

ACCOUNTING CERTIFICATE

This program is available at the following locations:

- Corvallis
- Ecampus
- OSU-Cascades (hybrid)

The Postbaccalaureate Certificate in Accounting (PBCA) at OSU prepares students for high-demand careers in accounting, business and consulting. The program combines core accounting principles with technology, analytics, qualitative skills, quantitative skills, and critical thinking to help students develop the knowledge and abilities necessary to compete in a rapidly changing business environment. Postbaccalaureate Accountancy students learn the language of business through their interactions with faculty who emphasize both the theoretical and applied aspects of accounting. The OSU Accountancy program is accredited by the AACSB.

Certificate Code: C191

Upon successful completion of the program, students will meet the following learning outcomes:

- Analyze business events and transactions within the context of business processes, systems, controls, and data.
- Prepare financial statements in accordance with appropriate standards.
- Apply core tax concepts as they relate to business tax compliance activities, tax planning, and decision-making.
- Apply the key steps of the financial statement audit process, including planning, risk assessment, evidence gathering, and reporting, in accordance with auditing standards.
- Analyze accounting information to support planning, control, and the evaluation of products, projects, and divisions.
- Evaluate product, project, divisional, and organizational performance using managerial accounting information.

Students interested in meeting the academic requirements for the Uniform Certified Public Accountant (CPA) examination should note that each state sets its own education and experience requirements for CPA licensure. Please consult the licensing board in the state where you intend to become licensed to confirm the specific educational requirements.

Courses are listed in the general order in which they are completed.

| Code | Title | Credits |
|-----------------------------------|--|---------|
| Required Core ¹ | | |
| MTH 111Z | +PRECALCULUS I: FUNCTIONS | 4 |
| BA 211Z | PRINCIPLES OF FINANCIAL ACCOUNTING ² | 4 |
| BA 213Z | PRINCIPLES OF MANAGERIAL ACCOUNTING ² | 4 |
| BA 275 | FOUNDATIONS OF STATISTICAL INFERENCE | 4 |
| BA 270 | BUSINESS PROCESS MANAGEMENT | 4 |
| BA 370 | BUSINESS INFORMATION SYSTEMS OVERVIEW | 4 |
| 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 379 | ACCOUNTING ANALYTICS | 4 |
| ACTG 424 | TAXATION I | 4 |
| ACTG 427 | ASSURANCE AND ATTESTATION SERVICES | 4 |

Electives

| | | |
|--|--------------------------|-----------|
| Select two courses from the following: | | 8 |
| ACTG 417 | ADVANCED ACCOUNTING | |
| ACTG 420 | IT AUDITING | |
| ACTG 425 | ADVANCED TAXATION | |
| ACTG 428 | ADVANCED AUDIT ANALYTICS | |
| Total Credits | | 60 |

* Baccalaureate Core course. Applies to general education requirements for undergraduate students in a catalog year up to 2024-2025

+ Core Education course. Applies to general education requirements for undergraduate students in catalog year 2025-2026 and beyond

¹ Students who may have completed coursework equivalent to the lower-division courses listed in the requirements should follow the transcript evaluation process outlined on the OSU Admissions website (<https://admissions.oregonstate.edu/sending-transcripts-and-other-documents>)

² Course requires a grade of C or higher

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