

*THE SCHOOL OF BUSINESS*

# *Accounting Advising Guide*



**CONTACT US:**

**SCHOOL OF BUSINESS UNDERGRADUATE  
PROGRAMS OFFICE**

**KMC 220**

**(503) 725-3712**

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## TABLE OF CONTENTS

PART I: INTRODUCTION.....	1
PART II: ADMISSION AND ACADEMICS .....	1
PART III: HOW TO BE SUCCESSFUL IN YOUR CLASSES .....	3
PART IV: CAREERS IN ACCOUNTING .....	4
PART V: RECRUITING .....	8
PART VI: STUDENT RESOURCES .....	13
PART VII: SCHOLARSHIPS.....	15
PART VIII: HOW TO BECOME A CERTIFIED PUBLIC ACCOUNTANT (CPA) .....	16
PART IX: KEY CONTACTS .....	19

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## PART I: INTRODUCTION

### ***Welcome to the Accounting Program at Portland State University!***

Congratulations on making the choice to study accounting at Portland State University! Accounting is THE language of business, and it is a skill that is highly valued by all types of employers. PSU's accounting program will help you gain the technical accounting skills and knowledge of the profession that will help you gain entrance into a field with unlimited opportunities. Our program is known for delivering a technically strong accounting education in a setting that values diversity and inclusion. We regularly interact with the regional accounting community and you will work with faculty who are truly passionate about accounting and helping you gain access to the many opportunities in this profession.

TO LEARN MORE ABOUT PSU'S ACCOUNTING PROGRAM AND THE RESOURCES AVAILABLE TO YOU, WATCH THESE SHORT VIDEOS <HTTPS://BAPPDX.ORG/RESOURCES/>

This guide is intended to provide you with a roadmap for becoming an *accounting professional*. Accounting professionals are known for their highly sought after technical skills, but also the pivotal role that they play in decision making in all types of organizations. Accountants are the ones in an organization who understand the money! Whether you are interested in becoming an accountant who works for a public accounting firm doing tax or audit work, or a corporation, government, or non-profit, you will be entering a profession that is highly respected and integral to ensuring successful organizations and functioning capital markets in our economy.

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## PART II: ADMISSION AND ACADEMICS

### ***Admission into the Accounting Program***

After being admitted to the University, you will be able to "Opt-In" to be admitted to the School of Business (the SB) and join the accounting program. Note that in order to stay in the School of Business you must maintain a minimum 2.5 cumulative and business GPA each term. See your School of Business advisor in the Undergraduate Programs Office (KMC 220) for details.

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## PART II: ADMISSION AND ACADEMICS

### ***What degree or certificate should you pursue?***

***If you do not yet have a bachelor's degree***, you should be pursuing an undergraduate accounting degree. See the Accounting Degree Requirements at <https://www.pdx.edu/sba/bachelors-degree-in-business-accounting>.

While a bachelor's degree in accounting provides an excellent foundation for many entry level positions, some students also want to become a *CPA or Certified Public Accountant* as this can open up many additional career opportunities and increase your earning potential. Becoming a CPA requires a total of 225 university quarter credits which is often referred to as a "fifth year". The undergraduate accounting degree requires 180 credits. The additional 45 credits can be obtained by:

1. Utilizing credits brought from another university or program of study that are not already counting towards your required 180 credits for an accounting degree, and/or
2. Taking additional accounting electives (we offer a lot of choices here!), or
3. Adding a second major such as finance or something else that interests you, or
4. Pursuing a graduate degree. PSU offers both a Master of Taxation (MTax) and a Master of Science in Finance (MSF). A MTax <https://www.pdx.edu/sba/master-of-taxation> provides in-depth tax knowledge for students seeking public accounting careers in taxation. The MSF <https://www.pdx.edu/sba/master-of-science-in-finance> complements an undergraduate accounting degree for students seeking public accounting careers in audit or corporate accounting careers.

***If you already have a bachelor's degree in another field***, there are several options to obtain the additional credits needed to sit for the CPA exam:

1. A second bachelor's degree, this time in accounting, or
2. A Post-Baccalaureate Accounting Certificate (hereafter called post-bac certificate) -- <https://www.pdx.edu/sba/post-baccalaureate-accounting-certificate>. This is the fastest way to qualify to sit for the CPA exam and includes all the same required accounting courses as an accounting degree., or
3. A Master of Taxation (MTax) after completing the required 3 terms of pre-requisite upper division accounting courses -- <https://www.pdx.edu/sba/master-of-taxation>.

Note: If you plan to leave the Portland area prior to obtaining your CPA, especially if you will be working internationally, consider a bachelor's degree in accounting or the MTax or MS Finance as a post-bac certificate is less well understood outside the Portland region.

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## PART II: ADMISSION AND ACADEMICS

***If you hold an accounting degree from another country.*** Students who received an accounting degree outside the United States are not able to earn an accounting degree from PSU. Instead, these students should consider the following options:

1. A Post-Baccalaureate Accounting Certificate (hereafter called post-bac certificate) -- <https://www.pdx.edu/sba/post-baccalaureate-accounting-certificate>, or
2. A Master of Taxation (MTax) after completing certain U.S. specific pre-requisite upper division accounting courses -- <https://www.pdx.edu/sba/master-of-taxation>, or
3. A Master of Finance (MSF) -- <https://www.pdx.edu/sba/master-of-science-in-finance>.

