Accounting (BA/BS)

http://business.uoregon.edu/ug/majors/accounting (http://business.uoregon.edu/ug/majors/accounting/)

For more information, contact 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
Core Courses		
BA 101Z	Introduction to Business	4
BA 211Z	Principles of Financial Accounting	4
BA 213Z	Principles of Managerial Accounting	4
EC 201Z	Principles of Microeconomics	4
EC 202Z	Principles of Macroeconomics	4
Additional Courses		
BA 169Z	Data Analysis Using Microsoft Excel	4
MATH 241	Calculus for Business and Social Science I	4
or MATH 251Z	Differential Calculus	
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
Upper-Division Core		
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
Upper-Division Accounting Courses		
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
Cultural Awareness Requirement [1]		**4**
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	
Total Credits		**76**

[1] 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 during the winter term 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
First Year			
Fall			
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 1st-year second-language sequence		5	
	Credits	**14**	
Winter			
EC 201Z	Principles of Microeconomics	4	
MATH 241	Calculus for Business and Social Science I	4	
WR 121Z	Composition I	4	
Second term of 1st-year second-language sequence		5	
	Credits	**17**	
Spring			
EC 202Z	Principles of Macroeconomics	4	
WR 122Z	Composition II	4	
Third term of 1st-year second-language sequence		5	
Core-education course in arts and letters		4	
	Credits	**17**	
Second Year			
Fall			
BA 211Z	Principles of Financial Accounting	4	
STAT 243Z	Elementary Statistics I	4	
First term of 2nd-year second-language sequence		4-5	
Core-education course in social science that also satisfies a cultural literacy requirement		4	
	Credits	**16-17**	
Winter			
BA 213Z	Principles of Managerial Accounting	4	
BA 169Z	Data Analysis Using Microsoft Excel	4	
Second term of 2nd-year second-language sequence		4-5	
Core-education course in science		4	
	Credits	**16-17**	
Spring			
BA 308	Leadership and Communication	4	
Third term of 2nd-year second-language sequence		4-5	
Core-education course in arts and letters that also satisfies a cultural literacy requirement		4	
Core-education course in science		4	
	Credits	**16-17**	
Third Year			
Fall			
ACTG 350	Intermediate Accounting I	4	
OBA 311	Business Analytics I	4	
Core-education course in arts and letters		4	
	Credits	**12**	
Winter			
ACTG 351	Intermediate Accounting II	4	
FIN 316	Financial Management	4	
OBA 312	Business Analytics II	4	
Core-education course in arts and letters		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	
Cultural Awarenss for Business Decisions course		4	
Consider applying for a Master of Accounting program if CPA is the goal			
	Credits	**16**	

Fourth Year			
Fall			
ACTG 450	Advanced Financial Accounting	Attend Meet the Firms	4
ACTG 470	Federal Taxation		4
MKTG 311	Marketing Management		4
	Credits		**12**
Winter			
ACTG 360	Cost Accounting	Apply for graduation	4
BA 322	Fundamentals of Sustainable Business		4
BA 325	Business Law and Ethics		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		**180-183**

Bachelor of Science in Accounting

Course	Title	Credits Milestones	
First Year			
Fall			
BA 101Z	Introduction to Business		4
MATH 111Z	Precalculus I: Functions		4
Core-education course in arts and letters			4
Core-education course in social science			4
	Credits		**16**
Winter			
EC 201Z	Principles of Microeconomics		4
MATH 241	Calculus for Business and Social Science I		4
WR 121Z	Composition I		4
Core-education course in arts and letters that also satisfies a cultural literacy requirement			4
	Credits		**16**
Spring			
EC 202Z	Principles of Macroeconomics		4
WR 122Z	Composition II		4
Core-education course in arts and letters			4
Core-education course in science			4
	Credits		**16**
Second Year			
Fall			
BA 211Z	Principles of Financial Accounting		4
STAT 243Z	Elementary Statistics I		4
Core-education course in arts and letters that also satisfies a cultural literacy requirement			4
Elective course		Consider using electives toward a minor	4
	Credits		**16**
Winter			
BA 213Z	Principles of Managerial Accounting		4
BA 169Z	Data Analysis Using Microsoft Excel		4
Elective course			4
Core-education course in science			4
	Credits		**16**
Spring			
BA 308	Leadership and Communication		4
BA 322	Fundamentals of Sustainable Business		4
Cultural Awareness for Business Decisions course			4
Elective course			4
	Credits		**16**
Third Year			
Fall			
ACTG 350	Intermediate Accounting I		4
OBA 311	Business Analytics I		4
Core-education course in science			4
	Credits		**12**
Winter			
ACTG 351	Intermediate Accounting II		4
FIN 316	Financial Management		4
OBA 312	Business Analytics II		4
Elective course			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**
Fourth Year			
Fall			
ACTG 450	Advanced Financial Accounting		4
ACTG 470	Federal Taxation		4
MKTG 311	Marketing Management		4
Elective 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 commencement	4
BA 453	Business Strategy and Planning		4
Elective course			4
	Credits		**12**
	Total Credits		**180**