

Accounting

Department Chair: Steve Johnson

Office: WB 136B

Telephone: 801-863-7186

E-mail: steve.johnson@uvu.edu

Faculty:

Professor

James Bailey
Ben Bean
Stan Jenne
Sheldon Smith
Michael Stemkoski
Steve Teeter

Associate Professor

John Balden
Kathy Black
Richard Henage
Steve Johnson

Assistant Professor

Joel Helquist
Bunney Schmidt

Advisory Committee: Shane Edwards, CPA, (Chair), Partner, Squire & Company, CPA's; Layne Peterson, CPA, owner, Layne R. Peterson's; Dr. Clifford Skousen, CPA, Senior Associate Dean, Jon M. Huntsman School of Business, College of Business, USU; Dr. Robert Gardner, CPA, Professor, Department of Accounting & Information Systems, BYU; Glen Twede, Controller, DHI Computing.

Woodbury School of Business

Dean: Ian Wilson, Ph.D.

Office: WB 128b

Telephone: 801-863-8239

E-mail: Ian.Wilson@uvu.edu

CAREER OPPORTUNITIES

Accountants have always been in high demand. You can work as an accountant in many types of organizations, including, sports and entertainment, government, education, manufacturing, charitable and non profit, and medical. An accounting degree is a great springboard into graduate studies and law school. The accounting profession is often ranked near the top of occupations and professions in greatest demand. According to the Department of Labor, the employment of accountants is expected to continue to grow. Robert Half, the world's largest recruiter of accounting graduates, reports that there is a shortage of qualified accounting professionals not only in the United States, but worldwide.

The Accounting Profession

Accounting is a core business function vital to an organization's success. Accounting has

evolved over the years and continues to evolve. This provides the accountant with stimulating and challenging work. The role of accountants has expanded and they are considered to be a valuable part of the management team in implementing business decisions. Most CEOs of large corporations have accounting degrees. Accountants usually have the best understanding of what drives business and profits in a company. Successful accountants must possess strong interpersonal skills, as accounting is a people business. Accountants must develop strong analytical and problem solving skills. They should also have some expertise in spreadsheets, database application, and integrated software packages. Accountants must be able to successfully communicate both orally and in writing.

Job opportunities for accountants are favorable. They can find employment in Utah Valley, anywhere in the United States, or many places throughout the world.

COOPERATIVE EDUCATION/INTERNSHIP

A Cooperative Education or Internship course is highly recommended for majors. College credit is granted for paid work experience through the Coop/Internship Program. The department provides lower division Coop and upper division internship courses. Contact the Accounting Career and Corporate Manager, John Wilson 863-6307, for further information regarding Cooperative Education/Internship opportunities.

PROGRAMS

Students in accounting may receive a One-year Certificate, an Associate in Applied Science Degree, an Associate in Science Degree, or a Bachelor of Science Degree in Accounting. A Master of Business Administration Degree with an Accounting Emphasis, sponsored by Utah State University, is also available through the University Center.

Certificate in Accounting 29.5 CREDITS

Discipline Core Requirements: 22.5 Credits

- ACC 1150 Fundamentals of Business Math 3.0
- ACC 2010 Financial Accounting 3.0
- ACC 2020 Managerial Accounting 3.0
- ACC 2610 Accounting Systems Applications 3.0
- DGM 2010 Business Computer Proficiency 3.0
- MGMT 1010 Introduction to Business 3.0
- ENGL 1010 Introduction to Writing 3.0
- MGMT 2250 Job Application and Advancement Skills 1.0
- or MGMT 3890 Career Preparation (2.0)
- MGMT 295R Executive Lecture Series 0.5
- or MGMT 495R Executive Lecture Series (1.0)

Elective Requirements: 7 Credits

- Woodbury School of Business courses (ACC, ECON, FIN, HM, LEGL, MGMT prefixes)

Graduation Requirements:

- 1 Minimum of 29.5 credits required for a Certificate.
- 2 Overall GPA of 2.0 required for graduation with no grade lower than a "C-" in Woodbury School of Business classes.

AAS in Accounting 64 CREDITS

General Education Requirements: 16 Credits

- MGMT 2200 Business Communications 3.0
- ACC 1150 Fundamentals of Business Math 3.0
- ENGL 1010 Introduction to Writing 3.0
- MGMT 3000 Organizational Behavior 3.0
- or Any approved Behavioral, Social, or Political Science Distribution Course
- Any approved Biology or Physical Science Distribution Course 3.0
- Any approved Physical Education, Health, Safety, or Environment Course 1.0

Discipline Core Requirements: 21 Credits

- ACC 2010 Financial Accounting 3.0
- ACC 2020 Managerial Accounting 3.0
- ACC 2100 Payroll Accounting 3.0
- ACC 2610 Accounting Systems Applications 3.0
- DGM 2010 Business Computer Proficiency* 3.0
- DGM 2360 Spreadsheet Applications 3.0
- MGMT 1010 Introduction to Business 3.0
- or MGMT 3890 Career Preparation (2.0)
- and MGMT 495R Executive Lecture Series (1.0)

