

Accounting



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 Data Analytics (4)
 - Not-for-Profit Accounting and Financial Management (2)
 - Tax Research (4)
 - ACTG 422 – Advanced Taxation (4)
 - ACTG 445 – Forensic Accounting (4)
 - ACTG 460 – Advanced Managerial Accounting (4)
 - ACTG 485 – Business Law (4)
 - ACTG 493 – Advanced Auditing (4)

Notes for students planning to sit for the CPA exam:

- ACTG 485 and ACTG 407 Accounting Data Analytics count toward the accounting elective requirements for the post-bac certificate and undergraduate degree requirements, and are 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 should take a second elective to ensure sufficient “accounting-related” credits for purposes of CPA exam eligibility. The Oregon Board of Accountancy classifies ACTG 485 as “business-related.” ACTG 407 Accounting Data Analytics is a new course for which no determination has yet been made.
- To prepare thoroughly for the CPA exam, we recommend that you take all of the following electives: ACTG 422, 485 & 493.

COURSE	PREREQUISITE	COURSE	PREREQUISITE
ACTG 335	BA 213, BA 325	ACTG 492	ACTG 335, ACTG 382
ACTG 360	BA 213, EC 202, STAT 243 or 241	ACTG 495	ACTG 360, ACTG 421, ACTG 492
ACTG 381	BA 213, EC 202, STAT 243 or 241	ACTG 445	ACTG 381
ACTG 382	ACTG 381	ACTG 407	Analytics: BA 325; NFP: ACTG 381; Tax: ACTG 421
ACTG 383	ACTG 382	ACTG 422	ACTG 421
ACTG 421	ACTG 381	ACTG 485	BA 213, EC 202, & STAT 243 or 241
ACTG 430	ACTG 382	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:

FALL	WINTER	SPRING	SUMMER - condensed term
ACTG 335 (Online/Hybrid)	ACTG 335 (Day-Hybrid/Night-Hybrid)	ACTG 335 (Day/Hybrid)	
ACTG 360 (Day/Online)	ACTG 360 (Day)	ACTG 360 (Day)	ACTG 360 (Online)
ACTG 381 (Day/Night/Online)	ACTG 381 (Day-Hybrid/Night)		
ACTG 382 (Night)	ACTG 382 (Night)	ACTG 382 (Day-Hybrid)	
ACTG 383 (Online)	ACTG 383 (Online)	ACTG 383 (Online/Night)	ACTG 383 (Online)
ACTG 421 (Day-Hybrid/Night-Hybrid)	ACTG 421 (Online)	ACTG 421 (Day)	
ACTG 430 (Online)	ACTG 430 (Night)	ACTG 430 (Online/Night)	ACTG 430 (Online)
ACTG 492 (Day-Hybrid/Night-Hybrid)	ACTG 492 (Day-Hybrid/Night-Hybrid)	ACTG 492 (Online/Night-Hybrid)	
ACTG 495 (Day-Hybrid/Night-Hybrid)	ACTG 495 (Day-Hybrid/Night-Hybrid)	ACTG 495 (Day-Hybrid/Night-Hybrid)	
ACTG 407 Tax Research (Online)		ACTG 407 Not-for-Profit (Online)	
ACTG 407 Analytics (Online)		ACTG 407 Analytics (Day-Hybrid)	
ACTG 422 (Online)	ACTG 422 (Online)	ACTG 422 (Online)	ACTG 422 (Day)
	ACTG 445 (Online)		
ACTG 460 (Day)		ACTG 460 (Online)	
ACTG 485 (Online)	ACTG 485 (Day)	ACTG 485 (Day)	
ACTG 493 (Night-Hybrid)		ACTG 493 (Online)	

Standard Course Sequence:

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

ONLINE Course Sequence:

TERM 1 – Summer	TERM 2 – Fall	TERM 3 – Winter	TERM 4 – Spring	TERM 5 - Fall
BA 301 (Online)	ACTG 381 (Online)	ACTG 382 (Online)	ACTG 383 (Online)	ACTG 430 (Online)
BA 325 (Online)	ACTG 335 (Online)	ACTG 421 (Online)	ACTG 492 (Online)	ACTG 495 (Online)
	ACTG 360 (Online)	ACTG 445* (Online)	ACTG 407* NFP (Online)	ACTG 407* Tax (Online)
	ACTG 407* Analytics (Online)			ACTG 493* (Online)
	ACTG 485* (Online)			

**indicates an elective*

NOTE: As 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, visit pdx.edu/business/undergrad-advising