

SBA Undergraduate Programs

2017-18 Post-Baccalaureate Accounting Certificate Advising Guide

Welcome to the PSU School of Business!
We are glad to have you join us.

This booklet is intended as an overview of recommendations and requirements for your Post-Baccalaureate Accounting Certificate.

Contact Us

To Schedule Appointments:

Go to: pdx.edu/sba/academic-career-advising

Or call: 503-725-3712 (Press Option 4)

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**School of Business
Administration**

PORTLAND STATE UNIVERSITY

Post-Baccalaureate Accounting Certificate (PBAC)

Updated 12/8/2015

Advising Guide

Welcome to the PSU School of Business Administration! This booklet is intended as an overview of recommendations and requirements necessary for successful completion of the Post-Baccalaureate Accounting Certificate (PBAC) Program. The PBAC is an excellent program for students who already have a bachelor's degree and wish to pursue a career in accounting. Coursework for the PBAC is equivalent to the 5th year requirement to sit for the CPA exam, and represents an intensive course of study in accounting.

Application Criteria

The following steps should be taken in order to start the PBAC:

Have earned a baccalaureate degree recognized by the PSU Office of Admissions and Records.

1. Be formally admitted to PSU as a **post-baccalaureate (PB) undergraduate**. (<http://www.pdx.edu/admissions/postbaccalaureate-applicant>)
2. After being admitted to PSU, e-mail your assigned academic advisor in the SBA to request that your transcripts be evaluated for courses to be used towards the PBAC.
 - a. <http://www.pdx.edu/sba/academic-career-advising>
 - b. Please include your name, PSU ID#, and that you are doing the PBAC and need your transcripts evaluated.
3. Opt-in to the School of Business online at pdx.edu/sba/opt-in. Before being allowed to take 200, 300 or 400 level business classes, you must opt-in to the School of Business.
4. The following courses are required prerequisites for BA303, BA325 and ACTG courses; however, they do not count towards the 48 credits required for the PBAC. They must be completed with a grade of "C-" or better; P/NP grades are not accepted.
 - BA 211 – Fundamentals of Financial Accounting (4)
 - BA 213 – Decision Making with Accounting Information (4)
 - STAT241- Applied Statistics for Business Majors (4) *STAT 243 can be substituted*
 - EC 201, 202 – Principles of Economics (Micro & Macro) (4, 4)

Prerequisite note: BA 101 & 205 are not required for post baccalaureate students. BA 101 is a prerequisite for BA 211. Please contact the School of Business Undergraduate Programs Office at 503-725-3712 to receive a registration override for BA 211 if you plan to take BA 211 at PSU.

Transfer credits: Please be mindful that course numbers and titles vary by institution. For example, students taking the above courses at Portland Community College need BA 211, 212, and 213 to fulfill PSU's BA 211 and 213. The Office of Admissions has a Transfer Course Equivalency System that should be referenced prior to taking courses at other intuitions to fulfill requirements at Portland State University.

<http://www.pdx.edu/admissions/transferology>

Important Note: WR 323, Junior Level English Composition, is required for any PBAC student whose first degree is from an institution where English is not the primary language of instruction.

Note: Students who received an accounting degree outside the United States may earn the accounting certificate. Students who received an accounting degree in the United States are not eligible to earn an accounting certificate.

Certificate Requirements

At least 30 of the 48 credits required for the certificate and at least 27 credits in accounting must be taken in residence at PSU. Candidates must achieve a grade of C- or higher in each course required for the PBAC. A minimum program GPA of 2.5 is required for retaining admission to the SBA. The requirements are 48 credits as follows:

Required Accounting Core: 34 credits

- ACTG 335 – Accounting Information Systems (4)
- ACTG 360 – Management Accounting (4)
- ACTG 381, 382, 383 – Financial Accounting and Reporting (4, 4, 4)
- ACTG 421 – Introduction to Taxation (4)
- ACTG 430 – Governmental and Not-for-Profit Accounting (2)
- ACTG 492 – Auditing Concepts and Practices (4)
- ACTG 495 – Integrated Accounting Issues (4)

Plus two additional courses chosen from: 6-8 credits

- ACTG 422 – Advanced Taxation (4)
- ACTG 445 – Forensic Accounting (4)
- ACTG 460 – Advanced Managerial Accounting (4)
- ACTG 485 – Business Law (4)
- ACTG 490 – Advanced Financial Accounting and Reporting (2)
- ACTG 493 – Advanced Auditing (4)
 - Students planning to take the CPA exam should take all of the following electives: ACTG 422, 485, 490, and 493

Required upper-division business courses: 8 credits

- BA 303 – Business Finance
- BA 325 – Competing w/ Info Technology (this is a required prerequisite for ACTG 335)

Important note: Prior to starting accounting 300/400 level requirements, it is **highly recommended** that students take ACTG 281. This class prepares students for the accounting mechanics (debits and credits) vital to success in the upper division courses. ACTG 281 is a one credit class offered every quarter, on a pass/no pass basis.

