Accounting

Angela K. Davis, Department Head
Undergraduate Advising Office
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.

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 of Accounting is one of only 120 accounting programs accredited by AACSB International.

Faculty


Emeriti

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

Raymond D. King, professor emeritus. BS, 1971, Montana State; MBA, 1974, Montana; PhD, 1980, Oregon; CPA, Montana. (1982)


The date in parentheses at the end of each entry is the first year on the University of Oregon faculty.

• Bachelor of Arts
• Bachelor of Science

Undergraduate Programs

Academic Requirements

To earn an undergraduate degree in the Lundquist College of Business, a student must be an admitted major in good academic standing with the college and the university. Two sets of requirements must be completed: general university requirements and college requirements.

The college is firmly committed to an undergraduate degree program in business based on a solid foundation in the arts and sciences. Students may not earn two majors in the Lundquist College of Business; in other words, a student who has an undergraduate degree in business administration cannot earn another undergraduate degree from the college. See the Bachelor's Degree Requirements section of this catalog for specific requirements for bachelor's degrees and for general-education and university requirements.

Students must satisfy the upper-division business core and major requirements in effect when they are admitted as majors.

For a more detailed explanation of requirements for majors, students should pick up the undergraduate degree programs handout in the Advising Office.

Business Premajor Admission

New students planning to earn a bachelor's degree in the Lundquist College of Business enter the university as business premajors. Transfer students and university students from other majors may become business premajors by submitting a Request for Addition or Deletion Major form, available in the Advising Office. Students who seek premajor status in business should meet with an advisor in the college if their GPA is
below 3.00. Business premajors typically are not eligible to take most 300- and 400-level business courses. Business premajor status does not guarantee admission to the accounting or business administration major.

Business premajors typically spend the first two years fulfilling general education and premajor requirements.

Premajor Requirements

Junior Standing
Course work of 90 or more credits must be complete.

Cumulative GPA Requirement
Guaranteed admission requires a 3.00 cumulative grade point average in all college course work, including transfer work. The college includes all course work when calculating the cumulative GPA for admission to the major.

Holistic Review
Students who have taken all required business premajor course work but fall slightly below the minimum GPA requirements may be considered for admission under a holistic review process. For more details, interested students may visit an academic advisor in 203 Peterson Hall.

English Competence
International students must have a Test of English as a Foreign Language (TOEFL) score of at least 575 (paper-based test), 233 (computer-based test), 89 (Internet-based test), an International English Language Testing System (IELTS) score of 7.0, or have completed the Academic English for International Students (AEIS) program.

Business Premajor Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 101</td>
<td>Introduction to Business</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 211</td>
<td>Introduction to Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 213</td>
<td>Introduction to Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>EC 201</td>
<td>Introduction to Economic Analysis: Microeconomics</td>
<td>4</td>
</tr>
<tr>
<td>EC 202</td>
<td>Introduction to Economic Analysis: Macroeconomics</td>
<td>4</td>
</tr>
<tr>
<td>BA 240</td>
<td>Managing Business Information</td>
<td>4</td>
</tr>
<tr>
<td>MATH 241</td>
<td>Calculus for Business and Social Science I</td>
<td>4</td>
</tr>
<tr>
<td>MATH 242</td>
<td>Calculus for Business and Social Science II</td>
<td>4</td>
</tr>
<tr>
<td>MATH 243</td>
<td>Introduction to Methods of Probability and Statistics</td>
<td>4</td>
</tr>
<tr>
<td>Select one of the following:</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>WR 121 &amp; WR 122</td>
<td>College Composition I and College Composition II</td>
<td></td>
</tr>
<tr>
<td>WR 121 &amp; WR 123</td>
<td>College Composition I and College Composition III</td>
<td></td>
</tr>
<tr>
<td>Total Credits</td>
<td>44</td>
<td></td>
</tr>
</tbody>
</table>

1 A 3.00 GPA and a minimum grade of C– in core courses are required for guaranteed admission to the major. Premajor requirements must be taken for letter grades. The university limits retaking of courses in which a P or mid-C or better is earned; a petition will be required. When repeating a core course, only the second grade is used in calculating the core GPA. Core courses may be repeated only once (including marks of W, N, F, D, C–).

