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This information is provided as a resource document for career advising in the business with a focus on accounting degree program. For more information, please contact:

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**Accounting Student
Resources**

Welcome to the dynamic world of accounting! Before you commit to a specific career path, please take some time to review the following pages to ensure you are making informed decisions about your many options.

If your career goal is to go all the way to become a CPA, please take the following steps:

FIRST – Understand the national CPA exam requirements: *This may take a few hours or a few days depending on your current level of familiarity with the CPA exam requirements.*

www.cpa-exam.org

This link will take you to the AICPA. The AICPA is the national organization responsible for the uniform CPA Exam and Candidate Bulletin. It is essential to visit and explore this website to become familiar with the various demands to qualify for taking the CPA exam.

Hint: Feel free to ask your accounting professors or community CPAs for guidance and feedback from their experiences. All CPAs have walked this same challenging road and most are very generous to offer advice to help others along the way!

SECOND – Understand the state-level CPA licensing requirements: *This may take a few hours or a few days depending on your current level of familiarity with the state's licensing requirements.*

<http://www.oregon.gov/BOA/>

This link will take you to the Oregon Board of Accountancy. CPA testing is performed at the national level through NASBA and the AICPA; however, CPA licensing is accomplished at the state level through each state's Board of Accountancy. Once all four sections of the CPA exam have been completed, it is time to apply to the state for a CPA license. You may do an internet search to find the Board of Accountancy links for other states.



EASTERN OREGON
UNIVERSITY

Hint: While many states have similar licensing requirements, there are sometimes important differences. For example, some states have experience and residency requirements before a candidate can hold a license – even if that candidate has already passed the national CPA exam! Please take significant time to review the requirements of your state of choice so that you have an effective strategy to accomplish this goal. *Most Boards are eager to assist candidates – feel free to call or email them with any questions!*

THIRD – Order CPA candidate review materials: *Candidates typically spend one to three months studying for *each* of the four sections of the CPA exam.*

www.becker.com

www.gleim.com

These links take you to two of the many review programs available for CPA candidates. The vast majority of candidates require this type of professional review in order to pass the exam. Review programs can range from \$200 to \$3000 but are considered well worth the investment for the benefits that passing the CPA exam provides. You may do an internet search for CPA Review Programs to explore other options.

Hint: Experts advise candidates to take the exam as soon as they qualify with their 225 quarter (or 150 semester) credit hours. This may mean starting a review program prior to formal graduation from a university degree program and is a common practice among masters level candidates. Do not hesitate to ask alumni about their strategies and experiences. Sharing resources is a wonderful way to avoid costly mistakes!

FOURTH – Apply to NASBA to take the CPA exam: *The initial application process may take as long as one to two months.*

www.nasba.org

While the AICPA is responsible for the creation and content of the CPA exam, it is managed by another organization called NASBA. You can visit this national organization for an application, or you may contact your state board of accountancy to obtain an application form. Next, submit the application with the exam fees.

Hint: The application process is fairly involved. For example, two passport photos are required along with the application and other items. Planning ahead will allow you the time to be thorough with your application and acceptance. You may also want to send your application by certified mail with return receipt requested. Place these items in your personal candidate file for future reference if needed.

FIFTH – Receive your Notice to Schedule (NTS): *This is the response from the NASBA application you sent in and may take as long as one to two months initially. Once you are in the system, future tests and retakes tend to turnaround more quickly.*



EASTERN OREGON
UNIVERSITY

www.nasba.org

When you receive the NTS, review it to make sure that the name appearing on the document *exactly matches* the formal identification (like a driver's license) that you will present when you take the exam. You may also want to confirm that they have listed the proper sections for your upcoming tests – you don't want to study for section 1 then be tested for section 2 upon arrival!

Hint: The testing center has very strict rules. For example, candidates are only permitted pencils and paper as provided by the center. All personal items must be left in a locker; therefore, things like calculations must be performed only on the computer provided - even jewelry is not allowed. Candidates must show two forms of valid identification and must have their photos taken upon entry. These photos are compared to the passport photos provided during the NASBA application process to verify identity. Food and beverages are prohibited.

SIXTH – Contact the testing center to schedule and take your exam(s): *This is a relatively quick process with scheduling available either by phone or online.*

www.prometric.com/cpa:

You will want to schedule your exam time and date immediately upon receipt of your NTS. Most testing centers book up quickly, and this will help to ensure a time that will fit your schedule. Most students will schedule their first session, study for three months prior, then take the first section – then repeat this process for the remaining three sections. It is not uncommon for candidates to test over a period of a year or two before passing all parts of the CPA exam.

