### Accountancy

**Major Specific Courses - Valid Fall 2015 to Spring 2016**

*Check MyDegrees for YOUR specific program requirements which may differ from classes listed here*

**36 Credits Total**

**NOTE:** This is a 2-year program

Diploma and transcript will say you have a BS or BHS in Accountancy

**All major courses are 4 credits each unless otherwise noted.**

<table>
<thead>
<tr>
<th>36 credits total</th>
<th>ACCOUNTANCY COURSES</th>
<th>PRE-REQS</th>
<th>Term Available 2015-2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACCOUNTANCY REQUIRED COURSES (28 CREDITS):</strong></td>
<td></td>
<td>Fall</td>
<td>Winter</td>
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</tbody>
</table>
| ACTG 317 External Reporting I | • BA 211 w/ grade of “C” or better  
• BA 213 w/ grade of “C” or better | X | -- | -- |
| ACTG 318 External Reporting II | • ACTG 317 w/ grade of “C” or better | -- | X | -- |
| ACTG 319 External Reporting III | • ACTG 318 w/ grade of “C” or better | -- | -- | X |
| ACTG 321 Cost Management I | • ACTG 317 w/ grade of “C” or better | -- | X | X |
| ACTG 424 (formerly ACTG 325) Introduction to Taxation | • ACTG 319 w/ grade of “C” or better  
• Senior standing | X | X | -- |
| ACTG 378 Accounting Information Management | • BA 213 w/ grade of “C” or better  
• BA 276 w/ grade of “C” or better  
• BA 302 w/ grade of “C” or better | X² | X | X |
| ACTG 427 Assurance & Attestation Services | • ACTG 319 w/ grade of “C” or better  
• Senior standing | X³ | -- | X |
| **TWO Accountancy electives required (8 credits):** | | | |
| ACTG 417 Advanced Accounting | • ACTG 319 w/ grade of “C” or better  
• Senior standing | X | X | -- |
| ACTG 420 I.T. Auditing | • ACTG 319 w/ grades of “C” or better  
• ACTG 378 w/ grades of “C” or better  
• Senior Standing | -- | X | -- |
| ACTG 422 Strategic Cost Management | • ACTG 319 w/ grade of “C” or better  
• ACTG 321 w/ grade of “C” or better  
• BA 357 w/ grade of “C” or better  
• Senior standing | X | -- | X |
| ACTG 425 Advanced Taxation | • ACTG 424/325 w/ grade of “C” or better  
• Senior Standing | -- | -- | X |
| ACTG 429 Topics in Accounting | • Instructor Approval | -- | -- | -- |

**Plus complete ALL COB Core as listed at link below (and 180 credits minimum)**

2015-2016 Business Program Requirements Checklist: [http://business.oregonstate.edu/advising/pre-business-majors/pre-business-pro-school-core-courses](http://business.oregonstate.edu/advising/pre-business-majors/pre-business-pro-school-core-courses)

If you plan to take the CPA exam, the Board requires you complete a total of 225 quarter credits.

**NOTES:**

1. ACTG 378 clears BA 370 in the business core.
2. Priority for Fall ACTG 378 will go to BIS/AIS students, but FIN/ACTG students may take it Fall as space allows.
3. ACTG 427 in the Fall is reserved for Accounting students in the Certificate program or have other documented reasons they will not be on campus Spring term (when most students should take it). If you meet these criteria, make an appointment with an advisor to confirm. Admission to course will be by advisor override only for Fall.

All ACTG courses also have Departmental Approval as an additional prerequisite.

Two occurrences of below “C” grades in ACTG courses will result in removal from the ACTG major.

**Recommended Organization:** Beta Alpha Psi - [http://www.osuhap.com](http://www.osuhap.com)

**CPA Exam Information - Oregon:** [http://www.oregon.gov/BOA/ExamReq.shtml](http://www.oregon.gov/BOA/ExamReq.shtml)

**Master of Taxation:** Large tax firms (Big-4 in particular) may require students to have the MT in order to obtain entry-level tax positions.