

Disclaimer: A number of organizational changes will be considered by the Board of Trustees and the Board of Regents. Please see your advisor. Updated information will be posted in the online catalog at the SUU website <http://www.suu.edu/academics/catalog/>.

Department of Accounting ~~and Information Systems~~

Department Chair: David Christensen
BU 320
(435) 865-8058

Effective July 1, 2004 the department of Information Systems moved to the College of Computing, Integrated Engineering, and Technology.
<http://www.suu.edu/ciet/CSIS>

Accounting Faculty:

Jeffrey Barnes, Katherine Black, David Christensen, Timothy Lewis, Joseph Merrill, and David Rees.

~~Information Systems Faculty:~~ Tom Cunningham

Paula Alger, Advisor; BU 303, (435) 586-5462
Website: <http://www.suu.edu/business/acct/>

Degrees Offered

Master of Accountancy

Bachelor of Arts/Bachelor of Science

- Accounting Composite
- ~~Information Systems Composite~~
- ~~Networking and Telecommunications Emphasis,~~
- ~~User Support Emphasis,~~
- ~~GIS Emphasis,~~
- ~~Graphic Arts Emphasis, or~~
- ~~Teaching Licensure Emphasis~~

Minor

- Accounting (non-teaching Minor)
- ~~Information Systems (non-teaching Minor)~~

* STUDENTS PURSUING A COMPOSITE BUSINESS MAJOR MAY NOT SELECT A BUSINESS MINOR (Accounting, Finance, Management or Marketing) IN THE SCHOOL OF BUSINESS.

* STUDENTS MAY SELECT ONLY ONE BUSINESS MINOR (Accounting, Finance, Management or Marketing) IN THE SCHOOL OF BUSINESS.

Department Statement

Accounting Mission Statement

The mission of the Accountancy Program in the School of Business at Southern Utah University is to achieve excellence in accounting education through teaching, research, and service. The program endeavors to provide high-quality accounting preparation for professional careers to students, to make intellectual contributions to the field of accounting through the dissemination of research, and to provide service.

The primary mission is to provide high-quality accounting preparation for professional careers in public accounting, industry, and other organizations. The undergraduate program is devoted to providing basic accounting and business knowledge and skills, along with general education, needed for career development. The graduate program provides greater breadth and depth in accounting and other business disciplines to further develop the knowledge and skills to enter professional accountancy and related business careers. The fostering of an active student accounting organization is fundamental to the career development process.

Intellectual contributions to the field of accounting are secondary, but fundamental to the mission of the program. These include the

dissemination of the results of accounting and pedagogical research, and the development and use of relevant accounting textbooks, case studies, and other instructional materials. The program seeks to address contemporary problems faced by the accounting profession, accounting education, or management primarily to enrich the educational experience of students in the classroom, and to advance knowledge.

Tertiary, but also fundamental to the mission of the program, is service to the University, the accounting profession, and society in general. Service is provided through participation in university committees, professional organizations and seminars, sponsoring student organizations, and consulting activities. In addition to assisting others, service experiences develop the knowledge and skills of those who serve, and provide relevant, practical examples for use in the classroom.

Master of Accountancy Program

Learning Objectives

1. Develop the ability to use knowledge from the core areas of accounting.
2. Use quantitative analysis and information technology to support decision making.
3. Effectively communicate accounting information, orally and in writing.
4. Develop interpersonal skills.
5. Develop an understanding of ethics as it applies to accounting.
6. Prepare for a professional career in accounting.

Requirements for Admission

Admission to the SUU School of Business graduate programs are based upon adequate academic preparation. It is necessary to have obtained an undergraduate degree in a business field, or prove competent by satisfying the core competency courses prior to admittance into either graduate program. Students taking the core competency courses must obtain a 3.0 GPA for consideration into the program or are subject to review by the Graduate Committee. Similar course content will be reviewed for equivalencies, as needed, by the graduate admissions committee. Necessary competency courses will vary between the two masters programs (see advisor for details). Acceptance to either program will depend on undergraduate GPA and GMAT/GRE test scores. An applicant's undergraduate degree should be from a nationally accredited business program (ACBSP or AACSB). Applicants from a non-accredited business program will be evaluated by the graduate committee on a case-by-case basis.

Students are encouraged to complete an application for either graduate program by March 31st. GMAT/GRE scores must be included with the student application file for consideration. Applicants are required to complete a Graduate Application for Admission form* and return it along with the following items:

- (1) A non-refundable application fee
- (2) Two official transcripts from each college or university previously attended. The transcript must be sent directly to the SUU School of Business.
- (3) Three letters of recommendation (required only for non-SUU undergraduate students)
- (4) An official copy of a recent GMAT/GRE score; and, for students from non English-speaking countries, a copy of the applicant's TOEFL score.

