

# Academic Departments, Schools, Centers, Institutes, Areas, Courses, Degrees, and Programs

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## School of Accountancy

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Marriott School of Management Advisement Center  
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Internet: marriottschool.byu.edu/advisement

### Admission to Degree Program

The degree program in the school carries special enrollment limitations. Please see the Marriott School of Management Advisement Center for specific details.

### The Discipline

Accounting has been called the language of business in which accountants control, analyze, and report the financial resources of an enterprise. A good understanding of accounting principles and practices can serve as the basis for a career in any business field.

### Career Opportunities

Accountants provide critical input and guidance in profit-seeking organizations, service and charitable organizations, educational institutions, government, public accounting firms—indeed, any organization that exists today.

### Graduation Requirements

To receive a BYU bachelor's degree a student must complete, in addition to all requirements for a specific major, the following university requirements:

- The university core, consisting of requirements in general and religious education (See the University Core section of this catalog for details. For a complete listing of courses that meet university core requirements, see the current class schedule.)
- A minimum of 30 credit hours in residence
- A minimum of 120 credit hours
- A cumulative GPA of at least 2.0

### Undergraduate Programs and Degrees

BS      Accounting

For help or information on the undergraduate program, please see the Marriott School of Management Advisement Center.

For information on management degrees, see Management section of this catalog.

### Graduate Programs and Degrees

MAcc    Professional Accountancy  
MAcc    Tax

For more information see the current Marriott School of Management School of Accountancy Web site at <http://marriottschool.byu.edu/soa> and the BYU 2007–2008 Graduate Catalog.

## General Information

### Undergraduate Application Requirements

All new students entering the undergraduate accounting program commence their study at the beginning of the fall semester. Admission into the undergraduate accounting program is based on consideration of the following:

1. The applicant's overall GPA and GPA in the following preparatory courses: Acc 200, 210, M Com 320, I Sys 201
2. The applicant's personal statement
3. Comments from professors
4. A review of the overall academic record of the applicant

### Admission Policies

The following policies apply in making admission decisions for each fall semester cohort of students:

1. Admission to the undergraduate accounting program is by online application filed directly with the School of Accountancy. Applications are filed at [www.marriottschool.byu.edu/soa/ugrad.cfm](http://www.marriottschool.byu.edu/soa/ugrad.cfm). Notice of admission decisions is given online.
2. Each year the last day to apply to commence study in the fall semester is the last business day in June at 4:30 p.m. A student may, however, apply for fall semester admission as early as November 1 in the preceding year. In most cases admission decisions are made on a monthly basis.
3. Repeating the four preparatory courses (Acc 200, 210, M Com 320, I Sys 201) to improve grades for purposes of admission is strongly discouraged. For these four courses: (1) a minimum 3.0 GPA is required, and (2) a grade of B or better is required in Acc 200 and 210. The preparatory courses must be completed at the time of application.
4. The accounting program is designed for entry at the beginning of a student's junior year. Moreover, at the end of the junior year, many students immediately commence graduate studies. Therefore, a student entering the accounting program must have substantially completed general education requirements and the following introductory courses: Econ 110, Math 119, Stat 221. Exceptions may be allowed, but it should be understood that it is difficult to complete such courses after entry into the accounting program.
5. Potential applicants who will transfer from other schools are encouraged to take Acc 210 at BYU and include an ACT/SAT score with their application, if the test was taken. Grades transferred from other schools are discounted.
6. The School of Accountancy reserves the right to allow exceptions in the admission process where it is deemed necessary to admit the most qualified students.

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## BS Accounting (70–71 hours\*)

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*This is a limited-enrollment program requiring departmental acceptance. Please see the information above and/or the college advisement center for information regarding requirements for application to this major.*

### Major Requirements

1. No more than 6 credit hours of transfer credit will be accepted toward the upper-division major requirements. No transfer credit will be accepted for the Junior Core or Integrated Management Core courses.

