

# Accounting, BS

## Program Description

The top priority of the Utah Tech Accounting Department is to facilitate the development of value-added accounting graduates; graduates who, immediately upon employment, excel at all of the following:

- generating bank reconciliations
- creating and analyzing financial statements
- producing individual and entity tax returns and professional quality tax research memos
- completing staff-level audit tasks
- interacting comfortably with practitioners and clients

Our accounting graduates acquire value-added skills and applicable knowledge in highly interactive, student-oriented learning environments. Accomplished faculty teach accounting concepts in the context of their application, transcending Utah Tech's accounting education from merely theoretical to an applied, heuristic learning experience. If you would like to distinguish yourself from the crowd of traditionally textbook trained accounting graduates, come to Utah Tech University where you can get the best "can do" accounting education under the sun.

## Program Curriculum

### 120 credits

### Utah Tech General Education Requirements

All Utah Tech General Education requirements must be fulfilled. A previously earned degree may fulfill those requirements, but courses must be equivalent to Utah Tech's minimum General Education standards in American Institutions, English, and Mathematics.

General Education Core Requirements ([catalog.utahtech.edu/programs/generaleducation/#gerequirementstext](https://catalog.utahtech.edu/programs/generaleducation/#gerequirementstext))

Code	Title	Hours
English		3-7
Mathematics		3-5
American Institutions		3-6
Life Sciences		3-10
Physical Sciences		3-5
Fine Arts		3
Literature/Humanities		3
Social & Behavioral Sciences		3

### Business Core Requirements

Code	Title	Hours
ACCT 2010	Principles of Accounting I	3
ISA 2010	Introduction to Business Data Analytics	3
FIN 2010	Introduction to Finance	3
ECON 2010	Micro Economics (SS, GC)	3
STAT 2040	Business Statistics	3
ISA 2050	Management Information Systems	3
MGMT 3050	Business Law I: Law in the Commercial Environment	3
ENGL 3010	Professional Writing and Business Ethics	3
MGMT 3400	Management & Organizations	3
MKTG 3010	Marketing Principles (ALPP)	3

MGMT 3600	Operations and Supply Chain Management (ALPP)	3
<b>Total Hours</b>		<b>33</b>

## Accounting Core Requirements

Code	Title	Hours
ACCT 3001	Accounting Intermediate Career Strategies	1
ACCT 3010	Intermediate Accounting I	3
ACCT 3015	Principles of Accounting II	3
ACCT 3020	Intermediate Accounting II	3
ACCT 3030/ISA 3020	SQL & Python for Accounting	3
ACCT 3400	Tax Accounting I	3
ACCT 3440	Tax Practicum I	1
ACCT 4100	Auditing	3
ACCT 4300	Cost Accounting	3
ACCT 4600	Accounting Practicum	3
or MGMT 4800	Strategic Management (ALPP)	

## Accounting Electives

Code	Title	Hours
<b>12 credits from the following or other approved courses</b>		<b>12</b>

Students may take any of the courses listed below or other approved electives. At least 6 credits of the electives have to be upper-division Accounting courses. The elective list below has been divided into suggested tracks. Students should contact their academic advisor for more information on choosing elective coursework.

Code	Title	Hours
<b>Public Accounting Track Suggested Courses</b>		
Take the following 9 credits		
ECON 2020	Macro Economics (SS, GC)	3
or ECON 3010	Managerial Economics	
MGMT 4040	Quantitative Decision Analysis	3
ACCT 4500	Governmental and Nonprofit Accounting	3
Choose 3 credits of the following courses		
ACCT 4150	Forensic Accounting	3
ACCT 4400	Tax Accounting II	3
ACCT 4950R	Seminar in Accounting	1-3
ACCT 4550	Sustainability Accounting	3
ACCT 4890	Accounting Internship I	1-3
<b>Managerial Accounting Track Suggested Courses</b>		
Choose 6 credits of the following courses		
ACCT 4150	Forensic Accounting	3
ACCT 4400	Tax Accounting II	3
ACCT 4500	Governmental and Nonprofit Accounting	3
ACCT 4550	Sustainability Accounting	3
Choose 6 credits of the following courses		
ACCT 3500	Small Business Accounting	3
ACCT 4890	Accounting Internship I	1-3
ACCT 4950R	Seminar in Accounting	1-3
ECON 3010	Managerial Economics	3
FIN 3200	Money, Banking, & Credit	3
FIN 4050	Financial Statement Analysis	3
FIN 4150	Managerial Finance II	3

FIN 4380	Financial Modeling and Decision Making	3
ISA 4070	Data Visualization and Storytelling	3
MGMT 4040	Quantitative Decision Analysis	3
MGMT 4800	Strategic Management (ALPP)	3