*An Application for Admission form may be obtained from and subsequently returned to the SUU School of Business Office (BU 303).

Assistantships

Both graduate programs in the SUU School of Business offer assistantships. Assistantships are financial awards, which are based primarily on GPA and graduate entrance exam scores. If interested, contact the SUU School of Business. Awards will be given to students who have taken the GMAT or GRE test prior to application.

Graduation Requirements

It is required that all graduate students complete their program within 6 years of matriculation. Students must have a minimum cumulative GPA of 3.0 in all graduate courses to graduate. Students who fail to maintain a 3.0 average GPA may be dropped from the program. No grade below a "C-" will be counted toward graduation. Any graduate course may be repeated only once.

Degree Requirements

Master of Accountancy	
<i>Non-accounting students interested in the Master of Accountancy (MAcc) program will be advised to complete the foundation courses prior to acceptance in the graduate program. The graduate program in accounting is specific in nature and requires a sufficient background of content for success. The foundation courses consist of the following content: Pre-Business core, Business Core, and the Accounting Major Core. It is imperative that the accounting core be completed in its entirety.</i>	
Master of Accountancy Requirements	
Eligible accounting undergraduates (or equivalent) will be encouraged to pursue the fifth-year graduate program in accounting to prepare for the CPA exam. Eligible applicants may pursue the MAcc program in a minimum of two semesters (15 credit hours per semester).	
Master of Accountancy Program (30 hours)	
Course Number and Title	Credits
*At least 15 hours of Master of Accounting courses	15
*At least 9 hours of MBA program courses	9
*At least 6 hours of MBA or Master of Accounting courses	6
Total Credits	30

* ACCT6360 Business Law II, ACCT6400 Auditing II, and ACCT6600 Practice and Theory Seminar are required courses. ACCT6360 Business Law II is not considered an accounting course for accreditation purposes.

Undergraduate Learning Objectives

The undergraduate learning objectives of the School are fully supported by the baccalaureate accountancy curriculum and processes.

To prepare undergraduate accounting students for professional careers we additionally desire:

- Undergraduate accounting students will acquire the knowledge and skills described in the School's learning objectives for undergraduate students.
- In addition, undergraduate accounting students are encouraged to participate in the Professional Accountancy Club (PAC) and other accounting activities such as Volunteer Income Tax Assistance (VITA) and competitions.

- The Bachelor of Accountancy degree will expose students to basic accountancy topics, including financial accounting, managerial/cost accounting, taxation, auditing, not-for profit accounting, accounting information systems, and business law.

1. Advanced Standing

The objective of advanced standing is to ensure preparedness for the upper-division business core courses.

The requirements for attaining advanced standing in the SUU School of Business are as follows:

- A. Complete the pre-business core requirements as defined in this catalog.
- B. Complete courses to satisfy pre-business core courses with a minimum GPA of 2.5 (this includes transfer credits).
- C. Apply for advanced standing must be filed during the final semester of pre-core course enrollment. An application for advanced standing must be filed prior to the next semester's registration to ensure accessibility to registration in major coursework. No more than 9 upper-division hours will be allowed prior to completion of the pre-business core. Advanced Standing status will not be given without meeting the 2.5 GPA standards and completing the pre-business core in its entirety.
- D. When the pre-business core is successfully completed, Advanced Standing will be granted. It is necessary to declare a major in the chosen discipline (at the SUU Registrar's Office).

2. Repeating Failed Business or Pre-Business Courses

Students will be allowed to repeat a failed course only once. If the course is not passed with a minimum grade after the second attempt, that student will not be admitted into advanced standing or allowed to graduate with a composite degree in one of the other business majors. The required GPA for every business core is a 2.5. Every student must meet the minimum GPA standard to graduate with any business major.

3. Transfer Students

Transfer students, either from another college within the university, or from another institution, may be given Conditional Advanced Standing upon entry to the university, allowing them to take no more than 9 credit hours in upper-division major courses. Conditional Advanced Standing may be granted only if the student is in the final semester of pre-business core completion. Transfer students must meet with the business advisor before enrolling in any upper-division courses to determine the extent to which the pre-business core has been fulfilled.

