

# CERTIFICATE: ACCOUNTING

Code	Title	Hours
<b>Required Courses</b>		
ACCT 203	Principles of Accounting I	3
ACCT 204	Principles of Accounting II	3
<b>Directed Electives</b>		
Select two courses from the following:		6
ACCT 303	Cost Accounting	
ACCT 305	Intermediate Accounting I	
ACCT 306	Intermediate Accounting II	
ACCT 402	Income Tax Procedure	
ACCT 406	Governmental and Institutional Accounting	
<b>Total Hours</b>		<b>12</b>

**This is an FHSU advisory certificate.** Advisory certificates are typically 9-15 hours of coursework. The certificates are designed by FHSU faculty to provide students a guide to choosing courses that introduce and develop a subject knowledge and/or skills. These certificates may be used to select a focus within a major, to develop additional knowledge and skills to complement a major, or to pursuing a topic of interest with open elective hours.

Courses taken as part of an advisory certificate are listed on the student's transcript, however the advisory certificate is not listed on the transcript. Many FHSU departments provide a completion certificate that students may use to show they completed the advised coursework, and talk about what it added to their degree. Non-degree students may complete the classes outlined in an advisory certificate and receive a completion certificate if offered by the department, however they are not enrolled in a degree plan or eligible for student aid.