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2. Demonstrate a knowledge of computer skills, including PowerPoint and spreadsheet analysis. Students may demonstrate PowerPoint and spreadsheet skills with either a minimum grade of B in an equivalent transfer course or a P grade in I Sys 100 and 101.
3. Complete the following Pre-Accounting courses:  
Acc 200, 210.  
I Sys 201 (including 100, 101).  
M Com 320.  
**Note:** These four courses are used in determining admission to the undergraduate accounting program.
4. Complete the following introductory courses:  
Econ 110.  
Math 119 (or 112).  
Stat 221.  
**Note:** Where possible, it is recommended that these courses be taken before entering the Junior Core.
5. Complete the following Junior Core courses:  
Acc 401, 402, 403, 404, 405, 406.
6. Complete the following Integrated Management Core courses:  
Bus M 341, 361, 390, 402.  
Org B 321.  
**Note:** If completing the MAcc, these courses will be replaced by the MSM Core.
7. Complete the following after Acc 401, 402, 403, 404, 405, 406:  
Acc 241.  
Acc 453 or ManEc 453.  
Bus M 498.  
**Note:** If completing the MAcc, BusM 498 should not be taken.
8. Complete Marriott School exit survey online.

\*Hours include courses that may fulfill university core requirements.

## Accounting (Acc)

### Undergraduate Courses

**Note:** Students enrolled in nonbusiness programs requiring or recommending Acc 201 or 202 should enroll in 200.

#### 200. Principles of Accounting. (3:3:0)

Financial and managerial accounting principles. Basic accounting statements, processes, and management applications. Open to all students.

#### 201. Principles of Financial Accounting. (3:3:1) Independent Study only.

First course in concepts and methods underlying financial statements.

#### 202. Principles of Managerial Accounting. (3:3:1) For transfer students only. Prerequisite: Acc 200.

Second course in the elementary series covering managerial problems and control of business operations.

#### 210. Principles of Accounting 2. (3:3:0) For Marriott School of Management students only. Prerequisite: Acc 200.

Additional issues in financial and managerial accounting. Review of issues related to balance sheet accounts, performance evaluation and capital budgeting.

#### 241. Business Law in the Environment. (3:3:0) F, W, Sp, Su Prerequisite: Marriott School of Management major status.

Introduction to legal principles and institutions affecting business.

**Note:** SOA 300-level classes are available to Marriott School of Management and certain other selected majors.

#### 320. Introductory Income Tax. (3:3:0) For nonaccounting majors. Prerequisite: Acc 200.

Measurement and concepts of taxable income.

#### 343. Business Law. (3:3:0) Prerequisite: Acc 241 or equivalent.

The law relating to negotiable instruments, secured transactions, real property, wills and trusts, and bankruptcy.

**Note:** All 400-level classes (except 440) are limited to accounting SOA majors.

#### 401. Business and Accounting Information Systems. (4:4:0)

Prerequisite: admission to SOA.

Inputs, processing, outputs, and files of several transaction-processing subsystems. Foundation for understanding internal control. Variety of tools used to design, create, or document accounting information systems (AIS) to achieve organizational objectives.

#### 402. Cost and Managerial Accounting. (4:4:0) Prerequisite: admission to SOA.

Cost and managerial accounting topics, including production processes, product costing, cost behavior analysis with regression, differential costing, capital budgeting, throughput accounting, performance measurement, and budgeting.

#### 403. Intermediate Financial Accounting 1. (4:4:0) Prerequisite: admission to SOA.

Financial reporting issues for balance sheet, income statement, and cash-flow statement. Revenue recognition; accounting for long-term assets, investment securities, and derivative instruments; consolidation.

#### 404. Financial Accounting 2. (4:4:0) Prerequisite: admission to SOA.

Accounting for receivables and inventory. Major reporting issues associated with liabilities and stockholders' equity. Introduction to computing basic and diluted earnings per share.