4. Summary of Graduation Requirements

To graduate with a degree in accounting from SUU, the student must:

- A. Meet the requirements of the pre-business core, major and/or minor as listed in this catalog. *Be accepted to advanced standing and successfully complete each required upper-division core and composite major classes with an average 2.5 grade or better, and have an overall GPA of a 2.5 or better in the composite major.
- B. Meet the other requirements for graduation as defined by the University.
- C. Complete the general education requirements as defined in the catalog. Transfer students can meet this requirement by the following means:
 - (1) Complete the GE requirements at one of the other four-year colleges in the Utah System of Higher Education (USHE), or
 - (2) Complete the associate of science or associate of arts degree from a community college within the USHE. (Transfer students from other community colleges must have the general education requirements evaluated by the Registrar). Students pursuing a bachelor's degree must take the American Institution requirement to graduate (this course may be taken at a junior college or at SUU. See the Student Development or Registrar's Office for a suitable equivalent).
 - (3) Complete a minimum of 120 semester hours.

(4) Complete a minimum of 40 upper-division semester hours (course number 300 or above from an accredited four year college or university).

(5) Have an overall GPA of 2.0 or better.

(6) Have a 2.5 GPA or better in all of the pre-business core, business core and major core requirements.

Accounting Composite Bachelor of Arts/Bachelor of Science	
Course Number and Title	Credits
General Education Core (see page 105)	
Core Course Requirements (Must take MATH 1050, ISA 1050 (or computer competency)	17-18
Knowledge Areas Requirements (must take one of the following courses to fulfill both GE and School of Business requirements): - PSY 1010 or SOC 1010	19
University Requirements	
BA Degree – Foreign Language/ ASL Requirement (16 hours or proficiency test)	
BS Degree – Math or Science minimum requirement (12 hours)	
Pre-business Core (25 hours)	
ACCT 2010 Accounting Principles	3
ACCT 2020 Managerial Accounting	3
ACCT 2360 Business Law I	3
ECON 2010 Microeconomics	3
ECON 2020 Macroeconomics	3
ECON 2500 Quant. Methods for Business & Econ or MATH 1100 Business Calculus	3
MATH 2040 Business Statistics	4
One of the following:	
ISA 2300 Business Communications	3
COMM 4240 Technical Report Writing	3
Advanced Standing status must be obtained prior to enrollment in any 3000 or 4000 level course	
Business Core (21 Hours)	
ECON 3010 Managerial Economics	3
FIN 3250 Managerial Finance I	3
MGMT 3100 Production/Ops. Management	3
MGMT 3180 Management & Organizations	3
MGMT 4200 Government, Business & Ethics	3
MGMT 4950 Strategic Management	3
MKTG 3010 Marketing Principles	3
Accounting Core (24 Hours)	
ACCT 3010 Financial Accounting I	3
ACCT 3020 Financial Accounting II	3
ACCT 3100 Accounting Information Systems	3
ACCT 3200 Tax I	3
ACCT 3300 Cost	3
ACCT 3400 Auditing I	3
ACCT 4030 Advanced Accounting	3
ACCT 4200 Tax II	3
Free Electives (May fulfill requirement for B.A. degree)	14-16
Total Credits, B.A. degree	122
Total Credits, B.S. degree	120

Accounting (Non-Teaching) Minor	
Course Number and Title	Credits
Required Foundation Core (18 Hours)	
ACCT 2010 Principles of Financial Accounting#	3
ACCT 2020 Managerial Accounting#	3
ACCT 2360 Business Law I#	3
ACCT 3200 Tax I	3
ACCT 4200 Tax II	3
Select one of the following:	
ECON 2010 Principles of Microeconomics	3
FIN 2870 Personal Finance	3
IS 3000 Fundamentals of Information Systems	3
MGMT 3180 Management and Organizations	3
MKTG 3010 Marketing Principles	3
Total Credits	18

#Must take Foundation courses before enrolling in 3000 level classes.

Information Systems Mission Statement

The Information Systems Program in the School of Business at Southern Utah University has a two-fold mission: 1) to prepare quality Information Systems professionals who are prepared to assume supervisory roles in information systems management; and 2) to successfully assist students who desire to become licensed secondary education teachers for the fields of information systems and business.

Effective July 1, 2004 Information Systems has been moved to the College of Computing, Integrated Engineering and Technology.
<http://www.suu.edu/ciet/CSIS>

Both of these elements of the mission are supported by the inclusion of basic business skills in accounting, economics, finance, marketing and management, as well as a well-rounded exposure to the essential topics in information systems that are appropriate to the baccalaureate level.

