

Accounting Major



EASTERN OREGON
UNIVERSITY

DEGREE PROGRAM CHECK SHEET

Complete all Institutional Graduation Requirements (Including University Writing Requirement, Diversity Requirement, General Education Requirement, etc.) as provided at <http://www.eou.edu/registrar>.

Program Requirements: Accounting is a minimum 94 graded credit hour degree. A grade of “C-” or better is required for each course counting towards the major, but a cumulative grade of C [2.00] is required for completion of the major.

LOWER DIVISION REQUIRED COURSES: 34 credits

Course #	Title [and course information]	Credit(s)	Prerequisites(s)
BA 131	Business Data Processing	4	
ACCT 211	Financial Accounting	4	MATH 070
ACCT 213	Managerial Accounting	4	ACCT 211
BA 225	Business Communications [UWR]	4	WR 121
BA 254	Business Law	4	
ECON 201	Microeconomics [SSC]	5	MATH 095 or MATH 098
ECON 202	Macroeconomics [SSC, UWR]	5	MATH 095 or MATH 098
STAT 243	Elementary Statistics [SMI]	4	MATH 095 or MATH 098

Online students complete STAT 243A/243B in lieu of STAT 243

UPPER DIVISION REQUIRED COURSES: 60 credit hours

Course #	Title [and course information]	Credit(s)	Prerequisite(s)
ACCT 303	Accounting Information Systems and Management	4	BA 131
BA 312	Principles of Marketing	4	
BA 313	Principles of Finance	4	BA or ACCT 213, 303, ECON 202 & STAT 243
BA 321	Principles of Management	4	
ACCT 333	Taxation of Individuals	4	ACCT 211
ACCT 383	Intermediate Accounting I	4	ACCT 211
ACCT 384	Intermediate Accounting II	4	ACCT 383
ACCT 385	Intermediate Accounting III	4	ACCT 384
ACCT 390	International Accounting	4	ACCT 211, 383, 384 & ACCT 385
ACCT 411	Ethics & Accountants Professional Responsibility [UWR]	4	BA 225, BA 321
ACCT 421	Cost Management	4	ACCT 213
ACCT 498	Advanced Financial Accounting [UWR]	4	ACCT 385
BA 381	Operations Management	4	ACCT 303, BA 321, STAT 243
BA 451	Human Resource Management	4	BA 321
BA 461	Organizational Behavior	4	BA 321 or FSA 311

Optional Tracks

Students may complete one or more tracks in accounting specialty areas from among the following options:

Financial Accounting Track

Course #	Title [and course information]	Credit(s)	Prerequisites(s)
ACCT 354	Legal Aspects of Accounting	4	BA 254

ACCT 420	Government & Non-Profit Accounting	4	<i>ACCT 211</i>
ACCT 424	Attestation & Assurance Services	4	<i>ACCT 385</i>
ACCT 428	Forensic Accounting & Fraud Examination	4	<i>ACCT 424</i>

Total 16 credits

Tax Accounting Track

Course #	Title [and course information]	Credit(s)	Prerequisites(s)
ACCT 334	Taxation of Business Entities	4	<i>ACCT 211</i>
ACCT 430	Tax Research & Writing	4	<i>ACCT 333 & 334</i>
ACCT 435	Tax Practice & Procedure	4	<i>ACCT 333 & 334</i>
ACCT 440	Tax Planning	4	<i>ACCT 333 & 334</i>

Total 16 credits

Certified Managerial Accounting Track

Course #	Title [and course information]	Credit(s)	Prerequisites(s)
ACCT 332	Investments	4	<i>BA 313</i>
ACCT 413	Managerial Finance	4	<i>ACCT 213, 303, ECON 202 & STAT 243</i>
ACCT 460	Advanced Cost Management	4	<i>ACCT 421</i>
BA 482	Project Management, Planning and Control	4	<i>BA 321</i>

Total 16 credits

Students intending on taking the Oregon CPA exam may either take an additional 45 undergraduate credits OR apply for the EOU MBA program (45 credits) to reach the minimum 225 credits required for the exam.

Total credits required for major: 94

EPCC update October 2018