

# Accounting (BA/BS)

For more information, contact [lcb.undergrad@uoregon.edu](mailto:lcb.undergrad@uoregon.edu).

Students who major in accounting will learn more than just how to crunch numbers. They will attain excellent conceptual and technical skills that help them excel in a career as a future business leader. Accounting students will practice the communications skills necessary to share the story the numbers reveal. Learn from some of the best accounting professors in the nation—professors who keep ahead of the curve through their engagement with ongoing research on the evolving global business economy.

Earn both a bachelor's degree and a master of accounting in just four years at the UO Lundquist College of Business. Qualified students entering the UO with AP or IB credit are eligible for the 3+1 Accounting Pathway (<https://business.uoregon.edu/ug/majors/accounting/3-1/>). 3+1 students will have the opportunity to finish their accounting undergraduate degree in three years and complete their master's degree in their fourth year.

## Program Learning Outcomes

Upon successful completion of this program, students will be able to:

- Be creative and analytical problem solvers.
- Be effective communicators.
- Effectively work in a multi-cultural professional environment.
- Be skilled in leading and working successfully in diverse teams.
- Identify and evaluate the ethical, legal and sustainability implications of business decisions.
- Apply fundamental principles and theories in financial accounting, managerial accounting, auditing, taxation, and professional ethics to measure, analyze, validate, and communicate accounting information to the appropriate user group such as investors and creditors and business internal decision makers.

## Pre-Major Requirements

For guaranteed admission to the major, students must obtain at least a 3.0 cumulative GPA (including both UO and transfer coursework) and pass all pre-business core classes with a minimum core GPA of 3.00. All pre-major requirements must be taken for a letter grade and passed with a C- or better for admission to the major. BA 240 and AP or IB coursework is acceptable with a grade of P\*. The university limits retaking of courses in which a P or mid-C or better is earned. The university also limits attempting a course to a maximum of 3 attempts (including marks of W,N,F,D, C-); a petition is required for an exception. When repeating a core course, only the most recent grade is used in calculating the pre-business core GPA.

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 |
|---------------------|-------------------------------------|---------|
| <b>Core Courses</b> |                                     |         |
| BA 101Z             | Introduction to Business            | 4       |
| BA 211Z             | Principles of Financial Accounting  | 4       |
| BA 213Z             | Principles of Managerial Accounting | 4       |

|        |                                                   |   |
|--------|---------------------------------------------------|---|
| EC 201 | Introduction to Economic Analysis: Microeconomics | 4 |
| EC 202 | Introduction to Economic Analysis: Macroeconomics | 4 |

### Additional Courses

|             |                                            |   |
|-------------|--------------------------------------------|---|
| BA 240      | Spreadsheet Analysis and Visualization     | 4 |
| MATH 241    | Calculus for Business and Social Science I | 4 |
| or MATH 251 | Calculus I                                 |   |
| STAT 243Z   | Elementary Statistics I                    | 4 |

### College Compositions

|            |                                   |   |
|------------|-----------------------------------|---|
| WR 121Z    | Composition I                     | 4 |
| or HC 101H | Liberal Arts: [Topic]             |   |
| WR 122Z    | Composition II                    | 4 |
| or WR 123  | College Composition III           |   |
| or HC 221H | Arts and Letters Inquiry: [Topic] |   |

**Total Credits** 40

## Accounting Major Requirements

| Code                                               | Title                                        | Credits   |
|----------------------------------------------------|----------------------------------------------|-----------|
| <b>Upper-Division Core</b>                         |                                              |           |
| BA 308                                             | Leadership and Communication                 | 4         |
| BA 322                                             | Fundamentals of Sustainable Business         | 4         |
| MKTG 311                                           | Marketing Management                         | 4         |
| FIN 311                                            | Economic Foundations of Competitive Analysis | 4         |
| or EC 311                                          | Intermediate Microeconomic Theory            |           |
| FIN 316                                            | Financial Management                         | 4         |
| MGMT 311                                           | Managing People in Organizations             | 4         |
| BA 325                                             | Business Law and Ethics                      | 4         |
| or BA 425                                          | Law for Managers                             |           |
| OBA 311                                            | Business Analytics I                         | 4         |
| OBA 312                                            | Business Analytics II                        | 4         |
| OBA 335                                            | Operations Management                        | 4         |
| BA 453                                             | Business Strategy and Planning               | 4         |
| <b>Upper-Division Accounting Courses</b>           |                                              |           |
| 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         |
| <b>Cultural Awareness Requirement <sup>1</sup></b> |                                              | <b>4</b>  |
| ANTH 209                                           | Business Anthropology                        |           |
| BA 252                                             | Global Perspectives in Business              |           |
| BA 361                                             | Cross-Cultural Business Communication        |           |
| BA 365                                             | Cross-Cultural Negotiation                   |           |
| GLBL 102                                           | Foundations for Intercultural Competence     |           |
| MGMT 420                                           | Managing in a Global Economy                 |           |
| <b>Total Credits</b>                               |                                              | <b>76</b> |

