Accounting

Angela K. Davis, Director
Undergraduate Advising Office
203 Peterson Hall

Accounting students are highly recruited by a variety of organizations—taking positions in public accounting firms, industry, and government. Accountants deal with issues ranging from the design of information systems to the formulation of acquisition strategies. Given the growing internationalization of business, career paths can even lead to exciting opportunities abroad. Accounting graduates of the University of Oregon include Phil Knight, Nike cofounder and chairman, and Charles H. Lundquist, the namesake of the UO business college.

The challenging curriculum emphasizes the development of skills in problem-solving, analytical reasoning, and written and oral communication. Students participate in various real-world projects and obtain considerable computer experience. The relatively small size of the program allows meaningful student-faculty interaction. The School of Accounting is one of only 120 accounting programs accredited by AACSB International.

Faculty

Dane M. Christensen, associate professor (corporate misconduct, corporate social responsibility). BA, 2003, Oregon State; BS, 2004, MActg, 2005, Oregon; PhD, 2013, Arizona. (2016)

Robin P. Clement, Robert and Lois Braddock Distinguished Senior Instructor II (consolidations, financial accounting theory); director, master of accounting program; academic director, sports product management. BSBA, 1979, Ohio State; MBA, 1983, Wisconsin, Milwaukee; PhD, 1994, Michigan State. (2003)

Angela K. Davis, Jack O. Rickli Professor of Business (financial reporting, valuation). BS, 1993, Idaho; PhD, 2001, Washington. (2006)

Kari Day, instructor. BS, 2002, MS, 2002, Oklahoma City; DBA, 2017, Northcentral. (2018)

Shannon Dolan, instructor [profit sharing 401(k) plan administration, compliance, and design]. BA, 2000, MS, 2001, Oregon. (2013)

Qintao Fan, associate professor. BA, 1996, Renmin University of China; MA, 1998, Maryland, College Park; MS, 2001, PhD, 2004, Stanford. (2016)

Gudrun K. Granholm, instructor. MBA, 1975, Stanford. (2013)

David A. Guenther, Scharpf-Knight Professor in Business (effects of income taxes, economic effects of international accounting differences). BA, 1976, California State, San Bernardino; PhD, 1990, Washington. (2005)

Michele C. Henney, Bashaw Senior Instructor II of Accounting (auditing, corporate governance); program manager, Cameron Center for Finance and Securities Analysis. BS, 1982, California State; MS, 1988, Golden Gate; PhD, 1994, Oregon. (2004)

Nicole Bastian Johnson, associate professor (managerial incentives, performance measurement). BS, 1996, MAcc, 1996, Brigham Young; MS, 2002, PhD, 2005, Stanford. (2013)

Drummond Kahn, instructor (auditing). BA, 1989, Whitman; MS, 1990, Oregon. (2000)

Linda K. Krull, associate professor (capital structure decisions, effects of taxes on corporate financial reporting and investment); coordinator, doctoral program. BS, 1992, Indiana; MAcc, 1994, Florida; PhD, 2001, Arizona. (2008)

Steven Roy Matsunaga, Charles E. Johnson Memorial Professor of Accounting (corporate governance, managerial incentives). BA, 1979, San Francisco State; MBA, 1984, William and Mary; PhD, 1992, Washington. (1992)

Sarah Nutter, professor (impact of taxes and taxation structures, institutional and individual behavior); Edward Maletis Dean. BS, Ferris State; MBA, PhD, Michigan State. (2017)

Stephanie Peel, instructor pro tem. BS, 1990, Washington, St. Louis. (2018)

Kyle Peterson, associate professor (comparability, disclosure). BS, 2001, MAcc, 2001, Brigham Young; PhD, 2008, Michigan, Ann Arbor. (2008)

Joel Sneed, senior instructor (accounting information systems, financial and international accounting). BS, 1986, MBA, 1988, Appalachia State; MS, 1997, PhD, 2001, Arizona. (2000)

Michael P. Tomcal, senior instructor (financial accounting, cost accounting, federal taxation). BS, 1982, DePaul; MEd, 2005, Oregon State; MActg, 2005, Oregon. (2006)

Brady J. Twedt, assistant professor (capital markets, information intermediaries). BS, 2009, Utah State; PhD, 2013, Texas A&M. (2018)

