

# Accounting, B.S.

This degree offers a balanced theoretical and applied approach to study a broad range of business and accounting disciplines. This includes business topics of marketing, finance, law, operations, and strategy. Following a study of the primary accounting disciplines of financial, managerial, audit, information systems, and tax, students can engage in a more specialized study of internal audit, management accounting, tax, or public accounting/graduate school. Students also develop important business skills in communication, critical thinking, team building, and computer applications.

## Matriculation Requirements

Code	Title	Credit Hours
To be considered matriculated in the Accounting degree, a student must complete the following courses with at least a C- grade:		
ACC 2110	Principles of Accounting I	3
ACC 2120	Principles of Accounting II (Grade of B- or higher required)	3
ACC 2500	Data Analytics in Accounting	3
MKTG 220G	Written Business Communication GI WE	3
ECON 2010	Principles of Economics I SS	3
MGMT 2340	Business Statistics I	3
MGMT 2240	Business Quantitative Analysis	3
MGMT 2400	Data Analytics for Business	3
MKTG 2390	Professional Business Presentations	3

## Program Requirements

Code	Title	Credit Hours
<b>Total Credit Hours</b>		<b>120</b>
<b>General Education Requirements</b>		<b>35 Credits</b>
ENGL 1010 or ENGL 1005	Introduction to Academic Writing CC Literacies and Composition Across Contexts CC	3
ENGL 2010	Intermediate Academic Writing CC	3
Complete one of the following:		3
MATH 1050	College Algebra QL (4)	
MATH 1055	College Algebra with Preliminaries QL (5)	
MATH 1090	College Algebra for Business QL (3)	
An Advanced Placement (AP) Calculus AB or BC Test with a score of 3 or higher		
Complete one of the following:		3
HIST 2700 & HIST 2710	US History to 1877 AS and US History since 1877 AS (6)	
HIST 1700	American Civilization AS (3)	
HIST 1740	US Economic History AS (3)	
POLS 1000	American Heritage AS (3)	
POLS 1100	American National Government AS (3)	
Complete the following:		
PHIL 2050	Ethics and Values IH	3
HLTH 1100 or EXSC 1097	Personal Health and Wellness TE Fitness for Life TE	2
Distribution Courses:		
Biology		3
Physical Science		3
Additional Biology or Physical Science		3
Humanities Distribution		3
Fine Arts Distribution		3
ECON 2010	Principles of Economics I SS (Fulfills the Social/Behavioral Science Distribution)	3

<b>Discipline Core Requirements</b>		<b>85 Credits</b>
<b>Business Foundation Courses (required for matriculation)</b>		
ACC 2110	Principles of Accounting I	3
ACC 2120	Principles of Accounting II <sup>1</sup>	3
ACC 2500	Data Analytics in Accounting	3
MKTG 220G	Written Business Communication GI WE	3
MGMT 2240	Business Quantitative Analysis	3
MGMT 2340	Business Statistics I	3
MGMT 2400	Data Analytics for Business	3
MKTG 2390	Professional Business Presentations	3
<b>Business Core Courses:</b>		
MGMT 3000	Organizational Behavior WE	3
MGMT 3450	Operations Management	3
FIN 3100	Principles of Finance	3
MKTG 3600	Principles of Marketing	3
MGMT 4860	Business Strategy Formulation and Implementation	3
MGMT 295R	Executive Lecture Series	1
or ENTR 293R	Entrepreneurship Lecture Series	
<b>Accounting Core Requirements</b>		
ACC 2125	Introduction to the Accounting Profession	1
ACC 2250	Small Business Accounting	3
ACC 2600	Business Law and Ethics <sup>2</sup>	3
or LEGL 3000	Business Law	
ACC 3010	Intermediate Accounting I	3
ACC 3020	Intermediate Accounting II	3
ACC 3300	Cost Management	3
ACC 3400	Fundamentals of Taxation	3
ACC 3510	Accounting Information Systems	3
ACC 4110	Auditing	3
<b>Accounting Elective Requirements</b>		
Complete three of the following advanced accounting courses:		9
ACC 312G	International Internal Auditing GI (3)	
ACC 4030	Governmental and Not For Profit Accounting (3)	
ACC 4050	Financial Statement Analysis (3)	
ACC 4310	Advanced Management Accounting (3)	
ACC 4400	Advanced Fundamentals of Taxation (3)	
ACC 4510	Artificial Intelligence and Data Analytics in Accounting (3)	
ACC 470R	Current Topics in Accounting (3)	
ACC 481R	Internship (3) (Subject to approval by department chair, limited to 3 credits)	
ACC 5020	Advanced Financial Accounting (3)	
ACC 5140	Fraud Examination (3)	
<b>General Elective Requirements</b>		
Complete 11 credits of any courses 1000-level or higher		11

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Must be completed with a grade of B- or higher.

