

POST-BACCALAUREATE ACCOUNTING CERTIFICATE

This certificate is post-baccalaureate and available both in the traditional classroom format and on-line.

Post Baccalaureate Accounting Certificate Requires completion of:

BUSN 361-2 Intermediate Accounting I & II

BUSN 461 Cost Accounting

BUSN 466 Advanced Accounting

BUSN 468 Federal Income Tax

BUSN 469 Auditing

Prerequisite: Bachelor's degree from accredited college, financial & managerial accounting.

BUSN 361 Intermediate Accounting I

Accounting principles, conventions and rules as reflected in the pronouncements of leading professional and accounting research organizations. Valuation of current and fixed assets, and the impact of valuation procedures on income determination. Prerequisite:

BUSN 261; MATH 162, 140.4 credits.

BUSN 362 Intermediate Accounting II

Continuation of 366. Liabilities, shareholders' equity, dilutive securities and investments.

Prerequisite: BUSN 361. 4 credits.

BUSN 461 Cost Accounting

Accounting to meet internal management needs for planning and control. Cost accounting systems and procedures, analyses of costs and variances, and the integration of cost accounting into the overall accounting system. Prerequisite: BUSN 261; MATH 162, 140.4 credits.

BUSN 466 Advanced Accounting

Accounting for business combinations and the preparation of consolidated financial statements. Prerequisite: BUSN 361. 4 credits.

BUSN 468 Federal Income Tax

Theory, policies and procedures regarding federal taxation of individuals, corporations, partnerships and fiduciaries. Prerequisite: BUSN 361. 4 credits.

BUSN 469 Auditing

Environmental and processes of professional audit- ing. Concepts of evidence, internal control, and analysis of accounting systems. Prerequisite: BUSN 361. 4 credits. (MWI)

For information on the Oregon CPA exam: www.oregon.gov/BOA