Ryan J. Wilson, Richard W. Lindholm Professor of Taxation (corporate governance and tax planning, financial accounting for income taxes); director, doctoral program;. BS, 1999, Oregon; PhD, 2007, Washington. (2013)

Emeriti

Helen Gernon, professor emerita. BBA, 1968, Georgia; MBA, 1972, Florida Atlantic; PhD, 1978, Pennsylvania State; CPA, Florida. (1978)

Raymond D. King, professor emeritus. BS, 1971, Montana State; MBA, 1974, Montana; PhD, 1980, Oregon; CPA, Montana. (1982)

Dale Morse, professor emeritus. BA, 1969, MBA, 1975, Oregon; PhD, 1978, Stanford. (1991)

The date in parentheses at the end of each entry is the first year on the University of Oregon faculty.

- **Bachelor of Arts**
- **Bachelor of Science**
- **3 + 1 Accounting Pathway (Bachelor of Arts/Master of Accounting)**

Undergraduate Programs

Academic Requirements

To earn an undergraduate degree in the Lundquist College of Business, a student must be an admitted major in good academic standing with the college and the university. Two sets of requirements must be completed: general university requirements and college requirements.

The college is firmly committed to an undergraduate degree program in business based on a solid foundation in the arts and sciences. Students may not earn two majors in the Lundquist College of Business; in other words, a student who has an undergraduate degree in business administration cannot earn another undergraduate degree from the college. See the **Bachelor's Degree Requirements** section of this catalog for specific requirements for bachelor's degrees and for general-education and university requirements.

Students must satisfy the upper-division business core and major requirements in effect when they are admitted as majors.

For a more detailed explanation of requirements for majors, students should pick up the undergraduate degree programs handout in the Advising Office.

Business Premajor Admission

New students planning to earn a bachelor's degree in the Lundquist College of Business typically enter the university as business premajors. Transfer students and university students from other majors may become business premajors by submitting a Request for Addition or Deletion Major form, available in the Advising Office. Students who seek premajor status in business should meet with an advisor in the college if their GPA is below 3.00. Business premajors typically are not eligible to take most 300- and 400-level business courses. Business premajor status does not guarantee admission to the accounting or business administration major.

Admitted business premajors typically spend the first two years fulfilling general-education and premajor requirements.

Premajor Requirements

- **Junior Standing.** Course work of 90 or more credits must be complete.
- **Cumulative GPA Requirement**. Guaranteed admission requires a 3.00 cumulative grade point average in college course work, including transfer work. The college includes all course work when calculating the cumulative GPA for admission to the major.
- **Holistic Review.** Students who have taken all required business premajor course work but fall slightly below the minimum GPA requirements may be considered for admission under a holistic review process. For more details, interested students may visit an academic advisor in 203 Peterson Hall.
- **English Competence.** International students must have a Test of English as a Foreign Language (TOEFL) score of at least 575 (paper-based test), 233 (computer-based test), 89 (internet-based test), an International English Language Testing System (IELTS) score of 7.0, or have completed the Academic English for International Students (AEIS) program.

First-Year Direct Admission

Direct admission is only offered to first-year students who are entering in the fall term and list their intended major as business administration. The University of Oregon considers a number of factors when making direct admissions decisions, including high school GPA, strength of academic course work, test scores, and ability to enhance the diversity of the university. Students selected for direct admission will need to complete the lower-division course requirements but will not need to apply to the major like other students interested in business administration or accounting.

3 + 1 Accounting Pathway (Concurrent Degree Program)

The 3+1 Accounting Pathway is an accelerated program for accounting majors, an opportunity for qualified incoming freshman students interested in accounting to complete within four years the bachelor's degree in accounting concurrently with the master of accounting degree. Through an evaluation of college-ready credits (e.g., Advanced Placement and International Baccalaureate programs), high-achieving students are fast-tracked for admission to the Lundquist College of Business one full year before their contemporaries. Students in this program may complete their undergraduate degree in three years, with the fourth year used to complete the master of accounting program. Students must submit applications for admission to the 3+1 Accounting Pathway by October 31 of the fall trimester of their freshman year.