Elective Requirements: 27 Credits

- Complete any coursework from the following pre-fixes: ACC, ECON, FIN, HM, INFO, LEGL, MGMT 18.0
- Complete three of the following courses 9.0
- ACC 3010 Intermediate Accounting I (3.0)
- ACC 3020 Intermediate Accounting II (3.0)
- ACC 3300 Cost Management (3.0)
- ACC 3400 Individual Income Tax (3.0)
- DGM 2300 Records and Information Management (3.0)
- DGM 2350 Word Processing (3.0)
- DGM 2370 Database Applications (3.0)

Graduation Requirements:

- 1 Completion of a minimum of 64 semester credits.
- 2 Overall grade point average of 2.0 or above with a 2.5 GPA in Business courses and a grade of "C-" or higher in all core and elective courses.
- 3 Residency hours: minimum of 20 credit hours through course attendance at UVU with at least 12 credits of Woodbury School of Business courses.
- 4 Completion of GE and specified departmental requirements. Students are responsible for completing all prerequisite courses.

Footnotes:

- * Students will be required to complete DGM 2010 with a score of 80 percent or higher.

AS Pre Major in Accounting 61 CREDITS

General Education Requirements: 36 Credits

- ENGL 1010 Introduction to Writing 3.0
- ENGL 2010 Intermediate Writing--Humanities/Social Sciences (3.0)
- or ENGL 2020 Intermediate Writing--Science and Technology 3.0
- MATH 1050 College Algebra (recommended for Business, Education, Science, and Health Professions majors) 4.0

or An Advanced Placement (AP) Mathematics Test with a score of 3 or higher

Complete one of the following: 3.0

- HIST 2700 US History to 1877 (3.0)
- and HIST 2710 US History since 1877 (3.0)
- HIST 1700 American Civilization (3.0)
- HIST 1740 US Economic History (3.0)
- POLS 1000 American Heritage (3.0)
- POLS 1100 American National Government (3.0)

Complete the following:

- PHIL 2050 Ethics and Values 3.0
- HLTH 1100 Personal Health and Wellness (2.0)
- or PES 1097 Fitness for Life 2.0

Distribution Courses

- Biology 3.0
- Physical Science 3.0
- Additional Biology or Physical Science 3.0
- Humanities Distribution- HUM 1010 recommended 3.0
- Fine Arts Distribution 3.0
- Social/Behavioral Science 3.0

Discipline Core Requirements: 25 Credits

- ACC 2010 Financial Accounting 3.0
- ACC 2020 Managerial Accounting 3.0
- MATH 1100 Introduction to Calculus 4.0
- ECON 2020 Macroeconomics 3.0

- ECON 2010 Microeconomics 3.0
- LEGL 3000 Business Law 3.0
- MGMT 2340 Business Statistics I 3.0
- DGM 2010 Business Computer Proficiency 3.0

or Business Computer Proficiency Exam *

Graduation Requirements:

- 1 Completion of a minimum of 61 semester credits.
- 2 Overall GPA of 2.0 or above with 2.5 GPA or above in Business courses. No grade below "C-" in Business courses.
- 3 Residency hours: Minimum of 20 credit hours through course attendance at UVU with at least 12 credits of Woodbury School of Business courses.
- 4 Completion of GE and specified departmental requirements. Students are responsible for completing all prerequisite courses.

Footnotes:

- * Students will be required to complete the Business Computer Proficiency exam with a score of 80 percent or higher or complete the DGM 2010 course with a score of 80 percent or higher.

BS in Accounting 122 CREDITS

General Education Requirements: 36 Credits

- ENGL 1010 Introduction to Writing 3.0
- ENGL 2010 Intermediate Writing--Humanities/Social Sciences (3.0)

or ENGL 2020 Intermediate Writing--Science and Technology 3.0

- MATH 1050 College Algebra 4.0
- or An Advanced Placement (AP) Mathematics Test with a score of 3 or higher

Complete one of the following: 3.0

- HIST 2700 US History to 1877 (3.0)
- and HIST 2710 US History since 1877 (3.0)
- HIST 1700 American Civilization (3.0)
- HIST 1740 US Economic History (3.0)
- POLS 1000 American Heritage (3.0)
- POLS 1100 American National Government (3.0)

Complete the following:

- PHIL 2050 Ethics and Values 3.0
 - HLTH 1100 Personal Health and Wellness (2.0)
- or PES 1097 Fitness for Life 2.0

Distribution Courses

- Biology 3.0
- Physical Science 3.0
- Additional Biology or Physical Science 3.0
- Humanities Distribution 3.0
- Fine Arts Distribution 3.0
- Social/Behavioral Science 3.0

Discipline Core Requirements: 62 Credits

Business Foundation Courses:

- ACC 2010 Financial Accounting 3.0
 - ACC 2020 Managerial Accounting 3.0
 - DGM 2010 Business Computer Proficiency 3.0
- or Business Computer Proficiency Exam**
- MATH 1100 Introduction to Calculus 4.0
 - ECON 2010 Microeconomics 3.0
 - ECON 2020 Macroeconomics 3.0
 - MGMT 2200 Business Communications 3.0
 - MGMT 2340 Business Statistics I 3.0
 - * MGMT 3890 Career Preparation 2.0