#### 405. Fundamentals of Taxation. (4:4:0) Prerequisite: admission to SOA.

Tax principles applicable to business entities and individuals; tax compliance issues; tax planning as part of overall strategic planning process for businesses and individuals.

#### 406. Financial Statement Auditing. (4:4:0) Prerequisite: admission to SOA.

Introduction to framework providing financial statement assurance; integrating accounting and business knowledge with concepts from other disciplines such as statistics and law; framework applied to major business cycles, providing specific knowledge in financial statement auditing.

#### 440. Corporate Financial Reporting. (3:3:0) For nonaccounting majors. Prerequisite: Acc 200, 210, Bus M 301.

Accounting principles of corporate financial reporting. Judgments managers make preparing financial statement information. How complexities, alternatives, and impacts affect completed financial statements.

#### 453. Money, the Financial System, and the Economy. (3:3:0) Prerequisite: Acc 401, 402, 403, 404, 405, 406.

Applications of industry analysis and microeconomic principles in the macroeconomic environment that influences individuals and financial intermediaries that transact in money and credit markets.

## Graduate Courses

For 500- and 600-level courses, see the current Marriott School of Management School of Accountancy Web site at <http://marriottschool.byu.edu/soa> and the BYU 2007–2008 Graduate Catalog.

## School of Accountancy Faculty

### Professors

Albrecht, W. Steve (1977) BS, Brigham Young U., 1971; MBA, PhD, U. of Wisconsin, 1973, 1975.

Gardner, Robert L. (1978) BA, Brigham Young U., 1969; MBA, BS, U. of Utah, 1975, 1976; PhD, U. of Texas, Austin, 1979.

Glover, Steven M. (1994) BA, PhD, U. of Washington, 1987, 1994.

