



Accounting Certificate

Post-Baccalaureate Accounting Certificate Program Overview

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).

The Post-Baccalaureate Accounting Certificate (PBAC) is designed for students who have earned one or more baccalaureate degrees and who wish to complete course work in preparation for taking the Uniform Certified Public Accountant Examination and/or the Certified Management Accounting Exam. The PBAC program includes courses in accounting directly related to preparation for the exams, as well as professional preparation for public or industry accounting.

Applying to the Post-Bacc Accounting Certificate Program requires planning and preparation. Please review the following guide to understand all application requirements, deadlines, and certificate completion requirements.

Students who are interested in applying to the program will meet with the OSU-Cascades College of Business Advisor, Maribeth Erlich, to review program and application requirements.

Maribeth Erlich

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541-322-2090

Please note: the next cohort of Accounting Certificate students will start fall of 2020. Students who need program pre-requisites can apply by the post-bacc application [dates](#) and begin the program by taking pre-requisites or any other business classes need for the program. If you have questions, please contact Maribeth Erlich.

Application Criteria:

1. Have earned a baccalaureate degree recognized by the OSU Office of Admissions.
2. Complete application process (see below).

Certificate Requirements

Program Pre-reqs:

- The following requirements must be fulfilled prior to registering for the upper-division accounting courses required in the PBAC program
- Program pre-reqs must be a grade of "C" or better; pass or no-pass (P/NP) grades are not accepted.

BA 211. Financial Accounting (4)

BA 213. Managerial Accounting (4)

BA 270. Business Process Management (4) (previously BA 302]

BA 275. Foundations of Statistical Inference (4)

BA or HM Elective (4)

Program Requirements:

- Successful completion of nine courses (**36 credits**)
- At least 20 of the 36 credits required for the PBAC **must** be taken in residence at OSU.
- Any courses transferred from another university must be evaluated.
- Upper division transfer courses must be taken from an AACSB accredited business program to be substituted.
- A grade of "C" or better is required in each course to remain in the PBAC Program.
- 2.75 GPA and C grade or better required in all certificate program classes to complete certificate.

A: Required Accounting Courses (28 credits)

ACTG 317 External Reporting I (4)

ACTG 318 External Reporting II (4)

ACTG 319 External Reporting III (4)

ACTG 321 Cost Management I (4)

ACTG 378 Accounting Information Management (4)

ACTG 424 Introduction to Taxation (4)

ACTG 427 Assurance and Attestation Services (4)

B: Elective Accounting Courses (8 credits)

ACTG 417 Advanced Accounting (4)

ACTG 422 Strategic Cost Management (4)

ACTG 425 Advanced Taxation (4)

Program Planning

Prerequisites for Accounting Certificate 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 270 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

See [Business Courses](#) link for information about when classes are projected to be taught

Application Process

Post Baccalaureate students must apply to and become admitted into the PBAC program before they will be allowed to enroll into ACTG 317. The criteria for successful admission include the following completed application requirements and satisfactory completion of all prerequisite courses.

Complete Accounting Certificate Application Requirements

1. Cover Letter. Prepare a cover letter (addressed to 'OSU-Cascades Accounting Faculty') expressing in your own words your interest in joining the accounting certificate program and why you believe the Accounting Profession will welcome you as a member.
2. Resume. Prepare a resume that includes your education along with your bachelor's degree information and overall GPA, your work experience and activities, honors, and awards. Your resume should be in an easy-to-read format and should not exceed one page.
3. Unofficial transcripts and prerequisite course list. If you took an equivalent to the listed course, write in the course number next to the preprinted one. Complete this portion of the form and include with application packet.

Needed pre-reqs for progress through Certificate

Courses list transfer substitute course if applicable	Institution	Grade
BA 211: Financial Accounting (Introductory)		
BA 213: Managerial Accounting (Introductory)		

Courses list transfer substitute course if applicable	Institution	Grade
BA 230: Business Law 1		
BA 270/302: Business Process Management		
BA 275: Foundations of Statistical Inference		
ECON 201: Introduction to Microeconomics		
BA or HM Elective		

4. Complete OSU-Cascades Post-Baccalaureate application

Students applying to the Accounting Certificate must also complete the Post-Baccalaureate OSU application for admissions. The OSU College of Business must approve the potential admit before the student can officially be admitted to the COB/Accounting Certificate Program. This application is available online at osucascades.edu/future-students/postbacc-students

Statement of Ethics. Read and sign the Accounting Program Statement of Ethics.

<p>The OSU-Cascades Accounting Certificate Program</p> <p>Profession: a calling requiring specialized knowledge and often long and intensive academic preparation.</p> <p>Professional: characterized by or conforming to the technical or ethical standards of a profession.</p> <p>Professionalism: the conduct, aims, or qualities that characterize or mark a profession or a professional person.</p> <p>Integrity: adherence to a code of moral, artistic, or other values.</p> <p>The OSU-Cascades Accounting Program prepares students for careers in the accounting profession. The accounting profession requires an intensive knowledge of business practices and accounting procedures and a personal commitment to integrity and high ethical standards. To foster a culture that reinforces ethical conduct and finds unethical conduct unacceptable, all accounting students and faculty are expected to make such a personal commitment.</p>

For accounting students and faculty, Accounting Program Ethics means that, at a minimum, they will not:

- give or receive any unauthorized aid on an assignment or exam,
- plagiarize or otherwise misrepresent the originality of one's work or submit the work of another for their own credit,
- submit substantially the same work for credit in more than one class, except with prior approval of the instructor,
- misrepresent the truth to a faculty member or fellow student,
- access, remove, or destroy any information, materials, or other property belonging to a faculty member or another student without their permission, or
- tolerate unethical behavior by others, and will:
- be respectful of others, and
- protect the integrity of the Accounting Profession.

