaureate degree can be approved by the Illinois Board of Examiners (IBOE) to sit for the Uniform CPA Exam upon earning 120 semester credit hours (SH), including 24 SH of accounting courses (with at least one course in Audit and one course in Tax) and a minimum of 12 SH of business courses.

A candidate cannot legally identify as a CPA designation until they are licensed by the Illinois Department of Financial and Professional Regulation. (Until then, a candidate can only say they "successfully completed the CPA Exam" on their resume.) That license is granted after certification by the IBOE and one year of experience. In order to be certified by the IBOE, in addition to passing the CPA Exam, candidates must have a total of 150 SH, including 30 SH of accounting courses (with at least one course each in Financial Accounting, Managerial Accounting, Tax, and Audit) and a total of 24 SH of business courses (with at least 3 SH of business ethics and 2 SH of business communications). Candidates must also pass the AICPA Ethics Exam (https://www.ilboe.org/certification/certification-process/).

As outlined in the Northwestern University template (https://www.ilboe.org/wp-content/uploads/2022/02/Northwestern-University-Approved-10.4.21.pdf) approved by the IBOE, students who have completed this certificate will have met the accounting requirements described above. That template (https://www.ilboe.org/wp-content/uploads/2022/02/Northwestern-University-Approved-10.4.21.pdf) also describes how students can meet the business communication and business ethics requirement. Students who require additional business courses should consider completing the Business Essentials Certificate (https://sps.northwestern.edu/undergraduate-certificate/business-essentials/). Alternatively, students may choose to take other business

courses (https://sps.northwestern.edu/post-baccalaureate/view-all-courses.php) offered by the School of Professional Studies.

Approximately two terms before completing this certificate, students are advised to complete the first four "Preliminary Steps" listed in the IBOE "Checklist Overview (https://www.ilboe.org/checklist-faq/)."

While all jurisdictions require at least 150 hours for licensure, the requirements to sit for the CPA Exam and/or become licensed may differ slightly from those in Illinois. A student who plans to apply to sit for the CPA Exam in another jurisdiction should check with that's jurisdiction's Board of Accountancy (https://nasba.org/stateboards/) for details. To help candidates decide where to apply to sit for the CPA Exam and/or where to become licensed, the AICPA has established a CPA Mobility Tool (https://us.aicpa.org/advocacy/state/cpamobilitytool.html).

A Northwestern University unit (4 quarter hours) is equivalent to 2.67 semester hours. To determine the semester hour equivalent of total courses taken at Northwestern, multiply the total units by 2.67.

The Illinois Board of Examiners will round 2.6 semester hours or greater up to 3 semester hours.