

Accounting

Accounting

The Accounting department is in the [Woodbury School of Business](#). To find the most up-to-date information, including Program Learning Outcomes for degree programs offered by the Accounting department, visit their website.

[Accounting department](#)

DEPARTMENT CHAIR

HELQUIST, Joel *Associate Professor*

DEPARTMENT CHAIR

WAITE, David *Lecturer*

FACULTY

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WITESMAN, J. David P. *Assistant Professor*

Degrees & Programs

Accounting, A.S.

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Requirements

The Associate in Science degree provides a broad business foundation and prepares students for upper-division studies in accounting. Students receive a broad range of theoretical and applied knowledge in the areas of accounting, economics, business law, and quantitative applications.

Total Program Credits: 60

General Education Requirements:		35 Credits
	ENGL 1010 Introduction to Academic Writing	3
or	ENGL 1005 Literacies and Composition Across Contexts (5.0)	
	ENGL 2010 Intermediate Writing Academic Writing and Research	3

	MATH 1050 College Algebra (recommended for Business, Education, Science, and Health Professions majors)	
or	MATH 1055 College Algebra with Preliminaries (5.0)	
or	MATH 1090 College Algebra for Business (recommended for Business majors)	3
or	An Advanced Placement (AP) Mathematics Test with a score of 3 or higher	
Complete one of the following:		3
	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
	HLTH 1100 Personal Health and Wellness (2.0)	
or	EXSC 1097 Fitness for Life	2
Distribution Courses:		
	Biology	3
	Physical Science	3
	Additional Biology or Physical Science	3
	Humanities Distribution ¹	3
	Fine Arts Distribution	3
	ECON 2010 Principles of Economics I (Fulfills the Social/Behavioral Science Distribution)	3
Discipline Core Requirements:		25 Credits
Complete one of the following introductory accounting sequences:		6
	ACC 2110 Principles of Accounting I (3)	
and	ACC 2120 Principles of Accounting II (Grade of B- or higher required) (3)	
or	ACC 2010 Financial Accounting	
and	ACC 2020 Managerial Accounting (Grade of B- or higher required)	
Complete the following:		
	ACC 2125 Introduction to the Accounting Profession	1
	ACC 2500 Data Analytics in Accounting	3
	MGMT 2340 Business Statistics I	3
	MGMT 2400 Introduction to Data Analytics for Business Professionals	3
	ACC 2600 Business Law and Ethics	3
or	LEGL 3000 Business Law (3)	
	MKTG 220G Written Business Communication WE	3
Complete 3 credits from the following:		3
	MGMT 2240 Business Calculus (3)	

Accounting

	ACC 2250	Accounting for Entrepreneurs (3)	
	MKTG 2390	Professional Business Presentations (3)	

Graduation Requirements:

1. Completion of a minimum of 60 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.

Footnote
¹ HUM 1010 recommended

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Accounting, A.S. Careers

1. Process and apply accounting transaction analysis into an accounting system.
2. Prepare the four basic financial statements.
3. Analyze results of financial information via ratios, relationships, and variance analysis to aid management decision making.
4. Apply Effective Communication Skills Concepts

Related Careers

- Accountants and Auditors
- Budget Analysts
- Credit Analysts
- Financial Examiners
- Tax Examiners and Collectors, and Revenue Agents
- Business Teachers, Postsecondary

Accounting, Certificate of Completion

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Requirements

A certificate of completion introduces students to the knowledge and skills need to perform in a basic business environment. It includes a knowledge of basic business math, accounting, and accounting software. Skills include communication and presentation skills. This is primarily an applied certificate with a brief conceptual background in business.

