

Montgomery College Accounting Course Schedule of Offerings

Catalog 2025-2026

Course	Semesters Offered	Credits	Fall	Spring	Summer I	Summer II
ACCT 221	Accounting I (Financial)	4	X	X	X	X
ACCT 222	Accounting II (Managerial)	4	X	X	X	X
ACCT 225	Governmental and Nonprofit Accounting	3				X
ACCT 228	Ethics and Professionalism in Accounting	3	X	X		
ACCT 231	Intermediate Accounting I	4	X			
ACCT 232	Intermediate Accounting II	4		X		
ACCT 235	Cost Accounting	3			X	
ACCT 237	Federal Income Taxation I (Personal)	4	X			
ACCT 239	Business Finance	3			X	
ACCT 240	Auditing Theory and Practice	4	X			
ACCT 245	Accounting Information Systems	3				X
ACCT 247	Federal Income Taxation II	4		X		

Notes:

- All courses in the Accounting Certificate are available in an online format.
- Total credits to earn the certificate must equal or exceed 30.
- See the [Accounting Certificate Advising Guide](#) for course recommendations.