Business Core Courses:

- LEGL 3000 Business Law 3.0
 - MGMT 3000 Organizational Behavior (3.0)
- or MGMT 3010 Principles of Management * 3.0
- FIN 3100 Principles of Finance 3.0
 - MGMT 330G Survey of International Business 3.0
 - MGMT 3450 Operations Management * 3.0
 - MGMT 3600 Principles of Marketing 3.0
 - MGMT 4800 Strategic Management 3.0
 - MGMT 4830 Strategic Management Capstone Simulation 1.0

- MGMT 495R Executive Lecture Series 1.0
- or MGMT 493R Entrepreneurship Lecture Series (1.0)

Accounting Core Courses:

- ACC 3010 Intermediate Accounting I 3.0
- ACC 3020 Intermediate Accounting II 3.0
- ACC 3300 Cost Accounting 3.0
- ACC 3400 Individual Income Tax 3.0
- ACC 3510 Accounting Information Systems 3.0

Elective Requirements: 24 Credits

- Complete at least 9 credits from the following courses: 9.0

- ACC 4020 Advanced Financial Accounting (3.0)
- ACC 4030 Governmental and Not-For-Profit Accounting* (3.0)
- ACC 4110 Auditing* (3.0)
- ACC 4350 Management Control* (3.0)
- ACC 4400 Taxation of Corporations/Partnerships/Estates and Trusts (3.0)

or ACC 4420 Corporate Tax (3.0)
and ACC 4440 Partnership Tax (3.0)

- ACC 4510 Advanced Accounting Information Systems* (3.0)

- Complete 15 hours of elective credits at any level- 15.0
- not more than 7 credit hours can be from the following prefixes: ACC, ECON, FIN, HM, LEGL, MGMT. The only ACC course that may be counted toward this requirement is ACC 341R.

Graduation Requirements:

- 1 Completion of a minimum of 122 semester credits; a minimum of 40 credits must be upper division.
- 2 Overall grade point average 2.0 or above with a minimum of 2.5 GPA in all Woodbury School of Business courses. No grade lower than a "C-" in core and specialization courses.
- 3 Residency hours: Minimum of 30 credit hours of business courses through course attendance at UVU, with at least 10 hours earned in the last 45 hours.
- 4 Completion of GE and specified departmental requirements. Students are responsible for completing all prerequisite courses.
- 5 Students completing a bachelor degree following the 2008 or later catalog must complete one course that meets the Global/Intercultural Requirement, indicated by a course number ending in G. For a complete listing, see page 25.

Footnotes:

- ** Students will be required to complete the Business Computer Proficiency exam with a score of 80 percent or higher or complete the DGM 2010 course with a score of 80 percent or higher.
- * Courses with an asterisk (*) cannot be taken until student is matriculated.

Minor in Accounting 24 CREDITS

Matriculation Requirements:

- 1 Admitted to a bachelor degree program at UVU.

Discipline Core Requirements: 12 Credits

- ACC 2010 Financial Accounting 3.0
- ACC 2020 Managerial Accounting 3.0
- ACC 3010 Intermediate Accounting I 3.0
- ACC 3020 Intermediate Accounting II 3.0

Elective Requirements: 12 Credits

Choose 12 credits from the following: 12.0

- ACC 3300 Cost Management (3.0)
- ACC 3400 Individual Income Tax (3.0)
- ACC 3510 Accounting Information Systems (3.0)
- ACC 4110 Auditing* (3.0)
- ACC 4400 Taxation of Corporations/Partnerships/Estates and Trusts* (3.0)

Graduation Requirements:

- 1 Overall grade point average of 2.5 GPA in all Woodbury School of Business courses and no grade lower than a C- in business courses.
- 2 Completion of GE and specified departmental requirements.

NOTE: Students are responsible for completing all prerequisite courses.

Footnotes:

- * Courses with an asterisk (*) cannot be taken until student is matriculated into a bachelor degree program.

BA/BS in Integrated Studies 123 CREDITS

The following Integrated Studies Emphasis is available (see the Integrated Studies section of this catalog for complete degree requirement listings.)

Emphasis in Accounting 18 Credits

Emphasis Requirements: 18 Credits

- ACC 3010 Intermediate Accounting I 3.0
 - ACC 3020 Intermediate Accounting II 3.0
- Choose 12 credits from the following: 12.0
- ACC 3300 Cost Management (3.0)

- ACC 3400 Individual Income Tax (3.0)
- ACC 3510 Accounting Information Systems (3.0)
- ACC 4110 Auditing (3.0)
- ACC 4400 Taxation of Corporations/Partnerships/Estates and Trusts (3.0)

NOTE: A minimum of 2.5 GPA in all Woodbury School of Business courses, and no grade lower than a C-, required for graduation.

See Course Descriptions section of the catalog for detailed course information. This department manages the following course prefixes:

- ACC, Accounting