### ***Flexible Degree in Accounting – Online and Hybrid program:***

PSU offers a Flexible Degree in Accounting which allows students to take all business core classes in an on-line format, and all upper division courses either on-line or in hybrid format requiring in-person attendance only once a week for 110 minutes. Students interested in taking all courses through the Flexible Degree Program should review the Flexible Degree offering sheet available at <https://www.pdx.edu/sba/bachelors-degree-in-business-accounting> or contact the School of Business Advising and Career Services Office at [sbinfo@pdx.edu](mailto:sbinfo@pdx.edu) for availability of courses.

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## PART III: HOW TO BE SUCCESSFUL IN YOUR CLASSES

In order to be most successful in your classes, we recommend that you do the following:

1. Plan out a program of study following the Accounting Sequence Sheet at <https://www.pdx.edu/sba/bachelors-degree-in-business-accounting>.
2. During that critical first term of ACTG381 Intermediate Financial Accounting, make sure that you don't overload yourself with too many obligations! Accounting courses tend to require A LOT of time outside of class.
3. Be sure you really know (or remember) your basic debit and credit accounting mechanics before starting your upper division accounting classes.

*ACTG 281 IS AN ONLINE 1 CREDIT PASS/NO PASS COURSE PROVIDING A REFRESHER ON THE ACCOUNTING MECHANICS. THIS CLASS CAN BE TAKEN PRIOR TO ACTG381 WHICH IS USUALLY THE FIRST UPPER DIVISION COURSE TAKEN BY STUDENTS. THE WILEYPLUS ONLINE LEARNING SYSTEM USED IN ACTG381 ALSO HAS "ASSIGNMENT 0" AS A NON-GRADED ACCOUNTING MECHANICS REVIEW.*

## PART III: HOW TO BE SUCCESSFUL IN YOUR CLASSES

4. Accounting really truly requires repetition and practice. This means **always** reading assigned material before class and practicing homework and other available problems over and over again! Accounting may look very easy when you watch your instructor work problems, yet there are always hidden pitfalls that you won't learn about unless you work the problems on your own and let yourself make mistakes.

The online learning systems that accompany most of your textbooks will also have extra practice problems, practice quizzes, and supplemental videos. If your instructor doesn't point these out, ask!

5. If you are having a hard time with a concept, visit your instructor during office hours or email your question! They truly are there to help you be successful! Tutoring is also available for ACTG381. For more information see <https://www.pdx.edu/sba/business-tutoring>
6. You should have basic proficiency in Excel upon entering ACTG381. Gaining advanced proficiency is a definite advantage on the job market, and PSU offers MGMT 299: MS Software Proficiency to help you build these skills.

## PART IV: CAREERS IN ACCOUNTING

You are likely pursuing an *accounting degree*, because you want an *accounting job*! The first step is to understand the types of entry-level jobs available to accounting majors, and the timeline to look for a job in your desired career path.

FOR MORE INFORMATION ABOUT ENTRY LEVEL CAREERS AND CAREER PATHS IN ACCOUNTING CHECK OUT THE WEB SITE [WWW.STARTHEREGOPLACES.COM](http://WWW.STARTHEREGOPLACES.COM)

### ***Types of Accounting Employers and Positions***

An accounting degree provides the background to pursue a variety of accounting positions.

**Public accounting firms** have tax, external audit and consulting positions. The Big 4 (EY, PwC, Deloitte, KPMG) and national firms generally have new staff specialize immediately in either audit or tax. Local and regional accounting firms typically have new staff perform both audit and tax work. In Portland the largest local and regional accounting firms include Aldrich, Delap, Geffen Mesher, Moss Adams, Perkins and many others. Public accounting positions are often characterized by rapid learning opportunities and high time demands.

## PART IV: CAREERS IN ACCOUNTING

**Corporate** settings offer positions in financial accounting, cost accounting, treasury, internal audit, or tax. Most entry level positions in corporate settings involve either recording transactions or analysis of business activity. Corporate employers can range from very large corporations to smaller family owned business. These employers provide an opportunity to focus on an industry you may have a passion for such as the food industry or outdoor apparel.

**Governmental organizations** offer positions in fund accounting, financial analysis, budget analysis or internal audit for local, state and federal entities. Government is experiencing tremendous job opportunities as a large number of existing employees are retiring. Government positions are characterized by a unique set of accounting rules, predictable opportunities for upward mobility, great benefits, retirement plans that often include pensions and low overtime requirements.

**Non-profit organizations** offer positions in financial and fund accounting. Non-profit organizations range from small social services or public benefit organizations, to very large hospital systems or universities. Smaller organizations often have limited staff who perform a wide range of accounting functions, whereas larger organizations tend to offer more specialized positions similar to a corporate setting. Many non-profits provide unique work environments which often align with employees' personal goals and values.

