Accounting, B.S.B.A.D.

Degree Offered

- Bachelor of Science in Business Administration

Nature of the Program

The accounting program has a rich heritage of producing successful accounting professionals and business leaders. Graduates excel on professional examinations, and the majority of students seeking employment upon graduation are successful. With a strong alumni network and a solid reputation among major accounting firms, the accounting program at WVU has an excellent record of placing students in the accounting profession.

The accounting program at WVU has been separately accredited by AACSB International, the Association to Advance Collegiate Schools of Business, since 1997. As of March 2017, only 180 programs had achieved this distinction internationally. Accounting majors learn skills vital for every organization, from multi-national companies to government agencies and nonprofits. We provide the foundation you’ll need to enter the profession.

Accounting majors learn skills vital for every organization, from multi-national companies to government agencies and nonprofits. WVU provides the foundation graduates need to enter the profession with a heavy emphasis on performance measurement and accounting (data) analytics.

Our undergraduate program offers specialized tracks in the following areas:

The CPA Exam grounded in the 2024 CPA Evolution (BAR, ICS, Tax).

Corporate and organizational accounting with ties to the Certified Internal Auditor (CIA) and Certified Financial Management (CMA) exams.

Data analytics and big data.

Forensic accounting and fraud examination with ties to the Certified Fraud Examiners exam.

Undergraduate students can mix and match their accounting specialized tracks to set their career on a path to success.

At the undergraduate / masters level we also offer a “3+1” program where advanced placement students earn both an undergraduate degree and either a Master of Accountancy (MAcc) or Masters for Forensic and Fraud Examination (MS-FFE) in approximately four years.

The faculty is comprised of twelve tenure-track faculty, five teaching instructors, and one visiting professor.

Faculty members are actively engaged in the following goals as drivers for our strategic plan:

1. To improve professional preparedness.
2. To improve our scholarly output and research rankings.
3. To lead academia in the niche of fraud, forensics, and ethics.
4. To consistently and continually review and evaluate our academic offerings, content, and instructional effectiveness to identify and address stakeholder and professional needs.
5. To grow enrollment in a manner that supports our stakeholders and the state.
6. To embrace and lead in the use of technology and data analysis.
7. To provide meaningful service to the profession, state and university.

The overarching goal of the accounting programs is to meet the evolving needs of its stakeholders through teaching, research, and service. The undergraduate accounting degree program builds upon a general education curriculum to provide students with a base of academic knowledge in business and accounting. It is designed to integrate basic knowledge with a professional orientation and form a foundation for future learning as well as career and academic success. The accounting program and course offerings are subject to periodic review for timeliness, professional requirements, and relevance in a global marketplace.

The advanced courses in the program provide both specialized knowledge in accounting and financial reporting and an integrated overview of the economic activities of a business entity. These courses give students the basic educational foundation required for a variety of entry-level positions in accounting, business, government, and not-for-profit organizations. Accounting graduates may pursue careers that lead to positions such as certified public accountants, managerial accountants, controllers, financial officers, tax accountants, financial fraud examiners, forensic accountants, budget analysts, internal auditors, public administration officers, and other executives.

The accounting major is also designed to give students the basic educational foundation necessary to prepare for the professional examinations that may be required of them in their careers. These examinations include those needed to become a Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Fraud Examiner (CFE), and Certified Internal Auditor (CIA). Requirements to sit for the Uniform CPA Examination vary by jurisdiction, and students are encouraged to become familiar with the requirements of the jurisdictions where they plan to be certified. Many states, including West Virginia, require a bachelor degree to sit for the exam and 150 semester hours of college credit to be
certified. The John Chambers College of Business and Economics offers a master of accountancy (M.Acc.) that helps students meet the professional certification requirement while allowing students to earn a graduate degree. The Chambers College also offers an innovative Master of Science in Forensic & Fraud Examination (MS FFE) and a graduate certificate in Forensic Accounting and Fraud Examination (FAFE), both designed to prepare entry-level accountants and others making career adjustments for forensic accounting and fraud examination careers.

FACULTY
CHAIR
- Richard Riley - PhD (University of Tennessee)
  Louis F. Tanner Distinguished Professor of Public Accounting, CPA/CFF, CFE, FCPA. Financial accounting, Fraud and forensic accounting, Auditing, Consulting, Entrepreneurship.