<sup>1</sup> Cultural Awareness for Business Decisions requires students take one course (4 credits) that helps them develop a deeper sensitivity to cultural differences and an understanding of how such differences can impact interactions and relationships in a business setting. Students

who study abroad or intern for credit in one country for six weeks or more may have the Cultural Awareness requirement waived with the approval of an academic advisor.

- 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 Director of the School of Accounting.
- Students pursuing the certified public accountant (CPA) designation are required to take additional course work prior to sitting for the Certified Public Accountant Examination.

Residence Requirement

Students must complete a minimum of 44 upper-division credits in regularly scheduled Lundquist College of Business courses. With the department head’s approval, credits may be transferred from other accredited institutions, independent study, or approved courses in other departments. Accounting majors must complete all upper-division accounting courses at the University of Oregon.

3 + 1 Accounting Pathway

The 3+1 Accounting Pathway is an accelerated program for accounting majors, an opportunity for qualified incoming freshman students interested in accounting to complete their bachelor’s degree and master of accounting degree within four years. 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/>).

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 |
|---------------------------------------------------|--------------------------|-----------|------------|
| <b>First Year</b>                                 |                          |           |            |
| <b>Fall</b>                                       |                          |           |            |
| BA 101Z                                           | Introduction to Business | 4         |            |
| BA 199                                            | Special Studies: [Topic] | 1         |            |
| Academic Residential Community or FIG seminar     |                          |           |            |
| MATH 111Z                                         | Precalculus I: Functions | 4         |            |
| First term of first-year second-language sequence |                          | 5         |            |
| <b>Credits</b>                                    |                          | <b>14</b> |            |

|                                                    |                                                   |           |
|----------------------------------------------------|---------------------------------------------------|-----------|
| <b>Winter</b>                                      |                                                   |           |
| EC 201                                             | Introduction to Economic Analysis: Microeconomics | 4         |
| MATH 241                                           | Calculus for Business and Social Science I        | 4         |
| WR 121Z                                            | Composition I                                     | 4         |
| Second term of first-year second-language sequence |                                                   | 5         |
| <b>Credits</b>                                     |                                                   | <b>17</b> |
| <b>Spring</b>                                      |                                                   |           |
| EC 202                                             | Introduction to Economic Analysis: Macroeconomics | 4         |
| WR 122Z                                            | Composition II                                    | 4         |
| Third term of first-year second-language sequence  |                                                   | 5         |
| Arts and Letters course                            |                                                   | 4         |
| <b>Credits</b>                                     |                                                   | <b>17</b> |
| <b>Total Credits</b>                               |                                                   | <b>48</b> |

| Course                                                                      | Title                                  | Credits      | Milestones |
|-----------------------------------------------------------------------------|----------------------------------------|--------------|------------|
| <b>Second Year</b>                                                          |                                        |              |            |
| <b>Fall</b>                                                                 |                                        |              |            |
| BA 211Z                                                                     | Principles of Financial Accounting     | 4            |            |
| STAT 243Z                                                                   | Elementary Statistics I                | 4            |            |
| First term of second-year second-language sequence                          |                                        | 4-5          |            |
| Social Science course that also satisfies a cultural literacy requirement   |                                        | 4            |            |
| <b>Credits</b>                                                              |                                        | <b>16-17</b> |            |
| <b>Winter</b>                                                               |                                        |              |            |
| BA 213Z                                                                     | Principles of Managerial Accounting    | 4            |            |
| BA 240                                                                      | Spreadsheet Analysis and Visualization | 4            |            |
| Second term of second-year second-language sequence                         |                                        | 4-5          |            |
| Science course                                                              |                                        | 4            |            |
| <b>Credits</b>                                                              |                                        | <b>16-17</b> |            |
| <b>Spring</b>                                                               |                                        |              |            |
| BA 308                                                                      | Leadership and Communication           | 4            |            |
| Third term of second-year second-language sequence                          |                                        | 4-5          |            |
| Arts and Letters course that also satisfies a cultural literacy requirement |                                        | 4            |            |
| Science course                                                              |                                        | 4            |            |
| <b>Credits</b>                                                              |                                        | <b>16-17</b> |            |
| <b>Total Credits</b>                                                        |                                        | <b>48-51</b> |            |

