

# Accounting

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To find faculty & staff phone numbers and email addresses, please consult the University Directory (<http://www.dixie.edu/directory/directory.php>).

## Department Chair

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## School of Business Dean

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## Program Description

The top priority of the DSU Accounting Department and its tremendous faculty is to facilitate the development of value-added accounting graduates. Unlike large research institutions, the mission of the Udvar-Hazy School of Business focuses on teaching. Almost all of our full-time business school faculty hold earned doctorate degrees, most have extensive business experience, and all maintain their professional competencies through ongoing research and/or pedagogical innovation. DSU students have greater access to full-time faculty than at most major universities and as a result, our graduates acquire value-added skills and applicable knowledge in highly interactive, student-oriented learning environments.

Opportunities for practical learning are provided by a faculty rich in accounting experience. Accomplished faculty teach accounting concepts in the context of their application, transcending DSU's accounting education from merely theoretical to an applied, heuristic learning experience. DSU Accounting students have been involved in a number of accounting projects for local businesses. The accounting department established an "accounting incubator" that provides their students with opportunities to analyze and advise local businesses. All accounting students also have the opportunity to serve the local community and strengthen their tax preparation knowledge and skills through participation in the Volunteer Income Tax Assistance (VITA) program.

## Mission

The mission of the Udvar-Hazy School of Business at Dixie State University is to prepare its students for successful employment, advanced learning, and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence, and incorporates ethical considerations.

## Baccalaureate Programs

Students who pursue the Bachelor of Science in Accounting degree at Dixie State University take a variety of Accounting courses as well as learn the ability to track or record business transactions and provide the information that managers need to make informed business decisions. Students also get involved in learning tax implications for individual and business entities. Students in this major take a series of Accounting requirements including Financial and Managerial Accounting, Cost Accounting, Tax Accounting I & II and Auditing, among others. The degree is also an excellent choice for students wishing to pursue a Master of Accountancy (M.Acc.) degree.

## Program Goals

1. Provide students with accounting and core business knowledge and skills that enable attainment of advanced accounting degrees and success in a rapidly changing, competitive professional environment. (Core Theme One – A Culture of Learning)
2. Develop students' awareness of and analytical and decision-making skills regarding business ethical issues. (Core Theme Two – A Culture of Value)
3. Establish partnerships with the community and alumni to provide an education that responds to local and industry needs and affords valuable, applied learning opportunities and community engagement. (Core Theme Three – A Culture of Community)

- Employ highly qualified faculty members who foster open, innovative, analytical, and student-focused learning environments. Support academically and professionally active faculty who model continuous improvement in their practice and service. (Core Theme One – A Culture of Learning)

## Course Prefixes

- ACCT

## Facilities

The Accounting program is housed in a modern, student-friendly building equipped with the latest technology available.

## Computer Requirement

Students in Business programs are required to have their own personal computer for use throughout their degree program. Laptop computers are recommended and all computers must be capable of running specialized business applications required in various courses, as well as Microsoft Office Suite.

## Degrees & Certificates

- Bachelor of Science in Accounting ([catalog.dixie.edu/programs/accounting/bachelor\\_of\\_science\\_in\\_accounting](http://catalog.dixie.edu/programs/accounting/bachelor_of_science_in_accounting))
- Bachelor of Science in Business Administration - Accounting Emphasis ([catalog.dixie.edu/programs/business/bachelor\\_of\\_science\\_in\\_business\\_administration\\_accounting\\_emphasis](http://catalog.dixie.edu/programs/business/bachelor_of_science_in_business_administration_accounting_emphasis))
- Accounting Minor ([catalog.dixie.edu/programs/business/minor\\_in\\_accounting](http://catalog.dixie.edu/programs/business/minor_in_accounting))

## Admission Requirements

To be considered for admission to a School of Business program, an applicant must first be accepted as a Dixie State University student. Advanced standing status must be obtained prior to enrollment in any Business program course numbered 3000 or higher. Students will need to meet with a business advisor and submit an Application for Advanced Standing prior to taking 3000 or above level business courses. The Udvar-Hazy School of Business allows one semester of conditional advanced standing during which students can start taking 3000 or above courses while completing pre-business requirements in that semester.

