

College of DuPage Accounting Program

Qualifying CPA Exam Courses Compared to Content of CPA Exam

CPA Exam Part	Recommended C.O.D. Courses
Audit & Attestation <ul style="list-style-type: none"> • GAAS • Attestation Standards • SSARS • Yellow Book • Assurance Services • SAS Professional Standards Database 	Accounting 2271 Accounting 2272
Financial Accounting & Reporting <ul style="list-style-type: none"> • 80% Financial • 20% Governmental & Not for Profit <ul style="list-style-type: none"> ○ GAAP ○ OCBOA ○ GASB/FASAB ○ SOPs ○ FARS Database 	Accounting 1140 Accounting 2241 Accounting 2242 Accounting 2260 Accounting 2265 Accounting 2272
Regulation of Business <ul style="list-style-type: none"> • Law – 40% <ul style="list-style-type: none"> ○ Contracts, Debtor-Creditor, Government Regulation of Business, UCC, Property ○ Professional Responsibilities & Code of Ethics • Tax 60% <ul style="list-style-type: none"> ○ RIA Database 	Business Law 2211 Business Law 2212 Accounting 2272 Accounting 2205 Accounting 2206
General Bus. Environment & Concepts – 30% <ul style="list-style-type: none"> • Managerial –10% • Business Structure 20% General Business Knowledge – 70% <ul style="list-style-type: none"> • Information Technology – 20% • Economic Concepts – 10% • Corporate Financial Measurement – 25% • Cost Measurement and Pricing – 15% 	Accounting 1150 Accounting 2251 Business 1100 Business 2210 Business Law 2205 Business Law 2212 CIS 1150 Economics 2201 Economics 2202