

TENTATIVE

NOTE: TERM OFFERINGS ARE SUBJECT TO CHANGE

ACCOUNTANCY MAJOR

Major Code: 641

UPDATED FOR Fall 2009 to Spring 2010

() = Prerequisites

REQUIRED COURSES (28 CREDITS):

		When Offered?		
		F09	W10	Sp10
ACTG 317	Accounting Processes and Controls (4) (BA 211 and BA 213 w/ grades of "C" or better)	X	--	--
ACTG 318	External Reporting I (4) (BA 340* and ACTG 317 w/ grades of "C" or better; acceptance into Accounting Program—see back for details)	--	X	--
ACTG 319	External Reporting II (4) (ACTG 318 w/ grade of "C" or better)	--	--	X
ACTG 321	Cost Management I (4) (BA 340* and ACTG 317 w/ grades of "C" or better)	--	--	X
ACTG 325	Introduction to Tax (4) (BA 340* and ACTG 319 w/ grades of "C" or better; senior standing)	--	X	--
ACTG 378	Accounting Information Management (4) BA 213 & (BA 271 or BA 302) & (BA 275 or BA 276) & Jr. standing.	--	X	--
ACTG 427	Assurance and Attestation Services (4) (ACTG 319 w/ grade of "C" or better)	--	--	X

SELECT A MINIMUM OF ONE (1) ELECTIVE COURSE (4 CREDITS):

ACTG 417	Advanced Accounting (4) (ACTG 319 w/ grade of "C" or better)	X	--	--
ACTG 420	Accounting Info Systems & Analysis and Design (4) (ACTG 317 and ACTG 378 w/ grades of "C" or better)	--	X	--
(ACTG 422	<i>Not offered 2009-2010)</i>			
ACTG 425	Advanced Tax (4) (ACTG 325 w/ grade of "C" or better)	--	--	X
ACTG 429	Topics in Accounting (4) (may not be offered every year) (Instructor permission)	--	--	X

*BA 340 is preferred, but BA 360 can be accepted in place of BA 340.

**Priority given to MIS students Fall Term

Note: Students are only allowed one class to cross over and be used in two business disciplines.

Enrollment in all ACTG courses is subject to departmental approval (read backside for more details).

*Unless otherwise noted, enrollment in 300-level BA courses, in addition to course prerequisites listed above, requires junior standing, and enrollment in 400-level BA courses, in addition to course prerequisites listed above, requires senior standing.

TOTAL: 32 credits

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Students wishing to pursue an Accounting degree must be accepted into the Professional Business Program. Enrollment into ACTG 318 is limited to students accepted into the Accounting Program. Application instructions can be accessed at the following: <http://www.bus.oregonstate.edu/services/proschoolapp.htm>. Students should apply spring term for access to the program for fall. Some students will be considered for entrance with fall applications too. See an advisor before fall registration.

The Accounting Degree Program at Oregon State University provides a professionally oriented program to prepare students for successful careers in the major fields of accounting. Accounting students take the seven required courses (beyond the introductory accounting courses that are taken by all business students) plus at least one elective course from the five elective courses. Accounting students satisfy University Baccalaureate core course requirements, College of Business core course requirements and minor requirements (if applicable). In addition to the courses, accounting program students must meet all university and college progression standards, have a minimum of 60 credits in upper-division courses (300–400 level) and a minimum of 180 credits total to graduate. The Oregon State Board of Accountancy requires a minimum of 225 credits in order to take the Uniform Certified Public Accounting Exam.

The accounting program typically begins in students' junior year with a lock step series of accounting courses designed to provide a solid knowledge base in accounting procedures and the accounting profession. During fall term students take ACTG 317 and BA 340, followed by ACTG 318 and ACTG 378 during winter term and ACTG 319 and ACTG 321 during spring term. ACTG 325 and ACTG 427 follow during students' senior year. Also during their senior year students may take electives that correspond to their career interests. Students who fail to receive at least a C in any ACTG required course will be removed from the program and must petition for readmission.

Business Administration/Accountancy Curricula

The undergraduate curriculum in business administration reflects the increasingly complex economic, social, and technological aspects of modern business decision-making. Course work emphasizes the development of effective decision-making, an understanding of personal values and motivation, and the awareness of the interrelationships between business and society.

For the most up-to-date information about new or potential changes, contact the College of Business's Office of Student Services in 214 Bexell Hall or call 541-737-3716.

Pre-Business Program

Newly admitted students to OSU and all current OSU students who seek to complete an undergraduate degree program offered by the College of Business (COB) are designated as pre-business majors. The pre-business program requires completion of courses within the freshman and sophomore year (see core curriculum below) that build a solid foundation for the upper-division business curricula. These courses must be completed before the student is eligible for admission to the professional business program. The pre-business course work may be completed at OSU or any accredited college or university that offers equivalent courses transferable to OSU.

Professional Business Program

Admission to the professional business program is restricted to those students who have demonstrated an ability to achieve the high standards required for professional studies. Enrollment within each academic discipline (major or option) is limited to the number of students who can be served by the faculty and facilities of that major/option.

Students must apply for admission to the professional business program (the Accountancy program has an additional application). To be eligible for admission, grades of "C–" or better and a minimum cumulative GPA of 2.5 must be earned in the required pre-business course work. Students who have earned a cumulative GPA of 3.0 or above in the pre-business course work will be assured admission to the professional business program. Students with a cumulative GPA less than 3.0 will be admitted to an academic discipline (major or option) with available capacity using the following criteria: their rank order based on cumulative GPA in the pre-business courses; compliance with entrance requirements for the major/option; and the contribution of the student to the diversity of viewpoints within the college.

Students accepted into the professional business program while still enrolled in pre-business courses will be admitted provisionally. Students who are admitted provisionally will be allowed to register for upper-division business courses. Students who do not earn grades of C– or better in all of the pre-business courses in which they are enrolled and maintain a minimum cumulative GPA of 2.5 in the required pre-business course work, will be suspended from the professional business program and removed from the upper-division course(s) in which they enrolled. Suspended students will be returned to the pre-business program where they may reapply for admission.