

# ACCOUNTANCY UNDERGRADUATE MAJOR (BS, HBS)

This major offers the following option(s):

- Accounting Information Systems (<http://catalog.oregonstate.edu/college-departments/business/accountancy-bs-hbs/accounting-information-systems-option/>)
- Dean's Academy (<http://catalog.oregonstate.edu/college-departments/business/accountancy-bs-hbs/deans-academy-option/>)
- International Business (<http://catalog.oregonstate.edu/college-departments/business/accountancy-bs-hbs/international-business-option/>)

The Accountancy degree at OSU prepares students for high-demand careers in accounting, business and consulting. Our program combines core accounting principles with technology, analytics, qualitative skills, quantitative skills, and critical thinking to help students develop the knowledge and abilities necessary to compete in a rapidly changing business environment. We want our students to be future leaders and key decision makers in their firms, and many recruiters seek our Accountancy majors for internships and full-time positions.

Accountancy students learn the language of business through their interactions with faculty who emphasize both the theoretical and applied aspects of accounting. The faculty in accounting are recognized for their teaching innovations and cutting-edge research. The Accountancy program is ranked in the top 10 universities worldwide for research in accounting systems, and our faculty bring their research and business experience into the classroom. The Accountancy program is also accredited by the AACSB.

Accountancy students must meet all university and college core requirements and progression standards. Students also complete a minimum of 60 credits in upper-division courses (300–400 level) and a minimum of 180 credits to graduate. The Oregon State Board of Accountancy requires a minimum of 225 credits in order to take the Uniform Certified Public Accounting Exam, and the Accountancy program recommends specific courses to complete these hours and prepare for the CPA profession. The Certified Management Accountant program requires 180 credits.

## Major Code: 641

- Recognize entrepreneurial opportunities for new business ventures and evaluate their potential for business success.
- Understand the implementation issues including financial, legal, operational and administrative procedures involved in starting new business ventures.
- Communicate effectively and professionally in business situations through physical or virtual presence, writing, speaking, listening, and electronic media.
- Demonstrate the ability to lead by using team building skills and facilitating collaborative behaviors in the accomplishment of group goals and objectives.
- Recognize basic concepts and theories related to business ethics and social responsibility.

- Demonstrate knowledge of the ethical behavior appropriate to specific business situations.
- Identify and analyze business problems and opportunities and formulate recommendations for courses of action.
- Use quantitative and qualitative tools and methodologies to support organizational decision making.
- Assess how organizations create value in their global supply chains through the integrated production and distribution of goods, services and information.
- Describe the concept of competitive advantage and how it may be achieved through strategic and tactical methods.
- Analyze the information content of organizational processes.
- Define markets and apply marketing concepts and principles using a customer focus to effectively sell products and services.
- Recognize and appropriately respond to ethical, legal and strategic concerns relating to human resource and organizational management.
- Make basic investment and financing decisions for a business using financial management concepts, and methods.

Accountancy major requirements are divided into two parts – lower-division and upper-division. The lower-division business core program involves completion of courses within the first and second year (see core curriculum below) that build a solid foundation for the upper-division accountancy and business curricula. The lower-division business core course work may be completed at OSU or any accredited college or university that offers equivalent courses transferable to OSU. Students entering OSU on the Corvallis campus as their first college experience are required to participate in Innovation Nation, the College of Business Living-Learning Community (LLC).

Code	Title	Credits
<b>Summary of Requirements</b>		
<i>Lower Division</i>		62
Business Classes (47)		
Math, Economics, Writing and Communications (15) <sup>1</sup>		
<i>Upper Division</i>		73
Business Courses (30)		
Writing (3) <sup>2</sup>		
Accounting Classes (40)		
University General Education Requirements		40
Unrestricted Electives		5
<b>Total credits required for graduation</b>		<b>180</b>

1

11 credits from pre-business major satisfy University General Education Requirements.

2

3 credits from the upper-division business core satisfy University General Education Requirements

## Business Administration Core Curriculum (95) <sup>1</sup>

The business administration core curriculum provides students with a broad overview of business; basic skills in accounting and quantitative methods; an understanding of the legal and social environment of business; a background in management and organizational behavior, marketing, finance, and operations management; an understanding of the entrepreneurial process; and the opportunity to integrate course work and further develop decision-making skills through the analysis of business cases.

