Accounting

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Undergraduate Advising Office
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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.

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	
BA 199	Special Studies: [Topic]	1	
Academic Residential Community or FIG seminar			
MATH 111	College Algebra	4	
TLC 199	Special Studies: [Topic] (Study Skills coursework)	1	
First term of first-year second-language sequence		5	
Review the holistic requirements for admission to the major and establish a plan for developing these traits			
	Credits	**15**	
Winter			
EC 201	Introduction to Economic Analysis: Microeconomics	4	
MATH 241	Calculus for Business and Social Science I	4	
WR 121	College Composition I	4	
Second term of first-year second-language sequence		5	
Meet with an academic advisor to make a long-term plan			
Get involved in a club or activity.			
Use Career Services this year to learn to write an evidence-based cover letter and résumé.			
	Credits	**17**	
Spring			
EC 202	Introduction to Economic Analysis: Macroeconomics	4	
WR 122 or WR 123	College Composition II or College Composition III	4	
Third term of first-year second-language sequence		5	
General-education course in science		4	
Consider applying for the job shadow program. Plan to attend the spring career fair to network and learn.			
	Credits	**17**	
	Total Credits	**49**	

Course	Title	Credits	Milestones
Second Year			
Fall			
ACTG 211	Introduction to Accounting I	4	
MATH 243	Introduction to Methods of Probability and Statistics	4	
First term of second-year second-language sequence		4-5	
General-education social science course that also satisfies a multicultural requirement		4	
Meet an advisor regarding progress toward admission			
Learn to use Duck Connect			
	Credits	**16-17**	
Winter			
ACTG 213	Introduction to Accounting II	4	
General-education course in arts and letters		4	Prepare major application
Second term of second-year second-language sequence		4-5	Meet Lundquist peer educator
General-education course in science		4	Complete practice interview
	Credits	**16-17**	
Spring			
BA 240	Spreadsheet Analysis and Visualization	4	
Third term of second-year second-language sequence		4-5	
General-education arts and letters course that also satisfies a multicultural requirement		8	
Consider summer leadership program in accounting			
Apply for business major within the first week of the term you are completing business premajor requirements.			
	Credits	**16-17**	
	Total Credits	**48-51**	

Course	Title	Credits	Milestones
Third Year			
Fall			
ACTG 350	Intermediate Accounting I	4	
BA 308	Leadership and Communication	4	
OBA 311	Business Analytics I	4	
If studying abroad, select a program and finalize term to attend			
	Credits	**12**	
Winter			
ACTG 351	Intermediate Accounting II	4	
FIN 316	Financial Management	4	
OBA 312	Business Analytics II	4	
General-education course in arts and letters		4	Attend career fairs
	Credits	**16**	
Spring			
ACTG 352	Intermediate Accounting III	4	
FIN 311	Economic Foundations of Competitive Analysis	4	
MGMT 311	Managing People in Organizations	4	
Elective course		4	
Consider applying for a master of accounting program if CPA is the goal			
	Credits	**16**	
	Total Credits	**44**	