Hint: Testing centers tend to be fullest on the weekends, Fridays and Mondays. Therefore, if you can schedule your tests to be taken mid-week, it is usually a superior testing experience. The testing centers are medium sized rooms with several cubicles called testing centers. The more people present, the more potential for noise and other distractions.

SEVENTH – Receive your score(s): *It may take one to three months to receive scores after testing.*

www.nasba.org

Each section requires a score of 75% in order to pass. This notification will be provided by way of ordinary mail through the postal service. If a 75% is not achieved, simply continue your testing plans and re-apply to take the exam(s) that were not passed the first time. Many candidates do not pass all four sections the first time. Try not to be discouraged if this happens to you. Most serious candidates will pass the second or third try.

Hint: Due to the time and energy commitment it is important to remember to take care of yourself through the study and testing process! This means remembering to eat a healthy diet and make time for regular exercise and rest. Don't forget to allow your brain some down time along the way! Studies show that candidates who get proper rest and nutrition will perform better on the exams overall.



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CAREER PATHS

So many choices!

Public Accounting (CPA)

- Auditor (CFE/FCPA)
- Tax preparer
- Financial planner (CFP/PFS)
- Consulting

Private Industry

- Internal auditor (CIA)
- Management accountant (CMA/CFM)
- Corporate controller
- Corporate financial officer
- Corporate executive officer
- Accounts payable or receivable clerk (CPM/CCE)
- Payroll specialist (CPP)
- Full charge bookkeeper (CB)
- Actuary
- Attorney
- Banker
- Broker (Series 7)
- Sales

Government

- IRS agent
- DOR agent (CPA/LTP/LTC)
- DOL agent (CPA/CFE/FCPA)
- FBI (CPA/CFE/FCPA)
- CIA (CPA/CFE/FCPA)

Not-for-Profit

- Fund accountant
- Director of finance
- Treasurer

Education

- Internal staff accountant
- VP of finance
- Professor

Entrepreneur

- The sky is the limit!!



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CERTIFICATES & LICENSES

Sample, mix and match!

CPA – Certified Public Accountant

www.aicpa.org – national exam

www.oregon.gov/boa – state level licensing board

www.orcpa.org – state level professional society

- The highest level of accounting certification – requires a license to practice
- Four part exam taken in a controlled online environment at four different sittings
- Part 1: Auditing and attestation
- Part 2: Financial accounting and reporting (GAAP)
- Part 3: Regulation (tax & law)
- Part 4: Business environment and concepts (business & corporate finance)

CMA – Certified Management Accountant

www.imanet.org – national organization of certification

- Specializes in the competency of management accounting
- Comprehensive exam that covers economics, business finance, and situational analysis

CFM – Certified Financial Manager

www.imanet.org – national organization of certification

- Specializes in the competency of financial accounting management
- A comprehensive exam that covers economics, business finance, and situational analysis

CIA – Certified Internal Auditor

www.theiia.org – national organization of certification

- Specializes in the competency of internal auditing
- Four part exam taken online at four different sittings
- Part 1: internal audit role in governance, risk and control
- Part 2: internal audit engagements
- Part 3: business analysis and information technology
- Part 4: business management skills

CFP – Certified Financial Planner

www.cfp.net – national organization of certification

- Specializes in the competency of financial planning
- A comprehensive exam that covers planning for insurance, employee benefits, investments, income tax, retirement, estate, financial and risk management.



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PFS – Personal Financial Specialist

www.aicpa.org - national organization of certification

- Specializes in the competency of personal financial planning
- Granted exclusively to CPAs who have extensive personal financial planning experience

CPP – Certified Payroll Professional

www.americanpayroll.org - national organization of certification

- Specializes in the competency for all areas of payroll
- A comprehensive exam that covers payroll concepts, compliance, principles of paycheck calculation, processes and systems, management and administration.