2 Accountancy Undergraduate Major (BS, HBS)

Code	Title	Credits
<b>First Year</b>		
BA 160 or BA 163	B-ENGAGED	3
BA 161	INNOVATION NATION--AWARENESS TO ACTION	3
BA 162	INNOVATION NATION--IDEAS TO REALITY	3
COMM 111 or COMM 114 or COMM 218	*PUBLIC SPEAKING *ARGUMENT AND CRITICAL DISCOURSE *INTERPERSONAL COMMUNICATION	3
MTH 241	*CALCULUS FOR MANAGEMENT AND SOCIAL SCIENCE	4
<b>Second Year <sup>2</sup></b>		
BA 281	PROFESSIONAL DEVELOPMENT	3
BA 282	DRAFTING YOUR CAREER BLUEPRINT	1
BA 283	CREATIVITY, CULTURE, AND THE WORKPLACE	1
BA 284	FOUNDATIONS OF PERSONAL FINANCE I	1
BA 211	FINANCIAL ACCOUNTING	4
BA 213	MANAGERIAL ACCOUNTING	4
BA 223 or BA 390	PRINCIPLES OF MARKETING	4
BA 230	BUSINESS LAW I	4
BA 240 or BA 360	FINANCE INTRODUCTION TO FINANCIAL MANAGEMENT	4
BA 260	INTRODUCTION TO ENTREPRENEURSHIP	4
BA 270	BUSINESS PROCESS MANAGEMENT	4
BA 275	FOUNDATIONS OF STATISTICAL INFERENCE	4
ECON 201	*INTRODUCTION TO MICROECONOMICS	4
ECON 202	*INTRODUCTION TO MACROECONOMICS	4
<b>Third Year</b>		
BA 311	FRAMING YOUR CAREER PLAN	1
BA 312	FOUNDATIONS OF PERSONAL FINANCE II	1
BA 313	THE ORANGE AND BLACK CASE COMPETITION	1
BA 347	INTERNATIONAL BUSINESS	4
BA 352	MANAGING INDIVIDUAL AND TEAM PERFORMANCE	4
BA 354	*MANAGING ETHICS AND CORPORATE SOCIAL RESPONSIBILITY	4
BA 357	OPERATIONS MANAGEMENT	4
BA 375	APPLIED QUANTITATIVE METHODS	4
WR 222 or WR 323 or WR 327	*ENGLISH COMPOSITION *ENGLISH COMPOSITION *TECHNICAL WRITING	3
<b>Fourth Year</b>		
BA 411	NAVIGATING YOUR WORKPLACE	1
BA 412	FINANCIAL PLANNING I	1
BA 413	FINANCIAL PLANNING II	1
BA 466	INTEGRATIVE STRATEGIC EXPERIENCE	4
Total Credits		95

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MTH 241; ECON 201 and ECON 202; WR 222, WR 323 or WR 327, and COMM 111, COMM 114 or COMM 218 meet the university's Baccalaureate Core requirements for mathematics, social processes and institutions, writing II, and speech, respectively. All students must meet the other Baccalaureate Core requirements and the other requirements for baccalaureate degrees. (See Requirements for Baccalaureate Degrees.)

2

For students who transfer into College of Business business-related programs, the Blueprint transition courses meet the same outcomes as the professional development (Blueprint) course series accounting for the student's academic year when they transfer into the business program

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Baccalaureate Core Course (BCC)

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Writing Intensive Course (WIC)

### Accountancy CURRICULUM (40)

Code	Title	Credits
ACTG 317	EXTERNAL REPORTING I	4
ACTG 318	EXTERNAL REPORTING II	4
ACTG 319	EXTERNAL REPORTING III	4
ACTG 321	COST MANAGEMENT I	4
ACTG 379	ACCOUNTING ANALYTICS	4
ACTG 424	TAXATION I	4
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
BA 370	BUSINESS INFORMATION SYSTEMS OVERVIEW	4
<b>Electives</b>		
Select two courses from the following:		8
ACTG 417	ADVANCED ACCOUNTING	
ACTG 420	IT AUDITING	
ACTG 425	ADVANCED TAXATION	
ACTG 428	ADVANCED AUDIT ANALYTICS	
<b>Additional Optional Electives</b>		
Students who wish to complete 225 credits in order to sit for the CPA exam should complete additional accounting electives beyond the required elective courses:		8
ACTG 326	ACCOUNTING RESEARCH METHODS AND TOPICS	
ACTG 414	FORENSIC ACCOUNTING	
ACTG 415	GOVERNMENTAL AND NOT-FOR-PROFIT	
ACTG 416	ACCOUNTING RESEARCH AND ANALYSIS	
Total Credits		48

