

## The OSU Accounting Certificate Program: Admission & Requirements

OSU-Cascades' Accounting Certificate program is designed for students who have earned a Bachelor's degree in a non-accounting field. The curriculum supports the preparation for the Certified Public Accounting exam, and employment in professional accounting (public, private, or governmental).

### **Certificate Requirements:**

The Accounting Certificate requires successful completion of a total of at least 56 credits. Eight to twelve of these credits must be completed prior to applying to the program, while others may be taken prior to applying or during the program. A minimum of 51% of the ACTG credits must be taken at OSU.

**A: Minimum prerequisites to apply to Accounting Certificate Program (approved equivalents for other colleges are acceptable).** *Note that this is a competitive program and grades to be accepted are typically higher than the minimum.*

BA 211 Financial Accounting I (4 cr) w/ C or higher

BA 213 Managerial Accounting (4 cr) w/ C or higher

**B: Prerequisites for required courses in the Certificate Program (approved equivalents for other colleges are acceptable)**

ECON 201 Microeconomics (4 cr)

BA 275 Introduction to Statistical Analysis (4 cr) w/ C or higher

BA 302 Business Process Management (4 cr) w/ C or higher

**C: Required Accounting Courses (28 credits)**

ACTG 317 External Reporting I (4 cr)

ACTG 318 External Reporting II (4 cr)

ACTG 319 External Reporting III (4 cr)

ACTG 321 Cost Management I (4 cr)

ACTG 378 Accounting Information Management (4 cr)

ACTG 424 Introduction to Taxation (4 cr)

ACTG 427 Assurance and Attestation Services (4 cr)

**D: Required Accounting Elective Courses (8 credits)**

ACTG 417 Advanced Accounting (4 cr)

ACTG 425 Advanced Taxation (4 cr)

**E: Other Required Business Courses (6 credits)**

BA 230 Legal Environment of Business (4 cr)

BA 360: Intro to Financial Management (4 cr) or FIN 340: Finance (4 cr)

**F: Meet College of Business and Accounting Department GPA and grade requirements.**

The College of Business requires that all students maintain a minimum of a 2.5 Overall Business GPA (using OSU grades only). The Accounting Department requires that a minimum of a C is received in all its ACTG courses, and failure to do so may result in being removed from the program. The minimum grade for all non-ACTG courses is C- or higher. All courses taken for the program must be taken for an A-F letter grade.

**STEPS TO APPLYING TO POST BACC ACCOUNTING CERTIFICATE PROGRAM:**

**The following requirements must be fulfilled prior to registering for Accounting Program courses in the College of Business (COB):**

1. **Make an appointment** with the Accounting Certificate advisor, Maribeth Erlich, to discuss your prior course work, timeline, and other concerns. Appointments may be made by emailing [maribeth.erlich@osucascades.edu](mailto:maribeth.erlich@osucascades.edu). Telephone appointments are acceptable for those out of the area (541-322-2090); Unofficial transcripts may be helpful in the appointment.
  
2. **Complete at least Section A above.** Note, completion of the courses with minimum grades does not guarantee admission; it is a competitive program.
  
3. **Apply to OSU-Cascades as a Post Baccalaureate student.** The Post Baccalaureate (PBAC) application is available online at <http://www.osucascades.edu/future-students/postbacc-students> (The College of Business must approve the potential admit before he or she can officially be admitted to the COB/Accounting Certificate Program—see #4).
  
4. **Apply to the Accounting Program.** A separate Accounting Program application is also required, and is **due July 1<sup>st</sup>**. Once your OSU Post Baccalaureate application is received (#3 above), you will be able to complete the online Accountancy program application found here [http://oregonstate.qualtrics.com/SE/?SID=SV\\_aXX9yaNNSQ2eF13](http://oregonstate.qualtrics.com/SE/?SID=SV_aXX9yaNNSQ2eF13) . You should apply immediately after completion of the prerequisites.
  
5. If admitted, you will be notified **from OSU-Cascades Enrollment Services**, and you will need to contact Maribeth Erlich regarding access to courses your first term.

**Prerequisites for Accounting Courses:** (note, each ACTG course also requires department approval)

COURSE	PREREQUISITE
ACTG 317	BA 211- 213 each w/ C
ACTG 318	ACTG 317 w/ C
ACTG 319	ACTG 318 w/ C
ACTG 321	ACTG 317 w/ C
ACTG 424	ACTG 317 & ACTG 319 w/ C
ACTG 378	BA 211- BA 213, BA 275 & BA 302 each w/ C
ACTG 417	ACTG 319 w/ C
ACTG 425	ACTG 319 & ACTG 325 w/ C
ACTG 427	ACTG 318 & ACTG 319 w/ C

**Generally, when Accounting courses tend to be offered:**

\*Subject to change\*

FALL	WINTER	SPRING	SUMMER
ACTG 317	ACTG 318	ACTG 319	BA 211-213 @ COCC
ACTG 321	ACTG 378	ACTG 427	ECON 201 @ COCC
ACTG 325	ACTG 417*	ACTG 425*	MTH 244 @ COCC
BA 360	BA 333 (not req.)	BA 360	BA 226 @ COCC
BA 302		BA 302	

FALL	WINTER	SPRING	SUMMER
BA 211		BA 213	
EC 201		EC 202	
BA 275			
	BA 230		

**Important Additional Notes:**

1. Although this program does prepare PBAC certificate students to take the Certified Public Accounting (CPA) licensing exam, there may be additional credits a student will need to earn. According to the Oregon Board of Accountancy requirements, students must also have at least 36 credits of other Business related course work, in addition to their 36 credits of Accounting-specific course work. See <http://www.oregon.gov/boa/Pages/ExamReq.aspx> for more details.
2. Effective January 2010, Post Baccalaureate Accounting Certificate students may apply to receive federal financial aid. Contact the Financial Aid office for details.
3. Over 50% of the credits required for the certificate must be taken in residence at OSU. Any taken off campus, must be pre-approved as equivalents and upper division work must be taken from an AACSB accredited business program.
4. The ACTG & BA classes are generally offered between 8:00-7:00 p.m. The only classes available online are: ECON 201 and BA 360.
5. PBAC students often need certain advisor overrides inputted to the registration system each term before they register for classes. Registration for the next term always starts in Week 8. Plan ahead and make your advising appointment before Week 8.
6. You are also required to create an OSU ONID email account. This is key to staying current on happenings in the Accounting Dept and College of Business, as well as OSU-Cascades. To create an ONID account, go to <http://onid.oregonstate.edu/>, then click on "Sign up for ONID". Check your email often, but we recommend that you don't forward it to another account. You may not get all your messages by forwarding.
7. The Accounting Certificate advisor is Maribeth Erlich, [maribeth.erlich@osucascades.edu](mailto:maribeth.erlich@osucascades.edu)
8. Finally, when you are in your last term at OSU for the Certificate, you will need to complete an Accounting Certificate Completion form in order to generate an audit and notation on your transcript. This form is available at the Enrollment Services Desk in Tykeson Hall.