Accountancy, Professional

e-mail: accountingdepartment@mail.wvu.edu

Degrees Offered

- Master of Professional Accountancy (M.P.A.)

Given the changing environment in both the public and private sectors of the economy, many accountants will need an educational background that goes beyond that obtained in an undergraduate degree program. Accountants must be proficient in applying professional concepts and principles to a wide variety of existing and emerging situations as an effective member of a team and also have the ability to adapt to new standards and methods of doing business. Competing in such an environment requires a solid technical foundation, adeptness in analyzing complex business situations, and the ability to effectively communicate recommended solutions and conclusions. Thus, the objectives of the M.P.A. program include the integration of financial and non-financial data in problem-solving and decision-making, the application of relevant research techniques and information technologies, the integration of varying viewpoints and techniques of conflict resolution, and the importance of adhering to a strong ethical code.

The accounting programs at WVU, both undergraduate and graduate, have separate accounting accreditation by the AACSB International—The Association to Advance Collegiate Schools of Business. Students pursuing the M.P.A. program can also pursue a certificate in forensic accounting and fraud examination.

Program

The M.P.A. program is a thirty credit-hour program, which can be completed in approximately twelve months of full-time study. The program requires that the student has an undergraduate degree and meets very specific accounting and business course prerequisites. Work experience is not a requirement for admission. Careful selection of degree candidates limits the size of classes, leads to high-quality efforts in the program, and permits frequent and direct contact between students and faculty. The full-time program consists of two twelve credit-hour semesters and a six credit-hour summer session.

No thesis is required in the program, but communication skills are emphasized in all courses. Extensive use is made of information technology in accounting applications.

Academic Standards

A cumulative grade point average of at least 3.0 in all course work towards the M.P.A. degree is required for graduation from the program. A student whose cumulative grade point average falls below 2.75 will be placed on probation. If the average is not brought up to 2.75 by the end of the following semester, the student will be suspended from the program. A grade below C- in more than one course taken while enrolled as a graduate student will result in suspension from the graduate program. The full-time program consists of two twelve credit-hour semesters and a six credit-hour summer session.

Requirements to Sit for C.P.A. Examination

The specific requirements to sit for the Uniform C.P.A. Examination vary with each state board of accountancy. Some states (or other jurisdictions such as the District of Columbia or Guam) require candidates to have a bachelor’s degree with a specified distribution of accounting and business courses as the minimum educational requirement to take the examination, whereas others require a bachelor’s degree and the completion of 150 semester hours of academic credit (including a specified distribution of courses) as the minimum. These standards are subject to change; thus, students should review the requirements (including the distribution of courses) of the board in the jurisdiction in which they plan to sit for the examination. Incidentally, these are the requirements to sit for the examination, not to be certified. Most boards of accountancy require 150 semester hours of academic credit for certification.

For the specific requirements to sit for the C.P.A. examination in West Virginia, go to the Board’s website at http://www.boa.wv.gov or call (304) 558-3557. For requirements in other jurisdictions, go to the National Association of State Boards of Accountancy’s website at http://www.nasba.org. Content specification of the C.P.A. examination and related information may be found at http://www.cpa-exam.org.

FACULTY

CHAIR

- Richard Dull - Ph.D. (Virginia Polytechnic Institute and State University)
  GoMart Professor in Accounting Information Systems

PROFESSORS

- Barbara Apostolou - Ph.D. (Louisiana State University)
  CPA, CGMA. Auditing, Assurance services, Fraud and forensic accounting.
• Richard C. Brooks - Ph.D. (Louisiana State University)  
  CGFM. Financial accounting, Governmental accounting and not-for-profit accounting.
• Richard Dull - Ph.D. (Virginia Polytechnic Institute and State University)  
  GoMart Professor in Accounting Information Systems, CPA/CFF, CFE, CISA. Accounting information systems, Fraud and forensic accounting, IT auditing.
• Presha Neidermeyer - Ph.D. (Virginia Commonwealth University)  
• Richard Riley - Ph.D. (University of Tennessee)  
  Louis F. Tanner Distinguished Professor of Public Accounting, CPA/CFF, CFE, FCPA. Financial accounting, Fraud and forensic accounting, Auditing, Consulting, Entrepreneurship.

ASSOCIATE PROFESSOR
• Jack W. Dorminey - Ph.D. (Virginia Commonwealth University)  
  Intermediate financial accounting, Regulatory accounting.
• Arron Scott Fleming - Ph.D. (Virginia Polytechnic Institute and State University)  
  CPA, CMA. Managerial and financial accounting, Fraud and forensic accounting, behavioral research.
• L. Christian Schaupp - Ph.D. (Virginia Polytechnic Institute and State University)  
  David and Nancy Hamstead Professor of Accounting, C.F.E., Accounting Information Systems, IT Auditing.