For more information, visit the website (https://business.uoregon.edu/master-accounting). For application information, visit the admissions website (https://business.uoregon.edu/ug/majors/accounting/3-1/application-instructions).

Business Premajor Courses

Premajor core business courses must be taken at the University of Oregon.

In addition, international students are required to take Academic English for International Students (AEIS) courses or produce English language proficiency test scores (575 on the TOEFL paper-based test, 89 on the TOEFL internet-based test, or 7.0 in the IELTS).

Code	Title	Credits
Core Courses [1]		
BA 101	Introduction to Business	4
ACTG 211	Introduction to Accounting I	4
ACTG 213	Introduction to Accounting II	4
EC 201	Introduction to Economic Analysis: Microeconomics	4
EC 202	Introduction to Economic Analysis: Macroeconomics	4
Additional Courses [2]		
BA 240	Managing Business Information	4
MATH 241	Calculus for Business and Social Science I	4
MATH 243	Introduction to Methods of Probability and Statistics	4
Select one of the following:		8
WR 121 & WR 122	College Composition I and College Composition II	
WR 121 & WR 123	College Composition I and College Composition III	
Total Credits		40

[1] A 3.00 cumulative GPA (including both UO and transfer course work) and a minimum grade of C– in core courses are required for guaranteed admission to the major. Premajor requirements must be taken for letter grades. The university limits retaking of courses in which a P or mid-C or better is earned; a petition is required. When repeating a core course, only the second grade is used in calculating the core GPA. Core courses may be repeated only once (including marks of W, N, F, D, C–).

[2] Must be taken for letter grades and passed with grades of C– or better.

Application to the Major

Students seeking admission through the standard pathway must submit a formal application for admission to the major one term prior to enrolling in upper-division business courses. Typically this takes place in the term they are completing their lower-division requirements. To be eligible for admission as a major, a student must apply before the term deadline. Applications are due the first week of the term for admission the following term. Applications are not accepted during summer session. Students who are completing their final term of business premajor requirements may submit applications.

The following documents are required for admission:

1. Completed application form (https://business.uoregon.edu/ug/apply/major)
2. Academic transcripts or proof of enrollment
3. A cover letter and résumé
4. Short answer essays

Upper-Division Core

Code	Title	Credits
BA 308	Leadership and Communication	4
BA 325	Business Law and Ethics	4
BA 453	Business Strategy and Planning	4
FIN 311	Economic Foundations of Competitive Analysis	4
FIN 316	Financial Management	4
MGMT 321		4
MKTG 311	Marketing Management	4
OBA 311	Business Analytics I	4
OBA 312	Business Analytics II	4
OBA 335	Operations Management	4
Total Credits		40

Upper-division core courses typically are completed during junior year.

Bachelor of Arts Degree Requirements

Code	Title	Credits
ACTG 350–352	Intermediate Accounting I-III	12
ACTG 360	Cost Accounting	4
ACTG 440	Auditing	4
ACTG 450	Advanced Financial Accounting	4
ACTG 470	Federal Taxation	4
Total Credits		28

Bachelor of Science Degree Requirements

Code	Title	Credits
ACTG 350–352	Intermediate Accounting I-III	12
ACTG 360	Cost Accounting	4
ACTG 440	Auditing	4
ACTG 450	Advanced Financial Accounting	4
ACTG 470	Federal Taxation	4
Total Credits		28

The 400-level courses are typically taken in the senior year.

Upper-division accounting credits applied toward the major must be taken at the Lundquist College. Exceptions require explicit approval from the accounting department head.

Students pursuing the certified public accountant (CPA) designation are required to take additional course work prior to sitting for the Certified Public Accountant Examination. This course work is provided through a one-year master's degree program. Contact the School of Accounting for details.

Four-Year Degree Plan

The degree plan shown is only a sample of how students may complete their degrees in four years. There are alternative ways. Students should consult their advisor to determine the best path for them. Milestones are not specific to one course unless explicitly stated. Please visit the website (https://business.uoregon.edu/ug/advising) *for more information*.