*TIP: TO LEARN ABOUT SALARIES IN OREGON BY INDUSTRY AND POSITION TITLE, GO TO: [WWW.ONETONLINE.ORG](http://WWW.ONETONLINE.ORG). FOR NATIONAL INFORMATION ABOUT THE ACCOUNTING INDUSTRY GO TO [WWW.ROBERTHALF.COM](http://WWW.ROBERTHALF.COM)*

### ***Sources of Information about the Accounting Industry***

Prospective employers will expect you to know something about current issues in the accounting profession. Here are some accounting organizations that provide great information on their web site.

[www.AICPA.org](http://www.AICPA.org): The American Institute of Certified Public Accountants

[www.ORCPA.org](http://www.ORCPA.org): The Oregon Society of Certified Public Accountants

[www.IMAnet.org](http://www.IMAnet.org): The Institute of Management Accountants

## PART IV: CAREERS IN ACCOUNTING

### *Internships, Part-time and Full-Time Positions*

#### **Internships**

Internships are generally offered to students with 6-18 months remaining prior to graduation or achieving CPA Eligibility (for those seeking a career in public accounting). Internships are used as an opportunity to determine if you will be a good fit for the company on a long-term basis. Typically, students will need to complete ACTG 381, 382 and 383 before starting one of these internships. (You may apply before completing these courses, but most firms will want you to have finished them all before the start of the internship.) Upon a successful internship, it is not uncommon for students to receive a full time offer almost a year before graduation! This is what makes the internship process so competitive and why faculty highly recommend internships to students. Unlike other fields, internships in accounting are typically paid, usually in the range of \$15-22 per hour!

- Public accounting generally offers internships during the summer and winter seasons, other types of employers (corporations, governmental entities and non-profits) will offer either full-time internships during the summer or part-time internships throughout the year.
- The best way to secure an internship with a larger public accounting firm is to apply for the firm's **Summer Leadership Program** the winter **two years prior** to achieving CPA Eligibility (see Part II). If you miss a firm's SLP, a small number of positions can become available, so your best course of action would be to start networking with recruiters at these firms and attending recruiting events (see Part V).
- Portland based (local) CPA firms tend to hire interns closer to the actual internship, and actively recruit at PSU's Fall Meet the Firms and Spring Accounting Career Event job fairs, as well as the OSCPAs Career Showcase job fair.

*BECAUSE PSU'S ACCOUNTING PROGRAM IS SO LARGE AND SPECIFIC CLASSES ARE PROVIDED MULTIPLE TIMES THROUGHOUT THE ACADEMIC YEAR, IT IS USUALLY EASY FOR STUDENTS TO TAKE OFF THE WINTER TERM TO WORK A TAX SEASON EITHER THROUGH A FORMAL INTERNSHIP PROGRAM OR AS AN HOURLY TAX PREPARER AT A FIRM. THIS VALUABLE EXPERIENCE IS WORTH DELAYING GRADUATION BY A TERM.*



## PART IV: CAREERS IN ACCOUNTING

### Part-time Positions

Any work experience obtained during school can be valuable in securing a job upon graduation! Obtaining accounting experience of any sort builds your resume. Many employers seek PSU accounting students to do routine accounting functions and will post their positions on [PSU Handshake](#).

*REGISTER NOW FOR PSU HANDSHAKE JOB PORTAL AND CREATE YOUR PROFILE.  
WWW.PDX.EDU/CAREERS/HANDSHAKE*

### Full-time Positions

Depending upon the type of employer you are seeking, your timeline to secure a full-time position can vary dramatically.

- Regional/National/International public accounting firms tend to hire far in advance of graduation for full time employees by using Summer Leadership Programs and the internship process to identify and secure future employees. Local public accounting firms tend to hire closer to graduation as their hiring needs become clear.
- Corporate, government and non-profit entities sometimes offer internships that lead to full time employment, however many will defer hiring until closer to a student's graduation date. These positions are often posted through [PSU Handshake](#), and increasingly these larger employers are attending PSU's Spring Accounting Career Event.
- Be aware that Government jobs may require a different timeline. If you even *think* you may seek a position in state or federal government, be sure to complete the necessary applications well in advance, so that when you see a job of interest posted, you are already in the governmental agency's system. It can take as long as 3 months to process some applications. Unfortunately, there is not a central location for government job listings. Most governments list job openings on their individual websites. If you are interested in a governmental accounting job, come up with a list of entities you are interested in and check their websites regularly.

US Government jobs – all agencies [www.usajobs.gov](http://www.usajobs.gov)

(This site will notify you when jobs fitting your criteria are posted.)