To apply for advanced standing a student must:

- Complete the following pre-business courses with a minimum grade C- in each and an overall Business GPA of at least 2.5 unless otherwise indicated:

ACCT 2010	Financial Accounting	3
ACCT 2020	Managerial Accounting	3
CIS 2010	Business Computer Proficiency	3
COMM 1020 or COMM 2110	Public Speaking Interpersonal Communication	3
ECON 2010	Micro Economics	3
ECON 2020	Macro Economics	3
MATH 1100	Business Calculus	3
STAT 2040 or MATH 1040	Business Statistics Introduction to Statistics	3

- Submit an application for advanced standing with the business advisor during the semester prior to completing pre-business courses. An application for advanced standing will be submitted during a personal appointment with one of the School of Business advisors.

Conditional acceptance may be granted if all remaining pre-business courses can be taken during the semester of conditional acceptance. If a student does not complete the remaining lower division credits successfully (while earning a minimum C- grade in each course, unless otherwise indicated, and maintaining a 2.5 pre-business GPA and a 2.0 overall GPA), conditional advanced standing will be revoked. Students with revoked conditional advanced standing will not be allowed to take any further upper-division courses until all pre-business courses are completed and the minimum GPA standards have been met.

Transfer students must also ensure that official copies of all transcripts have been sent to the Dixie State University Registrar's Office

The application criteria listed above DO NOT GUARANTEE ACCEPTANCE, but are indicative of the minimum qualifications of students seeking acceptance to, or advanced standing in, the Business program baccalaureate programs.

## Student Learning Outcomes

- Identify accounting, tax, auditing, and ethical issues in structured and unstructured fact-based situations.
  - Students will identify the problem and acknowledge reasons for enduring uncertainty and absence of a single "correct" solution.
  - Students will identify relevant information and uncertainties embedded in the information.
- Perform and gather research using the professional body of knowledge in the accounting discipline.

- a. Students will interpret information by:
  - i Organizing information in meaningful ways that encompass problem complexities.
  - ii Qualitatively interpreting evidence from a variety of points of view.
  - iii Recognizing and controlling for personal bias.
  - iv Articulating assumptions and reasoning associated with alternative points of view.
3. Use a range of techniques to perform analysis, synthesize information, and draw conclusions.
  - a. After thorough analysis, students will develop and use reasonable guidelines for prioritizing issues and choosing among options
  - b. Students will efficiently implement conclusions, involving others as needed.
4. Communicate effectively in quantitative and qualitative terms through writing and speaking.
  - a. Students will acknowledge and explain limitations of endorsed solutions.
  - b. Students will integrate skills in on-going processes for generating and using information to monitor strategies and make reasonable modifications.
5. Provide service in the local community through applied learning opportunities and community engagement.
  - a. Students will spend time in the Volunteer Income Tax Assistance (VITA) program, assisting individuals in the community with their federal and state tax return preparation needs.
  - b. Students will become VITA certified and will partner with the IRS and the Five Counties community organization to provide tax related services.
  - c. Students will use their accounting knowledge and value-added skills to assist small business clients with entity discussion and selection, QuickBooks setup and training, income, sales, and payroll tax research and preparation, and financial statement preparation and analysis.
6. Accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate commitment to professionalism.
  - a. Students will recognize their responsibility to the collective well-being of the community of people and institutions that the CPA profession serves.
  - b. Students will understand how their actions affect others and learn to take responsibility for their own actions.

## Accounting Career Information

### Job Outlook \*

Employment of accountants and auditors is projected to grow 11 percent from 2014 to 2024, faster than the average for all occupations. In general, employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy. As the economy grows, more workers should be needed to prepare and examine financial records.

### Salary Range \*

The median annual wage for accountants and auditors was \$67,190 in May 2015. The median wage is the wage at which half the workers in an occupation earned more than that amount and half earned less. The lowest 10 percent earned less than \$41,400, and the highest 10 percent earned more than \$118,930.

### Career Strategies

In addition to the required coursework in Business, students can do the following to enhance their career opportunities:

- Gain relevant experience through internships or related part-time employment
- Develop good writing and oral communication skills
- Develop strong interpersonal skills
- Develop excellent computer application skills
- Develop analytical, critical thinking, problem-solving skills
- Maintain a high grade point average
- Pass the C.P.A. Exam
- Earn a Master's Degree in Accounting (MAcc) or (MTax)

### Career Opportunities \*

Business and Accounting graduates are high in demand in a variety of industries because they typically develop transferrable skills in critical thinking, problem diagnosis and solving, quantitative and analytical skills, and abstract thinking. A brief sampling of possible careers related to accounting includes:

- Public Accounting
- Management Accounting
- Government Accounting
- Internal Auditors
- Accounting Education

\* Information from the Occupational Outlook Handbook, 2015.