The Graduate Professional Accounting Certificate Program provides advanced CWU accounting students with the skills, knowledge, professional orientation and credit hours required to become CPA eligible and succeed on the CPA exam. While this program will not be designed to teach to the CPA exam, it will help better prepare those who are interested and capable in succeeding on it. At the core of the program are three courses: BUS 541-Advanced Business Law, ACCT 550-Advanced Accounting and ACCT 583-Seminar Auditing.

Additionally, the program is designed to further develop CPA-oriented students with computer, research, communications, critical thinking, and time (project) management skills. Such skill development will be integrated across the curriculum via three accounting labs that will address skills and professional orientation (the labs are BUS 541A, ACCT 550A and ACCT 583A). The accounting labs will offer 1 credit hours per quarter and will be an integral part of the program, offered concurrently with the companion core courses.

**Admission Requirements**
- Completion of Intermediate Accounting Series (ACCT 350, 351, 352) with 3.0 series GPA
- Completion or concurrent enrollment in ACCT 441/541-Advanced Tax 1: Individual
- Evidence of English language proficiency for ESL students
- Computer-based TOEFL minimum score of 213, or Internet-based TOEFL minimum score of 79, or IELTS minimum score of 6.5.
- Statement of Educational and Professional Objectives
- Admissions approval by the Professional Accounting Graduate Certificate Program Committee

**Graduation Requirements**
- Students must earn at least a 2.3 GPA in each course and an overall average GPA of 3.0 for all the courses in the certificate.

**Program Requirements**
- The Professional Accounting Graduate Certificate requires the three core courses and three associated labs totaling 18 credits.
Required Courses

ACCT 550 - Advanced Accounting Credits: (5)
ACCT 550A - Advanced Accounting Lab Credits: (1)
ACCT 583 - Seminar Auditing Credits: (5)
ACCT 583A - Seminar in Auditing Lab Credits: (1)
BUS 541 - Advanced Business Law Credits: (5)
BUS 541A - Advanced Business Law Lab Credits: (1)

Total Credits: 18