IRS	<a href="http://jobs.irs.gov/student/">http://jobs.irs.gov/student/</a>
FBI	<a href="http://www.fbijobs.gov/">http://www.fbijobs.gov/</a>
Homeland Security	<a href="http://www.dhs.gov/xabout/careers/">http://www.dhs.gov/xabout/careers/</a>
State of Oregon	<a href="http://www.oregonjobs.org/">http://www.oregonjobs.org/</a>
State of Washington	<a href="http://careers.wa.gov/">http://careers.wa.gov/</a>

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## PART IV: CAREERS IN ACCOUNTING

Most local governments need accountants, and their positions are posted on the organization's web site. Some examples of local governments include Counties, Cities, Airports, Ports, Transportation Districts, Water Districts, Sewer and Sanitary Districts, Parks and Recreation Districts, Fire and Ambulance, School Districts, Universities and Libraries.

Job duties and titles for government positions may be quite different than those used by public accounting firms or corporate employers. For example, "Financial Analyst" might be a position intended specifically for a finance major at one agency or government, and an accounting major at another. Government accounting positions can also span into various divisions/departments. Additional example job titles include accounting clerk, auditor, financial analyst, budget analyst, cost accountant, business manager (for School Districts), grant manager, payroll, revenue agent, special agent and assistant finance director

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## PART V: RECRUITING

If you are wondering when to begin your job search, the answer is **NOW!** Accounting has a unique recruiting cycle that requires students to start their job search 1-2 years in advance.

Public accounting firms often hire far in advance of graduation, and identify students as early as their sophomore year. Corporate, governmental and non-profits tend to hire students closer to graduation.

**Post-bacc** students should start participating in recruiting events **as soon as you enroll at PSU**. You do not need to wait until you arrive on campus. To get the latest information on recruiting and professional development events, subscribe to the accounting newsletter by filling out this form: <http://eepurl.com/dHqrnH>.

**BA211/213** students should start participating in recruiting events **NOW**.

*IF YOUR CAREER GOAL IS TO WORK FOR ONE OF THE LARGER PUBLIC ACCOUNTING FIRMS, YOU SHOULD APPLY FOR THEIR SUMMER LEADERSHIP PROGRAMS IN THE WINTER TWO YEARS PRIOR TO YOUR CPA ELIGIBILITY (I.E., 225 CREDITS). THESE PROGRAMS ARE COMPETITIVE AND ARE HOW FIRMS IDENTIFY INTERNS FOR THE FOLLOWING SUMMER WHICH IN TURN IS THE GATEWAY TO A FULL-TIME POSITION.*

## PART V: RECRUITING

### *Preparing for Recruiting*

Whether you are applying for summer leadership programs, internships, or jobs; your search does not begin by applying, but rather by preparing yourself to be successful when you do apply. This means having a strong resume and cover letter, and good interview skills.

#### **1. Build a Strong Resume**

Your resume should be limited to **ONE** page and include your name, contact information, CPA eligibility date, education, work experience, and any additional honors, activities, or awards you have.

Be sure to have your resume reviewed! The Undergraduate Programs Office (KMC 220) holds resume workshops throughout the year, and you can schedule a one-on-one review with your School of Business advisor. Beta Alpha Psi (the Accounting Honor Society) also holds Resume Critique events each summer and spring.

#### **2. Draft a Cover Letter**

A cover letter allows you to introduce yourself to the firms at which you are seeking employment and demonstrate your interest in a specific job opportunity. An effective cover letter should be tailored specifically to the position sought.

NAVIGATE TO THE LINK BELOW FOR EXAMPLES AND TEMPLATES OF AN APPROPRIATE RESUME AND COVER LETTER.

[HTTPS://WWW.PDX.EDU/SBA/RESUME-WRITING](https://www.pdx.edu/sba/resume-writing)

NOTE THAT YOU SHOULD ALSO INCLUDE YOUR CPA ELIGIBILITY DATE IN THE EDUCATION SECTION OF YOUR RESUME.

#### **3. Gain Interview Skills**

Many resources are available to help you gain important interview skills.

- Pick up an Interview Toolkit KMC 220 or download it from the SB's website at: <http://www.pdx.edu/sba/interview-preparation> . The Toolkit includes information about both traditional and "behavioral" interview questions. You will likely be asked a combination of these two types of questions.
- PSU Advising & Career Services holds regular interview workshops that cover the basics of interviewing. Dates for the workshops are available at [www.pdx.edu/careers](http://www.pdx.edu/careers).
- Beta Alpha Psi coordinates mock interviews with professionals during the summer and spring as well.

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## PART V: RECRUITING

### 4. *Dress Appropriately*

Your attire during recruiting is VERY important. The job market in Portland is competitive and you don't want something as fixable as an unprofessional appearance to keep you from getting an internship or job.

In accounting, you will generally encounter three types of attire: business professional, business casual, and smart casual. Regardless of attire, your appearance should always be clean and well kept. Clothing, footwear, and jewelry should always be conservative in style and color (no crazy patterns or terribly bright colors). Visible tattoos and piercings should be minimized. Skirts should always be an appropriate length and shoulders should always be covered.

Business professional attire means a classic suit jacket and matching slacks/skirt with a solid color dress shirt underneath and closed toe/closed heel dress shoes. Men should wear a tie. Skirts should be knee length. *Business professional attire will **always** be used for interviews and recruiting events, unless indicated otherwise.*

Business casual attire still maintains a professional appearance but does not require a suit jacket or tie to be worn. Alternatively, blazers and cardigans are appropriate in place of suit jackets.