Total Program Credits: 30

Discipline Core Requirements:		24 Credits	
	ENGL 1010	Introduction to Academic Writing CC	3
or	ENGL 1005	Literacies and Composition Across Contexts CC (5)	
Complete one of the following:		3	
	MATH 1050	College Algebra QL (3)	
	MATH 1055	College Algebra with Preliminaries QL (5)	

	MATH 1090	College Algebra for Business QL (3)	
An Advanced Placement (AP) Mathematics Test with a score of 3 or higher.			
Complete the following:			
	ACC 2110	Principles of Accounting I	3
	ACC 2120	Principles of Accounting II	3
	IM 2600	Spreadsheet Applications	3
or	ACC 2500	Data Analytics in Accounting (3)	
	ECON 2010	Principles of Economics I SS	3
	MKTG 2390	Professional Business Presentations	3
	MKTG 220G	Written Business Communication WE	3
Elective Requirements:			6 Credits
Complete at least 6 credits from the courses below:			6
	ENGL 2010	Intermediate Academic Writing CC (3)	
	ECON 2020	Principles of Economics II SS (3)	
	MGMT 2240	Business Calculus (3)	
or	MATH 1100	Survey of Calculus QL (4)	
	MGMT 2340	Business Statistics I (3)	

Graduation Requirements:

1. Minimum of 30 credits required for a Certificate.
2. Must earn grade of B- or higher in ACC 2110 and ACC 2120.
3. Overall GPA of 2.0 required for graduation with no grade lower than a "C-" in Woodbury School of Business classes.
4. Residency hours -- minimum of 16 credit hours through course attendance at UVU.

Accounting, Certificate of Completion Careers

1. Process and apply accounting transaction analysis into an accounting system
2. Apply Effective Communication Skills Concepts

Related Careers

- Accountants and Auditors
- Budget Analysts
- Credit Analysts
- Financial Examiners
- Tax Examiners and Collectors, and Revenue Agents
- Business Teachers, Postsecondary

Accounting, Minor

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Requirements

A Minor in Accounting will prepare students in any major to speak the language of business. Students will receive extensive coverage of both financial and managerial accounting, with the opportunity to pursue other accounting areas of study including: financial accounting, audit, information systems, or tax.

Total Program Credits: 18

Matriculation Requirements:
1. Admitted to a bachelor degree program at UVU.

Discipline Core Requirements:		12 Credits
Complete one of the following introductory accounting sequences		6
	ACC 2110	Principles of Accounting I (3)
and	ACC 2120	Principles of Accounting II (3)
or	ACC 2010	Financial Accounting (3)
and	ACC 2020	Managerial Accounting (3)
Complete the following courses:		6
	ACC 3030	Intermediate Accounting for Non-Accounting Majors (3) ^{1, 2}
or	ACC 3010	Intermediate Accounting I (3)
	ACC 3300	Cost Management (3)
Elective Requirements:		6 Credits
Choose 6 credits from the following:		6
	ACC 3020	Intermediate Accounting II (3) ²
	ACC 312G	International Internal Auditing GI (3)
	ACC 3400	Individual Income Tax (3)
	ACC 3510	Accounting Information Systems(3) ²
	ACC 4030	Governmental and Not For Profit Accounting (3)
	ACC 4310	Advanced Management Accounting (3)
	ACC 4400	Taxation of Business Entities (3)

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.

NOTES: Students are responsible for completing all prerequisite courses.

Footnote

¹ Only take ACC 3010 if you intend to take ACC 3020 as one of your electives.

² Course may require completion of prerequisite courses not included in the minor.

Accounting, Minor Careers

1. Identify and interpret accounting information to inform users and make decisions.
2. Demonstrate knowledge of theories, models, and tools relevant to accounting.
3. Analyze current principles and practices of accounting to generate business solutions.

Related Careers

- Accountants and Auditors
- Budget Analysts
- Credit Analysts
- Financial Examiners
- Tax Examiners and Collectors, and Revenue Agents
- Business Teachers, Postsecondary

Accounting, B.S.

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Requirements

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.

