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. The School of Accounting has strong connections with many public accounting firms and companies on the west coast, creating opportunities for accounting students to engage with recruiters and accounting professionals as soon as they begin the program. Through Beta Alpha Psi, the national honors fraternity for financial information professionals, students participate in meaningful service projects 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 computer experience. The relatively small size of the program allows 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 183 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

<table>
<thead>
<tr>
<th>Course Title (Credit Hours)</th>
<th>Course</th>
<th>Pre-requisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Introduction to Accounting I, II (4, 4)</td>
<td>ACTG 211, 213</td>
<td>ACTG 211 is a prereq for ACTG 213</td>
</tr>
<tr>
<td>• Intermediate Accounting I (4)</td>
<td>ACTG 350</td>
<td>Major status (see class schedule for full pre-req info)</td>
</tr>
<tr>
<td>• Intermediate Accounting II (4)</td>
<td>ACTG 351</td>
<td>Major status, ACTG 350, FIN 316 (recommended)</td>
</tr>
<tr>
<td>• Intermediate Accounting III (4)</td>
<td>ACTG 352</td>
<td>Major status, ACTG 351, FIN 316</td>
</tr>
<tr>
<td>• Cost Accounting (4)</td>
<td>ACTG 360</td>
<td>Major status (see class schedule for full pre-req info)</td>
</tr>
<tr>
<td>• Auditing and Professional Ethics (4)</td>
<td>ACTG 440</td>
<td>Major status, ACTG 350</td>
</tr>
<tr>
<td>• Advanced Financial Accounting (4)</td>
<td>ACTG 450</td>
<td>Major Status (see class schedule for full pre-req info)</td>
</tr>
<tr>
<td>• Federal Taxation (4)</td>
<td>ACTG 470</td>
<td></td>
</tr>
</tbody>
</table>

business.uoregon.edu/ug/majors/accounting

Revised Sept 2018 for use during the 2018-19 academic year
### Fall
- ACTG 350 (3)
- ACTG 352 (2)
- ACTG 450
- ACTG 470 (1)
- Actg 410 (Law for Managers)

### Winter
- ACTG 350 (2)
- ACTG 351 (2)
- ACTG 360 (2)
- ACTG 440 (2)
- ACTG 450
- ACTG 470 (2)

### Spring
- ACTG 351 (2)
- ACTG 352 (2)
- ACTG 360 (2)
- ACTG 440 (1)
- ACTG 450
- ACTG 410* (Actg Info Systems)
- ACTG 410* (Professional Ethics)

### Master of Accounting (MAcc)
The UO offers a Master of Accounting (MAcc) degree, which is an ideal way to satisfy the 225 educational credit requirement to take the CPA exam. The MAcc program takes only three terms to complete, and students graduate with a holistic understanding of accounting and business. Through an integrated set of coursework, activities, experiences, and resources, MAcc students reach their full potential. More information is available at business.uoregon.edu/macc.

### Undergraduate Main Advising Office
- **Location**: 203 Peterson Lillis Business Complex
- **Contact**: 541-346-3303
- **Hours**: Monday-Friday 8:00 a.m.-5:00 p.m.

### Key Contact
- **Robin Clement**
  - Director, Master of Accounting Program, School of Accounting
  - Coordinator, Senior Lecturer II of Accounting
  - (541) 346-3295
  - 308A Peterson
  - rclampet@uoregon.edu

### Professional Activities

#### Reading
- Wall Street Journal
- Business Week
- The Oregon Certified Public Accountant

#### Campus Opportunities
- Beta Alpha Psi
- Meet the Firms (fall)
- Meet the Students (spring)
- Accounting Firm Office Hours
- Fall Recruiting Orientation (spring)

#### Off-campus Opportunities
- Summer Leadership Programs
- Internships
- OSCPA Career Showcase in Portland (fall)
- Firm Open Houses (summer & fall)
- Career Day (spring)
- Job Shadow Program

### 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://www.facebook.com/uoaccounting)
- [oregon.gov/BOA](https://www.oregon.gov/BOA)
- [nasba.org](https://www.nasba.org)

[business.uoregon.edu/ug/majors/accounting](http://business.uoregon.edu/ug/majors/accounting)
CPA Licensing Information

School of Accounting Advice for Oregon CPA exam
To sit for the CPA exam in Oregon you must have 225 quarter credits. Graduating with a bachelor’s degree requires 180 credits. How do you obtain 45 additional credits?

1. Obtain a master’s degree in accounting (MAcc). This is our recommended solution.
2. Take additional undergraduate courses to achieve a second major or minor degree in another area (for example, economics).
3. Take additional undergraduate courses that you think may help you in your future career as a business leader (for example, political science, computer programming).

Obtaining 36 Accounting Credits
Beginning June 30, 2017, anyone taking the CPA exam in Oregon will need to have 36 upper division (300 & 400-level courses) accounting credits. The Oregon Board of Accountancy will no longer count credits for ACTG 211 and ACTG 213 after that date.

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 have to acquire 8 additional accounting credits somehow. Here are some possible ways to acquire additional credits:

1. Obtain a master’s degree in accounting (MAcc). This is our recommended solution.
2. Take additional accounting electives at the Lundquist College of Business from:
   a. ACTG 410 Law for Managers (4 credits)
   b. ACTG 410 Accounting Information Systems (4 credits)
   c. ACTG 410 Government and Nonprofit Accounting (4 credits) – Tentative for 2018-2019
   d. ACTG 410 Accounting Ethics (4 credits) – Tentative for 2018-2019
3. Take additional upper division accounting courses at another institution.

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

Licensing Requirements for Out-of-state Students
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. Here are the sites for information about licensing requirements for the states of California and Washington:

www.dca.ca.gov/cba/applicants.shtml

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.*