2 Must be taken for letter grades and passed with grades of C– or better.

3 Once admitted to the University of Oregon, premajor core business courses must be taken at the University of Oregon.

Application to the Major
Students must submit a formal application for admission to the major. Students apply for major status one term before they plan to take upper-division business courses.

Applications are due the first week of the term for admission the following term. To be eligible for admission as a major, a student must apply before the term deadline. Applications are not accepted during summer session. Application forms are available on the college website. Students who are completing their final term of business premajor requirements may submit applications.

Upper-Division Core

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIN 311</td>
<td>Economic Foundations of Competitive Analysis</td>
<td>4</td>
</tr>
<tr>
<td>MKTG 311</td>
<td>Marketing Management</td>
<td>4</td>
</tr>
<tr>
<td>FIN 316</td>
<td>Financial Management</td>
<td>4</td>
</tr>
<tr>
<td>MGMT 321</td>
<td>Managing Organizations</td>
<td>4</td>
</tr>
<tr>
<td>BE 325</td>
<td>Global, Legal, Social Environment of Business</td>
<td>4</td>
</tr>
<tr>
<td>OBA 330</td>
<td>Business Statistics</td>
<td>4</td>
</tr>
<tr>
<td>OBA 335</td>
<td>Operations Management</td>
<td>4</td>
</tr>
<tr>
<td>OBA 340</td>
<td>Business Information Systems</td>
<td>4</td>
</tr>
<tr>
<td>BA 352</td>
<td>Leadership and Communication</td>
<td>4</td>
</tr>
<tr>
<td>BA 453</td>
<td>Business Strategy and Planning</td>
<td>4</td>
</tr>
<tr>
<td>Total Credits</td>
<td>40</td>
<td></td>
</tr>
</tbody>
</table>

Upper-division core courses typically are completed during junior year.

Bachelor of Arts Degree Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 350–352</td>
<td>Intermediate Accounting I-III</td>
<td>12</td>
</tr>
<tr>
<td>ACTG 360</td>
<td>Cost Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 440</td>
<td>Auditing and Information Systems</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 450</td>
<td>Advanced Financial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 470</td>
<td>Introduction to Federal Taxation</td>
<td>4</td>
</tr>
<tr>
<td>Total Credits</td>
<td>28</td>
<td></td>
</tr>
</tbody>
</table>

Bachelor of Science Degree Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 350–352</td>
<td>Intermediate Accounting I-III</td>
<td>12</td>
</tr>
<tr>
<td>ACTG 360</td>
<td>Cost Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACTG 440</td>
<td>Auditing and Information Systems</td>
<td>4</td>
</tr>
</tbody>
</table>
**ACTG 450**  Advanced Financial Accounting  4  
**ACTG 470**  Introduction to Federal Taxation  4  
**Total Credits**  28  

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 accounting department head.

Students who plan to sit for the Certified Public Accountant Examination in Oregon are encouraged to consider completing the master of accounting program. More information can be found online under programs at the college’s website.

**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.*

**Bachelor of Arts in Accounting**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fall</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BA 101</td>
<td>Introduction to Business</td>
<td></td>
<td>Aim for a B or better</td>
</tr>
<tr>
<td>BA 199</td>
<td>Special Studies: [Topic]</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>MATH 111</td>
<td>College Algebra</td>
<td>4</td>
<td>Beginning math course may change based on placement or transfer work</td>
</tr>
<tr>
<td>TLC 199</td>
<td>Special Studies: [Topic]</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>First term of first-year second-language sequence</td>
<td>5</td>
<td>Six terms of a language can fulfill both nonbusiness breadth and global context requirements for the major</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Winter</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EC 201</td>
<td>Introduction to Economic Analysis: Microeconomics</td>
<td>4</td>
<td>Aim for a B or better</td>
</tr>
<tr>
<td>MATH 241</td>
<td>Calculus for Business and Social Science I</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>WR 121</td>
<td>College Composition I</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Second term of first-year second-language sequence</td>
<td>5</td>
<td>Get involved in a club or activity. Meet with an academic advisor to make a long-term plan. Use Career Services this year to learn to write an evidence-based cover letter and résumé.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Spring</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EC 202</td>
<td>Introduction to Economic Analysis: Macroeconomics</td>
<td>4</td>
<td>Aim for a B or better</td>
</tr>
<tr>
<td>MATH 242</td>
<td>Calculus for Business and Social Science II</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>WR 122</td>
<td>College Composition II</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>or WR 123</td>
<td>College Composition III</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Study skills course work**

Attend study-abroad and club fairs in first term; review the holistic requirements for admission to the major and establish a plan for developing these traits.
## Accounting

Third term of first-year second-language sequence

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>

Access resources for additional academic success (University Teaching and Learning Center, tutoring). Consider applying for the job shadow program. Plan to attend the spring career fair to network and learn.

