

WESTERN OREGON UNIVERSITY

DIVISION OF BUSINESS AND ECONOMICS

ACCOUNTING FOCUS PROGRAM

To focus in Accounting at Western Oregon University, 24 upper division credit hours in accounting are required. Completion of these courses will help qualify the student to sit for the Certified Public Accountant (CPA*) and/or Certified Management Accountant (CMA**) exams.

<u>COURSE NO.</u>	<u>COURSE TITLE</u>	<u>CR</u>	<u>TERM OFFERED AT WOU</u>	<u>PREREQUISITE</u>
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ACCOUNTING COURSES REQUIRED FOR ALL BUSINESS MAJORS:

BA 211	Financial Accounting	4	Fall, Winter, Spring	
BA 213	Managerial Accounting	4	Fall, Winter, Spring	BA 211

ACCOUNTING FOCUS COURSES OFFERED:

BA 317	Intermediate Accounting I	4	Fall	BA 213
BA 318	Intermediate Accounting II	4	Winter	BA 317
BA 319	Intermediate Accounting III	4	Spring	BA 318
BA 409	Accounting Internship	1-12	All	Inst. consent
BA 421	Cost Accounting	4	Winter	BA 213
BA 431	Federal Income Tax I	4	Fall	BA 213
BA 432	Federal Income Tax II	4	Winter	BA 431
BA 441	Advanced Accounting	4	Fall	BA 319
BA 451	Auditing	4	Spring	BA 318

* CPA see: www.oregon.gov/BOA/

** CMA see: www.imanet.org/ima_home.aspx