### 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>from approved list</td>
</tr>
<tr>
<td>Languages of Learning (Math or Language)</td>
<td>1</td>
<td>3.0</td>
<td>STAT 121</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>3-4.0</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 (6 hours overlap)

#### Graduation Requirements:

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

---

#### Suggested Sequence of Courses

<table>
<thead>
<tr>
<th>Year</th>
<th>Semester</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRESHMAN YEAR</td>
<td>1st</td>
<td>15.5</td>
</tr>
<tr>
<td></td>
<td>2nd</td>
<td>15.0</td>
</tr>
<tr>
<td>JUNIOR YEAR</td>
<td>5th</td>
<td>14.0</td>
</tr>
<tr>
<td></td>
<td>6th</td>
<td>14.0</td>
</tr>
<tr>
<td>SENIOR YEAR</td>
<td>7th</td>
<td>15.5</td>
</tr>
<tr>
<td></td>
<td>8th</td>
<td>15.0</td>
</tr>
</tbody>
</table>

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.
BS in Accounting (322622)
2017-2018 Program Requirements (64 Credit Hours)

REQUIREMENT 1 Complete 5 courses
PREREQUISITE COURSES:
ACC 200 - Principles of Accounting 3.0
ACC 310 - Principles of Accounting 2 3.0
BUS M 478 - Management 3.0
FIN 201 - Principles of Finance 3.0
IS 201 - Introduction to Management Information Systems 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
REQUIRED COURSES: NOTE: IT IS RECOMMENDED THAT ECON 110 AND M COM 320 BE TAKEN BEFORE ENTERING THE JUNIOR CORE.
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
MANAGEMENT CORE COURSES:
OPTION 5.1 Complete 5 courses
BUS M 361 - Operations Management 3.0
BUS M 487 - Strategy and Economics 3.0
BUS M 582 - Ethics for Accounting Professionals 3.0
FIN 402 - Managerial Finance for Non-Finance Majors 3.0
ORG B 321 - Organizational Effectiveness 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 Management after their sophomore year, as soon as they have completed the prerequisite courses. 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 Marriott School Advisement Center.

APPLICATION INFORMATION
All new students entering the Marriott School commence their study at the beginning of fall semester. Admission into the Marriott School is based on consideration of the following:
- Prerequisite GPA
- 500-word essay
- A review of the overall academic record

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 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 management 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 management 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.

TRANSFER INFORMATION
Transfer equivalencies for the following courses will not be considered: Acc 310, Fin 201, IS 201, and M Com 320.

## Transfer Information
Transfer equivalencies for the following courses will not be considered:
- Acc 310
- Fin 201
- IS 201
- M Com 320

## Notes
- **Applicants must receive at least a B in both Acc 200 and Acc 310 in order to be eligible to apply.**
- 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 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 management 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 management 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.
BS in Accounting (322622)
2017-2018