Accounting

Dane Christiansen, Department Head
Associate Professor of Accounting | Charles E. Kern Research Scholar

Advising and Student Experience
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.

We provide undergraduate and masters students with excellent conceptual and technical skills that will allow them to excel in productive and successful careers as future business leaders. 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 also actively contributes to creating knowledge by conducting and publishing high-quality scholarly research, and by training PhD students to become future teachers and scholars.The School of Accounting is one of only 120 accounting programs accredited by AACSB International.

The department offers an undergraduate major in accounting, a Masters of Accounting, and a Ph.D.

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)

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

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)

Jaewoo Kim, assistant professor (capital markets, financial reporting, information intermediaries, financial accounting for income taxes). BA, 2000, Korea; MBA, 2004, Korea Advanced Institute of Science and Technology; PhD, 2013, Iowa. (2019)

Linda K. Krull, Tykeson Professor of Accounting (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, professor of practice (financial, operational, compliance, and systems auditing; data analysis); Porter Faculty Fellow. 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)

Jennifer Welander, instructor. BA, 1993, Oregon; MBA. 2013, Oregon. (2021)

Emeriti

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

David A. Guenther, professor emeritus. BA, 1976, California State, San Bernardino; PhD, 1990, Washington. (2005)

Michele C. Henney, professor emerita. BS, 1982, California State; MS, 1988, Golden Gate; PhD, 1994, Oregon. (2004)

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	
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	**14**	
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	**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	
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	Prepare major application	4	
Second term of second-year second-language sequence	Meet Lundquist peer educator	4-5	
General-education course in science	Complete practice interview	4	
	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	Milestones	Credits
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		Attend career fairs	4
	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	Milestones	Credits
Fourth Year			
Fall			
ACTG 450	Advanced Financial Accounting	Attend Meet the Firms	4

ACTG 470	Federal Taxation	Utilize networking events	4
MKTG 311	Marketing Management		4
	Credits		**12**
Winter			
ACTG 360	Cost Accounting	Apply for graduation	4
BA 325	Business Law and Ethics		4
Elective course			4
OBA 335	Operations Management		4
	Credits		**16**
Spring			
ACTG 440	Auditing	Register for commence	4
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	Use Career Services	4
General-education arts and letters course that also satisfies a multicultural requirement		Get involved in a club	4
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	Attend the spring career fair	4
General-education course in arts and letters		Access tutoring resources	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
MATH 243	Introduction to Methods of Probability and Statistics	Learn Duck Connect	4
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		Prepare major application	8
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		Summer leadership program	4
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		Credits Milestones
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		Credits Milestones
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 or BA 215, BA 101, BA 240, EC 201, MATH 241 or MATH 251, MATH 243 or MATH 345, 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, and WR 122 or WR 123.

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

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

ACTG 405. Special Problems: [Topic]. 1-12 Credits.
Repeatable.

ACTG 406. Practicum: [Topic]. 1-12 Credits.
Repeatable.

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

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

ACTG 409. Terminal Project. 1-12 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. Special Problems: [Topic]. 1-16 Credits.
Repeatable.

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

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

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

ACTG 609. Terminal Project. 1-12 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 616. Tax Research. 4 Credits.
Introduces tax law, tax authority, and how to research complex tax issues. Emphasizes development of professional research memorandums and advising clients on tax strategies.
Prereq: ACTG 570 or ACTG 617.

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. 4 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.

ACTG 681. Accounting Data & Analytics II. 4 Credits.
Leveraging skills and knowledge developed in ACTG 480/580, this course focuses on enabling students to successfully engage with an iterative process to more effectively perform and communicate analytics across increasingly complex scenarios, producing actionable results that consider risks related to data quality, privacy and misinterpretation. Prereq: ACTG 480 or ACTG 580.