Bachelor of Arts in Accounting

Course	Title	Credits	Milestones
First Year			
Fall			
BA 101	Introduction to Business	4	Aim for a B or better
BA 199	Special Studies: [Topic]	1	
Academic Residential Community or FIG seminar			
MATH 111	College Algebra	4	Beginning mathematics course may change based on placement or transfer work
TLC 199	Special Studies: [Topic] (Study Skills coursework)	1	Review the holistic requirements for admission to the major and establish a plan for developing these traits

First term of first-year second-language sequence		Six terms of a language can fulfill both nonbusines breadth and global context requiremer for the major	5
	Credits		15
Winter			
EC 201	Introduction to Economic Analysis: Microeconomics	Aim for a B or better	4
MATH 241	Calculus for Business and Social Science I	Meet with an academic advisor to make a long-term plan	4
WR 121	College Composition I		4
Second term of first-year second-language sequence		Get involved in a club or activity. Meet with an academic advisor to make a long-term plan. Use Career Services this year to learn to write an evidence-based cover letter and résumé.	5
	Credits		17
Spring			
EC 202	Introduction to Economic Analysis: Macroeconomics	Aim for a B or better	4
WR 122 or WR 123	College Composition II or College Composition III	Access tutoring resources for additional academic success	4
Third term of first-year second-language sequence		Consider applying for the job shadow program. Plan to attend the spring career fair to network and learn.	5
General-education course in science			4
	Credits		17
	Total Credits		49

Course	Title		Credits	Milestones
Second Year				
Fall				
ACTG 211	Introduction to Accounting I	Aim for a B or better	4	
MATH 243	Introduction to Methods of Probability and Statistics	Meet an advisor regarding progress toward admission	4	
First term of second-year second-language sequence		Take a leadership role in club or activity	4-5	
General-education social science course that also satisfies a multicultural requirement		Learn to use Duck Connect	4	
	Credits		16-17	
Winter				
ACTG 213	Introduction to Accounting II	Aim for a B or better	4	
General-education course in arts and letters		Prepare major application materials	4	
Second term of second-year second-language sequence		Meet Lundquist peer educator about informatior interviews	4-5	
General-education course in science		Complete a practice interview on interview stream (Duck Connect)	4	
	Credits		16-17	

Spring			
BA 240	Managing Business Information	Apply for business major within the first week of the term you are completing business premajor requirements. A 3.00 cumulative and core GPA is required for automatic admission.	4
Third term of second-year second-language sequence		Language courses through 203 will be applied toward a bachelor of arts	4-5
General-education arts and letters course that also satisfies a multicultural requirement		Consider summer leadership program in accounting	8
	Credits		16-17
	Total Credits		48-51

Course	Title		Credits	Milestones
Third Year				
Fall				
ACTG 350	Intermediate Accounting I	Aim for a B– or better	4	
BA 308	Leadership and Communication	If studying abroad, select a program and finalize term to attend	4	
OBA 311	Business Analytics I		4	
	Credits		12	
Winter				
ACTG 351	Intermediate Accounting II	Aim for a B– or better	4	
FIN 316	Financial Management	Aim to keep a cumulative GPA above 3.00 for internships and jobs	4	
OBA 312	Business Analytics II		4	
General-education course in arts and letters		Attend career fairs throughout the year	4	
	Credits		16	
Spring				
ACTG 352	Intermediate Accounting III	Consider applying for a master of accounting program if CPA is the goal	4	
MGMT 321	Study for GMAT and take test over summer if applying for master of accounting program		4	
FIN 311	Economic Foundations of Competitive Analysis		4	
Elective course		Electives are required to reach the minimum 180 credits	4	
	Credits		16	
	Total Credits		44	

Course	Title		Credits	Milestones
Fourth Year				
Fall				
ACTG 450	Advanced Financial Accounting	Attend Meet the Firms event	4	
ACTG 470	Federal Taxation	Utilize networking events and resources	4	
MKTG 311	Marketing Management		4	
	Credits		12	

Winter			
ACTG 360	Cost Accounting	Apply for degree completion through DuckWeb	4
BA 325	Business Law and Ethics	CPA licensure requires 225 total credits and an additional 8 credits of upper-division accounting course work	4
Elective course			4
OBA 335	Operations Management		4
	Credits		16
Spring			
ACTG 440	Auditing	Register for commence ceremony	4
BA 453	Business Strategy and Planning	Required senior standing and completion of all 300-level business core classes	4
Elective course			4
	Credits		12
	Total Credits		40

