Introduction

As an integrated major, accounting not only prepares you with job-ready skills in accounting but also allows the selection of other courses in packaging a bachelor's degree to fit your individual needs and goals. As an accounting student, you have the major most often requested by recruiters who come to campuses nationwide to interview.

The following possible combinations illustrate the flexibility of the integrated accounting major. If after graduation you are planning to:

1. enter the work-force, select a minor or 2 clusters of courses to enhance your marketability;
2. pursue a Masters in Accounting (MAcc) degree, minor or cluster in business to satisfy the business core requirement of a MAcc program (students should work closely with their advisor in selecting the proper courses for a business cluster);
3. pursue a Master in Business Administration (MBA) degree, choose your minor carefully. Some programs prefer students who have not taken much business coursework. If you desire to be admitted into such a program, avoid a business minor. With other MBA programs, a business minor will allow you to complete the normal two-year program in just one year;
4. get a law degree, consider minor in English or Political Science;
5. prepare for international business, consider a minor in a foreign language and an MBA.

Many other options are possible, limited only by student creativity and employment and academic goals.

For more information, see our home page at http://www.byui.edu/accounting/

Other features of the program

1. Accounting is an information system. The use of software will be integrated into the accounting courses.
2. To bridge the gap between academia and industry, the accounting major requires a semester internship, preferably in the winter semester of the junior or senior year. By then, the student will have sufficient accounting training to make a valuable contribution as an intern. With companies facing annual audits and tax reporting during the winter months, there is a high demand for accounting personnel, making winter semester an ideal time for an internship.
3. The coursework will stress analytical, interpretive, and communication skills. Rather than specializing in tax, financial reporting or other regulatory requirements, the accounting major will have sufficient background to recognize and anticipate important accounting issues and the training to do research to find the answers needed by the decision-making team.

CPA Considerations

Students desiring to sit for the CPA exam will need an additional year of study since nearly all states require 150 hours of college preparation to sit for the exam. Those desiring CPA certification should transfer to another university upon graduation from BYU - Idaho to obtain a MAcc or MBA. A business management minor or cluster is recommended for CPA exam candidates. Students should work closely with their advisor in determining which courses to take.

For more information, see our home page at http://www.byui.edu/accounting/
### BS in Accounting

#### General Education Requirements

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<tr>
<th>Category</th>
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<td>I. Reading and Writing</td>
<td>TA 117 3, SPAN 202 3, PH.S 100L 1, REL 431 2, TA 115 3, RUSS 340 3, PH.S 100 3, REL 370 2, MUSIC 100 3, PHIL 314 3, PH 127L 1, REL 352 2, HUM 202 3, PHIL 313 3, PH 127 3, REL 351 2, HUM 201 3, PHIL 202 3, PH 117 3, REL 342 3, HORT 230 3, PHIL 110 3, PH 117L 1, REL 333 2, ART 201 3, FR 202 3, PH 106 3, REL 234 2,</td>
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<tr>
<td>II. Mathematics</td>
<td>ENG 312 3, BIO 120 4, GEOG 101L 1, REL 221 4, ENG 353 3, BIO 265 4, PH 101L 1,</td>
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<td>III. Basic Skills</td>
<td>Take 1 Course: CTTG 321 3, CTTG 301 3, CTTG 202 3,</td>
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<td>IV. Arts:</td>
<td>Take these courses: ENG 351 3, BIO 250 4, GEOL 137L 1,</td>
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<td>V. Letters:</td>
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Course Descriptions

ACCTG 180 Survey of Accounting
(3:3:0)
For non-business majors and certain specialized business programs. This is an introduction to financial and managerial accounting principles with exposure to basic accounting statements, processes, and management applications. This course should not be taken by Accounting Majors.

(Fall, Winter, Summer)

ACCTG 201 Financial Accounting
(3:3:0)
Prerequisite: CIT 140 with a minimum grade of C-, sophomore standing, and a 2.5 GPA or consent of Instructor.

This introductory course is designed to give students an introduction to financial accounting and reporting concepts including an overview of the accounting cycle, financial statements, related disclosures, and the ethical responsibility of accountants in business. Students will be expected to demonstrate proficiency in applying technical concepts to selected homework problems using word processing and spreadsheet applications. Students will also need to demonstrate writing proficiency in their assignments.

(Fall, Winter, Summer)

ACCTG 202 Managerial Accounting
(3:3:0)
Prerequisite: Successful completion of ACCTG 201 with a minimum grade of C. Students will be expected to demonstrate writing proficiency in their assignments.

Total Minor Credits: 24

This minor is available on the following tracks:
- Winter
- Winter-Summer
- Full-Year

ACCTG 205 Accounting Software
(2:2:0)
Prerequisite: CIT 140 with a grade of C- or higher.

This course is an in-depth look at the Accounting Software Intuit Quickbooks Pro. Learn invoicing, inventory control, bills and payments, and complete setup of a new and existing company; and much more. If you are not an Accounting major you will be fine, but having some accounting background will help considerably.

