

Accounting Major Degree Plan

The following curriculum is required for the Bachelor of Science degree in accounting. Students enrolled in the accounting major should consult with their advisor to determine which breadth, depth, and elective courses they should complete. Each student should also consult with his or her advisor to develop an individualized plan of study that is applicable to his or her own interests.

Freshman Year (30 credits)

Fall Semester (15 credits)

ECN 1500 (BAI) Introduction to Economic Institutions, History, and Principles	3
MATH 1050 (QL) College Algebra.....	4
USU 1010 University Connections	2
OSS 1400² Microcomputer Applications (3 cr) or Passing scores on Computer and Information Literacy (CIL) exams (0 cr).....	0-3
<i>(Note: Although OSS 1400 includes the CIL exams, the CIL requirement is met <i>only</i> by passing all six exams, <i>not</i> by simply passing OSS 1400.)</i>	
Breadth Creative Arts (BCA) course ¹	3
Elective course(s) ²	0-3

Spring Semester (15 credits)

ECN 2010 (BSS) Introduction to Microeconomics	3
ENGL 1010 (CL1) Introduction to Writing: Academic Prose	3
MATH 1100 (QL) Calculus Techniques	3
PSY 1010 (BSS) General Psychology (3 cr) or SOC 1010 (BSS) Introductory Sociology (3 cr).....	3
Breadth Humanities (BHU) course ¹	3

Sophomore Year (31 credits)

Fall Semester (16 credits)

ACCT 2010 Survey of Accounting I.....	3
MGT 2050 Legal and Ethical Environment of Business	3
MIS 2100 Principles of Management Information Systems.....	3
STAT 2300 (QL) Business Statistics	4
Breadth Life Sciences (BLS) course ¹	3

Spring Semester (15 credits)

ACCT 2020 Survey of Accounting II.....	3
FIN 3400 (QI) Corporate Finance.....	3
MIS 2200 (CI) Business Communication.....	3
Breadth Physical Sciences (BPS) course ¹	3
Elective course(s).....	3

Junior Year (29 credits)

Fall Semester (14 credits)

ACCT 3110 Intermediate Financial Accounting and Reporting I	3
ACCT 3310 Strategic Cost Management.....	3
BUS 3250 Discussions With Business Leaders.....	1
ENGL 2010 (CL2) Intermediate Writing: Research Writing in a Persuasive Mode	3
MGT 3500 Fundamentals of Marketing.....	3
Elective course	1

Spring Semester (15 credits)

ACCT 3120 Intermediate Financial Accounting and Reporting II.....	3
ACCT 3410 Income Taxation I	3
ECN 3400 (DSS) International Economics for Business	3
MGT 3700 Operations Management.....	3
Elective course(s).....	3

Senior Year (30 credits)

Fall Semester (15 credits)

ACCT 4410 Income Taxation II	3
ACCT 4500 Accounting Information Systems	3
MGT 3110 Managing Organizations and People.....	3
Depth Humanities and Creative Arts (DHA) course.....	3
Elective course(s).....	3

Spring Semester (15 credits)

ACCT 4200 Advanced Accounting	3
ACCT 4510 Auditing Principles and Techniques	3
MGT 4880 (CI) Business Strategy in an Entrepreneurial Content (3 cr) or MGT 4890 (CI) Business Strategy in a Global Context (3 cr).....	3
Depth Life and Physical Sciences (DSC) course	3
Elective course(s).....	3

¹At least two of the required Breadth Courses *must* be University Studies courses having a USU prefix.

²If opting out of OSS 1400, students must take an extra 3 elective credits.