- Prawitt, Douglas F. (1993) BS, MAcc, Brigham Young U., 1988, 1988; PhD, U. of Arizona, 1993.
- Radebaugh, Lee H. (1980) BS, Brigham Young U., 1968; MBA, DBA, Indiana U., Bloomington, 1973.
- Randall, Boyd C. (1974) BS, JD, MBA, U. of Utah, 1965, 1967, 1968; PhD, U. of Minnesota, 1972.
- Skousen, K. Fred (1970) BS, Brigham Young U., 1965; MAS., PhD, U. of Illinois, 1966, 1968; CPA, 1968.
- Spilker, Brian C. (1993) BS, MAcc, Brigham Young U., 1987, 1987; PhD, U. of Texas, Austin, 1993.
- Stewart, Dave Nelson (1980) BA, MAcc, Brigham Young U., 1977, 1977; PhD, U. of Florida, 1980.
- Stice, Earl K. (1998) BS, MAcc, Brigham Young U., 1981, 1982; MS, PhD, Cornell U., 1986, 1988.
- Stice, James D. (1988) BS, MAcc, Brigham Young U., 1984, 1984; PhD, U. of Washington, 1988.
- Stocks, Kevin D. (1983) BS, MAcc, Brigham Young U., 1978, 1978; PhD, Oklahoma State U., 1981; CPA, 1980.
- Swain, Monte R. (1991) BS, MAcc, Brigham Young U., 1987, 1987; PhD, Michigan State U., 1991.
- Associate Professors**
- Barrick, John A. (2001) BS, MAcc Brigham Young U., 1991, 1991; PhD, U. of Nebraska, Lincoln, 1998.
- Black, Ervin L. (2000) BA, MBA, Brigham Young U., 1981, 1984; PhD, U. of Washington, 1995.
- Burton, F. Greg (2001) BA, MAcc, Utah State U., 1984, 1987; PhD, U. of South Carolina, 1994.
- Christensen, Ted E. (2000) BS, San Jose State U., 1989; MS, Brigham Young U., 1991; PhD, U. of Georgia, 1995.
- Dalebout, Richard S. (1975) BA, Brigham Young U., 1968; JD, U. of Utah, 1971.
- Summers, Scott (1999) BS, MAcc, Brigham Young U., 1990; PhD, Texas A&M U., 1995.
- Wilks, Jeff (2000) BS, Brigham Young U., 1995; MS, PhD, Cornell U., 1999, 2000.
- Worsham, Ronald G. (1994) BS, MAcc, Brigham Young U., 1985, 1985; PhD, U. of Florida, 1994.
- Zimbelman, Mark F. (1999) BS, Brigham Young U., 1984; PhD, U. of Arizona, 1996.
- Assistant Professors**
- Charles, Shannon L. (2001) BS, Western Oregon State Coll., 1989; MBA, Oregon State U., 1995; PhD, Oklahoma State U., 2000.
- Heninger, William G. (2001) BS, MAcc, Brigham Young U., 1989, 1989; PhD, U. of Georgia, 1997.
- Johnson, Peter M. (2002) BS, MS, Southern Utah U., 1991, 1992; PhD, Arizona State U., 2003.
- Paik, Gyung H. (2000) BA, Seoul National U., Korea, 1986; MA, Brigham Young U., 1988; MBA, U. of Utah, 1995; PhD, U. of Illinois, 2000.
- Peterson, Fredric G. (1973) BA, MA, PhD, U. of Utah, 1964, 1966, 1973.
- Teaching Professors**
- Cottrell, David M. (1992) BS, MAcc, MHA, Brigham Young U., 1984, 1984, 1985; PhD, Ohio State U., 1992.
- Livingstone, Donald H. (1995) BS, Brigham Young U., 1966; CPA, 1970.
- Nemrow, Norman R. (1993) BS, MAcc, Brigham Young U., 1978, 1979; CPA, 1981.
- Associate Teaching Professors**
- Budd, Cassy (2005) BS, Brigham Young U., 1990; MA, Utah State U., 2002.
- Hobson, L. Scott (2003) BS, MAcc, Brigham Young U., 1983, 1983; CPA 1985.
- Emeriti**
- Cameron, James B. (1969) BS, U. of Utah, 1956; MBA, U. of California, Los Angeles, 1958; CPA, 1960; PhD, Montana State U., 1967.
- Garrison, Ray H. (1966) BS, MS, Brigham Young U., 1960, 1961; CPA, 1962; DBA, Indiana U., Bloomington, 1966.
- Hardy, John W. (1969) BS, Brigham Young U., 1964; MBA, Indiana U., 1966; PhD, U. of Texas, Austin, 1972; CPA.
- Hubbard, Ernest Dee (1959) BS, Utah State U., 1952; MBA, U. of Utah, 1959; PhD, U. of Washington, 1967.
- Palmer, Glen O. (1964) BS, MAcc, Brigham Young U., 1961, 1963; CPA, 1963.
- Skousen, Karl M. (1958) BS, MS, Brigham Young U., 1944, 1957; CPA, 1957; PhD, Michigan State U., 1962.
- Smith, Jay M. (1971) BS, MS, Brigham Young U., 1953, 1960; PhD, Stanford U., 1965; CPA, 1958.
- Smith, Robert J. (1949) BS, Brigham Young U., 1948; MBA, Northwestern U., 1949; CPA, Illinois, 1949; CPA, Utah, 1950; DBA, Indiana U., 1957.
- Sonderegger, Emory O. (1960) BS, MS, Brigham Young U., 1956, 1957; CPA, 1963.
- Streuling, G. Fred (1976) BA, MAcc, Brigham Young U., 1963, 1964; PhD, U. of Iowa, 1971; CPA, Utah, 1965; CPA, California, 1966.
- Taylor, Dale H. (1963) BA, MA, Brigham Young U., 1951, 1953; CPA, 1955; PhD, Northwestern U., 1963.
- White, J. Morgan (1967) BS, Brigham Young U., 1951; CPA, 1953; MS, Brigham Young U., 1958.
- Woodfield, Leon W. (1960) BS, MBA, U. of Utah, 1956, 1957; CPA, CPA, 1959, 1960; DBA, Michigan State U., 1965.