

Masters of Accounting NON-ACCT/BUS. Worksheet

Name: _____

Date: _____

The Masters of Accounting (MAcc) program has a series of background course requirements. The purpose of these course requirements is to ensure admitted students are prepared for the rigors of our program. This worksheet is designed to assist prospective students who do not have an undergraduate degree in either Accounting or Business to identify the prerequisites needed to begin preparing to apply to our graduate program.

University of Utah Courses		Semester / Quarter	Credits / Grade	Approved Yes/ No	Authorized Reviewer Signature <i>Please sign in box for each approved course.</i>
College Algebra or Statistics					
Alternative w/ "B" or better	(Include course # , name & Institution)				
Writing 2010 - Intermediate Writing					
Alternative w/ "B" or better	(Include course # , name & Institution)				
Acct 2010 – Financial Accounting <i>Prerequisite: IS 2010</i>					
Alternative	(Include course # , name & Institution)				
Acct 2020 – Managerial Accounting <i>Prerequisite: Acct 2010</i>					
Alternative	(Include course # , name & Institution)				
Bus 2010 - Micro Economics					
Alternative	(Include course # , name & Institution)				
IS 2010 - Computer Essentials					
Alternative	(Include course # , name & Institution)				
IS 4410: - Information Systems <i>Prerequisites: IS 2010</i>					
Alternative	(Include course # , name & Institution)				
Fin 3040 – Financial Management <i>Prerequisite: Bus 2010, Statistics and Acct 2020</i>					
Alternative	(Include course # , name & Institution)				
Acct 5110 – Financial Accounting I <i>Prerequisites: IS 2010, Acct 2010, Acct 2020</i>					
Alternative	(Include course # , name & Institution)				
Acct 5120 – Financial Accounting II <i>Prerequisites: Acct 5110</i>					
Alternative	(Include course # , name & Institution)				
Acct 5130 - Financial Accounting III <i>Prerequisites: Acct 5110 & 5120</i>					
Alternative	(Include course # , name & Institution)				
Acct 5210 – Managerial Accounting <i>Prerequisites: Acct 2020</i>					
Alternative	(Include course # , name & Institution)				

Acct 5310 - Tax <i>Prerequisites: Acct 2020</i>					
Alternative	(Include course # , name & Institution)				
Acct 5410 – Accounting Info Systems <i>Prerequisites: Acct 2020, IS 4410</i>					
Alternative	(Include course # , name & Institution)				
Acct 5510 – Auditing <i>Prerequisites: Acct 5410</i>					
Alternative	(Include course # , name & Institution)				

Course Descriptions

College Algebra

Functions and graphs, linear models and matrices, exponential and logarithm functions, arithmetic and geometric sequences.

Writing 2010 - Intermediate Writing (3) Prerequisite: WRTG 1010 or placement in 2010. Fulfills Writing Requirement 2. Writing in undergraduate academic contexts. Students practice analytical and persuasive writing that addresses various academic audiences in a research university. Emphasis on writing for learning, textual analysis, writing from research, and collaborative writing. To be taken Freshman year.

Acct 2010 - Financial Accounting (3) Prerequisite: IS 2010.

The first of a two-course sequence that provides a broad view of accounting information's role in supporting an organization's functions. Primary focus is financial use of accounting information.

Acct 2020 - Managerial Accounting (3) Prerequisite: ACCTG 2010.

Second of a two-course sequence that provides a broad view of accounting information's role in supporting an organization's functions. Primary focus is management's use of accounting information.

BUS 2010 - Microeconomics for Managers (3)

Introduces microeconomic tools for managerial decision-making. Discover how markets work, how and why firms profit in markets, and building an understanding of what drives consumer choice. Studies demand and supply, market equilibrium and pricing to capture value.

IS 2010 - Computer Essentials (3)

To help students become computer literate and computer competent. The course is designed to provide the student with the computer basics necessary for today's business environment. Completing this course with at least a B grade meets the computer literacy requirement of the DESB.

IS 4410 - Information Systems (3)

Overview of the role and use of information systems to support individual, group, and business decision-making. Includes coverage of technology's role in supporting the decision-making process of business.

Acct 5110 Financial Accounting I (3) Prerequisite: ACCTG 2020.

First of a three-course sequence, the focus of which is preparation and analysis of corporate financial reports. Begins with a study of the inherent conflicts among managers, shareholders, creditors, employees, and other interested parties and introduces the role of financial reporting in providing relevant reliable information to these divergent users. Studies the measurement and reporting of revenue and expenses and the preparation and analysis of financial statements (including income statements, balance sheets, and cash flow).

Acct 5120 Financial Accounting II (3) Prerequisite: ACCTG 5110.

Continuation of coverage from ACCTG 5110. Focus is on preparation and analysis of corporate financial reports. Studies the measurement and reporting of assets, liabilities, and equities.

Acct 5210 Management Accounting I (3) Prerequisite: ACCTG 2020.

Identification and development of relevant cost information for both manufacturing and non-manufacturing situations. Emphasis given to the regulatory, analytical, and behavioral use of accounting information.

Acct 5310 Taxation I (3) Prerequisite: ACCTG 2020.

Basic analysis of the federal tax system examining the role of taxation in society, sources of tax authority, and critical areas in individual and business income taxation, including: gross income; deductions; basis determination; business losses; depreciation; nontaxable exchanges; sale of capital and business assets; and a survey of taxation of corporations, "S" corporations, and partnerships.

Acct 5410 Accounting Information Systems (3) Prerequisite: IS 4410.

Introduces students to the flow of information through the various accounting cycles and the corresponding internal controls. Examines the flow using the traditional accounting model with an emphasis on the procedures of accounting and the use of current database technology, including data modeling.

Acct 5130 Financial Accounting III (3) Prerequisite: ACCTG 5120.

Corporation acquisitions, mergers and the formation of other strategic alliances are staples of today's business environment. The objective of the first two-thirds of this course is to provide students with an understanding of the nature and financial reporting aspects of these complex business transactions. Specific topics include accounting for business combinations and consolidations, joint ventures and foreign currency translation and segment reporting. The final third of the course is intended to provide students with a general understanding of the unique accounting and financial reporting issues facing not-for-profit organizations and governmental entities.

Acct 5510 Accounting Auditing (3) Prerequisite: ACCTG 5110.

Overview of the basic theory and concepts associated with the attest function, including the various types of audits; objectives of audit engagements; political, legal, social, and ethical environment in which auditors work; and procedures used by auditors in meeting their objectives.