## **CPA PATHWAYS, CERT**

for the Graduate Certificate in CPA Pathways (online)

The CPA Pathways Graduate Certificate combines advanced technical knowledge in financial accounting, taxation, and data analytics with professional competencies in critical thinking, communication, leadership, and strategic decision-making. Students will study advanced principles, concepts, and methods used to record and report the transactions and taxation of a business entity, as well as the data analytics tools and processes to analyze accounting information. Students will also apply their knowledge in practical, real-world settings via experiential learning opportunities. Career opportunities for students who complete the CPA Pathways Graduate Certificate include positions in audit and assurance services, corporate accounting, taxation, consulting and advisory services, and in governmental and not-for-profit entities.

## Admission

To learn more about this graduate certificate, including details about the admissions process, visit the CPA Pathways Graduate Certificate (https://giesbusiness.illinois.edu/graduate-hub/gies-professional-credentials/cpa-pathways-graduate-certificate/) website.

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## **Graduation Requirements**

Minimum Cumulative GPA: 2.75

Minimum hours required for certificate completion: 12 hours

Students who have successfully completed the *CPA Pathways* certificate may use the certificate to satisfy the following degree requirements, provided they apply and are admitted to the degree program:

12 hours of elective coursework requirements of the iMBA degree program

12 hours of elective coursework requirements of the iMSM degree program

12 hours of elective coursework requirements of the iMSA degree program

Code	Title	Hours	
Required:			
ACCY 569	Data Driven Decisions in Accounting	2	
ACCY 576	Data Preparation for Accounting	2	
Select at least 2 credit hours from the following list:			
ACCY 504	Auditing	2 or 4	
ACCY 506	Advanced Topics in Accounting	4	
ACCY 507	Taxation of Business Entities	2 or 4	
ACCY 516	Professional Responsibility and Ethics for	3 or 4	
	Accountants		
ACCY 517	Financial Statement Analysis and Valuation	2 or 4	
Select the balance of 12 credit hours from the list above or the			
list below:			
ACCY 577	Machine Learning for Accounting	2	
ACCY 578	Accounting Analytics Applications	1	
BADM 403	Corporate & Commercial Law	4	

MBA 563	Data Toolkit: Business Data Modeling & Predictive Analytics	4
MBA 564	Data Analytics Applications in Business	2
MBA 565	Infonomics	4
Total Hours		12

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The learning objectives primarily include the ability to understand and evaluate:

- 1. The courses in the CPA Pathways Graduate Certificate can be used to meet the educational requirements for the Uniform CPA Exam.
- Accounting for mergers and acquisitions: investment accounting, preparation of consolidated financial statements, business combination achieved in stages, divestitures and deconsolidations, segment reporting, goodwill / allocation impairment, and variable interest entities.
- The U.S. federal income tax treatment of corporations and passthrough entities, including Subchapter S corporations, partnerships, and limited liability companies;
- 4. A variety of tools to break apart financial reports into meaningful units for analysis, forecast financial statements, and value a firm and the models necessary to analyze, interpret, understand, and use financial information in a valuation setting.
- 5. Methods to (i) apply data analytics in a variety of accounting and business contexts, (ii) critically solve business problems using dataintensive business and accounting information, and (iii) synthesize and effectively communicate data-intensive information, findings, and conclusions to other environment-constituents, including supervisors, peers and subordinates, clients, and regulatory agencies.

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Chair of Department: Michael Donohoe Director of Graduate Studies: Justin Leiby Associate Director of Graduate Studies: Ashley Lamb

Department website (https://giesbusiness.illinois.edu/accountancy/) College website (https://giesbusiness.illinois.edu/)

Graduate Admissions (https://grad.illinois.edu/admissions/apply/) Gies College Admissions & Requirements (http://catalog.illinois.edu/ schools/gies-business/academic-units/)

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