Smart casual attire allows for dark wash jeans and casual(ish) footwear be worn. Distressed jeans are never appropriate. Footwear should still be closed toe and appropriate for an office setting (i.e., not athletic shoes).

Many stores such as Men's Warehouse, Nordstrom or Nordstrom Rack, Ann Taylor Loft, Banana Republic, or J. Crew will give you good guidance on what to wear.

### 5. *Practice Communication Skills*

Good communication skills are key! Much of the recruiting process involves simply making small talk with different employers (don't worry- the more events you go to, the easier this will get!). Every-time you communicate with a potential employer you need to demonstrate the level of communication skills expected of a professional representing his or her employer with clients or customers. As such, you need to take great care that all your written, email, and oral communications are appropriate. Double check to ensure you have addressed it to the appropriate individual and entity, this is a common mistake in cover letters and emails. ALWAYS have someone else review any written or email communication before sending it!

## PART V: RECRUITING

### **Note for ESL Students:**

Strong oral and written communication skills are a requirement for all jobs in accounting. If English is not your first language, you need to ensure that your written and oral communication can be *easily understood* by others. PSU's Intensive English Language Program offers credit and non-credit Pronunciation electives and can provide pronunciation assessments if you are unsure whether you need to work on your language skills. For more information see <http://www.pdx.edu/esl>.

### **6. Attend as many Recruiting Events as Possible**

The following job fairs occur annually on campus. You should consider attending several of these events early on to take advantage of valuable networking opportunities. Employers often are also seeking interns and part-time employees at these events. Note that these events are exclusively for accounting employers.

- PSU Meet the Firms (first week of October): CPA firms of all sizes
- OSCPA Career Showcase (late September): Smaller CPA firms
- Accounting Career Event or ACE (mid May): CPA firms of all sizes, many corporations, governmental agencies and staffing firms

*WHILE MANY JOBS ARE POSTED ON PSU'S JOB PORTAL HANDSHAKE, SOME EMPLOYERS LOOK FOR NEW EMPLOYEES THROUGH NETWORKING EVENTS AND ONLINE ADS. POSITIONS PROMOTED THROUGH ADS TYPICALLY HAVE IMMEDIATE START DATES, WHEREAS ON CAMPUS JOB POSTINGS MAY HAVE EITHER IMMEDIATE OR FUTURE START DATES.*

**International Students** Most employers will not use their allotted work visas on entry-level employees. It is important that you ask about visas, and in particular, if there are other offices of an employer (perhaps in larger cities) who would be willing to sponsor entry level employee visas. Most international students can obtain authorization to seek employment lasting up to one year after graduation through the Optional Practical Training (OPT) program. OPT must be planned 3-6 months in advance of graduation. See your international student advisor for details.

Another option to gain experience while in school is via an internship. Most international students can take paid internships through Curricular Practical Training (CPT). For information about internships for international students, contact your advisor in the Undergraduate Programs.

***Recruiting Calendar***

***INSERT SCHEDULE/CALENDAR HERE***

## PART VI: STUDENT RESOURCES

Our student resources play a vital role in helping you stay on track with your coursework and up to date with recruiting events and professional development. Please be sure to take advantage of all the resources below.

### 1. *PSU's Accounting Newsletter*

The accounting department sends out periodic newsletters that are **critical** for staying up to date with recruiting. In the newsletters, you will find all of the information you need for professional development, recruiting events, and application deadlines.

IF YOU ARE NOT CURRENTLY RECEIVING THE ACCOUNTING NEWSLETTER,  
USE THIS LINK TO SUBSCRIBE: <http://eepurl.com/dHgrnH>

### 2. *School of Business Advising & Career Services Office (KMC220):*

#### **Advising**

The School of Business provides professional advisors to help students with academic and career planning. Advisors assist with general education and major degree requirements, exploring career paths, course planning, addressing academic standing issues and petitions, preparing for the job search, and helping students navigate the university.

#### **Accounting Mentor Program**

The Accounting Mentor Program is an opportunity for accounting students to discuss their career goals with a professional accountant and to prepare for the fall accounting recruiting season. The program is open to current undergraduate, post-baccalaureate and graduate (MSF and MTAX) accounting students in good academic standing who will still be enrolled as students at least through December of the current year. Preference for placement in the program is given to students in the final year of their program. *For current application information, see the accounting mentor section at <https://www.pdx.edu/sba/bachelors-degree-in-business-accounting>.*

### 3. *Beta Alpha Psi (www.bappdx.org)*

Here at PSU, BAP is ***the student group to become involved with*** in order to facilitate your job search process and build a community with fellow accounting students. Beta Alpha Psi (BAP) is an international honors organization for accounting students, which helps bridge the gap between school and the professional world by

## PART VI: STUDENT RESOURCES

providing career developmental events and networking opportunities. Requirements to join BAP are on the BAP website [www.bappdx.org](http://www.bappdx.org). However, ***BAP's events are open to ALL students, you do not need to be a member to participate!***