PROFESSORS
- Jack Dorminey - PhD (Virginia Commonwealth University)
  Financial accounting, Regulatory accounting
- Richard B. 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.
- L. Christian Schaupp - Ph.D. - (Virginia Polytechnic Institute and State University)
  David W. and Nancy F. Hamstead Professor, CFE. Accounting information Systems, IT Auditing

ASSOCIATE PROFESSORS
- Arron Scott Fleming - Ph.D. (Virginia Polytechnic Institute and State University)
  CPA, CMA. Managerial and financial accounting, Fraud and forensic accounting, behavioral research.
- Kip Holderness - Ph.D. (Bentley University)
  CPA, CMA, CFE. Managerial accounting, Forensic accounting, Behavioral research.
- Mark Nigrini - Ph.D. (University of Cincinnati)
  Auditing, Forensic analytics, Prosecution of fraud schemes.

TEACHING ASSOCIATE PROFESSOR
- Megan McBride - MACIS

TEACHING ASSISTANT PROFESSORS
- Alexander (AJ) Heggen - MS-Accounting (University of Texas at Dallas)
  CIA, CISA, Internal Auditor, Corporate Accounting
- Gary LeDonne - MPA (West Virginia University)
  CPA, Income Taxation
- 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.

ASSISTANT PROFESSORS
- Lauren Cooper - Ph.D. (Oklahoma State University)
  Taxation, Financial accounting
- Ji Woo Ryou - Ph.D. (University of Memphis)
- Trevor Sorensen - Ph.D. (University of Alabama)
  Taxation, Managerial Accounting, Financial Accounting
- John Treu - LLM (New York University) JD (University of Utah)
  Taxation

EMERITI
- Nicholas Apostolou
- Jay H. Coats
- Adolph Neidermeyer
Admissions

For specific information regarding the admissions requirements for First Time Freshmen to the John Chambers College of Business and Economics, please visit [http://catalog.wvu.edu/undergraduate/collegeofbusinessandeconomics/#admissionstext](http://catalog.wvu.edu/undergraduate/collegeofbusinessandeconomics/#admissionstext).

Students who are directly admitted to the major as first-time freshmen must possess an overall university GPA of at least 2.5 and have completed the course prerequisites listed in the table below with minimum grade of C-, unless otherwise noted, to be eligible to enroll in upper-division course work.

Students who are not directly admitted to the major (i.e. Business) will declare the major at the beginning of the semester in which they satisfy the course prerequisites listed below. Applicants also must possess an overall GPA of at least 2.5 to be considered for admission to the major.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201</td>
<td>Principles of Accounting 1 &amp; Principles of Accounting 2 *</td>
<td>6</td>
</tr>
<tr>
<td>&amp; ACCT 202</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BCOR 121</td>
<td>Introduction to Business Applications</td>
<td>2</td>
</tr>
<tr>
<td>ECON 201</td>
<td>Principles of Microeconomics &amp; Principles of Macroeconomics</td>
<td>6</td>
</tr>
<tr>
<td>&amp; ECON 202</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ECON 225</td>
<td>Elementary Business and Economics Statistics</td>
<td>3</td>
</tr>
<tr>
<td>or STAT 211</td>
<td>Elementary Statistical Inference</td>
<td></td>
</tr>
<tr>
<td>Choose one of the following:</td>
<td></td>
<td>3-6</td>
</tr>
<tr>
<td>ENGL 101</td>
<td>Introduction to Composition and Rhetoric &amp; ENGL 102</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Composition, Rhetoric, and Research</td>
<td></td>
</tr>
<tr>
<td>ENGL 103</td>
<td>Accelerated Academic Writing</td>
<td></td>
</tr>
<tr>
<td>Choose one of the following; a minimum of C- is needed in MATH 150 or D- in MATH 154 or MATH 155</td>
<td></td>
<td>3-4</td>
</tr>
<tr>
<td>MATH 124</td>
<td>Algebra with Applications &amp; MATH 150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Applied Calculus &amp; MATH 155</td>
<td></td>
</tr>
<tr>
<td>MATH 129</td>
<td>Pre-Calculus Mathematics &amp; MATH 155</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Calculus 1 *</td>
<td></td>
</tr>
<tr>
<td>MATH 150</td>
<td>Applied Calculus **</td>
<td></td>
</tr>
<tr>
<td>MATH 153</td>
<td>Calculus 1a with Precalculus &amp; MATH 154</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Calculus 1b with Precalculus &amp; MATH 155</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Calculus 1 *</td>
<td></td>
</tr>
</tbody>
</table>