By signing below you acknowledge that you understand and agree to follow the ethical standards of the Accounting Profession.

Printed name _____

Signature _____

Date _____

Important Planning Notes for CPA Exam:

Although this program does prepare PBAC students to take the Uniform Certified Public Accountant (CPA) examination, there may be additional credits a student will need to earn. According to the Oregon Board of Accountancy candidates must meet the following requirements at the time of application in order to qualify to sit for the Uniform CPA Examination as an Oregon candidate:

- 150 Semester (225 quarter) Hours, including a Bachelor Degree from a regionally accredited college or university that includes:
- 24 semester (36 quarter) hours in upper-division* accounting specific courses; and-Internship courses are limited to a maximum of 4 semester hours or 6 quarter hours-Upper-division courses are classified as 300 level or above. Principles and introductory courses cannot be used to meet this requirement.
- 24 semester (36 quarter) hours in accounting or related (lower-division accounting, business, economics, finance, and written and/or oral communication)

See <http://www.oregon.gov/boa/Pages/ExamReq.aspx> for more details.

Additional optional electives for students planning to sit for CPA:

Students interested in meeting the academic requirements for the Uniformed Certified Public Accountant (CPA) examination must also complete an additional 20 quarter credit hours in accounting-related business coursework with a grade of "C" or better; P/NP grades are not accepted (a total of 36 quarter credits of accounting-related business coursework).

For individuals who have not completed appropriate coursework within their undergraduate degree program(s), the following courses are recommended:

BA 230 Business Law I (4)

BA 240 Finance or BA 360 Introduction to Financial Management (4)

ECON 201. Introduction to Microeconomics (4)

ECON 202. Introduction to Macroeconomics (4)

BA or HM elective course (4)

Accounting Certificate Curriculum Course list

Student Name: _____ OSU ID: _____

Requirements for College of Business:

- The Accounting Certificate requires successful completion of a total of 36 credits.
- Over 50% the ACTG credits must be taken at OSU
- Students must receive a C or better in each transferred course used to meet a business program requirement. C's or better must be achieved in all ACTG courses
- All courses taken for the program must be taken for a letter grade
- An overall 2.75 GPA is required in OSU BA courses to complete the certificate
- Students may only re-take a business core course one time (two takes total) unless special approval is given
- If a business core course was first taken at OSU and needs to be retaken, it must be retaken at OSU
- Complete an Accounting Certificate Completion form in your last term of course to generate an audit and notation on your transcript. This form is available at the Enrollment Services Desk in Tykeson Hall.

****ALL SUBJECT TO CHANGES and CATALOG YEAR**

The following requirements must be fulfilled prior to registering for the upper-division accounting courses in the PBAC program. Students must also have earned a baccalaureate degree recognized by the OSU Office of Admissions.

Course List

Code	Title	Hours
Prerequisite Course Work		
Must have completed 16 quarter credit hours in prerequisite course work with a grade of "C" or better; P/NP grades are not accepted.		
BA 211	FINANCIAL ACCOUNTING	4
BA 213	MANAGERIAL ACCOUNTING	4
BA 270	BUSINESS PROCESS MANAGEMENT	4
BA 275	FOUNDATIONS OF STATISTICAL INFERENCE	4
Students interested in meeting the academic requirements for the Uniformed Certified Public Accountant (CPA) examination must also complete an additional 20 quarter credit hours in accounting-related business coursework with a grade of "C" or better; P/NP grades are not accepted (a total of 36 quarter credits of accounting-related business coursework). For individuals who have not completed appropriate coursework within their undergraduate degree program(s), the following courses are recommended .		
BA 230	BUSINESS LAW I	4
BA 240	FINANCE	4
ECON 201	*INTRODUCTION TO MICROECONOMICS	4
ECON 202	*INTRODUCTION TO MACROECONOMICS	4

Course List

Code	Title	Hours
BA or HM elective course		4
Total Hours		36

Certificate Requirements

The PBAC requires successful completion of nine courses (36 credits); seven courses in required accounting courses (28 credits) and two accounting elective courses (8 credits).

Course List

Code	Title	Hours
Required Accounting Courses		
ACTG 317	EXTERNAL REPORTING I	4
ACTG 318	EXTERNAL REPORTING II	4
ACTG 319	EXTERNAL REPORTING III	4
ACTG 321	COST MANAGEMENT I	4
ACTG 378	ACCOUNTING INFORMATION MANAGEMENT	4
ACTG 424	INTRODUCTION TO TAXATION	4
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
Elective Accounting Courses		
ACTG 417	ADVANCED ACCOUNTING	8
ACTG 422	STRATEGIC COST MANAGEMENT	
ACTG 425	ADVANCED TAXATION	
At least 20 of the 36 credits required for the PBAC must be taken in residence at OSU. Any courses transferred from another university must be pre-approved as equivalents and upper division work must be taken from an AACSB accredited business program. A grade of "C" or better is required in each course to remain in the PBAC program.		
Total Hours		36

Major Code: C191

At least 20 of the 36 upper division credits required for the PBAC 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.

The ACTG & BA classes are currently offered between 8:00-7:00 p.m. In the future we will consider offering the upper-division ACTG classes in the evenings or on the weekends. The BA and ECON classes are available online: BA 211, BA 213, BA 230, BA 270, BA 275, BA 360, ECON 201 and ECON 202.

Complete a Post-Baccalaureate Accounting Certificate Completion form in your last term of course to generate an audit and notation on your transcript. This form is available at the Enrollment Services Desk in Tykeson Hall.