In pursuit of this two-fold mission, the Information Systems program at SUU will provide students with the flexibility to pursue the track of their choice, beyond the common core courses. The Information Systems area will draw heavily on the outside fields of Computer Science, Graphic Design, Information Systems Applications, and Geographic Information Systems, and Teacher Education.

Information Systems (IS) Learning Objectives

The IS program at SUU fully supports the undergraduate learning objectives for the School of Business. In addition, the program desires each of the following:

1. Every student will exit the program with at least one software certification.
2. Every graduating student will have a basic knowledge of computer programming.
3. Every graduating student will understand the business environment and how information systems support and enhance it.
4. Every graduate will be able to work in a large format database environment.
5. Every graduate will have the ability to complete a systems analysis and design project independently.

6. ~~Every graduate with a teacher-education focus will exit the program fully licensed in all the field areas of business and information systems.~~

Information Systems Composite All Emphases Bachelor of Arts/Bachelor of Science	
Effective July 1, 2004 Information Systems moved to the College of Computing, Integrated Engineering and Technology. http://www.suu.edu/ciet/CSIS	
Course Number and Title	Credits
General Education Core (see page 105)	
Core Course Requirements (must take MATH 1040, ISA 1050, or CS 1000*)	17-18
Knowledge Areas Requirement (must take the following courses to fulfill both GE and Information Systems department requirements) - BA 1010 and ECON 2010	19
University Requirements	
BA Degree – Foreign Language/ASL Requirement (16 hours or proficiency test)	
BS Degree – Math or Science minimum requirement (12 hours)	
IS/CS (15 Hours) Foundation Core	
CS 1050 Introduction to Programming	3
CS 2400 Introduction to Computer Architecture	3
EET 2750 PC Maintenance & Repair	3
ISA 2000 Web Development	3
ISA 2600 Telecommunications/Networking Tech.	3
IS Major Core (33 Hours)	
ACCT 2010 Accounting Principles	3
MGMT 3180 Management & Organizations	3
MKTG 3010 Marketing Principles	3
FIN 3250 Managerial Finance	3
CS 1100 Object Oriented Programming	3
CS 2800 Web Programming	3
IS 3000 Fundamentals of Information Systems	3
IS 3600 Systems Implementation w/ DBMS	3
IS 4200 Systems Analysis & Design	3
IS 4700 e-Business & Web Development	3
IS 4800 Capstone: IS Project Management	3
Select one of the following emphases:	
Networking & Telecommunications Emphasis (18 Hours)	
ISA 2050 Web Server Management	3
ISA 2620 Network Administration I	3
ISA 2640 Network Administration II	3
ISA 2680 Network Design	3
ISA 2660 Service & Support	3
ISA 2500 Advanced Spreadsheets	3
User Support Emphasis (18 Hours)	
ISA 2450 Multimedia Applications	3
ISA 2500 Advanced Spreadsheets	3
ISA 2620 Network Administration I	3
IS 4600 Emerging IS Technologies	3

Elective Requirement: 6 Hours (See IS Advisor for Approval)	6
GIS Emphasis (26 Hours) See GIS Advisor for Approval	
GEOG 2900 GPS Theory, Techniques and Methods	2
GEOG 3500 Intro to Cartography	3
GEOG 3510 Intro to Cartography Lab	1
GEOG 3550 Principles of GIS	3
GEOG 3560 Principles of GIS Lab	2
GEOG 4150 Advance GIS Analysis Methods Lab	3
GEOG 4500 GIS Research Project (Capstone)	3
GEOG 4893 GIS Internship	3
Or	
GEOG 3993 Undergraduate Research in Geog/GIS	3
Elective Requirements (See GIS Advisor for Approval)	6
Graphic Arts Emphasis (18 Hours)	
See Art Department Chair for Approval	18
Teaching Licensure Emphasis for IS and BE (18 Hours + Professional Education Requirements for Secondary Licensure)	
ACCT 2360 Business Law	3
ISA 2300 Written Business Communication	3
ISA 2620 Network Administration I	3
ISA 1800 Word Processing	3
ISA 2100 Database	3
ISA 2500 Advanced Spreadsheets	3
Free Electives (May fulfill requirement for B.A. degree)	0-18
Total Credits, B.S. degree	120

Information Systems (Non-Teaching) Minor	
Effective July 1, 2004 Information Systems moved to the College of Computing, Integrated Engineering and Technology. http://www.suu.edu/ciet/CSIS	
Course Number and Title	Credits
Required	
IS 3000 Information Systems for Management	3
ISA 2600 Telecommunications/ Networking Tech	3
(12 Upper-division Elective Credits in IS - See IS Advisor for Elective Options)	12
Total Credits	18