Total Hours: 23-27

Due to Covid-19 – Admission requirements may differ from what is listed on this page. Please review the most up-to-date program admission requirements for the Bachelor of Science in Business Administration in Accounting ([https://admissions.wvu.edu/academics/majors/accounting/](https://admissions.wvu.edu/academics/majors/accounting/)) major.

ADMISSION REQUIREMENTS 2023-2024

The Admission Requirements above will be the same for the 2023-2024 Academic Year.

Major Code: 2107

Click here to view Suggested Plan of Study (p. 6)

General Education Foundations

Please use this link to view a list of courses that meet each GEF requirement. ([http://registrar.wvu.edu/gef/](http://registrar.wvu.edu/gef/))
NOTE: Some major requirements will fulfill specific GEF requirements. Please see the curriculum requirements listed below for details on which GEFs you will need to select.

**General Education Foundations**

**F1 - Composition & Rhetoric**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 101</td>
<td>3</td>
</tr>
<tr>
<td>ENGL 102</td>
<td>3</td>
</tr>
<tr>
<td>or ENGL 103</td>
<td>3</td>
</tr>
</tbody>
</table>

F2A/F2B - Science & Technology

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 103</td>
<td>3</td>
</tr>
</tbody>
</table>

F3 - Math & Quantitative Reasoning

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 201</td>
<td>3</td>
</tr>
<tr>
<td>ECON 202</td>
<td>3</td>
</tr>
</tbody>
</table>

F4 - Society & Connections

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCOR 121</td>
<td>2</td>
</tr>
</tbody>
</table>

F5 - Human Inquiry & the Past

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 225</td>
<td>3</td>
</tr>
<tr>
<td>STAT 211</td>
<td>3</td>
</tr>
</tbody>
</table>

F6 - The Arts & Creativity

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCOR 121</td>
<td>2</td>
</tr>
</tbody>
</table>

F7 - Global Studies & Diversity

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 225</td>
<td>3</td>
</tr>
<tr>
<td>STAT 211</td>
<td>3</td>
</tr>
</tbody>
</table>

F8 - Focus (may be satisfied by completion of a minor, double major, or dual degree)

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 225</td>
<td>3</td>
</tr>
<tr>
<td>STAT 211</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Hours 31-37

Please note that not all of the GEF courses are offered at all campuses. Students should consult with their advisor or academic department regarding the GEF course offerings available at their campus.

**Degree Requirements**

To qualify for the Bachelor of Science in Business Administration students must meet the following criteria:

- Complete a minimum of 120 credit hours.
- Possess an overall GPA of 2.0.
- Possess a minimum GPA of 2.0 for all major courses (i.e. ACCT, BLAW), calculated using all attempted GPA hours unless excluded by the D/F repeat policy.
- The John Chambers College of Business and Economics accepts all baccalaureate transferable course work completed at public and private colleges in West Virginia and other regionally accredited institutions. Since the College is AACSB accredited, upper-division courses (courses equivalent to 300/400 level at WVU) must be evaluated by the Dean or designee before they may count toward business core, major core and major restricted electives in the Bachelor of Science in Business Administration or Bachelor of Science in Economics program.

**University Requirements**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Electives *</td>
<td>14</td>
</tr>
<tr>
<td>Total Hours</td>
<td>31</td>
</tr>
</tbody>
</table>

**Program Requirements**

<table>
<thead>
<tr>
<th>Course</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 202</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 121</td>
<td>2</td>
</tr>
<tr>
<td>ECON 201</td>
<td>3</td>
</tr>
<tr>
<td>ECON 202</td>
<td>3</td>
</tr>
<tr>
<td>ECON 225</td>
<td>3</td>
</tr>
<tr>
<td>STAT 211</td>
<td>3</td>
</tr>
<tr>
<td>Total Hours</td>
<td>31</td>
</tr>
</tbody>
</table>