Bachelor of Science in Accounting

Course	Title	Credits	Milestones
First Year			
Fall			
BA 101	Introduction to Business	Aim for a B or better	4
MATH 111	College Algebra (Beginning mathematics course may change based on placement or transfer work)	Attend study-abroad and club fairs in first term	4
General-education course in arts and letters		Review the holistic requirements for admission to the major and establish a plan for developing these traits	4
General-education course in social science			4
	Credits		16
Winter			
EC 201	Introduction to Economic Analysis: Microeconomics	Aim for a B or better	4
MATH 241	Calculus for Business and Social Science I	Meet with an academic advisor to make a long-term plan	4
WR 121	College Composition I	Use Career Services to write an evidence-based cover letter and résumé	4
General-education arts and letters course that also satisfies a multicultural requirement		Get involved in a club or activity	4
	Credits		16
Spring			
EC 202	Introduction to Economic Analysis: Macroeconomics	Aim for a B or better	4
WR 122 or WR 123	College Composition II or College Composition III	Plan to attend the spring career fair to network and learn	4
General-education course in arts and letters		Access tutoring resources for additional academic success	4

General-education course in science			4
	Credits		16
	Total Credits		48

Course	Title		Credits	Milestones
Second Year				
Fall				
ACTG 211	Introduction to Accounting I		4	Aim for a B or better
MATH 243	Introduction to Methods of Probability and Statistics		4	Take a leadership role in club or activity; learn to use Duck Connect
Group-satisfying arts and letters course (for global context)			4	Meet with an advisor regarding progress toward admission
Nonbusiness breadth course			4	
	Credits		16	
Winter				
ACTG 213	Introduction to Accounting II		4	Aim for a B or better
Nonbusiness elective course			4	Complete a practice interview on interview stream (Duck Connect); meet Lundquist peer educator about informational interviews
Group-satisfying science courses			8	Prepare major application materials
	Credits		16	
Spring				
BA 240	Managing Business Information	Apply for business major within the first week of the term the term you are completing prebusines requiremer	4	
Global context course		Submit a nonbusiness breadth–global context proposal for approval	4	
General-education course that also satisfies a multicultural requirement		A 3.00 cumulative and core GPA is required for automatic admission	4	
Nonbusiness elective course		Consider summer leadership program in accounting	4	
	Credits		16	
	Total Credits		48	

Course	Title		Credits	Milestones
Third Year				
Fall				
ACTG 350	Intermediate Accounting I		4	Aim for a B– or better
BA 308	Leadership and Communication		4	If studying abroad, select program and finalize term to attend
OBA 311	Business Analytics I		4	Use resources to look into summer internship opportunities
	Credits		12	
Winter				
ACTG 351	Intermediate Accounting II		4	Aim for a B– or better

FIN 316	Financial Management	Aim to keep a cumulative GPA above 3.00 for internships and jobs	4
Nonbusiness breadth course		Attend career fairs throughout the year	4
OBA 312	Business Analytics II		4
	Credits		16
Spring			
ACTG 352	Intermediate Accounting III	Utilize networking events and resources	4
FIN 311	Economic Foundations of Competitive Analysis	Consider applying for a master of accounting program if CPA is the goal	4
MGMT 321	Study for GMAT and take test over summer if applying for the master of accounting program		4
Nonbusiness elective course			4
	Credits		16
	Total Credits		44

Course	Title	Credits Milestones	
Fourth Year			
Fall			
ACTG 450	Advanced Financial Accounting	Attend Meet the Firms event	4
ACTG 470	Federal Taxation		4
MKTG 311	Marketing Management		4
Group-satisfying science course			4
	Credits		16
Winter			
ACTG 360	Cost Accounting	Apply for degree completion through DuckWeb	4
OBA 335	Operations Management	CPA licensure requires 225 total credits and an additional 8 credits of upper-division accounting course work	4
BA 325	Business Law and Ethics		4
	Credits		12
Spring			
ACTG 440	Auditing	Register for commence ceremony	4
BA 453	Business Strategy and Planning	Required senior standing and completion of all 300-level business core courses	4
Nonbusiness breadth course			4
	Credits		12
	Total Credits		40

- **Master of Accounting**
- **Doctor of Philosophy**

Graduate Programs

Master of Accounting

Robin P. Clement, Director
308A Peterson Hall
541-346-3295

The master of accounting (MActg) is designed for students whose undergraduate major is accounting or the equivalent. The program is constructed so that it can be completed in three terms (one academic year) of full-time study. The curriculum is designed to sharpen written and oral communication, leadership, critical thinking, and analytical skills that are needed to excel in the accounting profession.