Code	Title	Hours
<b>Audit/Forensic Accounting Track Suggested Courses</b>		
Take the following 6 credits		
ACCT 4150	Forensic Accounting	3
ACCT 4500	Governmental and Nonprofit Accounting	3
Choose 6 credits from the following courses		
ACCT 3500	Small Business Accounting	3
ACCT 4400	Tax Accounting II	3
ACCT 4550	Sustainability Accounting	3
ACCT 4890	Accounting Internship I	1-3
ACCT 4950R	Seminar in Accounting	1-3
ISA 4060	Big Data Analytics	3
ISA 4070	Data Visualization and Storytelling	3
FIN 4050	Financial Statement Analysis	3
MGMT 4040	Quantitative Decision Analysis	3

Code	Title	Hours
<b>Tax Track Suggested Courses</b>		
Take the following 6 credits		
ACCT 3500	Small Business Accounting	3
ACCT 4400	Tax Accounting II	3
Choose 6 credits from the following courses		
ACCT 4150	Forensic Accounting	3
ACCT 4500	Governmental and Nonprofit Accounting	3
ACCT 4550	Sustainability Accounting	3
ACCT 4890	Accounting Internship I	1-3
ACCT 4950R	Seminar in Accounting	1-3
FIN 3100	Financial Planning for Professionals	3
FIN 4100	Risk Management and Insurance Planning	3
FIN 4110	Retirement Planning	3
FIN 4120	Estate Planning	3

## Other Business Electives

Complete additional elective courses to bring the total number of credits to no less than 120 and upper-division credits to no less than 40. A course may only be used to fulfill one program requirement.

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## Graduation Requirements

1. Complete a minimum of 120 college-level credits (1000 and above).
2. Complete at least 40 upper-division credits (3000 and above).
3. Complete at least 30 upper-division credits at Utah Tech for institutional residency.
4. Maximum 12 upper-division transfer credits may fulfill Utah Tech Business program requirements.
5. Cumulative GPA 2.0 or higher.
6. Minimum C- grade and 2.5 GPA in Core Business Requirement, Accounting, and Business Elective courses.

## Graduation Plan

### 1st Year

Fall Semester	Hours Spring Semester	Hours
ACCT 2010	3 ACCT 3015	3
ISA 2010	3 FIN 2010	3
ENGL 1010	3 ENGL 2010	3
SSC 1010	2 ECON 2010	3
General Education (Mathematics) recommended: Math 1050 (catalog.utahtech.edu/ programs/generaleducation/ #gerequirementstext)	General Education (American Institutions) (catalog.utahtech.edu/ programs/generaleducation/ #gerequirementstext)	3
	<b>11</b>	<b>15</b>

### 2nd Year

Fall Semester	Hours Spring Semester	Hours
ACCT 3010	3 ACCT 3001	1
STAT 2040	3 ACCT 3020	3
General Education (Physical Science) (catalog.utahtech.edu/ programs/generaleducation/ #gerequirementstext)	3 ISA 2050	3
General Education (Literature/ Humanities) (catalog.utahtech.edu/ programs/generaleducation/ #gerequirementstext)	3 General Education (Fine Arts) (catalog.utahtech.edu/ programs/generaleducation/ #gerequirementstext)	3
General Elective	3 General Education (Life Science) (catalog.utahtech.edu/ programs/generaleducation/ #gerequirementstext)	3
	General Elective	2
	<b>15</b>	<b>15</b>

### 3rd Year

Fall Semester	Hours Spring Semester	Hours
ACCT 3400	3 ACCT 3440	1
ACCT 3030	3 MKTG 3010	3
MGMT 3400	3 MGMT 3600	3
ENGL 3010	3 MGMT 3050	3
General Elective	3 Specialization Elective	3
	General Elective	2
	<b>15</b>	<b>15</b>

### 4th Year

Fall Semester	Hours Spring Semester	Hours
ACCT 4100	3 ACCT 4600	3
ACCT 4300	3 Specialization Elective	6
Specialization Elective	6 Electives	6
General Elective	3	
	<b>15</b>	<b>15</b>

**Total Hours 116**

### BS Accounting Program Learning Outcomes

At the successful conclusion of this program, students will be able to:

1. Evaluate real world business situations related to the core business functions of accounting, economics, finance, qualitative analysis, information systems, international business, legal and social environments, marketing & management.

2. Analyze real world business situations by identifying relevant business issues, performing appropriate quantitative and qualitative data analysis and synthesis, formulating viable courses of action.
3. Create and deliver professional quality oral presentations and written work products.
4. Analyze real world business situations by identifying relevant ethical issues, evaluating and synthesizing information, and formulating ethical courses of action.
5. Provide a foundation of accounting, tax, auditing, and ethical knowledge allowing students to analyze and interpret structured and unstructured business information and make business judgments.
6. Support community engagement through collaboration and applied learning opportunities that demonstrate a commitment to ethical and professional service and honors the public trust.