Select one of the following (Minimum Grade of C; may fulfill GEF 8): 3-6

- ECON 225 Elementary Business and Economics Statistics
- STAT 211 Elementary Statistical Inference
ENGL 101 & ENGL 102
ENGL 103

Select one of the following; minimum grade of C- in MATH 150 or D- in MATH 154 or higher (may fulfill GEF 3):

MATH 124 & MATH 150
MATH 129 & MATH 155
MATH 150
MATH 153 & MATH 154
MATH 155

Total Hours 26

Business Core Requirements

ENTR 102
BCOR 199
BCOR 299
BCOR 320
BCOR 330
BCOR 340
BCOR 350
BCOR 360
BCOR 370
BCOR 380
BCOR 460

Total Hours 33

Accounting Major Requirements

Possess a minimum GPA of 2.0 for all major courses, calculated using all attempted GPA hours unless excluded by the D/F repeat policy.

ACCT 311
ACCT 312
ACCT 321
ACCT 322
ACCT 431
ACCT 441
ACCT 451
ACCT 442

Select a Track:

CPA
ACCT 415
ACCT 461

FAFE
ACCT 380
ACCT 480

Corporate Accounting
ACCT 350
ACCT 445

Accounting Analytics
ACCT 425
A maximum of six credit hours of ACCT 491, Professional Field Experience, may apply towards the 120 credit hours required for the degree.

### Suggested Plan of Study

#### First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCOR 199</td>
<td>3</td>
<td>ACCT 201</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 191</td>
<td>1</td>
<td>ECON 201 (GEF 4)</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 121</td>
<td>2</td>
<td>ENGL 101 (GEF 1)</td>
<td>3</td>
</tr>
<tr>
<td>ENTR 102</td>
<td>3</td>
<td>Select one of the following (GEF 8):</td>
<td>3-4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>MATH 150</td>
<td></td>
</tr>
<tr>
<td>Select one of the following (GEF 3):</td>
<td>3-4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MATH 124</td>
<td></td>
<td>MATH 154</td>
<td></td>
</tr>
<tr>
<td>MATH 129</td>
<td></td>
<td>MATH 155</td>
<td></td>
</tr>
<tr>
<td>MATH 150</td>
<td></td>
<td>GEF (Choose from F2B, F4, F5, F6 or F7)</td>
<td>3</td>
</tr>
<tr>
<td>MATH 153</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MATH 155</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GEF (Choose from F2B, F4, F5, F6 or F7)</td>
<td>3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

15 15

#### Second Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 202</td>
<td>3</td>
<td>ACCT 311</td>
<td>3</td>
</tr>
<tr>
<td>ECON 202 (GEF 8)</td>
<td>3</td>
<td>ACCT 321</td>
<td>3</td>
</tr>
<tr>
<td>ECON 225 (GEF 8)</td>
<td>3</td>
<td>BCOR 299</td>
<td>3</td>
</tr>
<tr>
<td>ENGL 102 (GEF 1)</td>
<td>3</td>
<td>BCOR 330</td>
<td>3</td>
</tr>
<tr>
<td>GEF (Choose from F2B, F4, F5, F6 or F7)</td>
<td>3</td>
<td>BCOR 370</td>
<td>3</td>
</tr>
</tbody>
</table>

15 15

#### Third Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 312</td>
<td>3</td>
<td>ACCT 451</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 441</td>
<td>3</td>
<td>ACCT 442</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 340</td>
<td>3</td>
<td>BCOR 360</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 350</td>
<td>3</td>
<td>BCOR 380</td>
<td>3</td>
</tr>
<tr>
<td>GEF (Choose from F2B, F4, F5, F6 or F7)</td>
<td>3</td>
<td>GEF (Choose from F2B, F4, F5, F6 or F7)</td>
<td>3</td>
</tr>
</tbody>
</table>

15 15

#### Fourth Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 431</td>
<td>3</td>
<td>ACCT 322</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 320</td>
<td>3</td>
<td>BCOR 460</td>
<td>3</td>
</tr>
<tr>
<td>Track course</td>
<td>3</td>
<td>Track Course</td>
<td>3</td>
</tr>
<tr>
<td>Minor or Unrestricted Electives</td>
<td>6</td>
<td>Minor or Unrestricted Electives</td>
<td>6</td>
</tr>
</tbody>
</table>

