LEARNING OUTCOMES
The student who graduates with a major in accounting will be able to (outcome/assessment):

• Employ critical-thinking, analytical, and problem-solving skills to resolve complex business and accounting issues. (Complete complex case assignments).

• Use clear and concise communication to convey relevant financial and non-financial information to the target audience so that decision makers can formulate informed decisions and take action. (Prepare written reports and presentations on accounting or tax research findings).

• Utilize appropriate technology to facilitate and enhance accounting and financial reporting processes. (Complete assignments using computers, accounting software, information databases, or web search)

• Apply relevant accounting principles and standards to specific business activities and workplace situations. (Complete assignments using accounting principles to record and report business activities).

• Employ national, international, and historical perspectives to analyze accounting and business issues. (Prepare written reports analyzing accounting issues from these perspectives).

• Identify ethical issues associated with business situations and apply appropriate principles of ethics and civic responsibility. (Prepare and/or present case studies focusing on accounting ethics).

• Use research tools to monitor evolving accounting or tax standards and practices and to maintain professional skills in a changing business environment. (Demonstrate competency in conducting accounting or tax research on current issues by preparing a report and/or presenting research findings in class).

• Apply the interpersonal and leadership skills expected of today’s accounting professional. (Demonstrate leadership and teamwork skills in completing group assignments).

Required Courses:
Lower Division
BA 131 Business Data Processing (4)
ACCT 211 Financial Accounting (4)
ACCT 213 Managerial Accounting (4)
BA 225 Business Communications*UWR (4)
BA 254 Business Law (4)
ECON 201 Microeconomics*SSC Microeconomics (5)
ECON 202 Macroeconomics*SSC, UWR (5)
STAT 243 Elementary Statistics*SMI (4)*

Upper Division
ACCT 303 Acct Information Systems & Management (4)
BA 312 Principles of Marketing (4)
BA 313 Principles of Finance (4)
BA 321 Principles of Management (4)
ACCT 333 Taxation of Individuals (4)
ACCT 383 Intermediate Accounting I (4)
ACCT 384 Intermediate Accounting II (4)
ACCT 385 Intermediate Accounting III (4)
ACCT 390 International Accounting (4)
ACCT 411 Ethics & Accts Prof Resp*UWR (4)
ACCT 421 Cost Management (4)
BA 451 Human Resource Management (4)
BA 381 Operations Management (4)
BA 461 Organizational Behavior (4)
ACCT 498 Advanced Financial Acct*UWR (4)

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

Financial Accounting Track
ACCT 354 Legal Aspects of Accounting (4)
ACCT 420 Government & Non-Profit Acct (4)
ACCT 424 Attestation & Assur Servs (4)
ACCT 428 Forensic Acct & Fraud Exam (4)

Tax Accounting Track
ACCT 334 Taxation of Business Entities
ACCT 430 Research & Writing
ACCT 435 Tax Practice & Procedure
ACCT 440 Tax Planning

Certified Managerial Accounting Track
ACCT 332 Investments (4)
ACCT 413 Managerial Finance
ACCT 460 Advanced Cost Management (4)
BA 482 Project Mgmt, Plan & Control (4)

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

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.
ACCT 211 - Financial Accounting (Credits: 4)
Introduction to financial statements prepared by accountants for business entities. Emphasis of the course is upon the fundamental procedures involved in the preparation of financial data for presentation to outside users. Prerequisite: MATH 070 or higher with a C- or better.

ACCT 213 - Managerial Accounting (Credits: 4)
A study of the development, presentation, and interpretation of accounting information utilized by management in decision making, planning and control. Prerequisite: ACCT 211.

ACCT 303 - Accounting Info Systems & Management (Credits: 4)
This course is designed to provide students with an overview of the organizational systems contributing to the collection, processing, and reporting of financial accounting information. Considerable emphasis will be given to transaction cycles, internal accounting controls, and system documentation techniques. Prerequisite: BA 131.

ACCT 332 - Investments (Credits: 4)
This course is to offer a broad overview of investment management issues. We examine how individuals make choices among investment alternatives that have uncertain payoffs in the future. An understanding of risk and return for individual securities and portfolios is necessary for making these decisions. We then evaluate financial decision making for the market as a whole to describe the valuation process for different securities. The course covers topics on portfolio theory, asset pricing models, efficient market hypotheses, fixed-income securities, derivatives securities, equity portfolio management and portfolio performance evaluation. Prerequisite: BA 313.

ACCT 333 - Taxation of Individuals (Credits: 4)
A study of the federal income tax system as it relates to the taxation of the individual, including a survey of the historical development of the tax law, tax research techniques, technical tax provisions and tax planning. Prerequisite: ACCT 211 and sophomore standing.

ACCT 334 - Taxation of Business Entities (Credits: 4)
A study of the federal income tax system as it relates to corporations, partnerships, estates, and trusts. Throughout the study of the various technical tax provisions, tax research techniques are emphasized. Student must have at least sophomore standing to register for this course. Prerequisite: ACCT 333.

ACCT 354 - Legal Aspects of Accounting (Credits: 4)
This course covers legal principles concerning advanced business law topics such as the Uniform Commercial Code, secured transactions, employment law, partnership law, property, corporations, and accountant's legal liability. Prerequisite: BA 254.

