## University Core and Graduation Requirements

### University Core Requirements:

<table>
<thead>
<tr>
<th>Requirements</th>
<th>#Classes</th>
<th>Hours</th>
<th>Classes</th>
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<tbody>
<tr>
<td><strong>Religion Cornerstones</strong></td>
<td></td>
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<tr>
<td>Teachings and Doctrine of The Book of Mormon</td>
<td>1</td>
<td>2.0</td>
<td>REL A 275</td>
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<tr>
<td>Jesus Christ and the Everlasting Gospel</td>
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<td>REL A 250</td>
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<td>Foundations of the Restoration</td>
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<td>REL C 225</td>
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<tr>
<td>The Eternal Family</td>
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<td>REL C 200</td>
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<tr>
<td><strong>The Individual and Society</strong></td>
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<tr>
<td>American Heritage</td>
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</tr>
<tr>
<td>Global and Cultural Awareness</td>
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<tr>
<td><strong>Skills</strong></td>
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<td>First Year Writing</td>
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<tr>
<td>Advanced Written and Oral Communications</td>
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<td>3.0</td>
<td>M COM 320*</td>
</tr>
<tr>
<td>Quantitative Reasoning</td>
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<td>3.0</td>
<td>ACC 200*</td>
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<td>Languages of Learning (Math or Language)</td>
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<td>3.0</td>
<td>STAT 121*</td>
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<td><strong>Arts, Letters, and Sciences</strong></td>
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<tr>
<td>Civilization 1</td>
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<td>Civilization 2</td>
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<td>Social Science</td>
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<td>ECON 110*</td>
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<td><strong>Core Enrichment: Electives</strong></td>
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<td>Open Electives</td>
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<td>personal choice</td>
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</tbody>
</table>

FOR UNIVERSITY CORE AND PROGRAM QUESTIONS CONTACT THE ADVISEMENT CENTER IN 460 TNRB

*THESE CLASSES FILL BOTH UNIVERSITY CORE AND PROGRAM REQUIREMENTS (9 hours overlap)

### Graduation Requirements:

- Minimum residence hours required: 30.0
- Minimum hours needed to graduate: 120.0

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## Suggested Sequence of Courses

### FRESHMAN YEAR

**1st Semester**

- First Year Writing: 3.0
- MSB 180 (recommended): 1.0
- Religion Cornerstone: 2.0
- General Education: 9.0
- Total Hours: 15.0

**2nd Semester**

- ACC 200: 3.0
- MKTG 201: 3.0
- IS 110: 1.0
- Religion Cornerstone: 2.0
- General Education: 6.0
- Total Hours: 15.0

### SOPHOMORE YEAR

**3rd Semester**

- ACC 310: 3.0
- FIN 201: 3.0
- Religion Cornerstone: 2.0
- General Education: 7.0
- Total Hours: 15.0

**4th Semester**

- ECON 110: 3.0
- IS 201: 3.0
- M COM 320: 3.0
- Religion Cornerstone: 2.0
- General Education: 4.0
- Total Hours: 15.0

### JUNIOR YEAR

**5th Semester**

- ACC 401 (F): 4.0
- ACC 403 (F): 4.0
- ACC 406 (F): 4.0
- Religion Elective: 2.0
- Total Hours: 15.0

**6th Semester**

- ACC 402 (W): 4.0
- ACC 404 (W): 4.0
- ACC 405 (W): 4.0
- Religion Elective: 2.0
- Total Hours: 15.0

**7th Semester**

- GSCM 200: 1.5
- GSCM 300: 1.5
- FIN 402: 3.0
- MBS 571: 3.0
- HRM 391: 2.0
- Religion Elective: 2.0
- General Electives: 3.0
- Total Hours: 15.0

**8th Semester**

- ACC 241: 3.0
- STRAT 391: 3.0
- General Electives: 10.0
- Total Hours: 15.0

### SENIOR YEAR

**9th Semester**

- GSCM 300: 1.5
- FIN 402: 3.0
- MBS 571: 3.0
- HRM 391: 2.0
- Religion Elective: 2.0
- General Electives: 3.0
- Total Hours: 15.0

**10th Semester**

- ACC 402 (W): 4.0
- ACC 404 (W): 4.0
- ACC 405 (W): 4.0
- Religion Elective: 2.0
- Total Hours: 15.0

### Most applicants apply to the BYU Marriott School of Business after their sophomore year. Each program starts at the beginning of a new academic year.

- **Deadline to apply for Fall** is the last working day of June by 4:30 p.m.

The sequence of courses suggested may not fit the circumstances of every student. Students should contact their advisement center for help in outlining an efficient schedule.

