

ACCOUNTANCY UNDERGRADUATE MAJOR (BS, HBS)

This program is available at the following locations:

- Corvallis
- Ecampus
- OSU-Cascades (hybrid)

Options available:

- Dean's Academy (<https://catalog.oregonstate.edu/college-departments/business/school-accounting-finance-information-systems/accountancy-bs-hbs/deans-academy-option/>)
- Information Security, Assurance, and Analytics (<https://catalog.oregonstate.edu/college-departments/business/school-accounting-finance-information-systems/accountancy-bs-hbs/information-security-assurance-analytics-option/>)
- International Business (<https://catalog.oregonstate.edu/college-departments/business/school-accounting-finance-information-systems/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 and quantitative skills, and critical thinking to help students develop the knowledge and abilities necessary to compete in a rapidly changing business environment.

Accountancy students learn the language of business through their interactions with faculty who emphasize both the theoretical and applied aspects of accounting. The accounting faculty are recognized for their teaching innovations and cutting-edge research.

The OSU Accountancy program is accredited by the AACSB, a distinction earned by fewer than 2% of accounting programs worldwide. We prepare our students to become future leaders and key decision-makers, and they are highly sought out for internships and full-time positions.

Students interested in meeting the academic requirements for the Uniform Certified Public Accountant (CPA) examination should note that each state sets its own education and experience requirements for CPA licensure. Please consult the licensing board in the state where you intend to become licensed to confirm the specific educational requirements.

Major Code: 641

Upon successful completion of the program, students will meet the following learning outcomes:

- Analyze business events and transactions within the context of business processes, systems, controls, and data.
- Prepare financial statements in accordance with appropriate standards.
- Apply core tax concepts as they relate to business tax compliance activities, tax planning, and decision-making.

- Apply the key steps of the financial statement audit process, including planning, risk assessment, evidence gathering, and reporting, in accordance with auditing standards.
- Analyze accounting information to support planning, control, and the evaluation of products, projects, and divisions.
- Evaluate product, project, divisional, and organizational performance using managerial accounting information.

Degree requirements include university core education, business and major curricula. The business 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 coursework and further develop decision-making skills through the analysis of business cases. The lower-division business curriculum involves completion of courses within the first and second year that build a solid foundation for the upper-division curricula.

Transitions to OSU and Introduction to Business coursework will depend on student type. At registration, an academic advisor will determine the most appropriate path.

1. Students entering OSU as their first college experience after high school will take a 100 Transitions course, BA 160, and a BA 16X series;
2. Students entering OSU COB as a second-year transfer student (approximately three years to graduation) will take a 300 Transitions course, BA 160, and BA 101Z; or
3. Students entering OSU COB as a third-year transfer student (approximately two years or less to graduation) will take a 300 Transitions course and BA 101Z.

Code	Title	Credits
Summary of Requirements		
Business Curriculum ¹		102-106
Accountancy Curriculum		38
Unspecified Core Education ¹		22-26
Unrestricted Electives ²		10-18
Total Credits		180

¹ Some courses in the Business Curriculum double-count with Core Education categories. Unspecified Core Education credits are not shared with the Business Curriculum

² Options and minors are available to provide specializations and fulfill unrestricted elective credits

Business Curriculum

Code	Title	Credits
Foundations of Business		
<i>Introduction to Business</i>		
Third-year transfer students may be eligible to waive BA 160.		
BA 160	+COB CAREER AND MAJOR EXPLORATION	1
Dependent on entry level, students will take one of the following:		
BA 161 & BA 162	INNOVATION NATION—AWARENESS TO ACTION and INNOVATION NATION—IDEAS TO REALITY	
BA 167 & BA 168	LAUNCH PAD I and LAUNCH PAD II	
BA 101Z	INTRODUCTION TO BUSINESS	
<i>Communications</i>		
COMM 114	+*ARGUMENT AND CRITICAL DISCOURSE	3-4