<table>
<thead>
<tr>
<th>Winter</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 213</td>
</tr>
</tbody>
</table>

General-education course in arts and letters | 4 |

Second term of second-year second-language sequence | 4-5 |

General-education course in science | 4 |

<table>
<thead>
<tr>
<th>Credits</th>
<th>17</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Total Credits</th>
<th>49</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>

### Second Year

<table>
<thead>
<tr>
<th>Fall</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 211</td>
</tr>
</tbody>
</table>

MATH 243 | Introduction to Methods of Probability and Statistics | Meet an advisor regarding progress toward admission. Take a leadership role in club or activity. Learn to use Duck Connect. |

First term of second-year second-language sequence | 4-5 |

General education social science course that also satisfies a multicultural requirement | 4 |

<table>
<thead>
<tr>
<th>Credits</th>
<th>16-17</th>
</tr>
</thead>
</table>
Apply for major within the first week of the term you are completing business premajor requirements. Language courses through 203 will be applied toward a bachelor of arts. Consider summer leadership program in accounting. A 3.00 cumulative and core GPA is required for automatic admission.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 240</td>
<td>Managing Business Information</td>
<td>4</td>
<td>Use resources to look into summer internship possibilities:</td>
</tr>
<tr>
<td>OBA 330</td>
<td>Business Statistics</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>Total Credits</strong></td>
<td></td>
<td><strong>16</strong></td>
<td></td>
</tr>
</tbody>
</table>

Third term of second-year second-language sequence 4-5
General-education arts and letters course that also satisfies a multicultural requirement 8

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 351</td>
<td>Intermediate Accounting II</td>
<td>4</td>
<td>Aim for a B– or better; attend career fairs throughout the year</td>
</tr>
<tr>
<td>FIN 316</td>
<td>Financial Management</td>
<td>4</td>
<td>Aim to keep a cumulative GPA above 3.00 for internships and jobs</td>
</tr>
<tr>
<td>MKTG 311</td>
<td>Marketing Management</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>General-education course in arts and letters</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>Total Credits</strong></td>
<td></td>
<td><strong>16</strong></td>
<td></td>
</tr>
</tbody>
</table>

Spring

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 352</td>
<td>Intermediate Accounting III</td>
<td>4</td>
<td>Consider applying for a master of accounting program if CPA is the goal</td>
</tr>
<tr>
<td>MGMT 321</td>
<td>Managing Organizations</td>
<td>4</td>
<td>Study for GMAT and take over summer if applying for master of accounting program</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIN 311</td>
<td>Economic Foundations of Competitive Analysis</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>
Elective course

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Electives are required to reach the minimum 180 credits</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credits</th>
<th>16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Credits</td>
<td>44</td>
</tr>
</tbody>
</table>

Bachelor of Science in Accounting

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BA 453 Business Strategy and Planning</td>
<td>4</td>
<td>Required senior standing and completion of all 300-level business core classes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Elective course</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credits</th>
<th>16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Credits</td>
<td>40</td>
</tr>
</tbody>
</table>

First Year

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BA 101 Introduction to Business</td>
<td>4</td>
<td>Aim for a B or better; review the holistic requirements for admission to the major and establish a plan for developing these traits</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>MATH 111 College Algebra (Beginning math course may change based on placement or transfer work)</td>
<td>4</td>
<td>Attend study-abroad and club fairs in first term</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General-education course in arts and letters</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>General-education course in social science</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credits</th>
<th>16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Winter</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EC 201 Introduction to Economic Analysis: Microeconomics</td>
<td>4</td>
<td>Aim for a B or better; get involved in a club or activity</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
<th>Milestones</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>MATH 241 Calculus for Business and Social Science I</td>
<td>4</td>
<td>Meet with an academic advisor to make a long-term plan</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Credits</th>
<th>16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring</td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td>Title</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>WR 121</td>
<td>College Composition I</td>
</tr>
</tbody>
</table>