15 15

Total credit hours: 120

### Accelerated Program

- B.S.B.A.D. Accounting and M.S. Forensic and Fraud Examination (p. 7)
BSBA Degree Requirements

The Chambers College Accelerated Bachelor’s to Master’s (ABM) program offers highly motivated accounting students with an interest in the Forensic and Fraud Examination Master of Science the opportunity to complete a Bachelor of Science in Business Administration (BSBA) and a Master’s degree in an accelerated format. In order to be eligible for this program, you must:

- Have a cumulative 3.0 after the fall semester of your sophomore year,
- Have completed 24 undergraduate credits in residence,
- Indicate your interest in the program by March of your sophomore year and approved for program admission by the beginning of your junior year,
- Successfully complete the required courses.

University Requirements 19
Program Requirements 26
Business Core Requirements 33
Accounting Major Requirements 30
Total Hours 108

University Requirements
General Education Foundations (GEF) 1, 2, 3, 4, 5, 6, 7, and 8 (31-37 Credits)
Outstanding GEF Requirements 2, 5, 6, and 7 13
BCOR 191 First-Year Seminar 1
General Electives * 5
Total Hours 19

Program Requirements
ACCT 201 Principles of Accounting 1 (Minimum grade of B-) 3
ACCT 202 Principles of Accounting 2 (Minimum grade of B-) 3
BCOR 121 Introduction to Business Applications (Minimum Grade of C-) 2
ECON 201 Principles of Microeconomics (Minimum grade of C-; may fulfill GEF 8) 3
ECON 202 Principles of Macroeconomics (Minimum grade of C-; may fulfill GEF 8) 3
Select one of the following (Minimum Grade of C-; may fulfill GEF 8): 3
ECON 225 Elementary Business and Economics Statistics
STAT 211 Elementary Statistical Inference
Select one of the following (may fulfill GEF 1; minimum grade of C-): 3-6
ENGL 101 Introduction to Composition and Rhetoric
& ENGL 102 and Composition, Rhetoric, and Research
ENGL 103 Accelerated Academic Writing
Select one of the following; minimum grade of C- in MATH 150 or D- in MATH 154 or higher (may fulfill GEF 3): 3-8
MATH 124 Algebra with Applications
& MATH 150 and Applied Calculus
MATH 129 Pre-Calculus Mathematics
& MATH 155 and Calculus 1
MATH 150 Applied Calculus
MATH 153 Calculus 1a with Precalculus
& MATH 154 and Calculus 1b with Precalculus
MATH 155 Calculus 1
Total Hours 26

Business Core Requirements
BCOR 199 Introduction to Business 3
BCOR 299 Business Communication (Fulfills Writing and Communication Skills Requirement) 3
BCOR 320 Legal Environment of Business 3
Accounting, B.S.B.A.D.

BCOR 330  Information Systems and Technology  3
BCOR 340  Principles of Finance  3
BCOR 350  Principles of Marketing  3
BCOR 360  Supply Chain Management  3
BCOR 370  Principles of Management  3
BCOR 380  Business Ethics  3
BCOR 460  Contemporary Business Strategy (Fulfills University Capstone requirement)  3
Select one of the following (may fulfill GEF 4):  3
   PSYC 101  Introduction to Psychology
   SOC 101  Introduction to Sociology

Total Hours  33

Accounting Major Requirements

Possess a minimum GPA of 2.0 for all major courses, calculated using all attempted GPA hours unless excluded by the D/F repeat policy.

ACCT 311  Intermediate Accounting (Minimum grade of C- to attempt ACCT 312)  3
ACCT 312  Intermediate Accounting  3
ACCT 321  Introduction to Accounting Systems  3
ACCT 322  Accounting Systems  3
ACCT 431  Cost Management  3
ACCT 441  Income Tax Accounting 1  3
ACCT 451  Auditing Theory  3
ACCT 442  Income Tax Accounting 2  3
Any 300-level or 400-level ACCT Electives  6

Total Hours  30

* A maximum of six credit hours of ACCT 491, Professional Field Experience, may apply towards the 120 credit hours required for the degree.

Master of Science Degree Requirements

Overall 3.0 GPA required.
Minimum grade of C required in all courses applied toward the degree.