| Course                  | Title                      | Credits   | Milestones |
|-------------------------|----------------------------|-----------|------------|
| <b>Third Year</b>       |                            |           |            |
| <b>Fall</b>             |                            |           |            |
| ACTG 350                | Intermediate Accounting I  | 4         |            |
| OBA 311                 | Business Analytics I       | 4         |            |
| Arts and Letters course |                            | 4         |            |
| <b>Credits</b>          |                            | <b>12</b> |            |
| <b>Winter</b>           |                            |           |            |
| ACTG 351                | Intermediate Accounting II | 4         |            |
| FIN 316                 | Financial Management       | 4         |            |
| OBA 312                 | Business Analytics II      | 4         |            |

|                                                                         |           |
|-------------------------------------------------------------------------|-----------|
| Arts and Letters course                                                 | 4         |
| <b>Credits</b>                                                          | <b>16</b> |
| <b>Spring</b>                                                           |           |
| ACTG 352 Intermediate Accounting III                                    | 4         |
| FIN 311 Economic Foundations of Competitive Analysis                    | 4         |
| MGMT 311 Managing People in Organizations                               | 4         |
| Cultural Awareness for Business Decisions Course                        | 4         |
| Consider applying for a Master of Accounting program if CPA is the goal |           |
| <b>Credits</b>                                                          | <b>16</b> |
| <b>Total Credits</b>                                                    | <b>44</b> |

| Course               | Title                                | Credits   | Milestones                  |
|----------------------|--------------------------------------|-----------|-----------------------------|
| <b>Fourth Year</b>   |                                      |           |                             |
| <b>Fall</b>          |                                      |           |                             |
| ACTG 450             | Advanced Financial Accounting        | 4         | Attend<br>Meet the<br>Firms |
| ACTG 470             | Federal Taxation                     | 4         |                             |
| MKTG 311             | Marketing Management                 | 4         |                             |
| <b>Credits</b>       |                                      | <b>12</b> |                             |
| <b>Winter</b>        |                                      |           |                             |
| ACTG 360             | Cost Accounting                      | 4         | Apply for<br>graduation     |
| BA 322               | Fundamentals of Sustainable Business | 4         |                             |
| BA 325               | Business Law and Ethics              | 4         |                             |
| OBA 335              | Operations Management                | 4         |                             |
| <b>Credits</b>       |                                      | <b>16</b> |                             |
| <b>Spring</b>        |                                      |           |                             |
| ACTG 440             | Auditing                             | 4         | Register<br>for<br>commence |
| BA 453               | Business Strategy and Planning       | 4         |                             |
| Elective course      |                                      | 4         |                             |
| <b>Credits</b>       |                                      | <b>12</b> |                             |
| <b>Total Credits</b> |                                      | <b>40</b> |                             |

## Bachelor of Science in Accounting

| Course                  | Title                                             | Credits   | Milestones |
|-------------------------|---------------------------------------------------|-----------|------------|
| <b>First Year</b>       |                                                   |           |            |
| <b>Fall</b>             |                                                   |           |            |
| BA 101Z                 | Introduction to Business                          | 4         |            |
| MATH 111Z               | Precalculus I: Functions                          | 4         |            |
| Arts and Letters course |                                                   | 4         |            |
| Social Science course   |                                                   | 4         |            |
| <b>Credits</b>          |                                                   | <b>16</b> |            |
| <b>Winter</b>           |                                                   |           |            |
| EC 201                  | Introduction to Economic Analysis: Microeconomics | 4         |            |
| MATH 241                | Calculus for Business and Social Science I        | 4         |            |
| WR 121Z                 | Composition I                                     | 4         |            |

|                                                                             |                                                   |           |
|-----------------------------------------------------------------------------|---------------------------------------------------|-----------|
| Arts and Letters course that also satisfies a cultural literacy requirement |                                                   | 4         |
| <b>Credits</b>                                                              |                                                   | <b>16</b> |
| <b>Spring</b>                                                               |                                                   |           |
| EC 202                                                                      | Introduction to Economic Analysis: Macroeconomics | 4         |
| WR 122Z                                                                     | Composition II                                    | 4         |
| Arts and Letters course                                                     |                                                   | 4         |
| Science course                                                              |                                                   | 4         |
| <b>Credits</b>                                                              |                                                   | <b>16</b> |
| <b>Total Credits</b>                                                        |                                                   | <b>48</b> |