### Major Code: 641

First Year		Credits
<b>Fall</b>		
BA 160	B-ENGAGED	3
BC Science		4
WR 121 or COMM 111 or COMM 114 or COMM 218	*ENGLISH COMPOSITION (Alpha coded) or *PUBLIC SPEAKING or *ARGUMENT AND CRITICAL DISCOURSE or *INTERPERSONAL COMMUNICATION	3
Math through MTH 241		4
	Credits	14
<b>Winter</b>		
BA 161	INNOVATION NATION--AWARENESS TO ACTION	3
BC Science		4
WR 121 or COMM 111 or COMM 114 or COMM 218	*ENGLISH COMPOSITION (Alpha coded) or *PUBLIC SPEAKING or *ARGUMENT AND CRITICAL DISCOURSE or *INTERPERSONAL COMMUNICATION	3
Math through MTH 241		4
	Credits	14
<b>Spring</b>		
BA 162	INNOVATION NATION--IDEAS TO REALITY	3
BC Science		4
WR 121	*ENGLISH COMPOSITION (Alpha coded)	3
Bacc Core (Fitness, Speech, CD, DPD Electives)		6
	Credits	16
<b>Second Year</b>		
<b>Fall</b>		
BA 211	FINANCIAL ACCOUNTING	4
BA 260	INTRODUCTION TO ENTREPRENEURSHIP	4
BA 275	FOUNDATIONS OF STATISTICAL INFERENCE	4

BA 281	PROFESSIONAL DEVELOPMENT	3
BA 282	DRAFTING YOUR CAREER BLUEPRINT	1
Credits		16
<b>Winter</b>		
BA 213	MANAGERIAL ACCOUNTING	4
BA 230	BUSINESS LAW I	4
BA 270	BUSINESS PROCESS MANAGEMENT	4
BA 283	CREATIVITY, CULTURE, AND THE WORKPLACE	1
ECON 201	*INTRODUCTION TO MICROECONOMICS	4
Credits		17
<b>Spring</b>		
BA 223	PRINCIPLES OF MARKETING	4
BA 240	FINANCE	4
BA 284	FOUNDATIONS OF PERSONAL FINANCE I	1
ECON 202	*INTRODUCTION TO MACROECONOMICS	4
Credits		13
<b>Third Year</b>		
<b>Fall</b>		
ACTG 317	EXTERNAL REPORTING I	4
BA 311	FRAMING YOUR CAREER PLAN	1
BA 352	MANAGING INDIVIDUAL AND TEAM PERFORMANCE	4
BA 375	APPLIED QUANTITATIVE METHODS	4
WR 222	*ENGLISH COMPOSITION	3
or WR 323	or *ENGLISH COMPOSITION	
or WR 327	or *TECHNICAL WRITING	
Credits		16
<b>Winter</b>		
ACTG 318	EXTERNAL REPORTING II	4
BA 312	FOUNDATIONS OF PERSONAL FINANCE II	1
BA 370	BUSINESS INFORMATION SYSTEMS OVERVIEW	4
BA 354	*MANAGING ETHICS AND CORPORATE SOCIAL RESPONSIBILITY	4
BA 357	OPERATIONS MANAGEMENT	4
Credits		17
<b>Spring</b>		
ACTG 319	EXTERNAL REPORTING III	4
ACTG 321	COST MANAGEMENT I	4
BA 313	THE ORANGE AND BLACK CASE COMPETITION	1
BA 347	INTERNATIONAL BUSINESS	4
Credits		13
<b>Fourth Year</b>		
<b>Fall</b>		
ACTG 379	ACCOUNTING ANALYTICS	4
ACTG Elective		4
BA 411	NAVIGATING YOUR WORKPLACE	1
Bacc Core-STC		3
Baccalaureate or unrestricted electives		3
Credits		15
<b>Winter</b>		
ACTG 424	TAXATION I	4
ACTG Elective		4
BA 412	FINANCIAL PLANNING I	1
Bacc Core-CGI		3
Baccalaureate or unrestricted electives		3
Credits		15
<b>Spring</b>		
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
BA 413	FINANCIAL PLANNING II	1
BA 466	INTEGRATIVE STRATEGIC EXPERIENCE	4

Baccalaureate or unrestricted electives	5
Credits	14
Total Credits	180

\* Baccalaureate Core Course (BCC)

^ Writing Intensive Course (WIC)