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
BAILEY, James Professor
BARTHOLOMEW, Aaron Associate Professor
CIESLEWICZ, Joshua Associate Professor
HELQUIST, Joel Associate Professor
HOWARD, Carolyn Associate Professor
JASPERSON, Jill O. Associate Professor
JEPPSON, Nathan Associate Professor
MYERS, Noah Assistant Professor
OLSEN, Kari Joseph Associate Professor
ORTEGA, Xiaoli Associate Professor
RANKIN, Michelle Professional in Residence
SCHMIDT, Bunny Lecturer
SMITH, Sheldon R. Professor
SMITH, Kevin Professor
STUBBS, Kyle Assistant Professor
VAN WAGONER, Marty Professional in Residence
WAITE, David Lecturer
WILLIAMS, Jeffrey Assistant Professor
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

<table>
<thead>
<tr>
<th>General Education Requirements:</th>
<th>35 Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 1010 Introduction to Academic Writing</td>
<td>3</td>
</tr>
<tr>
<td>or ENGL 1005 Literacies and Composition Across Contexts (5.0)</td>
<td></td>
</tr>
<tr>
<td>ENGL 2010 Intermediate Writing Academic Writing and Research</td>
<td>3</td>
</tr>
</tbody>
</table>

| 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)

POL 1000 American Heritage (3.0)

POL 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 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
1HUM 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

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 1010</td>
<td>Introduction to Academic Writing CC</td>
<td>3</td>
</tr>
<tr>
<td>or ENGH 1005</td>
<td>Literacies and Composition Across Contexts CC (5)</td>
<td>5</td>
</tr>
<tr>
<td>Complete one of the following:</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>MATH 1050</td>
<td>College Algebra QL (3)</td>
<td></td>
</tr>
<tr>
<td>MATH 1055</td>
<td>College Algebra with Preliminaries QL (5)</td>
<td></td>
</tr>
<tr>
<td>MATH 1090</td>
<td>College Algebra for Business QL (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 2110</td>
<td>Principles of Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 2120</td>
<td>Principles of Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>IM 2600</td>
<td>Spreadsheet Applications</td>
<td>3</td>
</tr>
<tr>
<td>or ACC 2500</td>
<td>Data Analytics in Accounting (3)</td>
<td></td>
</tr>
<tr>
<td>ECON 2010</td>
<td>Principles of Economics I SS</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 2390</td>
<td>Professional Business Presentations</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 220G</td>
<td>Written Business Communication WE</td>
<td>3</td>
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</table>

Elective Requirements: 6 Credits

Complete at least 6 credits from the courses below:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 2010</td>
<td>Intermediate Academic Writing CC (3)</td>
<td></td>
</tr>
<tr>
<td>ECON 2020</td>
<td>Principles of Economics II SS (3)</td>
<td></td>
</tr>
<tr>
<td>MGMT 2240</td>
<td>Business Calculus (3)</td>
<td></td>
</tr>
<tr>
<td>or MATH 1100</td>
<td>Survey of Calculus QL (4)</td>
<td></td>
</tr>
<tr>
<td>MGMT 2340</td>
<td>Business Statistics I (3)</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ACC 2110</td>
<td>Principles of Accounting I (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 2120</td>
<td>Principles of Accounting II (3)</td>
<td></td>
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</tbody>
</table>

or

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 2010</td>
<td>Financial Accounting (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 2020</td>
<td>Managerial Accounting (3)</td>
<td></td>
</tr>
</tbody>
</table>

Complete the following courses: 6

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 3030</td>
<td>Intermediate Accounting for Non-Accounting Majors (3)(^1,)(^2)</td>
<td></td>
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</tbody>
</table>

or

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ACC 3010</td>
<td>Intermediate Accounting I (3)</td>
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</table>

ACC 3300  Cost Management (3)

Elective Requirements: 6 Credits

Choose 6 credits from the following: 6

<table>
<thead>
<tr>
<th>Course Code</th>
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<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 3020</td>
<td>Intermediate Accounting II (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 312G</td>
<td>International Internal Auditing GI (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 3400</td>
<td>Individual Income Tax (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 3510</td>
<td>Accounting Information Systems(3)(^2)</td>
<td></td>
</tr>
<tr>
<td>ACC 4030</td>
<td>Governmental and Not For Profit Accounting (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 4310</td>
<td>Advanced Management Accounting (3)</td>
<td></td>
</tr>
<tr>
<td>ACC 4400</td>
<td>Taxation of Business Entities (3)</td>
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</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Course Code</th>
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</thead>
<tbody>
<tr>
<td>ACC 2110</td>
<td>Principles of Accounting I (3)</td>
<td></td>
</tr>
<tr>
<td>and</td>
<td>ACC 2120 Principles of Accounting II (3)</td>
<td></td>
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<tr>
<td>or</td>
<td>ACC 2010 Financial Accounting (3)</td>
<td></td>
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<tr>
<td>and</td>
<td>ACC 2020 Managerial Accounting (3)</td>
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<tr>
<td>or</td>
<td>ACC 3000 Cost Management (3)</td>
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<tr>
<td>or</td>
<td>ACC 3500 Accounting Information Systems(3)(^2)</td>
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<td>or</td>
<td>ACC 4000 Taxation of Business Entities (3)</td>
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<tr>
<td>or</td>
<td>ACC 4030 Governmental and Not For Profit Accounting (3)</td>
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<tr>
<td>or</td>
<td>ACC 4310 Advanced Management Accounting (3)</td>
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<tr>
<td>or</td>
<td>ACC 4400</td>
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</table>

or

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MKTG 2200G</td>
<td>Written Business Communication GI WE</td>
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<tr>
<td>ECON 2010</td>
<td>Principles of Economics I SS</td>
<td></td>
</tr>
<tr>
<td>MGMT 2340</td>
<td>Business Statistics I</td>
<td></td>
</tr>
<tr>
<td>MGMT 2240</td>
<td>Business Calculus</td>
<td></td>
</tr>
<tr>
<td>or</td>
<td>MATH 1100 Survey of Calculus QL (4)</td>
<td></td>
</tr>
<tr>
<td>MGMT 2400</td>
<td>Introduction to Data Analytics for Business Professionals</td>
<td></td>
</tr>
<tr>
<td>MKTG 2390</td>
<td>Professional Business Presentations</td>
<td></td>
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</table>

General Education Requirements: 35 Credits

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ENGL 1010</td>
<td>Introduction to Academic Writing CC</td>
<td></td>
</tr>
</tbody>
</table>
Accounting

or ENGH 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)
  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 Core Courses:
  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 495R  Executive 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

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