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or COMM 111Z	+*PUBLIC SPEAKING	
or COMM 218Z	+*INTERPERSONAL COMMUNICATION	
Economics		
ECON 201Z	+*PRINCIPLES OF MICROECONOMICS	4
ECON 202Z	+*PRINCIPLES OF MACROECONOMICS	4
Mathematics		
MTH 241	+*CALCULUS FOR MANAGEMENT AND SOCIAL SCIENCE	4
Writing		
WR 323	+*ADVANCED WRITING & ARGUMENTATION	3-4
or WR 227Z	+*TECHNICAL WRITING	
Business Core		
BA 169Z	DATA ANALYSIS USING MICROSOFT EXCEL	4
BA 211Z	PRINCIPLES OF FINANCIAL ACCOUNTING ¹	4
BA 213Z	PRINCIPLES OF MANAGERIAL ACCOUNTING ¹	4
BA 223	PRINCIPLES OF MARKETING	4
or BA 390	PRINCIPLES OF MARKETING	
BA 226Z	INTRODUCTION TO BUSINESS LAW	4
BA 240	FINANCE	4
BA 252	INTRODUCTION TO ORGANIZATIONAL BEHAVIOR	4
BA 260	FOUNDATIONS OF THE ENTREPRENEURIAL MINDSET	4
BA 275	FOUNDATIONS OF STATISTICAL INFERENCE	4
BA 270	BUSINESS PROCESS MANAGEMENT	4
BA 347	INTERNATIONAL BUSINESS	4
BA 354	^ETHICS IN ORGANIZATIONS	4
BA 357	OPERATIONS AND SUPPLY CHAIN MANAGEMENT	4
BA 370	BUSINESS INFORMATION SYSTEMS OVERVIEW	4
BA 375	APPLIED QUANTITATIVE METHODS	4
BA 396	+*MARKETS AS SOCIAL STATUS SYSTEMS	3
or BA 398	+*SUSTAINABLE CAPITALISM: EXPLORING POWER, PROSPERITY, AND JUSTICE	
BA 466	INTEGRATIVE STRATEGIC EXPERIENCE	4
Blueprint: Personal & Professional Development		
<i>Second Year</i>		
Third-year transfer students may be eligible to substitute BA 381 for second year Professional Development and Blueprint coursework.		
BA 281	PROFESSIONAL DEVELOPMENT	3
BA 282	DRAFTING YOUR CAREER BLUEPRINT	1
BA 283	NAVIGATING CRUCIAL CONVERSATIONS IN THE WORKPLACE	1
BA 284	FOUNDATIONS OF PERSONAL FINANCE I	1
<i>Third Year</i>		
BA 311	+*FRAMING YOUR CAREER PLAN	1
BA 312	FOUNDATIONS OF PERSONAL FINANCE II	1
BA 313	A CASE FOR CIVIL DISCOURSE IN BUSINESS	1
<i>Fourth Year</i>		
BA 411	NAVIGATING CAREER TRANSITIONS	1
BA 412	FINANCIAL PLANNING I	1
BA 413	FINANCIAL PLANNING II	1
Total Credits		102-106

* Baccalaureate Core course. Applies to general education requirements for undergraduate students in a catalog year up to 2024-2025

+ Core Education course. Applies to general education requirements for undergraduate students in catalog year 2025-2026 and beyond

^ Writing Intensive Curriculum (WIC) course

¹ Course requires a grade of C or higher

Accountancy Curriculum

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
Electives		
Select two courses from the following:		8
ACTG 417	ADVANCED ACCOUNTING	
ACTG 420	IT AUDITING	
ACTG 425	ADVANCED TAXATION	
ACTG 428	ADVANCED AUDIT ANALYTICS	
Experiential Learning		
Select 2 credits from the following courses:		2
ACTG 004	INTERNSHIP ¹	
ACTG 403	THESIS	
ACTG 405	READING & CONFERENCE	
ACTG 406	PROJECTS	
ACTG 407	SEMINAR	
ACTG 409	PRACTICUM	
ACTG 410	INTERNSHIP	
Department Approved Certification		
Department Approved Special Topics (e.g. ACTG 499 Navigating Professions)		
BA 348	INTERNATIONAL EXCHANGE ORIENTATION	
& BA 349	and IMPACT OF CULTURE ON BUSINESS	
Total Credits		38

¹ Students may substitute ACTG 004 for the experiential learning requirement if they do not need an additional 2 credits to meet their 180 credit degree total

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Degree plans are subject to change and the following is only an example of how students may complete their degree in four years. Students should consult their advisor to determine the best degree plan for them. Contact details for advisors can be found on the Academic Advising (<https://catalog.oregonstate.edu/advising/>) page.