Total Program Credits: 120

Matriculation Requirements			
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
and	ACC 2120	Principles of Accounting II	3
or	ACC 2010	Financial Accounting (3)	
and	ACC 2020	Managerial Accounting (3)	
	ACC 2500	Data Analytics in Accounting (3)	3
or	IM 2600	Spreadsheet Applications (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 Calculus	3
or	MATH 1100	Survey of Calculus QL (4)	
	MGMT 2400	Introduction to Data Analytics for Business Professionals	3
	MKTG 2390	Professional Business Presentations	3
General Education Requirements:			35 Credits
	ENGL 1010	Introduction to Academic Writing CC	3

Accounting

or	ENGL 1005	Literacies and Composition Across Contexts CC (5)	
	ENGL 2010	Intermediate Writing Academic Writing and Research CC	3
Complete one of the following:			3
	MATH 1050	College Algebra QL (4)	
or	MATH 1055	College Algebra with Preliminaries QL (5)	
or	MATH 1090	College Algebra for Business QL (3)	
or	An Advanced Placement (AP) Calculus AB or BC Test with a score of 3 or higher		
Complete one of the following:			3
	HIST 2700	US History to 1877 AS (3)	
and	HIST 2710	US History since 1877 AS (3)	
	HIST 1700	American Civilization AS (3)	
	HIST 1740	US Economic History AS (3)	
	POLS 1000	American Heritage SS (3)	
	POLS 1100	American National Government AS (3)	
Complete the following:			
	PHIL 2050	Ethics and Values IH	3
	HLTH 1100	Personal Health and Wellness TE	
or	EXSC 1097	Fitness for Life TE (2)	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
Discipline Core Requirements:			71 Credits
Business Foundation Courses: (required for matriculation)			
Complete one of the following sequences (Satisfies Business Core accounting requirement). ²			6
	ACC 2110	Principles of Accounting I (3)	
and	ACC 2120	Principles of Accounting II (3)	
or	ACC 2010	Financial Accounting (3)	
and	ACC 2020	Managerial Accounting (3)	
	MKTG 220G	Written Business Communication GI WE ²	3
	MGMT 2240	Business Calculus	3
or	MATH 1100	Survey of Calculus QL (4)	
	MGMT 2340	Business Statistics I	3
	MGMT 2400	Introduction to Data Analytics for Business Professionals	3
	ACC 2500	Data Analytics in Accounting ²	3
or	IM 2600	Spreadsheet Applications (3)	
	MKTG 2390	Professional Business Presentations	3

Business Core Courses:			
	MGMT 3000	Organizational Behavior WE	3
	MGMT 3450	Operations Management ¹	3
	FIN 3100	Principles of Finance ¹	3
	MKTG 3600	Principles of Marketing	3
	MGMT 4860	Business Strategy Formulation and Implementation	3
	MGMT 495R	Executive Lecture Series	1
or	ENTR 493R	Entrepreneurship Lecture Series (1)	
Accounting Core Courses:			
	ACC 2125	Introduction to the Accounting Profession	1
	ACC 2600	Business Law and Ethics	3
or	LEGL 3000	Business Law (3)	
	ACC 3010	Intermediate Accounting I	3
	ACC 3020	Intermediate Accounting II	3
	ACC 312G	International Internal Auditing	3
	ACC 3300	Cost Management	3
	ACC 3400	Individual Income Tax	3
	ACC 3510	Accounting Information Systems	3
Accounting Elective Requirements			
Complete two of the following advanced accounting courses:			6
	ACC 4030	Governmental and Not-For-Profit Accounting (3)	
	ACC 4110	Auditing (3)	
	ACC 4310	Advanced Management Accounting (3)	
	ACC 5020	Advanced Financial Accounting (3)	
Complete one of the following specialized accounting courses:			3
	ACC 4400	Taxation of Business Entities (3)	
	ACC 4050	Financial Statement Analysis (3)	
	ACC 470R	Current Topics in Accounting (3)	
	ACC 481R	Internship (3) (Subject to approval by department chair) (Repeat for up to 3 credits)	
	ACC 5140	Fraud Examination (3)	
Elective Requirements:			14 Credits
	Complete 14 credits of any courses 1000-level or higher		14

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.

Footnote

1- Course cannot be taken until student is matriculated

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

Accounting, B.S.**Careers****Program Learning Outcomes**

1. Apply professional accounting standards and regulations appropriately.
2. Analyze accounting data to make informed decisions.
3. Apply general business concepts.

Related Careers

- Accountants and Auditors
- Budget Analysts
- Credit Analysts
- Financial Examiners
- Tax Examiners and Collectors, and Revenue Agents
- Business Teachers, Postsecondary