



# ACCOUNTING

## Major Overview

Accounting students are highly recruited by a variety of organizations, taking positions in public accounting firms, industry, and government. The field includes areas such as auditing, management accounting, financial accounting, tax accounting and public-sector accounting. Accountants become involved in issues ranging from the design of information systems to the formulation of acquisition strategies. Given the growing internationalization of business, career paths can lead to exciting opportunities abroad.

Students who choose to major in accounting embark upon a career in an exciting and prestigious profession. Firms recruit from all over. The School of Accounting has strong connections with many public accounting firms and companies, creating opportunities for accounting students to engage with recruiters and accounting professionals as soon as they show interest in accounting. Through Beta Alpha Psi, the national honors fraternity for financial information professionals, students participate in meaningful opportunities that develop their technical skills and begin their transition from student to professional. The University of Oregon chapter of Beta Alpha Psi is the second oldest in the nation.

The curriculum is challenging, emphasizing the development of skills in problem solving, analytical reasoning, and written and oral communication. Students participate in a variety of “real world” projects and obtain considerable hands-on applied software experience. The program offers significant student/faculty interaction.

The Lundquist College of Business at the University of Oregon is fully accredited by the Association for Advancement of Collegiate Schools of Business (AACSB). The UO School of Accounting is one of only 20% of business school programs separately accredited by the AACSB.

## Advising Notes

To enroll in 300 and 400 level courses, you must be admitted to the Lundquist College of Business. All prerequisites must be completed with a C- or better. Your ability to register for a specific course will depend upon available seating at the time you register. All upper division accounting courses must be taken at UO unless prior approval is obtained from the School of Accounting.

## Major Requirements

Course Title (Credit Hours)	Course	Pre-requisites
<ul style="list-style-type: none"> <li>Introduction to Accounting I, II (4, 4)</li> </ul>	ACTG 211, 213	ACTG 211 is a prereq for ACTG 213
<ul style="list-style-type: none"> <li>Intermediate Accounting I (4)</li> </ul>	ACTG 350	Major status (see class schedule for full pre-req info)
<ul style="list-style-type: none"> <li>Intermediate Accounting II (4)</li> </ul>	ACTG 351	Major status, ACTG 350, FIN 316 (recommended)
<ul style="list-style-type: none"> <li>Intermediate Accounting III (4)</li> </ul>	ACTG 352	Major status, ACTG 351, FIN 316
<ul style="list-style-type: none"> <li>Cost Accounting (4)</li> </ul>	ACTG 360	Major status (see class schedule for full pre-req info)
<ul style="list-style-type: none"> <li>Auditing (4)</li> </ul>	ACTG 440	Major status, ACTG 350
<ul style="list-style-type: none"> <li>Advanced Financial Accounting (4)</li> </ul>	ACTG 450	Major status, ACTG 352
<ul style="list-style-type: none"> <li>Federal Taxation (4)</li> </ul>	ACTG 470	Major Status (see class schedule for full pre-req info)

## 2023-2024 Course Offering Schedule

Fall	Winter	Spring	Summer
ACTG 350 (3)	ACTG 350 (2)		
	ACTG 351 (2)	ACTG 351 (2)	
ACTG 352 (1)		ACTG 352 (2)	
	ACTG 360 (1)	ACTG 360 (2)	
	ACTG 440 (1)	ACTG 440 (1)	
ACTG 450 (1)	ACTG 450 (1)	ACTG 450 (1)	
ACTG 470 (1)	ACTG 470 (2)		
Electives offered*		Electives offered*	Electives offered*
BA 425 (Law for Managers)		ACTG 460/560 (Gvt & Not for Profit Acc)	ACTG 410/510 (Prof Ethics for Actnts)
ACTG 480/580 (Actg Data & Analytics)		ACTG 480/580 (Actg Data & Analytics)	
		ACTG 410/510 (Prof Ethics for Actnts)	

\*The Oregon State Board of Accountancy has ultimate decision of the qualification of electives.

## Master of Accounting (MAcc)

The UO Master of Accounting (MAcc) degree is the recommended way to satisfy the 225-credit educational requirement to take the CPA exam. Through an integrated set of coursework, activities, experiences, and resources, MAcc students graduate with a holistic understanding of accounting and business enabling them to reach their full professional potential. The MAcc program takes only three terms to complete, and students can often begin MAcc courses as they complete their undergraduate degree. Please contact Robin Clement ([rclement@uoregon.edu](mailto:rclement@uoregon.edu)) if you are interested in this option. More information is available at [business.uoregon.edu/macc](http://business.uoregon.edu/macc).

