

## Department of Accounting

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### Faculty:

*Professors:* David Christensen, Timothy Lewis, David Rees;  
*Associate Professors:* Jeffrey Barnes, Joseph Merrill. *Assistant Professors:* Robin Boneck; *Lecturers:* Mary Pearson, Craig Isom

## Degrees Offered

**Master of Accountancy** (see Graduate section of catalog)\*

**Master of Science in Forensic Science,**

- Forensic Accounting Emphasis (see Graduate section of catalog)

**Bachelor of Arts/Bachelor of Science**

- Accounting Composite\*

**Minor**

- Accounting (non-teaching Minor)

\* Business Program accredited by AACSB and ACBSP.

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

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

### 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.

### 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, additionally:

- 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 foundation requirements as defined in this catalog.
- B. Satisfy the pre-business core foundation with a minimum GPA of 2.5 (this includes transfer credits).
- C. The application 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 foundation 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 any of the other business majors. The required GPA for every the upper division major courses is also 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 allowed to take no more than 9

credit hours in upper-division major courses. 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. For transfer information or equivalents, check out the following web site: <http://www.suu.edu/business/transfer.html>.

**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 the required pre-business core and upper-division composite major classes with an average 2.5 grade or better, and have an overall GPA of a 2.5 or better.

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 Success Center 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 3000 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, and upper division business major core requirements.

**Degree Requirements**

<b>Accounting Composite Bachelor of Arts/Bachelor of Science</b>	
<b>Course Number and Title</b>	<b>Credits</b>
<b>General Education Core (see page 105)</b>	
Core Course Requirement (Must take MATH 1050)	17-18
Knowledge Areas Requirements (must take the following courses to fulfill both GE and School of Business requirements): - PSY 1010 or SOC 1010	19
<b>University Requirements</b>	
BA Degree – Foreign Language/ ASL Requirement (16 hours or proficiency test)	
BS Degree – Math or Science minimum requirement (12 hours)	
<b>Pre-business Core (Foundation core and additional core) 29 hours</b>	
<b>Foundation Core (for advanced standing)</b>	
BA 1000 Intro to Business Careers	1
ACCT 2010 Accounting Principles	3
ACCT 2020 Managerial Accounting	3
ECON 2010 Principles of Microeconomics	3
ECON 2020 Principles of Macroeconomics	3
MATH 2040 Business Statistics	4
CSIS 2010 Advanced Computer Applications	3
<b>Additional Pre-Business Core (9 Credits)</b>	

ENGL 2040 Business Communications or COMM 4240 Technical Writing	3
PSY 1010 General Psychology or SOC 1010 Intro to Sociology	3
MATH 1100 Business Calculus OR ECON 2500 Quantitative Methods	3
Advanced Standing status must be obtained prior to enrollment in any 3000 or 4000 level course	
<b>Business Core (24 Hours)</b>	
ACCT 3350 Business Law	3
ECON 3010 Managerial Economics	3
FIN 3250 Managerial Finance I	3
MGMT 3100 Operations Management	3
MGMT 3180 Management & Organizations	3
MGMT 4200 Government, Business & Ethics	3
MGMT 4950 Strategic Management	3
MKTG 3010 Marketing Principles	3
<b>Accounting Core (24 Hours)</b>	
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 Research & Advanced Topics	3
<b>Total Credits, B.A. or B.S. degree</b>	<b>120</b>

<b>Accounting (Non-Teaching) Minor</b>	
<b>Course Number and Title</b>	<b>Credits</b>
<b>Required Foundation Core (18 Hours)</b>	
ACCT 2010 Accounting Principles #	3
ACCT 2020 Managerial Accounting #	3
ACCT 2050 Business Law	3
ACCT 3200 Tax I	3
ACCT 3010 Financial Accounting I	3
<b>Select one of the following:</b>	
ACCT 3300 Cost	3
ACCT 3020 Financial Accounting II	3
ECON 2010 Principles of Microeconomics	3
FIN 3000 Intro to Managerial Finance	3
FIN 2870 Personal Finance	3
CSIS 3050 Fundamentals of Information Systems	3
MGMT 3180 Management and Organizations	3
MKTG 3010 Marketing Principles	3
<b>Total Credits</b>	<b>18</b>

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