FAFE Core Courses

ACCT 580  Accounting for Forensic and Fraud Investigators  3
ACCT 581  Fraud Investigation  3
ACCT 582  Fraud Data Analysis  3
ACCT 583  Fraud: Criminology/Legal Issues  3
ACCT 584  Advanced Fraud Investigation  3
ACCT 585  Forensic and Fraud Examination Advanced Analytical Techniques  3
ACCT 586  Private Company Valuation  3

Select an Area of Emphasis  9
   Business Cybersecurity Management/Compliance
   Business Cybersecurity Technically-Focused
   Business Data Analytics
   Management

Total Hours  30

Suggested Plan of Study

First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCOR 121</td>
<td>2</td>
<td>ACCT 201</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 191</td>
<td>1</td>
<td>ECON 201</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 199</td>
<td>3</td>
<td>ENGL 101</td>
<td>3</td>
</tr>
</tbody>
</table>
ENTR 102 3 MATH 150 3
Select one of the following:
   MATH 122
   MATH 124
   MATH 150
GEF 2B, 5, 6, or 7 3

Second Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 202</td>
<td>3</td>
<td>ACCT 311</td>
<td>3</td>
</tr>
<tr>
<td>ECON 202</td>
<td>3</td>
<td>ACCT 321</td>
<td>3</td>
</tr>
<tr>
<td>ECON 225</td>
<td>3</td>
<td>BCOR 299</td>
<td>3</td>
</tr>
<tr>
<td>ENGL 102</td>
<td>3</td>
<td>BCOR 330</td>
<td>3</td>
</tr>
<tr>
<td>GEF 2B, 5, 6, or 7</td>
<td>3</td>
<td>BCOR 370</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15</td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

Third Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 312</td>
<td>3</td>
<td>ACCT 442</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 441</td>
<td>3</td>
<td>ACCT 451</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 340</td>
<td>3</td>
<td>BCOR 360</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 350</td>
<td>3</td>
<td>BCOR 380</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 580</td>
<td>3</td>
<td>ACCT 585</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15</td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

Fourth Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
<th>Summer</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 431</td>
<td>3</td>
<td>ACCT 322</td>
<td>3</td>
<td>ACCT 582</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 320</td>
<td>3</td>
<td>BCOR 460</td>
<td>3</td>
<td>ACCT 584</td>
<td>3</td>
</tr>
<tr>
<td>Minor/Unrestricted Elective</td>
<td>3</td>
<td>GEF 2B, 5, 6, or 7</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minor/Unrestricted Elective</td>
<td>3</td>
<td>Minor/Unrestricted Elective</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 581</td>
<td>3</td>
<td>ACCT 583</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15</td>
<td>15</td>
<td>6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fifth Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 586</td>
<td>3</td>
<td>AOE Course</td>
<td>3</td>
</tr>
<tr>
<td>AOE Course</td>
<td>3</td>
<td>AOE Course</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6</td>
<td>6</td>
<td></td>
</tr>
</tbody>
</table>

Total credit hours: 138

* In order to register on time for Fall, students must apply for ABM by March 1 prior to Junior year.

**Major Learning Outcomes**

**ACCOUNTING**

The objective of providing a foundational education in accounting at the undergraduate level cannot be realized without appropriate curricula content, effective teaching, and ultimately, learning. Within the undergraduate accounting major, we subscribe to the following learning goals for each of our undergraduate students.

- Competence in core technical areas
- Knowledge of the use of accounting information systems
• Awareness of the Professional Standards and the US Federal Income Tax Code
• The ability to identify the effect of regulatory and ethical issues on the global practice of accounting

COURSES

ACCT 201. Principles of Accounting 1. 3 Hours.
This course introduces basic concepts of financial and managerial accounting with emphasis on how accounting reports are used by internal and external users.

ACCT 202. Principles of Accounting 2. 3 Hours.
PR: ACCT 201 with a minimum grade of C-. This course introduces financial accounting concepts and reporting with an emphasis on measuring, recording and reporting transactions for business entities.

ACCT 293. Special Topics. 1-6 Hours.
PR: Consent. Investigation of topics not covered in regularly scheduled courses.