(Fall, Winter)

ACCTG 219 Volunteer Income Tax Assistance
(2:2:1)
Prerequisite: Successful completion of ACCTG 180 or ACCTG 201 with a minimum grade of C. Learn basic tax law and then apply knowledge in a Volunteer Income Tax Assistance service center on campus. The first several weeks of the course will be spent learning the basic material for income tax preparation. Upon successful completion of an IRS exam, the remaining part of the course will involve tax return preparation. This class may be repeated for a maximum of four credits.

(Fall, Winter, Summer)

ACCTG 231 Intermediate Financial Accounting I
(3:3:0)
Prerequisite: Successful completion of ACCTG 202 with a minimum grade of C-.

This course builds upon the principles learned in ACCTG 201 and 202. The course is designed to give students an in-depth introduction to financial accounting standards and the framework underlying those standards, the measurement and reporting of the elements of the financial statements, and the use of the time value of money concept in accounting. Students will be expected to demonstrate proficiency in applying technical concepts to selected homework problems in accounting. Students will also be expected to use the Business Accounting Research System (BARS) database to research assigned case studies.

(Fall, Winter-Summer)

ACCTG 301 Intermediate Financial Accounting II
(3:3:0)
Prerequisite: Successful completion of ACCTG 301 with a minimum grade of C.

This course is a continuation of ACCTG 301, Intermediate Financial Accounting I. The course is designed to give students an in-depth introduction to those financial accounting principles and concepts governing the measurement and reporting of assets and liabilities. Students will be expected to demonstrate proficiency in applying technical concepts to selected homework problems.

(Fall, Winter-Summer)

ACCTG 302 Managerial Accounting
(3:3:0)
Prerequisite: Successful completion of ACCTG 301 with a minimum grade of C.

This course is a continuation of ACCTG 301, Intermediate Financial Accounting I. The course is designed to give students an in-depth introduction to those financial accounting principles and concepts governing the measurement and reporting of assets and liabilities. Students will be expected to demonstrate proficiency in applying technical concepts to selected homework problems.

(Fall, Winter-Summer)

ACCTG 305 Accounting Software
(2:2:0)
Prerequisite: CIT 140 with a grade of C- or higher.

This course is a continuation of ACCTG 301, Intermediate Financial Accounting I. The course is designed to give students an in-depth introduction to those financial accounting principles and concepts governing the measurement and reporting of assets and liabilities. Students will be expected to demonstrate proficiency in applying technical concepts to selected homework problems.

(Fall, Winter-Summer)
ACCTG 333 Advanced Spreadsheet Applications (3:3:0)
Prerequisite: Successful completion of ACCTG 202 with a minimum grade of C-.
A study of advanced topics in taxation as they apply to business entities and individuals. This course builds on the foundations established in previous accounting and taxation courses. It emphasizes research, planning, and the use of current technology (Fall, Winter, Summer).

ACCTG 344 Auditing (3:3:0)
Prerequisite: Successful completion of ACCTG 301 with minimum grades of C-
A review and continuation of ACCTG 202 which emphasizes the use of accounting data in decision making and seeks to sharpen analytical and interpretive skills by exposure to many business situations (Fall, Winter, Summer).

ACCTG 345 Advanced Accounting (3:3:0)
Prerequisite: Successful completion of ACCTG 202 with a minimum grade of C-
A study of the basic features of the federal income tax laws as applied to individuals and business entities. The course will emphasize compliance procedures, the determination of taxable income, the practical use of current technology and resources, and the role of taxes in the business decision-making process (Fall, Winter, Summer).

ACCTG 350 Advanced Spreadsheet Application (Fall, Winter, Summer)
Prerequisite: Successful completion of ACCTG 301 with a minimum grade of C-
A study of advanced topics in taxation as they apply to business entities and individuals. This course builds on the foundations established in previous accounting and taxation courses. It emphasizes research, planning, and the use of current technology (Fall, Winter, Summer).

ACCTG 352 Advanced Managerial Accounting (3:3:0)
Prerequisite: Successful completion of ACCTG 301 & 321 with minimum grades of C-
Professional internships correlate actual work experience with accounting and business classroom theory. Internships approved by the accounting internship director provide students with knowledge of career opportunities and how they might prepare to take advantage of them. The ideal internship would take place the winter semester (the accounting busy season) of the junior or senior year and would be for one to two semesters. The laptop, software, and the role of taxes in the business decision-making process (Fall, Winter, Summer).

ACCTG 366 Accounting Information Systems (3:3:0)
Prerequisite: Successful completion of ACCTG 202 with a minimum grade of C-
and be accepted into upper division Accounting course work.

A course is a project-oriented class that reviews the formation and regulation of private and public entities with an emphasis on applied research in financial reporting. Includes hands-on research of accounting standards, SEC regulations, and web-based products. Students will be expected to demonstrate proficiency in writing abilities and communication skills throughout this course (Fall, Winter, Summer).