The Chapter holds weekly meetings on Wednesday afternoons and students should begin attending as soon as they decide to pursue accounting. The meetings are a great way to learn about the accounting industry and network with professionals, as well as to connect with your fellow accounting students. In addition, BAP sponsors the following professional development opportunities:

- Workshops on resume writing, interviewing and networking.
- Resume Critiques with accounting professionals (summer and spring).
- Mock Interviews with accounting professionals (summer and spring).
- 'Meet the Firms' in early October: A career fair for students seeking summer leadership positions, internships, and full-time positions. The employers at this event are mainly public accounting firms seeking to make their hiring decision for the ***entire*** next year. It is critical that you are aware of the unique recruiting timeline for public accounting, so you do not miss key deadlines and opportunities.
- Spring ACE (Accounting Career Event), in May: A career fair with a wider variety of employers that have immediate internship and full-time positions available. Employers attending this event are from all areas of the accounting profession including governmental, internal audit, not-for-profit, staffing agencies, corporate and public accounting. This is also a networking event for firms that have already filled their positions for the current year but want to meet PSU students for future hiring needs.

### ***4. Oregon Society of CPAs (OSCPA) Student Memberships & Events for Students***

The OSCPAs offers student memberships, which provide networking opportunities, career building, professional updates and the OSCPAs monthly publication 'Oregon Certified Public Accountant' magazine. For information see <https://www.orcpa.org/join>

The OSCPAs also hosts a 'Career Showcase' event in early fall that is open to all students from all area universities. This event is separate from the PSU 'Meet the Firms' event, and often is attended by different firms.



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## PART VI: STUDENT RESOURCES

*IF YOU ARE INTERESTED IN WORKING FOR A SMALLER LOCAL CPA FIRM, YOU SHOULD BE SURE TO ATTEND THE OSCPA 'CAREER SHOWCASE' HELD IN EITHER LATE SEPTEMBER OR EARLY OCTOBER EACH YEAR. MANY SMALLER FIRMS ARE ACTIVE IN THE OSCPA AND VIEW THIS EVENT AS THEIR PRIMARY RECRUITING FUNCTION OF THE YEAR.*

### **5. PSU's Advising and Career Services Office (USB402):**

Visit [www.pdx.edu/careers](http://www.pdx.edu/careers) for upcoming workshops on resume writing, cover letter, interview skills, and mock interviews.

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## PART VII: SCHOLARSHIPS

Your education is expensive...we all know that. However, you should be aware that all undergraduate, post-bac accounting certificate and graduate students who are admitted to the School of Business are eligible to apply for scholarships that range in amount from \$500 to \$4,000! You should apply for all Available scholarships even if you are not sure if you meet the requirements!

To see what scholarships are available to PSU Accounting students (undergrads, post-bac certificate and graduate students), go to <http://www.pdx.edu/scholarships> and search the database. The deadline for PSU sponsored scholarships is February 1.

The Oregon Society of CPAs also has a separate scholarship program administered directly by the society. This information is available at: <https://www.orcpa.org/ed-foundation/scholarships>. Apply in before leaving campus in December for this scholarship.

*THE OSCPA TENDS TO RECEIVE A LOW NUMBER OF SCHOLARSHIPS APPLICATIONS FROM PSU STUDENTS. DON'T LEAVE THIS MONEY ON THE TABLE – BE SURE TO APPLY IN DECEMBER!*

## PART VIII: HOW TO BECOME A CERTIFIED PUBLIC ACCOUNTANT (CPA)

Becoming a Certified Public Accountant (CPA) significantly enhances both salary and advancement potential and can open a variety of doors in all sectors of the business world.

### ***Educational Background to Sit for the CPA Exam***

To be eligible to take the exam you need to have a bachelor's degree from an accredited university and have completed 225 quarter credit hours including at least 36 hours in upper division accounting AND 36 hours in accounting or related subjects (business, economics, finance, etc.). See the Oregon Board of Accountancy's website for more details (<http://egov.oregon.gov/boa>). Section II in this guide describes the various options for obtaining your 225 hours depending upon your background and career goals.

*MOST PUBLIC ACCOUNTING FIRMS WANT YOU TO BE "CPA EXAM READY" (I.E., HAVE COMPLETED 225 CREDITS) BY THE TIME YOU START A FULL-TIME POSITION. IT IS RECOMMENDED THAT YOU LIST YOUR CPA ELIGIBILITY DATE ON YOUR RESUME.*

### ***The Exam***

The Uniform CPA Exam is a computer based test issued by the [American Institute of Certified Public Accountants](http://www.aicpa.org) (AICPA) ([www.aicpa.org](http://www.aicpa.org)). The exam is administered at designated testing centers in all 50 states and U.S. territories by the [National Association of State Boards of Accountancy](http://www.nasba.org) ([www.nasba.org](http://www.nasba.org)). The testing 'windows' include all months except March, June, September and December.

