

Accounting (ACC)

To register for courses and see a real-time listing of classes and sections offered, view the add/drop system (<https://userve.uvu.edu/StudentRegistrationSsb/ssb/term/termSelection/?mode=search>).

ACC 2110. Principles of Accounting I. (3 Credits)

Prerequisite(s): ENGL 1010 or ENGH 1005 and MAT 1010 or higher recommended

Teaches basic accounting methods and tools for business decision making. Incorporates financial and managerial accounting to provide basic understanding of generally accepted accounting principles (GAAP). Applies analytical tools to assess profitability, relevant costs, and investment decisions.

ACC 2120. Principles of Accounting II. (3 Credits)

Prerequisite(s): ACC 2110

Teaches technical accounting concepts from both financial and managerial accounting. Includes generally accepted accounting principles (GAAP) to support understanding of the accounting cycle and financial statements. Includes managerial accounting topics such as costing methods, budget preparation, and performance evaluation tools.

ACC 2125. Introduction to the Accounting Profession. (1 Credit)

Teaches topics related to the accounting profession, including career options in accounting, certifications in accounting (CPA, CMA, CIA, CFE, etc.), ethics in the profession, current issues in accounting, professional standards, and professionalism skills. Discusses the educational requirements for the accounting undergraduate and graduate degrees.

ACC 2250. Small Business Accounting. (3 Credits)

Prerequisite(s): ACC 2110

Pre- or Corequisite(s): ACC 2120

Addresses accounting issues from the perspective of a small business owner. Includes choice of business entity, payroll preparation, internal control systems, and the basic application of applicable income and sales taxes. Teaches accounting software to classify, record, summarize, and report transactions and to generate financial statements. Course fee of \$50 for testing services applies.

ACC 2500. Data Analytics in Accounting. (3 Credits)

Prerequisite(s): ACC 2110 and MGMT 2400

Pre- or Corequisite(s): ACC 2120

Introduces data analytics and data visualization tools and techniques in accounting. Provides hands-on experience in analyzing accounting data, creating visuals, and interpreting results using various data analytics and visualization software.

ACC 2600. Business Law and Ethics. (3 Credits)

Prerequisite(s): ENGL 1010 recommended

Examines legal and ethical issues needed to make sound business decisions. Provides an overview of the legal system, constitutional law, ethical decision-making frameworks, business entities, contract law, business crimes and torts, compliance and regulatory issues, agency law, and bankruptcy law.

ACC 3000. Financial Managerial and Cost Accounting Concepts. (3 Credits)

Prerequisite(s): University Advanced Standing

Provides students in computer science and the technologies with knowledge of financial, managerial, and cost accounting concepts and applications. Prepares students to utilize accounting information in making business decisions.

Lab access fee of \$13 for computers applies.

ACC 3010. Intermediate Accounting I. (3 Credits)

Prerequisite(s): ACC 2110, ACC 2120 with a B- or higher, (MATH 1050, MATH 1055, or MATH 1090) with a C- or higher, and University Advanced Standing

Pre- or Corequisite(s): ACC 2125

Reviews and expands on fundamental accounting material learned in beginning classes. Covers an overview of the primary financial statements, revenue recognition, and the accounts on the asset portion of the balance sheet. Introduces the Conceptual Framework and current accounting standards to provide a theoretical foundation upon which practical applications are based.

Lab access fee of \$13 applies.

ACC 3020. Intermediate Accounting II. (3 Credits)

Prerequisite(s): ACC 3010, MKTG 2200G, and University Advanced Standing

Pre- or Corequisite(s): ACC 3300

Addresses debt and equity financing, investments in debt and equity securities, leases, deferred income taxes, employee compensation (payroll and pensions), earnings per share, accounting changes, and error corrections.

Lab access fee of \$13 for computers applies.

ACC 3030. Intermediate Accounting for Non-Accounting Majors. (3 Credits)

Prerequisite(s): ACC 2110, ACC 2120, and University Advanced Standing

An intermediate accounting course for non-accounting majors with emphasis on interpretation and use of general-purpose financial statements and the related disclosure notes. Addresses understanding interrelationships among the various financial statements and analyzing the effects of transactions on the financial statements. Analyzes common and significant accounts/transactions, especially those relating to the liability and equity sections of the financial statements.

ACC 3120. Internal Auditing. (3 Credits)

Prerequisite(s): (ENGL 1010 or ENGH 1005), (MATH 1050 or MATH 1055 or MATH 1090 or higher), junior standing, minimum cumulative GPA of 3.0, and University Advanced Standing

Introduces students to the theories of governance, risk, and control concepts; internal auditing standards; audit techniques; and reporting practices. Applicable across disciplines.

ACC 3120G. International Internal Auditing. (3 Credits)

Prerequisite(s): ACC 2110 and ACC 2120 and University Advanced Standing

Introduces students to the international internal auditing standards through global auditing case studies. Emphasizes theories of governance, risk, control concepts, audit techniques, and reporting practices.

