### University Core and Graduation Requirements

#### University Core Requirements:

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Classes</th>
<th>Hours</th>
<th>Classes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Religion Cornerstones</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teachings and Doctrine of The Book of Mormon</td>
<td>1</td>
<td>2.0</td>
<td>REL A 275</td>
</tr>
<tr>
<td>Jesus Christ and the Everlasting Gospel</td>
<td>1</td>
<td>2.0</td>
<td>REL A 250</td>
</tr>
<tr>
<td>Foundations of the Restoration</td>
<td>1</td>
<td>2.0</td>
<td>REL C 225</td>
</tr>
<tr>
<td>The Eternal Family</td>
<td>1</td>
<td>2.0</td>
<td>REL C 200</td>
</tr>
<tr>
<td>The Individual and Society</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>American Heritage</td>
<td>1-2</td>
<td>3-6.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Global and Cultural Awareness</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Skills</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Year Writing</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Advanced Written and Oral Communications</td>
<td>1</td>
<td>3.0</td>
<td>M COM 320*</td>
</tr>
<tr>
<td>Quantitative Reasoning</td>
<td>1</td>
<td>3.0</td>
<td>ACC 200*</td>
</tr>
<tr>
<td>Languages of Learning (Math or Language)</td>
<td>1</td>
<td>3.0</td>
<td>STAT 121 (recommended)</td>
</tr>
<tr>
<td>Arts, Letters, and Sciences</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civilization 1</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Civilization 2</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Arts</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Letters</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Biological Science</td>
<td>1</td>
<td>3.4-4.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Physical Science</td>
<td>1</td>
<td>3.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Social Science</td>
<td>1</td>
<td>3.0</td>
<td>ECON 110*</td>
</tr>
<tr>
<td>Core Enrichment: Electives</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Religion Electives</td>
<td>3-4</td>
<td>6.0</td>
<td>from approved list</td>
</tr>
<tr>
<td>Open Electives</td>
<td>Variable</td>
<td>Variable</td>
<td>personal choice</td>
</tr>
</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

---

### Suggested Sequence of Courses

#### FRESHMAN YEAR

**1st Semester**
- First Year Writing
- IS 110
- ACC 200
- Religion Cornerstone
- General Education
- Total Hours: 15.0

**2nd Semester**
- ACC 310
- IS 201
- MSB 180 (recommended)
- Religion Cornerstone
- General Education
- Total Hours: 15.0

#### SOPHOMORE YEAR

**3rd Semester**
- MKTG 201
- FIN 201
- STAT 121 (recommended)
- Religion Cornerstone
- General Education
- Total Hours: 15.0

**4th Semester**
- ECON 110
- M COM 320
- Religion Cornerstone
- General Education
- Total Hours: 15.0

#### JUNIOR YEAR

**5th Semester**
- ACC 401 (F)
- ACC 403 (F)
- ACC 406 (F)
- Religion Elective
- Total Hours: 14.0

**6th Semester**
- ACC 402 (W)
- ACC 404 (W)
- ACC 405 (W)
- ACC 408 (W)
- ACC 409 (W)
- Religion Elective
- Total Hours: 14.0

#### SENIOR YEAR

**7th Semester**
- FIN 402
- MSB 571
- HRM 391
- Religion Elective
- General Electives
- Total Hours: 16.0

**8th Semester**
- GSCM 305
- GSCM 310
- FIN 402
- MSB 571
- HRM 391
- General Electives
- Total Hours: 16.0

**9th Semester**
- ACC 241
- STRAT 392
- General Electives
- Total Hours: 16.0

**10th Semester**
- ACC 402 (W)
- ACC 404 (W)
- ACC 405 (W)
- ACC 408 (W)
- ACC 409 (W)
- Religion Elective
- Total Hours: 14.0

**11th Semester**
- ECON 110
- M COM 320
- Religion Cornerstone
- General Education
- Total Hours: 15.0

**12th Semester**
- ACC 401 (F)
- ACC 403 (F)
- ACC 406 (F)
- Religion Elective
- Total Hours: 14.0

### BS in Accounting (322622) MAP Sheet

**Business, School of Accountancy**

For students entering the degree program during the 2020-2021 curricular year.

BYU Marriott School 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.

### 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)
BS in Accounting (322622)  
2020-2021 Program Requirements (64 Credit Hours)

REQUIREMENT 1 Complete 2 options

PREREQUISITE COURSES:

OPTION 1.1 Complete 2 courses

*ACC 200 - Principles of Accounting 3.0
IS 201 - Introduction to Management Information Systems 3.0

OPTION 1.2 Complete 1 course

ACC 305 - Principles of Accounting 2 3.0
ACC 310 - Principles of Accounting 2 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 6 courses

ACC 241 - Business Law in the Environment 3.0
*ECON 110 - Economic Principles and Problems 3.0
FIN 201 - Principles of Finance 3.0
IS 110 - Spreadsheet Skills and Business Analysis 1.0
*M COM 320 - Communication in Organizational Settings 3.0
MKTG 201 - Marketing Management 3.0

REQUIREMENT 4 Complete 9 courses

JUNIOR CORE COURSES:

ACC 401 - Business and Accounting Information Systems 3.0
ACC 402 - Cost and Managerial Accounting 3.0
ACC 403 - Intermediate Financial Accounting 1 3.0
ACC 404 - Financial Accounting 2 3.0
ACC 405 - Fundamentals of Taxation 3.0
ACC 406 - Financial Statement Auditing 3.0
ACC 407 - Data Analytics in Accounting 3.0
ACC 408 - Critical Thinking in Accounting 1.5
ACC 409 - Integrated Topics in Accounting 1.5

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 305 - Introduction to Global Supply Chain Management 1.5
GSCM 310 - Supply Chain Management in International Business 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, report and utilize financial and other data of an enterprise to make critical business decisions. 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 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. Students applying at the end of their freshman year will be admitted to begin the fall semester of their junior year. 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 permissible, but they will be discounted one step (e.g., A to A-, A- to B+, etc.).

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 MAACC

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