| Course                                                                      | Title                                  | Credits   | Milestones                                          |
|-----------------------------------------------------------------------------|----------------------------------------|-----------|-----------------------------------------------------|
| <b>Second Year</b>                                                          |                                        |           |                                                     |
| <b>Fall</b>                                                                 |                                        |           |                                                     |
| BA 211Z                                                                     | Principles of Financial Accounting     | 4         |                                                     |
| STAT 243Z                                                                   | Elementary Statistics I                | 4         |                                                     |
| Arts and Letters course that also satisfies a cultural literacy requirement |                                        | 4         |                                                     |
| Elective                                                                    |                                        | 4         | Consider<br>using<br>electives<br>toward a<br>minor |
| <b>Credits</b>                                                              |                                        | <b>16</b> |                                                     |
| <b>Winter</b>                                                               |                                        |           |                                                     |
| BA 213Z                                                                     | Principles of Managerial Accounting    | 4         |                                                     |
| BA 240                                                                      | Spreadsheet Analysis and Visualization | 4         |                                                     |
| Elective                                                                    |                                        | 4         |                                                     |
| Science course                                                              |                                        | 4         |                                                     |
| <b>Credits</b>                                                              |                                        | <b>16</b> |                                                     |
| <b>Spring</b>                                                               |                                        |           |                                                     |
| BA 308                                                                      | Leadership and Communication           | 4         |                                                     |
| BA 322                                                                      | Fundamentals of Sustainable Business   | 4         |                                                     |
| Cultural Awareness for Business Decisions Course                            |                                        | 4         |                                                     |
| Elective                                                                    |                                        | 4         |                                                     |
| <b>Credits</b>                                                              |                                        | <b>16</b> |                                                     |
| <b>Total Credits</b>                                                        |                                        | <b>48</b> |                                                     |

| Course            | Title                      | Credits   | Milestones |
|-------------------|----------------------------|-----------|------------|
| <b>Third Year</b> |                            |           |            |
| <b>Fall</b>       |                            |           |            |
| ACTG 350          | Intermediate Accounting I  | 4         |            |
| OBA 311           | Business Analytics I       | 4         |            |
| Science course    |                            | 4         |            |
| <b>Credits</b>    |                            | <b>12</b> |            |
| <b>Winter</b>     |                            |           |            |
| ACTG 351          | Intermediate Accounting II | 4         |            |
| FIN 316           | Financial Management       | 4         |            |
| OBA 312           | Business Analytics II      | 4         |            |
| Elective          |                            | 4         |            |
| <b>Credits</b>    |                            | <b>16</b> |            |

**Spring**

|                                                                         |                                              |           |
|-------------------------------------------------------------------------|----------------------------------------------|-----------|
| ACTG 352                                                                | Intermediate Accounting III                  | 4         |
| FIN 311                                                                 | Economic Foundations of Competitive Analysis | 4         |
| MGMT 311                                                                | Managing People in Organizations             | 4         |
| Elective                                                                |                                              | 4         |
| Consider applying for a master of accounting program if CPA is the goal |                                              |           |
| <b>Credits</b>                                                          |                                              | <b>16</b> |
| <b>Total Credits</b>                                                    |                                              | <b>44</b> |

| Course | Title | Credits | Milestones |
|--------|-------|---------|------------|
|--------|-------|---------|------------|

**Fourth Year****Fall**

|                |                               |           |
|----------------|-------------------------------|-----------|
| ACTG 450       | Advanced Financial Accounting | 4         |
| ACTG 470       | Federal Taxation              | 4         |
| MKTG 311       | Marketing Management          | 4         |
| Elective       |                               | 4         |
| <b>Credits</b> |                               | <b>16</b> |

**Winter**

|                |                         |                      |           |
|----------------|-------------------------|----------------------|-----------|
| ACTG 360       | Cost Accounting         | Apply for graduation | 4         |
| OBA 335        | Operations Management   |                      | 4         |
| BA 325         | Business Law and Ethics |                      | 4         |
| <b>Credits</b> |                         |                      | <b>12</b> |

**Spring**

|                      |                                |                       |           |
|----------------------|--------------------------------|-----------------------|-----------|
| ACTG 440             | Auditing                       | Register for commence | 4         |
| BA 453               | Business Strategy and Planning |                       | 4         |
| Elective             |                                |                       | 4         |
| <b>Credits</b>       |                                |                       | <b>12</b> |
| <b>Total Credits</b> |                                |                       | <b>40</b> |