

Accounting

Accounting

Department Chair: Steve Johnson

Office: WB 136B
Telephone: 801-863-7186

Faculty:

Professor

Ben Bean
Sheldon Smith
Michael Stemkoski
Steve Teeter

Associate Professor

John Balden
Kathy Black
Richard Henage
Steve Johnson

Assistant Professor

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, College of Business, USU; Dr. Robert Gardner, CPA, Professor, Department of Accounting & Information Systems, BYU; Glen Twede, Controller, DHI Computing.

School of Business

Dean: Stanley Earl Jenne, Ph.D.
Office: WB 128b
Telephone: 801-863-8239

Associate Dean: Janice Gygi
Office: WB 219
Telephone: 801-863-8863

Assistant Dean: Mikki O'Connor
Office: WB 129
Telephone: 801-863-8850

CAREER OPPORTUNITIES

According to the Department of Labor the employment of accountants and auditors is expected to grow about as fast as the average for all occupations through the year 2008. As the economy grows, the number of business establishments will increase, requiring more accountants and auditors to set up books, prepare taxes, and provide management advice. Although computers and accounting software will decrease the clerical need for accountants, there will be an ever increasing demand for accountants to provide management and consulting services.

Employment areas are numerous for accounting graduates. They include general accounting, payroll, bookkeeping,

credit analysis, auditing, taxation, budgeting, cost analysis, controllership, treasurer, and chief financial officer. Opportunities are available in education, government, and industry.

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 either 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

• School of Business courses (ACC, DGM, BMED, CJ, HM, INFO, LEGL 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 School of Business classes.

AAS in Accounting 63.5 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: 31.5 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
• ACC 3010	Intermediate Accounting I	3.0
• ACC 3020	Intermediate Accounting II	3.0
• ACC 3400	Individual Income Tax	3.0

• DGM 2010	Business Computer Proficiency	3.0
or Business Computer Proficiency Exam *		
• DGM 2360	Spreadsheet Applications	3.0
• MGMT 1010	Introduction to Business	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: 16 Credits

- Complete any coursework from the following 16.0 prefixes: ACC, DGM, BMED, CJ, HM, INFO, LEGL, MGMT, ECON

Graduation Requirements:

- 1 Completion of a minimum of 63.5 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 business courses.
- 3 Residency hours: minimum of 20 credit hours through course attendance at UVSC with at least 12 credits of 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 on each module or complete the DGM 2010 course or DGM 201A-D modules as necessary with a score of 80 percent or higher on each module.

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 UVSC with at least 12 credits of 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 on each module or complete the DGM 2010 course or DGM 201A-D modules as necessary with a score of 80 percent or higher on each module.

BS in Accounting 120 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: 60 Credits

- Business Foundation Courses:
- ACC 2010 Financial Accounting 3.0
 - ACC 2020 Managerial Accounting 3.0
 - DGM 2010 Business Computer Proficiency
 - 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

- Business Core Courses:
- LEGL 3000 Business Law 3.0
 - MGMT 3000 Organizational Behavior (3.0)
 - or MGMT 3010 Principles of Management * 3.0
 - MGMT 3100 Principles of Finance 3.0
 - MGMT 3300 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: HM, CJ, LEGL, and/or MGMT, ECON. The only ACC course that may be counted toward this requirement is ACC 341R.

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 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 UVSC, 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.

Footnotes:

** Students will be required to complete the Business Computer Proficiency exam with a score of 80 percent or higher on each module or complete the DGM 2010 course or DGM 201A-D modules as necessary with a score of 80 percent or higher on each module.

* 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 UVSC.

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 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 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