Program Requirements

The program requires an undergraduate degree in accounting or the equivalent. Five core accounting courses, two accounting electives, five general business or other graduate electives, and two one-credit seminars titled Developing the Business Professional are required. A four-day orientation in September is also required, and an optional half-day miniorientation in June is optional.

MActg Course Requirements

Code	Title	Credits
Accounting courses		30
Five electives outside accounting [1]		15
Total Credits		45

[1] The plan of study for the electives outside of accounting is determined by the student and the program director.

Visit the college's master of accounting website (https://business.uoregon.edu/master-accounting) for more information.

Doctoral Program

Linda Krull, Director
393D Anstett Hall
541-346-3252

Faculty expertise focuses on federal income taxation, disclosure of financial information, and use of accounting information in corporate governance.

The student's program must satisfy the requirements of the Graduate School and the following requirements of the Lundquist College of Business.

The doctoral program requires four to five years of work while in residence on the Eugene campus.

PhD Degree Requirements

Code	Title	Credits
Nine doctoral courses [1]		
Five or more graduate-level statistics courses [2]		
Three graduate-level economics, mathematics, or behavioral science courses [3]		

[1] The department specifies the courses. At least three courses must be taken at the University of Oregon after admission to the doctoral program.

[2] Grades of mid-B or better are required; none of these courses may be taken pass/no pass. These courses may be taken outside the Lundquist College of Business. At least three courses must be completed at the university after admission to the doctoral program.

[3] Courses in these areas of study are subject to final approval by the student's advisory committee and the director of doctoral programs. Each course used to meet this area requirement must be passed with a grade of mid-B or better, and at least two courses must be completed at the university after admission to the doctoral program.

Competence in Specialty

Students are expected to master the literature and techniques in their area of concentration, prepare to write an acceptable dissertation, and perform high-quality research. Competence is demonstrated by passing a departmental written comprehensive examination and by successfully completing one or more required research papers. The department specifies the number of required papers. To be eligible to take a comprehensive examination, students must have completed most of the course work required in the area.

Competence in Statistics and Research Methods

If the department requires an examination in statistics and research methods, it is administered and graded by a committee that includes at least two operations and business analytics faculty members appointed by the director of doctoral programs.

Examinations

Students must pass one written comprehensive examination in their area of concentration. Examinations are graded *high pass*, *pass*, or *no pass*. For examinations given in separate and predesignated parts, the grade may apply to each subpart. All grades are outright; a conditional pass is not permitted.

In the event of failure, a student may be allowed to retake a comprehensive examination or predesignated subpart one time, at the discretion of the department in which the student is majoring. Normally, the examination or predesignated subpart should be retaken during the term following the initial attempt, but it may be taken no sooner than two months after the initial attempt. Failure to pass the comprehensive examination or a subpart on the second attempt results in automatic termination from the PhD program.

Advancement to Candidacy

The student is advanced to candidacy for the PhD degree after satisfying the preceding requirements and upon recommendation by his or her advisory committee to the Lundquist College of Business and to the Graduate School. Advancement must occur no later than three years after the student's entry into the doctoral program.

Dissertation

The student must complete a dissertation embodying the results of research and showing evidence of originality and ability in independent investigation. The dissertation must show mastery of the literature and techniques, be written in creditable literary form, and make a contribution to knowledge.

The student is responsible for formation of a dissertation committee, subject to approval by the Lundquist College of Business and the Graduate School of the university. This committee includes at least three regular faculty members of the college and at least one member from outside the college. The chair of the committee serves as the student's primary dissertation advisor. Before the dissertation topic is accepted by the dissertation committee, the student makes an oral presentation and defense of the research proposal and design. When the topic is accepted by the committee, a copy of the proposal, signed as approved by the committee, is placed in the candidate's file.