ACC 3300. Cost Management. (3 Credits)

Prerequisite(s): ACC 2110, ACC 2120 and University Advanced Standing

Provides a strategic approach to cost management and the development and use of relevant information for management decision making. Builds a foundation by discussing the various concepts of cost, cost behavior, and cost estimation techniques. Addresses costing of products and other cost objects using job order and process costing, activity-based costing, and cost allocation. Introduces management control topics of budgeting and performance evaluation through variance analysis. Concludes with current topics in cost management.

Lab access fee of \$13 for computers applies.

ACC 3400. Fundamentals of Taxation. (3 Credits)

Prerequisite(s): ACC 2110, ACC 2120, and University Advanced Standing

Studies the federal taxation of individuals, corporations, and partnerships/LLCs. Covers the accounting theory and practices of federal income taxation based on a study of the laws, regulations, and income tax decisions.

Lab access fee of \$13 for computers applies.

ACC 3510. Accounting Information Systems. (3 Credits)

Prerequisite(s): ACC 2110, ACC 2120, and University Advanced Standing

Teaches analysis design and implementation of accounting information systems. Emphasizes accounting cycles, internal controls, and computerized environments.

Lab access fee of \$13 applies.

ACC 4030. Governmental and Not For Profit Accounting. (3 Credits)

Prerequisite(s): ACC 3010 or ACC 3030, University Advanced Standing

Covers areas of governmental and not-for-profit accounting and reporting. Includes fund accounting, the budgetary process, governmental financial reporting, not-for-profit organizations, health care organizations, colleges and universities, and public sector auditing.

Lab access fee of \$13 for computers applies.

ACC 4050. Financial Statement Analysis. (3 Credits)

Prerequisite(s): (ACC 3010 or ACC 3030) and University Advanced Standing

Teaches financial statement analysis techniques and practices, such as financial metrics, footnote disclosures, and business profitability. Informs decision making based on practical analysis of financial statement information.

ACC 4110. Auditing. (3 Credits)

Prerequisite(s): ACC 3010 and University Advanced Standing

Pre- or Corequisite(s): ACC 3510

Provides an introduction to independent audits of financial statements in accordance with generally accepted auditing standards, the environment in which audits are performed, and professional ethics. Includes basic audit concepts and procedures related to planning, testing internal controls, investigating reported financial results of business process cycles, and required auditor communications.

Lab access fee of \$13 for computers applies.

ACC 4310. Advanced Management Accounting. (3 Credits)

Prerequisite(s): ACC 3300, University Advanced Standing

Studies and applies advanced topics in Cost Management such as value chain analysis, activity-based management, and other current topics and issues in management accounting. Teaches the principles of management control including strategic planning, budgeting, performance measurement. Includes active class discussion, case analysis, and student presentations.

ACC 4400. Advanced Fundamentals of Taxation. (3 Credits)

Prerequisite(s): ACC 3400, University Advanced Standing

Provides an introduction and understanding of the construct and application of the federal tax laws. Studies the federal taxation of corporations, partnerships/LLCs, estates and trusts, gifts, and exempt entities based on the laws, regulations, and associated tax decisions. Covers the professional rules, regulations, and ethical considerations imposed on tax professionals.

Lab access fee of \$13 for computers applies.

ACC 4510. Artificial Intelligence and Data Analytics in Accounting. (3 Credits)

Prerequisite(s): University Advanced Standing

Pre- or Corequisite(s): ACC 3510

Applies relational database knowledge to accounting datasets in an ERP environment. Uses technology to document, improve, and automate accounting processes.

Lab access fee of \$13 for computers applies.

ACC 4700R. Current Topics in Accounting. (1-3 Credits)

Prerequisite(s): ACC 3010, Matriculation into the Woodbury School of Business, and University Advanced Standing

Provides opportunities for students to become exposed to emerging technology and topics of current interest and demand in Accounting. Topics vary from semester to semester. Repeatable for a maximum of 3 credits toward graduation.

ACC 4810R. Internship. (2-8 Credits)

Prerequisite(s): ACC 3010, Matriculation into the Woodbury School of Business, Approval of Accounting Department Internship Coordinator and University Advanced Standing

Provides accounting majors a transition from school to work where learned theory is applied to actual practice through meaningful on-the-job paid experience commensurate with upper-division classroom instruction. Includes student, employer, and coordinator evaluations, on-site work visits, written assignments, and oral presentations. May be repeated for a maximum of 6 credits toward graduation. May be graded credit/no credit.

ACC 4910R. Independent Study. (1-4 Credits)

Prerequisite(s): Department Chair approval and University Advanced Standing

For bachelor's degree students and other interested persons. Offers independent study as directed in reading, individual projects, etc., at the discretion and approval of the department chairperson. Repeatable for a maximum of 3 credits toward graduation.

ACC 5020. Advanced Financial Accounting. (3 Credits)

Prerequisite(s): ACC 3020, Matriculation into the BS Accounting degree program, and University Advanced Standing

Presents accounting concepts and methods for business combinations, foreign currency transactions, foreign statement translation, and partnerships.