General-education arts and letters course that also satisfies a multicultural requirement 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Aim for a B or better; access resources for additional academic success (University Teaching and Learning Center, tutoring)</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 242</td>
<td>Calculus for Business and Social Science II</td>
<td>Consider applying for the job shadow program</td>
<td>4</td>
</tr>
<tr>
<td>WR 122</td>
<td>College Composition II or WR 123</td>
<td>Plan to attend the spring career fair to network and learn</td>
<td>4</td>
</tr>
</tbody>
</table>

General-education course in arts and letters 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Take a leadership role in club or activity; learn to use Duck Connect</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 243</td>
<td>Introduction to Methods of Probability and Statistics</td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>

Group-satisfying arts and letters course (for global context) 4

Nonbusiness elective course 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Aim for a B or better; meet Lundquist peer educator about informational interviews</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 213</td>
<td>Introduction to Accounting II</td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>

Nonbusiness elective course 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Complete a practice interview on interview stream (Duck Connect)</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 243</td>
<td>Introduction to Methods of Probability and Statistics</td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>

Group-satisfying science courses 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Prepare major application materials</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 240</td>
<td>Managing Business Information</td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>

Global context course 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Aim for a B or better; meet with an advisor regarding progress toward admission</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 211</td>
<td>Introduction to Accounting I</td>
<td></td>
<td>4</td>
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</table>

Global context course 4

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Submit a nonbusiness breadth–global context proposal for approval</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 240</td>
<td>Managing Business Information</td>
<td></td>
<td>4</td>
</tr>
</tbody>
</table>
General-education course that also satisfies a multicultural requirement

A 3.00 cumulative and core GPA is required for automatic admission

Nonbusiness elective course

Consider summer leadership program in accounting.

<table>
<thead>
<tr>
<th>Credits</th>
<th>16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Credits</td>
<td>48</td>
</tr>
</tbody>
</table>

### Third Year

#### Fall

- **OBA 330** Business Statistics
  - If studying abroad, select program and finalize term to attend

- **BA 352** Leadership and Communication
  - Use resources to look into summer internship possibilities

- **ACTG 350** Intermediate Accounting I
  - Aim for a B– or better

- **FIN 316** Financial Management
  - Aim to keep a cumulative GPA above 3.00 for internships and jobs

Nonbusiness elective course

- **MKTG 311** Marketing Management

### Spring

- **ACTG 352** Intermediate Accounting III
  - Utilize networking events and resources

- **FIN 311** Economic Foundations of Competitive Analysis
  - Consider applying for a master of accounting program if CPA is the goal

- **MGMT 321** Managing Organizations
  - Study for GMAT and take over summer if applying for the master of accounting program

Nonbusiness elective course

### Fourth Year

#### Fall

- **ACTG 450** Advanced Financial Accounting
  - Attend “Meet the Firms” event

- **ACTG 470** Introduction to Federal Taxation

- **OBA 335** Operations Management

Group-satisfying science course

<table>
<thead>
<tr>
<th>Credits</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Total Credits</td>
<td>44</td>
</tr>
</tbody>
</table>

#### Winter

- **ACTG 351** Intermediate Accounting II
  - Aim for a B– or better; attend career fairs throughout the year

- **ACTG 360** Cost Accounting
  - Apply for degree completion through DuckWeb

- **BE 325** Global, Legal, Social Environment of Business
  - CPA licensure requires 225 total credits and an additional 8 credits of upper-division accounting course work

Nonbusiness elective course

- **MKTG 311** Marketing Management
The master of accounting (MActg) is designed for students whose undergraduate major is accounting or the equivalent. The program is constructed so that it can be completed in three terms (one academic year) of full-time study. The curriculum is designed to sharpen written and oral communication, leadership, critical thinking, and analytical skills that are needed to excel in the accounting profession.

Program Requirements
The program requires an undergraduate degree in accounting or the equivalent.

MActg Course Requirements
Accounting courses 30
Five electives outside accounting 1 15
Total Credits 45

1. The plan of study for the electives outside of accounting is determined by the student and the program director.

Visit the college’s master of accounting website (https://business.uoregon.edu/MACC) for more information.

Doctoral Program
Faculty expertise focuses on federal income taxation, disclosure of financial information, and use of accounting information in corporate governance.