The dissertation must be completed within four years of the student's advancement to candidacy. Upon petition to and approval by the PhD program committee and the Graduate School, this period may be extended for one year. Failure to complete the dissertation within this time period invalidates the student's comprehensive examinations and advancement to candidacy. The student must successfully defend the completed dissertation in a public oral examination and defense before the dissertation committee.

Grade Point Average (GPA)

The student must maintain a cumulative GPA of 3.00 or higher in graduate courses.

Termination from Program

A student's participation in the PhD program may be terminated under one or more of the following conditions:

- failure to make satisfactory progress toward advancement to candidacy
- a GPA below 3.00 for two consecutive terms
- failure to complete a dissertation within four years after advancement to candidacy

The decision to terminate will be made by the director of the PhD program after consultation with the PhD coordinator and faculty members of the department in which the student is majoring.

A student dropped from the program is notified in writing, with reasons for termination clearly explained, and a copy of the letter is placed in the student's file. The student has the right to appeal the termination decision by submitting a petition to the senior associate dean for academic affairs.

Waivers

Waiver of any of the above requirements is permitted only in exceptional instances and with the approval of the candidate's program committee, the PhD program committee, and the director of PhD programs. Under no circumstances can requirements of the Graduate School be waived by the Lundquist College of Business.

For more information, visit the website (https://business.uoregon.edu/phd/concentrations/accounting).

Courses

ACTG 199. Special Studies: [Topic]. 1-5 Credits.
Repeatable when the topic changes.

ACTG 211. Introduction to Accounting I. 4 Credits.
The accounting model and financial statements for external users.
Prereq: sophomore standing.

ACTG 213. Introduction to Accounting II. 4 Credits.
Reporting of assets, equities, revenues, and expenses. Cost information and uses in management planning and control. Budgeting, manufacturing cost flows, and product costs.
Prereq: ACTG 211, C- or better; sophomore standing.

ACTG 340. Accounting for Entrepreneurs. 4 Credits.
Sources and uses of cash in the context of start-up and small firms. Emphasis on cash generated by operations and used for operations and growth. Secondary emphasis on external sources of cash.
Prereq: ACTG 211 or MGMT 335.

ACTG 350. Intermediate Accounting I. 4 Credits.
Concepts and principles of financial accounting, including U.S. and international financial reporting standards; analysis of alternatives for income measurement and asset and liability valuation.
Prereq: C- or better in ACTG 213, BA 101, BA 240, EC 201, EC 202, MATH 241, MATH 243, WR 121, and WR 122 or WR 123.

ACTG 351. Intermediate Accounting II. 4 Credits.
Concepts and principles of financial accounting, including U.S. and international financial reporting standards. Analysis of alternatives for income measurement and asset and liability valuation.
Prereq: ACTG 350.

ACTG 352. Intermediate Accounting III. 4 Credits.
Concepts and principles of financial accounting, including U.S. and international financial reporting standards; analysis of alternatives for income measurement and asset and liability valuation.
Prereq: C- or better in ACTG 351, FIN 316.

ACTG 360. Cost Accounting. 4 Credits.
Development and communication of cost information to assist in planning, motivating managers, controlling costs, and evaluating performance.
Prereq: C- or better in ACTG 213, BA 101, BA 240, EC 201, EC 202, MATH 241, MATH 243, WR 121 and WR 122 or WR 123.

ACTG 401. Research: [Topic]. 1-21 Credits.
Repeatable.

ACTG 403. Thesis. 1-12 Credits.
Repeatable.

ACTG 405. Reading and Conference: [Topic]. 1-21 Credits.
Repeatable.

ACTG 406. Special Problems: [Topic]. 1-4 Credits.
Repeatable.

ACTG 407. Seminar: [Topic]. 4 Credits.
Repeatable.

ACTG 408. Workshop: [Topic]. 1-21 Credits.
Repeatable.

ACTG 409. Practicum: [Topic]. 1-3 Credits.
Repeatable.

ACTG 410. Experimental Course: [Topic]. 1-4 Credits.
A recent topic is Accounting Information Systems. Repeatable when the topic changes.
Prereq: C- or better in ACTG 213, BA 101, BA 240, EC 201, EC 202, MATH 241, MATH 243, WR 121.