ACC 5140. Fraud Examination. (3 Credits)

Prerequisite(s): ACC 3010 and University Advanced Standing

Examines the seriousness of fraud and its impact on business and society. Includes forensic accounting and fraud prevention, detection, and resolution.

ACC 6020. Advanced Financial Accounting Applications. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy program

Presents accounting concepts, methods, and applications for business combinations, foreign currency transactions, foreign statement translation, and partnerships.

ACC 6060. Professionalism and Leadership. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy program

Enhances the ability to interact and communicate with others in the professional world. Builds skill development in oral and written communication, interviewing, networking, and leadership. Explores and enhances emotional intelligence.

ACC 6140. Fraud Examination and Forensic Accounting. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy or the Master of Business Administration Program

Evaluates the seriousness of fraud and its impact on individuals, businesses and society. Formulates fraud prevention, detection, and resolution methods using cases.

ACC 6150. Information Systems Auditing. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Provides projects covering information systems audit and its impact on the financial statement audit. Covers information security, social engineering, and fraud data mining as they relate to accounting information systems and the associated data.

ACC 6250. Financial Reporting and Analysis. (3 Credits)

Prerequisite(s): Admission to a Woodbury School of Business Graduate Program.

Discusses financial reporting requirements and choices that impact the evaluation of firm performance and strategy. Examines the role of management and corporate governance in financial reporting. Teaches skills for analyzing financial reports, disclosures, and management communication of financial performance. Focuses on financial reports prepared for external stakeholders to a firm.

ACC 6300. Advanced Data Analytics in Accounting. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Covers advanced data analytics, data visualization, and statistical analysis skills and techniques in accounting. Provides an applied approach to financial data analytics, cost accounting, audit analytical procedures, and financial statement analysis. Develops data analysis skills using a variety of software packages.

ACC 6350. Management Control Systems. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Evaluates the design of management control systems through case studies to enable the successful implementation of accounting strategies in a variety of for-profit entities. Emphasizes the development of the students' analytical and decision-making skills.

Canvas Course Mats \$134/Pearson applies

ACC 6400. Taxation of Business Entities. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Studies the federal taxation of corporations, partnerships/LLCs, estates and trusts, gifts, and exempt entities based on the laws, regulations, and associated tax decisions. Covers the professional rules, regulations, and ethical considerations imposed on tax professionals.

ACC 6410. Tax Research and Procedure. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Provides the necessary skills to thoroughly research and analyze a tax problem, as well as to report research analysis and conclusions accurately. Explores computerized tax research methods and the organization of the IRS including the procedural aspects of tax compliance and practice, tax related penalties, professional responsibility and tax ethics.

ACC 6420. Principles of Corporate Tax. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Covers accounting theory and practices of the federal income taxation laws, rules and regulations relating to the formation and operation of corporations and S corporations, and their effects upon the corporation's shareholders.

ACC 6430. Advanced Corporate Tax. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program

Assesses the appropriate federal income tax for a corporation based on relevant accounting and business data. Analyzes the tax implications related to the form of entity and the location of the entity.

ACC 6440. Partnership Tax. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Examines accounting theory and practices of the federal income taxation laws, rules and regulations relating to the formation and operation of partnerships, and their effects upon partners.

ACC 6450. Advanced Taxation of Business Entities. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy program and ACC 6400

Examines accounting theory and practices of federal income taxation relating to the formation and operation of partnerships and corporations and the tax impact on their owners. Analyzes the tax implications related to the form of entity and the location of the entity.

ACC 6460. Estate and Gift Tax. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Examines the law and theory of federal taxation of estates and gifts based on Federal code, I.R.S. regulations, and digest of official income tax decisions.

ACC 6500. Advanced Accounting Information Systems. (3 Credits)

Prerequisite(s): Acceptance in the MBA program

Develops the background necessary to plan, design and implement an accounting information system.

ACC 6510. Financial Auditing. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Examines current auditing standards for independent audits of financial statements. Explores proposed auditing standards, relevant legislation, and selected contemporary advanced topics in auditing.

ACC 6560. Financial Accounting Theory and Research I. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Introduces the theoretical underpinnings of financial accounting and reporting. Provides an applied research approach to reviewing and mastering intermediate-level financial accounting concepts and procedures. Integrates accounting theory and practical research methodology in the resolution of financial reporting problems.

ACC 6580. Financial Accounting Theory and Research II. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Expands on the theoretical underpinnings of financial accounting and reporting. Provides an applied research approach to reviewing and mastering advanced-level financial accounting concepts and procedures. Integrates accounting theory and practical research methodology in the resolution of financial reporting problems.

ACC 6600. Business Law for Accountants. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy Program

Examines contemporary issues in business law, with an emphasis in accountancy. Studies secured transactions, negotiable instruments, business associations, investor protection, consumer protection and government regulation in an increasingly global and interconnected business environment.

ACC 6790R. Special Topics in Accounting. (3 Credits)

Prerequisite(s): Admission to Master of Accountancy program

Varies from semester to semester. Provides opportunities for students to become exposed to emerging technology and topics of current interest and demand in accounting, taxation, auditing, and accounting information systems. May be repeated for a maximum of 6 credits toward graduation.