## Undergraduate Main Advising Office

Location	Hours	Contact	Website
203 Peterson Lillis Business Complex	Monday-Friday 8:00 a.m.-5:00 p.m.	541-346-3303	<a href="http://business.uoregon.edu/ug">business.uoregon.edu/ug</a>

## Key Accounting Major Contacts

Faculty	Phone	Email	Office
Robin Clement	541-346-3295	<a href="mailto:rclement@uoregon.edu">rclement@uoregon.edu</a>	308A Peterson
Stephanie Peel	541-346-8010	<a href="mailto:speel@uoregon.edu">speel@uoregon.edu</a>	391E Anstett
Mary Savage	541-346-1493	<a href="mailto:msavage7@uoregon.edu">msavage7@uoregon.edu</a>	391B Anstett
Jennifer Welander	541-346-3281	<a href="mailto:jweland2@uoregon.edu">jweland2@uoregon.edu</a>	391C Anstett

## Professional Activities

Reading <ul style="list-style-type: none"> <li>Wall Street Journal</li> <li>Business Week</li> <li>The Oregon Certified Public Accountant</li> </ul>	Campus Opportunities <ul style="list-style-type: none"> <li>Beta Alpha Psi</li> <li>Meet the Firms (fall)</li> <li>Meet the Students (winter)</li> <li>Accounting Firm Office Hours</li> <li>Early Career Launcher (spring)</li> </ul>	Off-campus Opportunities <ul style="list-style-type: none"> <li>Internships</li> <li>OSCPA Career Showcase in Portland (fall)</li> <li>Firm Open Houses (summer &amp; fall)</li> </ul>
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## Careers

- Certified Public Accountant
- CFO
- Controller
- Comptroller
- Governmental Accountant
- Auditor
- Tax and financial planner
- Internal auditor
- Forensic accountant
- Consultant

## Key Websites

- [facebook.com/uoaccounting](https://facebook.com/uoaccounting)
- [oregon.gov/BOA](http://oregon.gov/BOA)
- [nasba.org](http://nasba.org)
- [business.uoregon.edu/master-accounting](http://business.uoregon.edu/master-accounting)
- [uobap.com](http://uobap.com)

# CPA Licensing Information

## School of Accounting Advice for CPA exam

The School of Accounting recommends students planning a career in public accounting complete a master's degree in accounting, which will most likely satisfy the educational requirements to sit for the CPA exam in most states. To sit for the CPA exam, you must have a minimum of a bachelor's degree and 225 quarter credits (equivalent to 150 semester hours). A bachelor's degree requires 180 credits and a master's degree requires an additional 45 credits, totaling 225. In most cases, the additional academic work needed to acquire the technical competencies and develop the skills required by today's CPA is best obtained through a master's degree.

Students do not necessarily have to get a master's degree to meet the CPA educational requirements. They can also meet the requirement at the undergraduate level or take additional credits beyond the bachelor's degree. Students not planning to complete a master's degree should contact the board of accountancy in the state they plan to work in after college to confirm how additional credits will count toward education requirements for CPA eligibility in a particular state.

## Licensing Requirements for CPAs in Oregon

Anyone taking the CPA exam in Oregon needs 36 upper division (300 & 400-level courses) accounting-specific credits. The Oregon Board of Accountancy does not count credits for ACTG 211 and ACTG 213 toward this requirement. An additional 36 credit hours must be in business, economics or accounting.

If you graduate with an undergraduate degree in accounting, you will earn 28 upper-division accounting credits (ACTG 350, 351, 352, 360, 440, 450, and 470). This means you will need 8 additional upper-division accounting credits to be eligible to sit for the CPA exam in Oregon. Students completing the UO Master of Accounting program (MAcc) will meet this requirement through their graduate coursework. MAcc courses include ACTG 617, 618, 630, 631, 662, 580, 610 and 642. Students not planning to continue to the MAcc should contact the Oregon Board of Accountancy regarding how additional credits will count toward the education requirements for CPA eligibility in Oregon.

Visit the Oregon Board of Accountancy for the most up-to-date information: [www.oregon.gov/BOA](http://www.oregon.gov/BOA)

## Licensing Requirements for CPAs in other states

Each state has its own requirements for taking the CPA exam. If you do not intend to remain in Oregon after graduation, you should check with the board of accountancy in the state in which you plan to obtain your CPA license, well in advance of graduation. Students should pay particular attention to the ethics requirements for each state. Here are the sites for information about licensing requirements for the states of California and Washington:

[www.dca.ca.gov/cba/applicants.shtml](http://www.dca.ca.gov/cba/applicants.shtml)

[www.cpaboard.wa.gov/individual-licensing](http://www.cpaboard.wa.gov/individual-licensing)

***CPA licensing requirements can change from year-to-year, so make sure that you have the most current requirements at the time you plan to sit for the CPA exam.***