

# Accounting



The School of Business

PORTLAND STATE UNIVERSITY

A minimum of 36 credits as follows:

- ACTG 335 – Accounting Information Systems (4)
- ACTG 360 – Management Accounting (4)
- ACTG 381, 382, 383 – Financial Accounting and Reporting (12)
- ACTG 421 – Taxation (4)
- ACTG 430 – Governmental and Not-for-Profit Accounting (2)
- ACTG 492 – Auditing Concepts and Practices (4)
- ACTG 495 – Integrated Accounting Issues (4)
- One upper-division accounting elective:
  - ACTG 407 – Accounting Analytics (4)
  - Advanced Not-for-Profit Accounting (2)
  - Seminar: Tax Research (4)
  - ACTG 422 – Advanced Taxation (4)
  - ACTG 445 – Forensic Accounting (4)
  - ACTG 485 – Business Law (4)
  - ACTG 493 – Advanced Auditing (4)

**Note for students planning to sit for the CPA exam:**

- ACTG 485 counts toward the accounting elective requirements for the post-bac certificate and undergraduate degree requirements, and is strongly encouraged for students who plan to take the CPA. However, if you plan to take the CPA exam in Oregon, undergraduate degree seeking students will need to take a second elective in addition to ACTG 485 as it is NOT considered "accounting-related" for purposes of CPA exam eligibility.
- To prepare thoroughly for the CPA exam, we recommend that you take all of the following electives: ACTG 422, 485 & 493.

<u>COURSE</u>	<u>PREREQUISITE</u>
ACTG 335	BA 213, BA 325
ACTG 360	BA 213, EC 202, STAT 243 or 241
ACTG 381	BA 213, EC 202, STAT 243 or 241
ACTG 382	ACTG 381
ACTG 383	ACTG 382
ACTG 421	ACTG 381
ACTG 430	ACTG 382

<u>COURSE</u>	<u>PREREQUISITE</u>
ACTG 492	ACTG 335, ACTG 382
ACTG 495	ACTG 360, ACTG 421, ACTG 492
ACTG 445	By Application & eligible for upper-division ACTG
ACTG 407	ACTG 381
ACTG 422	ACTG 421
ACTG 485	BA 213, EC 202, & STAT 243 or 241
ACTG 493	ACTG 492

**Course offerings are not guaranteed and may vary by time or term. If planning to take classes in summer, meet with your advisor. Accounting courses tend to be offered:**

<b>FALL</b>	<b>WINTER</b>	<b>SPRING</b>	<b>SUMMER</b> - Taught in a condensed time period
ACTG 335 (Day/Night)	ACTG 335 (Day Hybrid/Night Hybrid)	ACTG 335 (Day)	
ACTG 360 (Day/Night/Online)	ACTG 360 (Day)	ACTG 360 (Day)	
ACTG 381 (Day/Night/Hybrid)	ACTG 381 (Day/Night)	ACTG 381 (Day Hybrid/Night Hybrid)	ACTG 381 (Day)
	ACTG 382 (Day/Night/Online)	ACTG 382 (Day/Night)	
ACTG 383 (Day/Night)		ACTG 383 (Day/Night/Hybrid)	
ACTG 421 (Online)	ACTG 421 (Day/Night)	ACTG 421 (Day)	
ACTG 430 (Night/Online)	ACTG 430 (Night)	ACTG 430 (Night/Online)	ACTG 430 (Night)
ACTG 492 (Day/Night)	ACTG 492 (Day/Night Hybrid)	ACTG 492 (Day/Night Hybrid)	
ACTG 495 (Day/Night)	ACTG 495 (Day/Night)	ACTG 495 (Day/Night)	
ACTG 407 Tax Research (Online)		ACTG 407 Analytics (Remote)	
ACTG 407 Analytics (Day/Hybrid)		ACTG 407 Adv Not-for-Profit (Day)	
ACTG 422 (Day)	ACTG 422 (Online)	ACTG 422 (Online)	
ACTG 485 (Night)	ACTG 485 (Day)	ACTG 485 (Day)	ACTG 485 (Online)
ACTG 493 (Night)		ACTG 493 (Night)	

**\*ACTG 460 is not being offered during the 20-21 academic year**

**FLEXIBLE Course Sequence:**

TERM 1 – Summer	TERM 2 – Fall	TERM 3 – Winter	TERM 4 – Spring	TERM 5 - Fall
BA 301 (Online)	ACTG 360 (Online)	ACTG 382 (Online)	ACTG 383 (Hybrid)	ACTG elective (On campus)
BA 325 (Online)	ACTG 381 (Online/Hybrid)	ACTG 335 (Hybrid)	ACTG 492 (Hybrid)	ACTG 495 (On campus)
		ACTG 421 (on campus)		ACTG 430 (On campus)

**Standard Course Sequence:**

TERM 1	TERM 2	TERM 3	TERM 4	TERM 5	TERM 6
ACTG 281	ACTG 381	ACTG 382	ACTG 383	ACTG 492	ACTG 495
BA 301	ACTG 335	ACTG 360	ACTG 421	ACTG elective	ACTG 430
BA 325					

**NOTE: there are additional requirements needed to earn a degree, please utilize the School of Business advising guide and the Degree Audit Reporting System (DARS). To schedule an appointment with your advisor go to [pdx.edu/sba/academic-career-advising](http://pdx.edu/sba/academic-career-advising)**