

Curriculum

In addition to completing the University of Utah's and Eccles School's **core requirements**, students seeking a Bachelor's Degree in Accounting must complete the following courses. (Students seeking an Honors Bachelor's Degree in Accounting must complete the major's **honors requirements**, as well). Students can find full course descriptions and requisite details on the University of Utah's **General Catalog** and **class schedule**.

Core Courses

Typically, the following courses are offered each semester (fall, spring, and summer).

■ ACCTG 5110 - Financial Accounting I

Prerequisite: ACCTG 3600 or 3601

Topics include: inherent conflicts among managers, shareholders, creditors, employees, and other interested parties; the role of financial reporting in providing relevant, reliable information; measuring and reporting revenue and expenses; and financial statements (including income statements, balance sheets, and cash flow).

■ ACCTG 5120 - Financial Accounting II

Prerequisite: ACCTG 5110

Topics include: preparing and analyzing corporate financial reports, properly reporting obligations (including taxes, pensions, and loans) and stockholder equity, and the associated income statement impact.

■ ACCTG 5130 - Financial Accounting III

Prerequisite: ACCTG 5120

Topics include: the financial reporting of corporate acquisitions and mergers, accounting for foreign currency transactions and translations, and the reporting issues facing governmental entities.

■ ACCTG 5210 - Management Accounting

Prerequisite: ACCTG 3600 or 3601

Topics include: using accounting information to make management decisions; cost behavior, measurement, accumulation, and allocation; and performance measurement methods.

■ ACCTG 5310 - Taxation

Prerequisite: ACCTG 3600 or 3601

Topics include: the federal tax system, the role of taxation in society, sources of tax authority, and individual and business income taxation (including gross income, deductions, basis determination, business losses, depreciation, nontaxable exchanges, and sale of capital and assets).

Core Courses (continued)

■ ACCTG 5410 - Accounting Information Systems

Prerequisites: ACCTG 3600 or 3601 + IS 4410 or 4411

Topics include: the flow of information through accounting cycles and corresponding internal controls, the traditional accounting model, accounting procedures, and the use of current database technology (including data modeling).

■ ACCTG 5510 - Accounting Auditing

Prerequisite: ACCTG 5410

Topics include: the attest function (including the various types, objectives, and environments of audits) and auditing procedures.

■ MATH 1100 - Business Calculus

Prerequisite: MATH 1050, 1080, 1090, or placement

Topics include: limits; differentiation and integration of polynomial, rational, logarithmic, and exponential functions; optimizing functions (including marginal analysis); business applications of the derivative and integral; partial derivatives; and functions of several variables.

Global Perspectives Courses

Typically, the following courses are offered each semester (Fall, Spring, and Summer).

■ ACCTG 5140 - International Accounting

Prerequisite: ACCTG 3600 or 3601

Topics include: International Financial Reporting Standards (IFRS), the links between underlying transactions, and financial reports.

■ FINAN 4550 - International Finance

Prerequisite: FINAN 3040 or 3041

Topics include: financing international transactions, balancing payments between nations, deficits and surpluses, the structures of international financial institutions, and foreign exchange markets.

Program of Study

The University of Utah's General Catalog includes a [sample four-year degree plan](#) for the Accounting major. Students can customize this plan, using the [Degree Plan](#) feature in [My Degree Dashboard](#). In addition to utilizing these tools, the Eccles School encourages students to work closely with their [academic advisor](#). Advising will ensure proper course sequencing, while also creating a personalized academic road-map.