

2025-2026 CATALOG YEAR

ACCOUNTING

MAJOR

Identify relevant transactions and organize them into meaningful information that managers, investors, and regulators use for economic decisions.

Admission to the Accounting major is competitive. Please visit [Eccles.link/ACCTG-Admission](https://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's Core requirements, students seeking a [Bachelor's Degree in Accounting](https://eccles.link/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.

Make an appointment with your academic advisor at [Eccles.link/youradvisor](https://eccles.link/youradvisor) to confirm your path to graduation.

CORE: 24 CREDITS

		CLASS	PREREQUISITES
	3	ACCTG 5110 – Financial Accounting I	Prerequisites: "C-" or better in (ACCTG 3100 OR BCOR 3010 OR ACCTG 5050) AND (Intermediate or Full Major status in the School of Business OR Full Major Status in QAMO OR Minor Status in Accounting).
	3	ACCTG 5150 – Accounting Analytics	Prerequisites: "C-" or better in (ACCTG 3100 OR BCOR 3010 OR ACCTG 5050) AND (Full Major status in the School of Business OR Minor status in Accounting).
	3	ACCTG 5120 – Financial Accounting II	Prerequisites: "C-" or better in ACCTG 5110 AND (Full Major status in the Accounting OR Minor Status in Accounting).

		CLASS	PREREQUISITES
	3	ACCTG 5450 – Accounting Systems and Auditing	Prerequisites: "C-" or better in (ACCTG 5110 AND ACCTG 5150) AND Full Major status in Accounting.
	3	ACCTG 5210 – Management Accounting I	Prerequisites: "C-" or better in (ACCTG 3100 OR BCOR 3010 OR ACCTG 5050) AND (Full Major status in Accounting OR Business Administration OR Minor status in Accounting).
	3	ACCTG 5310 – Taxation	Prerequisites: "C-" or better in (ACCTG 3100 OR BCOR 3010 OR ACCTG 5050) AND (Full Major in Accounting OR Minor in Accounting).
	3	ACCTG 5130 – Financial Accounting III	Prerequisites: "C-" or better in ACCTG 5120 AND Full Major status in Accounting.

GLOBAL PERSPECTIVES:

		CLASS	PREREQUISITES
	3	ACCTG 5140 – International Accounting (IR)	Prerequisites: "C-" or better in (ACCTG 3100 OR ACCTG 5050 OR BCOR 3010) AND (Intermediate or Full Major status in the School of Business OR Full Major Status in QAMO)

Notes for Accounting majors:

- Students are *highly encouraged* to take ACCTG 5610 as a general elective. While it is not required, the content will assist in future careers.
- Students planning on taking the CPA exam are encouraged to review <https://nasba.org/exams/cpaexam/>