ASSISTANT PROFESSOR
• Lauren Cooper - Ph.D. (Oklahoma State University)  
  Taxation, Financial accounting.
• Kip D. Holderness - Ph.D. (Bentley University)  
• Mark Nigrini - Ph.D. (University of Cincinnati)  
  Auditing, Forensic Analytics, Prosecution of fraud schemes.
• Trevor Sorensen - Ph.D. (University of Alabama)  
  Taxation, Managerial Accounting, Financial Accounting.
• John Treu - LLM (New York University) JD (University of Utah) Taxation

VISITING PROFESSOR
• Nicholas Apostolou - D.B.A. (University of Tennessee)  

TEACHING ASSISTANT PROFESSORS
• Nancy P. Lynch - M.S. (University of Colorado)  
• Megan McBride Schaupp - M.A.C.I.S. (Virginia Polytechnic Institute and State University)  
  CISA. Principles of accounting, Financial accounting, Accounting information systems.

LECTURERS
• Gary LeDonne - MPA (West Virginia University)  
  CPA, Income Taxation.
• Denise R. White - MPA (West Virginia University)  

PROFESSORS EMERITI
• Jay H. Coats - Ph.D. (University of Pittsburgh)  
  Dean
• Robert Maust - A.B.D. (University of Michigan)  
  C.P.A.
• Adolph Neidermeyer - Ph.D. (University of Iowa)  
• David B. Pariser - Ph.D. (Southern Illinois University)  
  C.P.A., C.M.A., C.C.A., C.G.F.M.
• Ann B. Pushkin - Ph.D. (Virginia Polytechnic Institute and State University)  
  C.P.A.
Admission to Program

Admission to the M.P.A. program is determined by a committee of accounting faculty members. The committee acts upon individual applications within a short period of time after receipt of the completed application.

The admission committee seeks applicants who ideally possess a 3.2 cumulative grade point average and a total GMAT score in the 60 percentile or higher. The GMAT score is used in consideration for awarding graduate assistantship.

Applicants who have passed the Certified Public Accountant examination are exempt from the GMAT requirement. Candidates who meet most of the above requirements will still be considered. Other factors such as work experience and other graduate degree work may also be a part of the committee’s decision-making.

International students should note that the College of Business and Economics TOEFL requirement is higher than the university’s requirement. Applicants must have a TOEFL score of 580 (paper), 237 (computer), or 92 (internet-based). If applicants have taken the IELTS instead of the TOEFL, the minimum score is 7.0.

Prerequisites

To assure that all students in the program have the same foundation in business, the following prerequisite courses (or their equivalent) must be completed before enrolling in M.P.A. graduate courses:

- principles of accounting (six hours)
- intermediate accounting (six hours)
- cost accounting
- income tax accounting
- auditing
- principles of microeconomics
- principles of marketing
- principles of management
- principles of finance
- statistics
- business law (six hours, three of which may be taken concurrently with graduate courses)
- accounting systems

Master of Professional Accountancy

M.P.A. Course Offerings

A minimum GPA of 3.0 is required in all courses. A grade of C or higher must be earned in all required courses.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 501</td>
<td>Accounting/Economic Decision Making</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 511</td>
<td>Financial Accounting Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 512</td>
<td>Mergers and Acquisitions</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 521</td>
<td>Information Technology Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 522</td>
<td>Electronic Commerce and Internet Security</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 541</td>
<td>Federal Tax Research and Writing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 551</td>
<td>Assurance Services and Professional Standards</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 556</td>
<td>Fraud Detection and Deterrence</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 561</td>
<td>Governmental and Not-for-Profit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 571</td>
<td>Accounting/Business Consulting</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Hours 30

Note: Students who have not completed Accounting Systems (ACCT 322, three hours) and Law for the CPA (BLAW 420, three hours) as part of their undergraduate program must also take these two courses in addition to the above thirty hours. These courses may be taken concurrently with the graduate courses.

First Year

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Hours Spring</th>
<th>Hours Summer</th>
<th>Hours</th>
</tr>
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<tbody>
<tr>
<td>ACCT 501</td>
<td>3 ACCT 512</td>
<td>3 ACCT 581</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 511</td>
<td>3 ACCT 522</td>
<td>3 ACCT 582</td>
<td>3</td>
</tr>
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Major Learning Goals

PROFESSIONAL ACCOUNTANCY

Goal 1: Students will demonstrate competence in advanced technical topics.

Goal 2: Students will demonstrate research skills by finding and interpreting authoritative literature.

Goal 3: Students will communicate the results of research and/or analysis.

Goal 4: Students will identify an ethical dilemma and propose a solution.