The CPA exam has four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG) which covers federal taxation, ethics, professional and legal responsibilities, and business law. Sections are taken individually. Scoring is a fully automated process for exam components except the written communication portion of simulations which are scored by a network of readers (CPAs). After all four sections are passed, CPA candidates also must pass a "take home" Professional Ethics Exam.

## **PART VIII: HOW TO BECOME A CERTIFIED PUBLIC ACCOUNTANT (CPA)**

*ONCE ANY ONE SECTION OF CPA EXAM IS PASSED YOU HAVE 18 MONTHS TO COMPLETE THE REMAINING SECTIONS OR YOU WILL LOSE CREDIT FOR THE PASSED SECTION(S). IN OTHER WORDS, YOU MUST PASS ALL FOUR SECTIONS WITHIN AN 18 MONTH PERIOD AFTER PASSING THE FIRST SECTION. ANY SECTIONS PASSED OUTSIDE THE 18 MONTH PERIOD AND FOR WHICH CREDIT HAS BEEN LOST MUST BE RETAKEN.*

### ***How Expensive is the CPA Exam?***

The application for first time candidate in Oregon is \$150 and \$50 for returning candidates. In addition, candidates must pay an exam fee \$211.40 per section. Many employers will reimburse you for passed sections.

### ***How to Study for the Exam***

School alone will not prepare you for the CPA exam! It is virtually unheard of for a student to walk right out of school and take all four sections and pass them. You should plan on a systematic study plan, using either a self-study method or a review course. A number of self-study books are available on Amazon.com for a cost of around \$200. More comprehensive review courses supplement books with a live instructor in a classroom while others are done through an online instructor. Students who are very disciplined and self-motivated often do well with self-study courses. Other students find they benefit from a more structured instructor led course.

*MANY EMPLOYERS PAY FOR A REVIEW COURSE, OFFER SIGNIFICANT DISCOUNTS OR WILL PROVIDE YOU WITH A SELF STUDY COURSE AT NO COST. IT'S A GOOD IDEA TO RESEARCH WHAT EMPLOYERS OFFER. THERE ARE ALSO OFTEN VARIOUS DISCOUNTS FOR PSU ACCOUNTING STUDENTS AND STUDENT MEMBERS OF THE OREGON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS ([WWW.ORCPA.ORG](http://WWW.ORCPA.ORG)) AND OF THE AICPA ([WWW.AICPA.ORG](http://WWW.AICPA.ORG)).*

## PART VIII: HOW TO BECOME A CERTIFIED PUBLIC ACCOUNTANT (CPA)

The following programs are often used by PSU students, but many others are also available. Note that all review courses are based off the same technical materials released by the AICPA – just the delivery methods vary.

Roger Phillips CPA Exam Review	<a href="http://www.rogercpareview.com">www.rogercpareview.com</a>
Becker CPA Exam Review	<a href="http://www.beckercpa.com">www.beckercpa.com</a>
Wiley CPA Review	<a href="http://www.efficientlearning.com/cpa/">www.efficientlearning.com/cpa/</a>
Gleim CPA Review	<a href="http://www.gleim.com/cpa-review/">www.gleim.com/cpa-review/</a>

### ***The Best Time to Take the Exam***

The best time to take the exam is as soon as you are eligible! The exam becomes harder the longer you wait. Many students opt to take the exam upon graduating, but before starting work. While it can be a costly option to take time off, experience has shown this can be very effective. The information from your accounting classes will still be relatively fresh in your mind which will help tremendously come exam time. Plus, when you begin working it will become very difficult to find enough time to study. The point is to plan on getting the exam out of the way as soon as possible.

### ***Getting Your CPA License***

The CPA certification is the only professional accounting certification that is associated with a state government issued license. Upon passing all four sections of the exam and taking the ethics exam, in Oregon you must also complete the 12-month experience requirement to become licensed. All experience must be under the direct supervision of a qualified supervisor licensee who is a CPA. The point of the experience requirement is to verify that you have learned and displayed a specified set of skills necessary to become a CPA. This may take longer than a year and it is not uncommon for it to take more than 18 months to be signed-off. For more information visit the Oregon Board of Accountancy website (<http://egov.oregon.gov/BOA>).

*YOU CAN GET YOUR HOURS "SIGNED OFF" IN OREGON BY EMPLOYERS OTHER THAN PUBLIC ACCOUNTING FIRMS! WORKING UNDER A CPA IN A GOVERNMENT, NON-PROFIT OR CORPORATE ORGANIZATION IS ALSO ALLOWABLE. HOWEVER, BEFORE YOU ASSUME THAT A PROSPECTIVE EMPLOYER WILL BE ABLE TO PROVIDE THIS EXPERIENCE REQUIREMENT, ASK SPECIFIC QUESTIONS ABOUT THE PROGRAM IN PLACE TO DO THIS AND THE EMPLOYER'S TRACK RECORD WITH PROVIDING IT TO EMPLOYEES IN THE PAST. BE AWARE THAT IT MAY TAKE LONGER THAN A YEAR TO MEET THE SPECIFIC EXPERIENCE REQUIREMENT IF YOUR EMPLOYER IS NOT A CPA FIRM.*

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## PART VIII: HOW TO BECOME A CERTIFIED PUBLIC ACCOUNTANT (CPA)

To maintain your certification, you must complete 80 hours of continuing professional education (CPE) every two years. Many employers provide this CPE as part of their own ongoing training. State societies are also a good source of qualified CPE courses. In Oregon, this can be obtained at <https://www.orcpa.org>.