Course	Title		Credits	Milestones
Fourth Year				
Fall				
ACTG 450	Advanced Financial Accounting		4	Attend Meet the Firms
ACTG 470	Federal Taxation		4	Utilize networking events
MKTG 311	Marketing Management		4	
	Credits		**12**	
Winter				
ACTG 360	Cost Accounting		4	Apply for graduation
BA 325	Business Law and Ethics		4	
Elective course			4	
OBA 335	Operations Management		4	
	Credits		**16**	
Spring				
ACTG 440	Auditing		4	Register for commence
BA 453	Business Strategy and Planning		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		4	
MATH 111	College Algebra (Beginning mathematics course may change based on placement or transfer work)		4	
General-education course in arts and letters			4	
General-education course in social science			4	
Review the holistic requirements for admission to the major and establish a plan for developing these traits				
Attend study-abroad and club fairs in first term				
	Credits		**16**	
Winter				
EC 201	Introduction to Economic Analysis: Microeconomics		4	
MATH 241	Calculus for Business and Social Science I		4	
WR 121	College Composition I		4	Use Career Services
General-education arts and letters course that also satisfies a multicultural requirement			4	Get involved in a club
Meet with an academic advisor to make a long-term plan				
	Credits		**16**	
Spring				
EC 202	Introduction to Economic Analysis: Macroeconomics		4	
WR 122 or WR 123	College Composition II or College Composition III		4	Attend the spring career fair
General-education course in arts and letters			4	Access tutoring resources
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	
MATH 243	Introduction to Methods of Probability and Statistics		4	Learn Duck Connect
Group-satisfying arts and letters course (for global context)			4	
Nonbusiness breadth course			4	
Meet with an advisor regarding progress toward admission				
	Credits		**16**	
Winter				
ACTG 213	Introduction to Accounting II		4	
Nonbusiness elective course			4	
Group-satisfying science courses			8	Prepare major application
Complete a practice interview on interview stream (Duck Connect); meet Lundquist peer educator about informational interviews				
	Credits		**16**	
Spring				
BA 240	Spreadsheet Analysis and Visualization		4	
Global context course			4	
General-education course that also satisfies a multicultural requirement			4	
Nonbusiness elective course			4	Summer leadership program
Apply for business major within the first week of the term the term you are completing prebusiness requirements				
	Credits		**16**	
	Total Credits		**48**	

Course	Title	Milestones	Credits
Third Year			
Fall			
ACTG 350	Intermediate Accounting I		4
BA 308	Leadership and Communication		4
OBA 311	Business Analytics I	Summer internship	4
	Credits		**12**
Winter			
ACTG 351	Intermediate Accounting II		4
FIN 316	Financial Management		4
Nonbusiness breadth course		Attend career fairs	4
OBA 312	Business Analytics II		4
	Credits		**16**
Spring			
ACTG 352	Intermediate Accounting III	Utilize networking events	4
FIN 311	Economic Foundations of Competitive Analysis		4
Nonbusiness elective course			4
MGMT 311	Managing People in Organizations		4
Consider applying for a master of accounting program if CPA is the goal			
	Credits		**16**
	Total Credits		**44**

Course	Title	Milestones	Credits
Fourth Year			
Fall			
ACTG 450	Advanced Financial Accounting	Attend Meet the Firms	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 graduation	4
OBA 335	Operations Management		4
BA 325	Business Law and Ethics		4
	Credits		**12**
Spring			
ACTG 440	Auditing	Register for commence	4
BA 453	Business Strategy and Planning		4
Nonbusiness breadth course			4
	Credits		**12**
	Total Credits		**40**

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: ACTG 213, BA 101, BA 240, EC 201, MATH 241, MATH 243, and WR 122 or WR 123 and with a grade of C- or better.

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, 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.

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 460. Government & Not for Profit Accounting. 4 Credits.
This course teaches differences in accounting and financial reporting for governmental and not-for-profit organizations and differences between private sector and public-sector accounting, standards-setting, meeting stakeholder needs.

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.

ACTG 480. Accounting Data Analytics I. 4 Credits.
Focuses on the increased use of data analytics within the accounting profession, including an understanding of data analytic thinking, terminology and application.
Prereq: ACTG 350.

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 560. Government & Not for Profit Accounting. 4 Credits.
This course teaches differences in accounting and financial reporting for governmental and not-for-profit organizations and differences between private sector and public-sector accounting, standards-setting, meeting stakeholder needs.

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 580. Accounting Data Analytics I. 4 Credits.
Focuses on the increased use of data analytics within the accounting profession, including an understanding of data analytic thinking, terminology and application.

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 619. Taxation of Pass Through Entities. 3 Credits.
Designed for accountants, managers, and entrepreneurs, covers basics of taxation of partnerships, S corporations and their shareholders, and trusts and their beneficiaries. Also covers taxation of exempt entities. Students cannot receive credit for both ACTG 619 and LAW 681.

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.