FCPA – Forensic Certified Public Accountant

www.fcpa.org – national organization of certification

- Specialized certification in the areas of fraud and forensic accounting
- Granted exclusively to CPAs who have fraud experience
- Five part exam taken online at five different sittings
- Part 1: criminal interrogation and confessions
- Part 2: corporate fraud
- Part 3: financial investigation and forensic analysis
- Part 4: forensic and investigative accounting
- Part 5: principles of fraud examination

CFE – Certified Fraud Examiner

www.acfe.org – national organization of certification

- Specializes in the prevention, detection and deterrence of fraud.
- Four part exam taken online at four different sittings
- Part 1: financial transactions
- Part 2: legal elements of fraud
- Part 3: fraud investigation
- Part 4: criminology and ethics

Miscellaneous other certifications include but are not limited to the following:

- CISA – Certified Information Systems Auditor
- CVA – Certified Valuation Analyst
- CDFM – Certified Defense Financial Manager
- CBA – Certified Bank Auditor
- CPIM – Certified in Production and Inventory Management
- CSCP – Certified Supply Chain Professional
- EA – Enrolled Agent
- CCE – Certified Credit Executive



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OPTIONS

*Know what fits *you**

1. Piece meal individual classes to obtain hours – *Practicum Credits*
2. Coordinate double major to obtain hours
3. Enroll in an onsite or online certificate program to obtain hours
4. Enroll in a master's program to obtain hours

MASTER'S PROGRAMS

Look for accreditation!

1. MBA – Master of Business Administration – focus in accounting
2. MT – Master of Taxation
3. MFP – Master of Financial Planning
4. MSFA – Master of Science in Financial Analysis
5. MSA – Master of Science in Accounting
6. MFA – Master of Forensic Accounting

NORTHWEST UNIVERSITIES

Visit the campus and speak with other grad students!

Eastern Oregon University – La Grande

MBA – Master of Business Administration – focus on CPA prep course
NWCCU

Portland State University – Portland

MSFA – Master of Science in Financial Analysis
CPA Certificate Program
AACSB

University of Oregon – Eugene

MBA – Master of Business Administration
AACSB

Oregon State University – Corvallis

MBA – Master of Business Administration
NWCCU

Washington State University – Pullman

MA – Master of Accounting
NWCCU

University of Washington – Seattle

MPA – Master of Professional Accounting
NWCCU



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NETWORKING & JOBS

*Be creative and persistent – start networking *now**

Maintain current application documents:

- Resumes
- Cover letters
- Reference lists
- Copies of unofficial transcripts
- Sealed copies of official transcripts
- Listing of published work

Join professional organizations as student members and attend functions:

- Job and resume boards
- Job fairs
- Brown bag lunches
- Seminars
- Volunteering

Stay involved with university organizations:

- Accounting club networking
- SIFE networking
- Alumni associations
- Career center
- Fellow students

Cultivate relationships with employers, professors and co-workers:

- Avoid burning bridges – this is a small world
- Be open to offering and receiving encouragement and support
- Maintain some type of social schedule in your industry – even if it is just once a year
- Every once in a while – take a chance and do something you normally would not do – often the best opportunities show up where you least expect them!

Make a commitment to lifelong learning *about yourself*

- Make a daily practice of exercise, rest, and “me-time” to stay in touch with your own well being.
- Make an annual habit of learning something new about yourself through classes, hobbies, or other self exploration exercises such as personality tests.
- Develop the ability to stand your own ground with appropriate flexibility. We all have to find a way to compromise but not at the expense of your integrity. Fine tuning your social skills is a must!
- Know where you draw the line for your own values and standards of morality. You will be faced with a myriad of ethical issues throughout your career....“To thine own self be true” as Shakespeare would say.
- Find the courage to follow your wildest dreams – you really can accomplish much more than you may envision right now!



EASTERN OREGON
UNIVERSITY

WHO AM I AND WHAT DO I WANT?

Myers Briggs

www.myersbriggs.org

Professional personality test based on Jung topology

Human Metrics

www.humanmetrics.com

Offers a variety of personality tests including:

- Jung topology test *FREE*
- Career indicator *FREE*
- Morals test

Strengths Finder

www.strengthsfinder.com

Talent assessment instrument

- Identifies your top 5 talents
- Strengths based leadership
- How to manage your personal internal resources

What Color is Your Parachute

www.jobhuntersbible.com

Manual for job seekers and career-changers; with resources including:

- Researching the internet
- Contacts and networking
- Skill testing and counseling
- Job hunting and resumes

Learn Myself

www.learnmyself.com

Offers a variety of personality tests including:

- Optimism
- Motivation
- Success
- Stress

Fun Education

www.funeducation.com

Offers a variety of self assessment tests including:

- IQ test
- Career aptitude
- Personality