Student Resources

Advising

Express Advising is available on a walk-in basis to assist students who have questions and urgent matters. View our current Express Advising schedule online at <http://www.pdx.edu/sba/express-advising>.

Individual Advising Appointments are available for help selecting your classes, working on your job search materials, planning your schedule, or discussing issues too complex to be handled during Express Advising. New students are encouraged to schedule an appointment to review program information and obtain a customized academic plan. To make an appointment with one of our career & academic advisors, online at <http://www.pdx.edu/sba/academic-career-advising>, call 503-725-3712 or stop by room 240 in the School of Business.

Accounting Advising Guide: This is a helpful resource with information about career paths, professional accounting organizations and certifications, and resources available to you. Download a copy from our Accounting webpage: <http://www.pdx.edu/sba/business-major-accounting>

SBA Admission

Admission to the School of Business is required in order to obtain a Post-Baccalaureate Accounting Certificate. Students should opt-in to the School of Business as soon as they have been admitted to Portland State University. Students must have opted in to the SBA to gain:

- Exclusive access to 200, 300 and 400-level business courses
- Access to SBA scholarships, internships and job postings

Opt-in to the School of Business online at: <http://www.pdx.edu/sba/opt-in>. You must be admitted to PSU as a post-baccalaureate undergraduate before opting in to the School of Business.

Registration

Prerequisites: The School of Business Administration strongly enforces course prerequisites. Students attempting to register for courses out of sequence will be prevented by the computer registration system. Prerequisites for business courses are included in course descriptions online, and are subject to change each fall.

Important note: The registration system will not allow you to register for certain business courses if you took the prerequisite class at another school or if the prerequisite was waived. To avoid this problem, e-mail your advisor at any time before your assigned registration date for a prerequisite override, which allows you to register online for the courses you specify on post baccalaureate registration day. Be sure to include the following information in your e-mail: your name, PSU student ID number, which classes you intend to register for, and during which term. We may ask you for photocopies of your academic records from prior institutions if these records are not already in our files, as we may need to verify completion of course prerequisites.

Waitlists and Class Attendance Can Be Critical: Demand for business classes is high and those classes fill quickly. Pay close attention to the directions for adding yourself to a waitlist via the web. Students are admitted from the wait list in the order in which they registered, and only if there is available room in the class. If you are on the waitlist for a class, watch your PSU email closely as you may be allowed to add before the term begins if space allows. You must attend the first week of class to determine if you will be allowed to formally add the class if you do not receive the email prior to the term. Only the instructor can make this determination. Please note: If you are fully registered and fail to attend the first week of class and have not received special permission from your instructor, you may risk losing your seat to someone on the waitlist.

Grades

GPA is the primary factor in staying admitted to the SBA. Once you have been admitted to the SBA, you must maintain a minimum GPA of 2.5 in all PSU business classes and all PSU non business classes. If either your PSU business or PSU GPA falls below a 2.5, you will be placed on academic probation. If you are placed on probation and fail to restore both GPAs to at least 2.5 within three terms, you will be academically disqualified from the SBA, and must raise both your PSU Business GPA and PSU GPA to a 2.50 to re-apply to the SBA. Remember: you must be admitted to the SBA to complete the Post-Baccalaureate Accounting Certificate.

Learn how to calculate your GPA, visit <http://www.pdx.edu/registration/calculating-grade-point-average>.

Post Baccalaureate Accounting Certificate (PBAC)

Suggested Sequence: PBAC Full-Time:

Note: It is suggested that you start the program in Fall term.

