Admission to the Accounting major is competitive. Please visit Eccles.Link/ACCTG-Admission for information about admission criteria and policies.

In addition to completing the University of Utah’s and David Eccles School of Business’ Core requirements, students seeking a Bachelor’s Degree in Accounting must complete the following courses. Students can find full course descriptions and requisite details in the general catalog at catalog.utah.edu and on the class schedule.

Visit Eccles.Link/BCore to see what core you have been assigned and make an appointment with your academic advisor to confirm your path to graduation.

**CORE: 24 CREDITS**

- **MATH 1100** – Business Calculus (QA/QB)
  
  PREREQUISITE: C or better in MATH 1050, 1080, or 1090
  Will accept a score ≥3 on the AP Calculus AB/BC exam.
  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.

- **ACCTG 5110** – Financial Accounting I
  
  PREREQUISITE: C- or better in 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
  
  PREREQUISITES: C- or better in ACCTG 5110 and full major status in Accounting
  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
  
  PREREQUISITES: C- or better in ACCTG 5120 and full major status in Accounting
  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: C- or better in ACCTG 3600 or 3601
  Topics include: using accounting information to make management decisions; cost behavior, measurement, accumulation, and allocation; and performance measurement methods.
CORE CONT’D

☐ ACCTG 5310 – Taxation
   PREREQUISITE: C- or better in 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).

☐ ACCTG 5410 – Accounting Information Systems
   PREREQUISITES: C- or better in ACCTG 3600 or 3601 and IS 4410 or 4411 and full major status in Accounting
   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: C- or better in ACCTG 5410 and full major status in Accounting
   Topics include: the attest function (including the various types, objectives, and environments of audits) and auditing procedures.

GLOBAL PERSPECTIVES: 6 CREDITS

☐ ACCTG 5140 – International Accounting (IR)
   PREREQUISITE: C- or better in ACCTG 3600 or 3601
   Topics include: International Financial Reporting Standards (IFRS), the links between underlying transactions, and financial reports.

☐ FINAN 4550 – International Finance (IR)
   PREREQUISITE: C- or better in 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.