This major requires a minimum of 120 hours for graduation. Students are encouraged to complete an average of 15 credit hours each semester or 30 credit hours each year, which could include spring and/or summer terms. Taking fewer credits substantially increases the cost and the number of semesters to graduate.
### REQUIREMENT 1
Complete 5 courses

**PREREQUISITE COURSES:**
- ACC 200 - Principles of Accounting 3.0
- ACC 310 - Principles of Accounting 3.0
- FIN 201 - Principles of Finance 3.0
- IS 201 - Introduction to Management Information Systems 3.0
- MKTG 201 - Marketing Management 3.0

### REQUIREMENT 2
STUDENTS MUST MAKE FORMAL APPLICATION TO THE SCHOOL OF ACCOUNTANCY.

A. A minimum of a B grade is required in ACC 200 and ACC 310 to apply.
B. Students can begin accounting major courses only Fall semester.

### REQUIREMENT 3
Complete 4 courses

- ACC 241 - Business Law in the Environment 3.0
- ECON 110 - Economic Principles and Problems 3.0
- IS 110 - Spreadsheet Skills and Business Analysis 1.0
- M COM 320 - Communication in Organizational Settings 3.0

### REQUIREMENT 4
Complete 6 courses

**JUNIOR CORE COURSES:**
- ACC 401 - Business and Accounting Information Systems 4.0
- ACC 402 - Cost and Managerial Accounting 4.0
- ACC 403 - Intermediate Financial Accounting 1 4.0
- ACC 404 - Financial Accounting 2 4.0
- ACC 405 - Fundamentals of Taxation 4.0
- ACC 406 - Financial Statement Auditing 4.0

### REQUIREMENT 5
Complete 1 option

**BUSINESS CORE COURSES:**

- **OPTION 5.1 Complete 6 courses**
  - FIN 402 - Managerial Finance for Non-Finance Majors 3.0
  - GSCM 200 - Introduction to Global Supply Chain Management 1.5
  - GSCM 300 - Introduction to Operations Management 1.5
  - HRM 391 - Organizational Effectiveness 3.0
  - MSB 571 - Ethics for Accounting Professionals 3.0
  - STRAT 392 - Strategy and Economics 3.0
  *Note: If completing the MAcc, these courses will be replaced by MAcc courses.*

### REQUIREMENT 6
Complete Marriott School exit survey online.

### THE DISCIPLINE
Accounting has been called the language of business in which accountants control, analyze, and report the financial resources of an enterprise. A good understanding of accounting principles and practices can serve as the basis for a career in any business field.

### CAREER OPPORTUNITIES
Accountants provide critical input and guidance in profit-seeking organizations, service and charitable organizations, educational institutions, government, public accounting firms, and indeed, in any organization that exists today.

### GENERAL INFORMATION
Students are encouraged to apply to the Marriott School of Business after their sophomore year, as soon as they have completed the prerequisite courses. BYU Marriott majors are limited enrollment programs and the application process is competitive. For assistance in preparing for the application process, it is highly recommended that students visit the BYU Marriott Undergraduate Advisement Center.

### APPLICATION INFORMATION
All new students entering the BYU Marriott commence their study at the beginning of fall semester. Admission is based on consideration of the following:

- Prerequisite GPA
- Essay
- Review of the overall academic record
- Professionalism

Prerequisite courses must be completed before the application deadline. Any application with a prerequisite GPA below a 3.0 will not be considered. When prerequisite GPA is calculated, repeated or transferred courses will be discounted. See the Marriott School Advisement Center for more information.

**Applicants must receive at least a B in both ACC 200 and ACC 310 in order to be eligible to apply.**

*Note: Repeating of any prerequisite course to improve grades is not advisable, as they will be discounted a full letter grade.*

### TRANSFER INFORMATION
Transfer equivalencies for the following courses will not be considered: ACC 310, FIN 201, IS 201, and M COM 320.

**NOTE 1**
If a student must leave the program for a mission, military service, or other reason, a leave of absence request form is required. A prompt return to the program is required. Students who have interrupted their SOA education for more than two years without prior approval will be required to meet the requirements of the program in effect at re-acceptance.

**NOTE 2**
Upper-division accounting class credits earned prior to five years before graduation may not be used to meet specific graduation requirements for the BS degree.

### BS ACCOUNTING, CONCURRENT WITH MACC
The first year of the SOA program must be completed with a minimum 3.0 GPA to be eligible to apply for continuation into the Master of Accountancy Program. The business core courses are replaced by the Marriott School of Business graduate core. Students planning to pursue a master of accountancy degree should not take the undergraduate business core courses.

### MAP DISCLAIMER
While every reasonable effort is made to ensure accuracy, there are some student populations that could have exceptions to listed requirements. Please refer to the university catalog and your college advisement center/department for complete guidelines.

### ADVISEMENT CENTER INFORMATION
Marriott School of Business Undergraduate Advisement Center
Brigham Young University
460 Tanner Building
Provo, UT 84602
801-422-4285
msb_advisement@byu.edu