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ACC 2600 recommended

## Graduation Requirements

1. Completion of a minimum of 120 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. Successful completion of at least one Global/Intercultural course.
6. Successful completion of at least two Writing Enriched courses.

## Graduation Plan

This graduation plan is a sample plan and is intended to be a guide. Your specific plan may differ based on your Math and English placement and/or transfer credits applied. You are encouraged to meet with an advisor and set up an individualized graduation plan in Wolverine Track (<http://www.uvu.edu/wolverinetrack/>).

### First Year

Semester 1		Credit Hours
American Institutions		3
ENGL 1010 or ENGH 1005	Introduction to Academic Writing CC or Literacies and Composition Across Contexts CC	3
FINE ART		3
HLTH 1100 or EXSC 1097	Personal Health and Wellness TE or Fitness for Life TE	2
Complete one of the following:		3
MATH 1050	College Algebra QL	
MATH 1055	College Algebra with Preliminaries QL	
MATH 1090	College Algebra for Business QL	
<b>Credit Hours</b>		<b>14</b>

### Semester 2

ECON 2010	Principles of Economics I SS	3
MGMT 2340	Business Statistics I	3
ENGL 2010	Intermediate Academic Writing CC	3
HUMANITIES		3
PHYSICAL SCIENCE		3
<b>Credit Hours</b>		<b>15</b>

### Second Year

#### Semester 3

ACC 2110	Principles of Accounting I	3
ACC 2125	Introduction to the Accounting Profession	1
ACC 2600 or LEGL 3000	Business Law and Ethics or Business Law	3
MGMT 2400	Data Analytics for Business	3
MKTG 220G	Written Business Communication GI WE	3
BIOLOGY		3
<b>Credit Hours</b>		<b>16</b>

#### Semester 4

ACC 2120	Principles of Accounting II	3
ACC 2250	Small Business Accounting	3
ACC 2500	Data Analytics in Accounting	3
BIOLOGY or PHYSICAL SCIENCE		3
PHIL 2050	Ethics and Values IH	3
<b>Credit Hours</b>		<b>15</b>

### Third Year

#### Semester 5

ACC 3010	Intermediate Accounting I	3
ACC 3300	Cost Management	3
ACC 3400	Fundamentals of Taxation	3
MGMT 2240	Business Quantitative Analysis	3
MKTG 2390	Professional Business Presentations	3
<b>Credit Hours</b>		<b>15</b>

<b>Semester 6</b>		
ACC 3020	Intermediate Accounting II	3
ACC 3510	Accounting Information Systems	3
ACC 4110	Auditing	3
MGMT 3000	Organizational Behavior WE	3
MGMT 3450	Operations Management	3
<b>Credit Hours</b>		<b>15</b>
<b>Fourth Year</b>		
<b>Semester 7</b>		
Accounting Elective		3
FIN 3100	Principles of Finance	3
MGMT 295R or ENTR 293R	Executive Lecture Series or Entrepreneurship Lecture Series	1
MKTG 3600	Principles of Marketing	3
General Elective		6
<b>Credit Hours</b>		<b>16</b>
<b>Semester 8</b>		
Accounting Elective		3
Accounting Elective		3
MGMT 4860	Business Strategy Formulation and Implementation	3
General Elective (Any course numbered 1000 or higher)		5
<b>Credit Hours</b>		<b>14</b>
<b>Total Credit Hours</b>		<b>120</b>

## Program Learning Outcomes

1. Apply knowledge and skills of core financial accounting principles and practices
2. Apply knowledge and skills of basic auditing principles and practices
3. Analyze accounting information to produce informed recommendations
4. Interpret fundamental concepts of federal income taxation for individuals and how individuals are taxed under the US federal tax laws