First Year

Fall		Credits
BA 160	+*COB CAREER AND MAJOR EXPLORATION	1
COMM 111Z	+*PUBLIC SPEAKING	3-4
or COMM 114	or +*ARGUMENT AND CRITICAL DISCOURSE	
or COMM 218Z	or +*INTERPERSONAL COMMUNICATION	
MTH 111Z	+*PRECALCULUS I: FUNCTIONS	4
Core Ed: Arts & Humanities General		3-4
Core Ed: Transitions		2
Credits		14

Winter

BA 161	INNOVATION NATION--AWARENESS TO ACTION	3
ECON 201Z	+*PRINCIPLES OF MICROECONOMICS	4
MTH 241	+*CALCULUS FOR MANAGEMENT AND SOCIAL SCIENCE	4
WR 121Z	+*COMPOSITION I	4
Credits		15

Spring

BA 162	INNOVATION NATION--IDEAS TO REALITY	3
BA 169Z	DATA ANALYSIS USING MICROSOFT EXCEL	4
ECON 202Z	+*PRINCIPLES OF MACROECONOMICS	4
Core Ed: Scientific Inquiry & Analysis		4
Credits		15

Second Year

Fall		
BA 211Z	PRINCIPLES OF FINANCIAL ACCOUNTING	4
BA 252	INTRODUCTION TO ORGANIZATIONAL BEHAVIOR	4
BA 275	FOUNDATIONS OF STATISTICAL INFERENCE	4
BA 282	DRAFTING YOUR CAREER BLUEPRINT	1
Core Ed: Arts & Humanities Global		3-4
Credits		16

Winter		
BA 213Z	PRINCIPLES OF MANAGERIAL ACCOUNTING	4
BA 223 or BA 390	PRINCIPLES OF MARKETING or PRINCIPLES OF MARKETING	4
BA 270	BUSINESS PROCESS MANAGEMENT	4
BA 283	NAVIGATING CRUCIAL CONVERSATIONS IN THE WORKPLACE	1
Core Ed: Difference, Power & Oppression Foundations		3-4
Credits		16

Spring		
BA 226Z	INTRODUCTION TO BUSINESS LAW	4
BA 240	FINANCE	4
BA 260	FOUNDATIONS OF THE ENTREPRENEURIAL MINDSET	4
BA 281	PROFESSIONAL DEVELOPMENT	3
BA 284	FOUNDATIONS OF PERSONAL FINANCE I	1
Credits		16

Third Year

Fall		
ACTG 317	EXTERNAL REPORTING I	4
BA 311	+FRAMING YOUR CAREER PLAN	1
BA 347	INTERNATIONAL BUSINESS	4
BA 375	APPLIED QUANTITATIVE METHODS	4
WR 323 or WR 227Z	+*ADVANCED WRITING & ARGUMENTATION or +*TECHNICAL WRITING	3-4
Credits		16

Winter		
ACTG 318	EXTERNAL REPORTING II	4
ACTG 321	COST MANAGEMENT I	4
BA 312	FOUNDATIONS OF PERSONAL FINANCE II	1
BA 370	BUSINESS INFORMATION SYSTEMS OVERVIEW	4
Core Ed: Scientific Inquiry & Analysis		4
Credits		17

Spring		
ACTG 319	EXTERNAL REPORTING III	4
ACTG 379	ACCOUNTING ANALYTICS	4
BA 313	A CASE FOR CIVIL DISCOURSE IN BUSINESS	1
BA 354	^ETHICS IN ORGANIZATIONS	4
Credits		13

Fourth Year

Fall		
BA 411	NAVIGATING CAREER TRANSITIONS	1
BA 357	OPERATIONS AND SUPPLY CHAIN MANAGEMENT	4
ACTG Elective		4
Experiential Learning		2
Core Ed: Seeking Solutions		3-4
Credits		15

Winter		
ACTG 424	TAXATION I	4
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
BA 412	FINANCIAL PLANNING I	1
BA 466	INTEGRATIVE STRATEGIC EXPERIENCE	4
Credits		13

Spring		
BA 413	FINANCIAL PLANNING II	1

BA 396 or BA 398	+MARKETS AS SOCIAL STATUS SYSTEMS or +SUSTAINABLE CAPITALISM: EXPLORING POWER, PROSPERITY, AND JUSTICE	3
ACTG Elective		4
Electives		6
Credits		14
Total Credits		180

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+ Core Education course. Applies to general education requirements for undergraduate students in catalog year 2025-2026 and beyond

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