### ***Other Professional Certifications for Accountants***

In addition to the CPA which is typically pursued immediately after completing your degree, there are several other certifications available to accountants that are more commonly pursued after a few years of work experience. These certifications demonstrate expertise in a specific specialty but are not associated with a state issued license.

**Certified Management Accountant (CMA):** For information see [www.imanet.org](http://www.imanet.org) or contact the Portland IMA chapter at <http://www.ima-pdx.org/>.

**Certified Internal Auditor (CIA):** For information see <https://na.theiia.org/>, or by attending meetings of the Portland chapter of the Institute of Internal Auditors. More information on the Portland IIA chapter can be obtained at <https://chapters.theiia.org/portland>.

**Certified Government Financial Manager (CGFM):** For information see [www.agacgfm.org](http://www.agacgfm.org).

**Cerified Fraud Examiner (CFE):** For information see [www.acfe.com/become-cfe-qualifications.aspx](http://www.acfe.com/become-cfe-qualifications.aspx)

**Certified Information Systems Auditor (CISA):** For information see <https://www.isaca.org/pages/default.aspx>

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## PART IX: KEY CONTACTS

**PSU Advising & Career Services**                      USB 402, 503-725-4005

Career Development Workshop Calendar: [www.pdx.edu/careers](http://www.pdx.edu/careers)

PSU Handshake:    [www.pdx.edu/careers/handshake](http://www.pdx.edu/careers/handshake)

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## PART IX: KEY CONTACTS

### Drop-in/Express Advising:

School of Business Undergraduate Programs      Mon – Fri      9:30 - 11:30am

KMC 220      Mon - Thurs      2:00 – 4:00 pm

503-725-3712

**Schedule a one-on-one appointment** with your School of Business advisor for career planning, a resume review or mock interviews:

<http://www.pdx.edu/sba/academic-career-advising>

Appointments may be in person at the Advising & Career Services Office, over the phone or via Google hangouts.

### Accounting Recruiting Support

Within the accounting department, we have staff & faculty dedicated to answering any questions you have about recruiting and your professional development. Email Madelyn to set up an appointment.

Madelyn Parsons

KMC 360Q

[sbaccounting@pdx.edu](mailto:sbaccounting@pdx.edu)

**Beta Alpha Psi:** Epsilon Alpha Chapter      [www.bappdx.org](http://www.bappdx.org)

**Oregon Society of CPAs**      <http://www.orcpa.org/>

**Downloadable copy of this Guide:**      <http://www.pdx.edu/sba/business-major-accounting>

## PART IX: KEY CONTACTS

### *Full-time Accounting Faculty*

<b>Faculty Member</b>	<b>Teaching Area</b>	<b>Email</b>
Elizabeth Almer, PhD, CPA	Financial, Auditing	<a href="mailto:ealmer@pdx.edu">ealmer@pdx.edu</a>
Michelle Bertolini, JD/LLM, CPA	Taxation, Financial	<a href="mailto:Mbert2@pdx.edu">Mbert2@pdx.edu</a>
John Eckroth, CPA	Financial Accounting	<a href="mailto:jeckroth@pdx.edu">jeckroth@pdx.edu</a>
Cass Hausserman, PhD, CPA	Taxation	<a href="mailto:cass.hausserman@pdx.edu">cass.hausserman@pdx.edu</a>
Matt Kaufman, PhD, CPA	AIS, Cost, Governmental	<a href="mailto:matthew.kaufman@pdx.edu">matthew.kaufman@pdx.edu</a>
Joleen Kremin, PhD, CPA	Auditing	<a href="mailto:jkremen@pdx.edu">jkremen@pdx.edu</a>
Kelly Lutz, CPA	Financial	<a href="mailto:lutzkel@pdx.edu">lutzkel@pdx.edu</a>
Joel Owens, PhD, CPA	Financial, Auditing	<a href="mailto:Joel.owens@pdx.edu">Joel.owens@pdx.edu</a>
Madelyn Parsons, CPA	Financial	<a href="mailto:pmadelyn@pdx.edu">pmadelyn@pdx.edu</a>
Kathy Rupley, PhD, CPA	Financial	<a href="mailto:rupleyk@pdx.edu">rupleyk@pdx.edu</a>
Michael Schuster, CMA	Managerial, Cost	<a href="mailto:schustem@pdx.edu">schustem@pdx.edu</a>
Kristi Yuthas, PhD	AIS, Cost, Sustainability	<a href="mailto:yuthask@pdx.edu">yuthask@pdx.edu</a>
Amanda Winn, PhD, CPA	Financial	<a href="mailto:awinn@pdx.edu">awinn@pdx.edu</a>

For more detailed information about faculty, see <http://www.pdx.edu/sba/accounting-research>