The student’s program must satisfy the requirements of the Graduate School and the following requirements of the Lundquist College of Business.

The doctoral program requires four to five years of work while in residence on the Eugene campus.

PhD Degree Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Nine doctoral courses 1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Five or more graduate-level statistics courses 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Three graduate-level economics, mathematics, or behavioral science courses 3</td>
<td></td>
</tr>
</tbody>
</table>

1. The department specifies the courses. At least three courses must be taken at the University of Oregon after admission to the doctoral program.

2. Grades of mid-B or better are required; none of these courses may be taken pass/no pass. These courses may be taken outside the Lundquist College of Business. At least three courses must be completed at the university after admission to the doctoral program.

3. Courses in these areas of study are subject to final approval by the student’s advisory committee and the director of doctoral programs. Each course used to meet this area requirement must be passed with a grade of mid-B or better, and at least two courses must be completed at the university after admission to the doctoral program.

Competence in Specialty
Students are expected to master the literature and techniques in their area of concentration, prepare to write an acceptable dissertation, and perform high-quality research. Competence is demonstrated by passing a departmental written comprehensive examination and by successfully completing one or more required research papers. The department specifies the number of required papers. To be eligible to take a comprehensive examination, students must have completed most of the course work required in the area.

Competence in Statistics and Research Methods
If the department requires an examination in statistics and research methods, it is administered and graded by a committee that includes at least two operations and business analytics faculty members appointed by the director of doctoral programs.

Examinations
Students must pass one written comprehensive examination in their area of concentration. Examinations are graded high pass, pass, or no pass. For examinations given in separate and predesignated parts, the grade may apply to each subpart. All grades are outright; a conditional pass is not permitted.

In the event of failure, a student may be allowed to retake a comprehensive examination or predesignated subpart one time, at the discretion of the department in which the student is majoring. Normally, the examination or predesignated subpart should be retaken during the term following the initial attempt, but it may be taken no sooner than two months after the initial attempt. Failure to pass the comprehensive examination or a subpart on the second attempt results in automatic termination from the PhD program.
Advancement to Candidacy
The student is advanced to candidacy for the PhD degree after satisfying the preceding requirements and upon recommendation by his or her advisory committee to the Lundquist College of Business and to the Graduate School. Advancement must occur no later than three years after the student’s entry into the doctoral program.

Dissertation
The student must complete a dissertation embodying the results of research and showing evidence of originality and ability in independent investigation. The dissertation must show mastery of the literature and techniques, be written in creditable literary form, and make a contribution to knowledge.

The student is responsible for formation of a dissertation committee, subject to approval by the Lundquist College of Business and the Graduate School of the university. This committee includes at least three regular faculty members of the college and at least one member from outside the college. The chair of the committee serves as the student’s primary dissertation advisor. Before the dissertation topic is accepted by the dissertation committee, the student makes an oral presentation and defense of the research proposal and design. When the topic is accepted by the committee, a copy of the proposal, signed as approved by the committee, is placed in the candidate’s file.

The dissertation must be completed within four years of the student’s advancement to candidacy. Upon petition to and approval by the PhD program committee and the Graduate School, this period may be extended for one year. Failure to complete the dissertation within this time period invalidates the student’s comprehensive examinations and advancement to candidacy. The student must successfully defend the completed dissertation in a public oral examination and defense before the dissertation committee.

Grade Point Average (GPA)
The student must maintain a cumulative GPA of 3.00 or higher in graduate courses.

Termination from Program
A student’s participation in the PhD program may be terminated under one or more of the following conditions:

- failure to make satisfactory progress toward advancement to candidacy
- a GPA below 3.00 for two consecutive terms
- failure to complete a dissertation within four years after advancement to candidacy

The decision to terminate will be made by the director of the PhD program after consultation with the PhD coordinator and faculty members of the department in which the student is majoring.

A student dropped from the program is notified in writing, with reasons for termination clearly explained, and a copy of the letter is placed in the student’s file. The student has the right to appeal the termination decision by submitting a petition to the senior associate dean for academic affairs.

Waivers
Waiver of any of the above requirements is permitted only in exceptional instances and with the approval of the candidate’s program committee, the PhD program committee, and the director of PhD programs. Under no circumstances can requirements of the Graduate School be waived by the Lundquist College of Business.