ACCT 383 - Intermediate Accounting I (Credits: 4)
A comprehensive study of generally accepted accounting principles and procedures underlying valuation, income measurement and the preparation of financial data. Must be taken in sequence. Student must have at least sophomore standing to register for this course. Prerequisite: ACCT 211.

ACCT 384 - Intermediate Accounting II - (Credits: 4)
A comprehensive study of generally accepted accounting principles and procedures underlying valuation, income measurement and the preparation of financial data. Must be taken in sequence. Student must have at least sophomore standing to register for this course. Prerequisite: ACCT 383.

ACCT 385 - Intermediate Accounting III (Credits: 4)
A comprehensive study of generally accepted accounting principles and procedures underlying valuation, income measurement and the preparation of financial data. Must be taken in sequence. Prerequisite: ACCT 384.

ACCT 390 - International Accounting (Credits: 4)
This course provides a survey of international accounting topics, including international financial reporting standards (IFRS), comparative accounting between US GAAP and IFRS, foreign currency translation, comparison of financial statements utilizing different accounting standards, international transfer pricing, and international taxation issues. Prerequisite: ACCT 211, ACCT 383, ACCT 384, ACCT 385.

ACCT 411 - Ethics & Accountants Professional Responsibility*UWR (Credits: 4)
Institutional Graduation Requirement - UWR
A study of the role of a professional accountant; codes of accountants; ethical decision making; and the legal, regulatory and social environment in which an accountant makes decisions. Relevant to preparation for the CPA examination. Prerequisite: BA 225, BA 321.

ACCT 413 - Managerial Finance (Credits: 4)
Study and apply the concepts of long-term and short-term financing decision making in the context of large and small business. Examine the role of finance in the global economy. Prerequisite: BA 213, BA 303 or ACCT 303, ECON 202 and STAT 243.

ACCT 420 - Governmental & Non-Profit Accounting (Credits: 4)
An in-depth examination of the principles, procedures and theory applicable to accounting for not-for-profit organizations. Types of organizations covered include state and local governments, hospitals, colleges, health-welfare and other non-profit organizations. Student must have at least junior standing to register for this course. Prerequisite: ACCT 211.
ACCT 421 - Cost Management (Credits: 4)
A study of the concepts, purposes, and terminology underlying cost accounting. Topics include job-order costing and processing, cost-volume-profit relationships, standard costs, joint-product costs and by-product costs, capital budgeting, cost allocation, and the planning, control, and valuation of inventory. Relevant to preparation for the CMA and CPA examinations. Student must have at least junior standing to register for this course. Prerequisite: ACCT 213.

ACCT 424 - Attestation & Assurance Services (Credits: 4)
An introduction to auditing and the auditing profession. Topics include generally accepted auditing standards, generally accepted accounting procedures, the auditor’s opinion, the development and use of audit programs, professional responsibilities, and the acquisition and evaluation of audit evidence. Relevant to preparation for the auditing section of the CPA examination. Prerequisite: ACCT 385.

ACCT 428 - Forensic Accounting & Fraud Examination (Credits: 4)
This course will cover the principles and methodology of forensic accounting, fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, on-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, and interviewing witnesses. Upon completion of the course students will have an improved understanding of the techniques used to perpetrate fraudulent activity and the controls available to mitigate this behavior. Student must have at least junior standing to register for this course. Prerequisite: ACCT 424.

ACCT 430 - Tax Research & Writing (Credits: 4)
An in-depth study of how to find answers to tax questions. Students will become acquainted with various tax materials and their use, including tax services, case reports, and IRS publications. Prerequisites: ACCT 333 and ACCT 334.

ACCT 435 - Tax Practice & Procedure (Credits: 4)
Tax Practice & Procedure is a class focused on the procedural aspects of dealings between taxpayers’ representatives and the Internal Revenue Service (IRS). The class will prepare students to handle practical issues involving your and your clients’ ethical obligations, penalties, statute of limitations on assessment and collection of taxes, access to information, IRS audit procedures, administrative appeals, interest on underpayments and overpayments, claims for refunds, and collection methods. Prerequisite: ACCT 333 and ACCT 334.

ACCT 440 - Tax Planning (Credits: 4)
This course covers tax-planning techniques used by tax professionals in order to reduce the tax liability of their clients, including individuals with businesses interests, as well as tax considerations that corporations must consider in making proper decisions concerning business transactions, such as mergers and acquisitions. Prerequisite: ACCT 333 and ACCT 334.

ACCT 460 - Advanced Cost Management (Credits: 4)
Advanced cost accounting techniques are discussed, including Process Costing, Activity-Based Costing, and Transfer Pricing. Special attention will be paid to management decisions and the use of relevant accounting information in making those decisions. Prerequisite: ACCT 421.

ACCT 498 - Advanced Financial Accounting*UWR (Credits: 4)
Institutional Graduation Requirement - UWR
An in-depth examination of the principles, procedures, and theory applicable to accounting for partnerships and corporate consolidations. Other topics include home and branch office accounting, business combinations, and governmental accounting. Student must have at least junior standing to register for this course. Prerequisite: ACCT 385.