ACTG 440. Auditing. 4 Credits.
The audit environment, examinations of financial statements, and the audit process. Includes professional standards, audit sampling, and the audit profession; concepts underlying professional ethics for auditors.
Prereq: C– or better in ACTG 350.

ACTG 450. Advanced Financial Accounting. 4 Credits.
Accounting for equity; financial accounting and reporting for corporate consolidation.
Prereq: C- or better in ACTG 352.

ACTG 470. Federal Taxation. 4 Credits.
Federal income tax law covering primarily the taxation of individuals with a focus on business invoice and property transactions. Introduction to tax planning.
Prereq: C- or better in ACTG 213, BA 101, BA 240, EC 201, EC 202, MATH 241, MATH 243, WR 121.

ACTG 503. Thesis. 1-16 Credits.
Repeatable.

ACTG 510. Experimental Course: [Topic]. 1-4 Credits.
A recent topic is Accounting Information Systems. Repeatable when the topic changes.

ACTG 540. Auditing. 4 Credits.
The audit environment, examinations of financial statements, and the audit process. Includes professional standards, audit sampling, and the audit profession; concepts underlying professional ethics for auditors.

ACTG 550. Advanced Financial Accounting. 4 Credits.
Accounting for equity; financial accounting and reporting for corporate consolidation.

ACTG 570. Federal Taxation. 4 Credits.
Federal income tax law covering primarily the taxation of individuals with a focus on business invoice and property transactions. Introduction to tax planning.

ACTG 601. Research: [Topic]. 1-16 Credits.
Repeatable.

ACTG 603. Dissertation. 1-16 Credits.
Repeatable.

ACTG 605. Reading and Conference: [Topic]. 1-16 Credits.
Repeatable.

ACTG 606. Special Problems: [Topic]. 1-16 Credits.
Repeatable.

ACTG 607. Seminar: [Topic]. 1-5 Credits.
Current Research in Accounting is a recent topic. Repeatable.

ACTG 608. Special Topics: [Topic]. 1-16 Credits.
Repeatable.

ACTG 609. Practicum: [Topic]. 1-3 Credits.
Repeatable.

ACTG 610. Experimental Course: [Topic]. 1-5 Credits.
Recent topics include Developing the Business Professional, International Accounting, Tax Pass-Through Entities. Repeatable when the topic changes.

ACTG 612. Financial Accounting. 3 Credits.
Introduces the accounting model and financial statements for external users. Emphasizes the use of accounting information in valuation and performance evaluation.
Prereq: ACTG 211 or equivalent.

ACTG 617. Taxation of Business. 4 Credits.
Taxation of business entities (C corporations, partnerships, S corporations, and limited liability companies) as they form, operate, and dissolve.

ACTG 618. Taxes and Business Strategy. 4 Credits.
How to use economic analysis as a tax planning tool, thereby incorporating tax factors in economic decisions.
Prereq: ACTG 617.

ACTG 620. Entrepreneurial Accounting. 3 Credits.
Coverage includes selection of a company's legal organizational structure; compensation strategies for small business owners; cash flow budgeting, management and forecasting; and financial statement analysis.
Prereq: MBA core or the equivalent.

ACTG 625. Financial Reporting. 3 Credits.
In-depth coverage of the measurement and disclosure principles used to prepare generally accepted accounting principle-based financial statements.
Prereq: MBA core introduction to accounting courses or equivalent.

ACTG 630. Accounting Measurement and Disclosure. 4 Credits.
Recent Financial Accounting Standings Board decisions; current measurement and disclosure conflicts facing the accounting profession. Includes exposure to governmental and not-for-profit accounting issues.

ACTG 631. Financial Statement Analysis and Valuation. 4 Credits.
Examines the role of accounting information in financial decisions. Highlights valuation's relationship to accounting earnings and book value.

ACTG 642. Advanced Assurance Services. 4 Credits.
Knowledge and application of generally accepted accounting principles and generally accepted auditing standards systems, design and flow charting, work paper preparation and review, oral and written presentation, and application of judgment.
Prereq: ACTG 440/540.

ACTG 662. Strategic Cost Management. 4 Credits.
Theory and application of management accounting techniques to decisions made under uncertainty in complex business environments.