TERM 1	TERM 2	TERM 3	TERM 4	TERM 5
ACTG 381	ACTG 382	ACTG 383	ACTG elective	ACTG 495
ACTG 281 Prior or concurrently with ACTG 381 (1 credit)	ACTG 335	ACTG 492	BA 303 (any term)	
ACTG 360	ACTG 421	ACTG 430 (2 credits)		
BA 325		ACTG elective (2-4 credits)		

Suggested Sequence: PBAC Part-Time

TERM 1	TERM 2	TERM 3	TERM 4	TERM 5	TERM 6
ACTG 281 Prior or concurrently with ACTG 381 (1 credit)	ACTG 381	ACTG 382 (Course not offered in Fall)	ACTG 383 (Course not offered in Winter)	ACTG 492	ACTG 495 (Course not offered in Summer)
BA 325	ACTG 360	ACTG 335	ACTG 421	ACTG elective (2-4 credits)	ACTG elective
BA 303				ACTG 430 (2 credits)	

Registration Notes:

1. BA 101 and BA 205 are waived for post-bac students. You need to get an override from an advisor if the class you intend to register for has one of these courses as a prerequisite.
2. If you did not take a prerequisite at PSU, you need an override from your advisor each term/time you need to register for a course that requires a prerequisite taken elsewhere.
3. You must opt-in to the School of Business (separate process from admissions to the University) in order to register for 200, 300 or 400 level business courses.
4. Students planning to take the CPA exam should take all of the following electives if possible: ACTG 422, 485, 490, and 493.

Prerequisites:

COURSE	PREREQUISITE
ACTG 281	BA 211
ACTG 335	BA 213, BA 325
ACTG 360	BA 213
ACTG 381	BA 213 (ACTG 281 highly recommended)
ACTG 382	ACTG 381
ACTG 383	ACTG 382
ACTG 421	ACTG 381
ACTG 422	ACTG 421
ACTG 430	ACTG 382
ACTG 445	ACTG 381, approved application
ACTG 460	ACTG 360
ACTG 485	BA 213
ACTG 490	ACTG 382
ACTG 492	ACTG 335, ACTG 382
ACTG 493	ACTG 492
ACTG 495	ACTG 360, ACTG 421, ACTG 492

Prerequisites:

COURSE	PREREQUISITE
BA 211	BA 101 (waived for post-bac students)
BA 213	BA 211
STAT 243	45% Math placement test or MTH 95 or MTH 111
EC 201	None
EC 202	EC 201
BA 303	BA 213, EC 202, STAT 244 (waived if STAT 241 or 243 are completed)
BA 325	BA 213, EC 202, STAT 244 (waived if STAT 241 or 243 are completed)

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Course offerings are not guaranteed and may vary by time or term.

Accounting courses tend to be offered:

FALL	WINTER	SPRING	SUMMER - Summer courses are taught in a condensed time period.
ACTG 281 (Day)	ACTG 281 (Hybrid)	ACTG 281 (Hybrid)	ACTG 281
ACTG 335 (Day/Night)	ACTG 335 (Day/Night)	ACTG 335 (Day/Night)	ACTG 335
ACTG 360 (Day/Night)	ACTG 360 (Day)	ACTG 360 (Day/Night)	
ACTG 381 (Day/Night)	ACTG 381 (Day/Night)	ACTG 381 (Day)	ACTG 381
	ACTG 382 (Day/Night)	ACTG 382 (Day/Night)	ACTG 382
ACTG 383 (Day/Night)		ACTG 383 (Day/Night)	
ACTG 421 (Day/Night)	ACTG 421 (Day)	ACTG 421 (Day/Night)	
ACTG 430 (Night)	ACTG 430 (Day/Night)	ACTG 430 (Day/Night)	ACTG 430
ACTG 492 (Day/Night)	ACTG 492 (Day)	ACTG 492 (Day/Night)	
ACTG 495 (Day/Night)	ACTG 495 (Day/Night)	ACTG 495 (Day/Night)	
		ACTG 407 (Adv. Nonprofit)	
ACTG 422 (Day/Night)	ACTG 422 (Night)	ACTG 422 (Night)	ACTG 422
	ACTG 460 (Day)	ACTG 460 (Day)	
ACTG 485 (Day)	ACTG 485 (Night)	ACTG 485 (Day)	
		ACTG 490 (Night)	
ACTG 493 (Night)		ACTG 493 (Day)	

Course Notes:

ACTG 445 - Forensic Accounting (4 credits), registration by application only

ACTG 407 - Advanced Nonprofit Accounting (2 credits)