ACCT 298. Honors. 1-3 Hours.
PR: Students in Honors Program and consent by the honors director. Independent reading, study, or research.

ACCT 311. Intermediate Accounting. 3 Hours.
PR: WVU sections require ACCT 201 and ACCT 202 with a grade of B- or better in each and PR or CONC: ACCT 321, WVUIT sections require ACCT 201 and ACCT 202 with a grade of C- or better. Development of accounting theory and practice, with emphasis on asset accounting.

ACCT 312. Intermediate Accounting. 3 Hours.
PR: ACCT 311 with a grade of C- or better. Theory and practice of accounting for liabilities, revenue recognition, and stockholders’ equity; financial statement preparation.

ACCT 321. Introduction to Accounting Systems. 3 Hours.
PR: ACCT 202 with a minimum grade of B- and (CS 101 or BCOR 121) with a minimum grade of C-. Manual and automated accounting procedures emphasizing the accounting cycle, internal controls, and data analysis software certification.

ACCT 322. Accounting Systems. 3 Hours.
PR: ACCT 321 and BCOR 330 with a minimum grade of C- in each. Analysis of accounting data using current technologies to assist in accounting and business decisions.

ACCT 331. Managerial Accounting. 3 Hours.
PR: ACCT 201 with a minimum grade of C-. This course is intended for non-accounting majors. Analysis of internal accounting practices with emphasis on use of data for performance evaluation, control, motivation, through accounting systems, and decision-making. (No credit available to students having credit for ACCT 431 and ACCT 432.)

ACCT 350. Internal Auditing. 3 Hours.
PR: (ACCT 311 or ACCT 321) with a minimum grade of C-. This course provides students with the fundamental knowledge and skills needed to succeed as entry-level internal audit professionals.

ACCT 380. Fraud Examination Concepts and Practice. 3 Hours.
This course provides students with the fundamental knowledge and skills needed to enter the field of fraud examination in the business fields.

ACCT 393. Special Topics. 1-6 Hours.
PR: Consent. Investigation of topics not covered in regularly scheduled courses.

ACCT 405. Accounting Concepts and Techniques. 2 Hours.
PR: Consent. (Course primarily for graduate students in industrial and labor relations.) Basic accounting concepts and techniques for decision making. Emphasis on the interpretation and analysis of financial statements and internal accounting reports.

ACCT 415. Advanced Accounting. 3 Hours.
PR: ACCT 312 and (ACCT 321 or ACCT 323). Accounting for business combinations, consolidations, foreign currency translation, governmental and nonprofit entities, and equity method investment accounting.

ACCT 416. Advanced Accounting Theory. 3 Hours.
PR: ACCT 312 and (ACCT 321 or ACCT 323). Critical analysis of accounting concepts and standards with emphasis on their origin, development, and significance.

ACCT 417. Advanced Accounting Problems. 3 Hours.

ACCT 425. Accounting Analytics. 3 Hours.
PR: ACCT 321 with a minimum grade of C-. This course introduces students to higher order business analytics methods, and topics that impact the way businesses make decisions that are relevant to the field of accounting. Topics such as data collection, data technologies, and data mining are covered focusing on impacting business outcomes.

ACCT 426. Advanced Accounting Analytics. 3 Hours.
PR: (ACCT 425 or BUDA 450) with a minimum grade of C-. This course enables students to use higher order concepts and models in data mining that impact business that are relevant to the field of accounting. Concepts such as supervised and unsupervised learning will be covered, with a focus on business outcomes, cases, and communication.
ACCT 431. Cost Management. 3 Hours.
PR: ACCT 202 with a minimum grade of B-. Strategic cost management concepts and techniques used for decision making, control, and product and service costing.

ACCT 441. Income Tax Accounting 1. 3 Hours.
PR: ACCT 311 with a minimum grade of C-. Federal income taxation of individuals emphasizing filing status, exemptions, gross income, deductions, credits, compensation, retirement savings, home ownership, property transactions, and investments.

ACCT 442. Income Tax Accounting 2. 3 Hours.
PR: ACCT 441 with a minimum grade of C-. Federal income tax treatment of corporations, pass through entities and their owners or beneficiaries, introduction to multistate and international taxation, and tax planning.

ACCT 445. Corporate Financial Management. 3 Hours.
PR: (ACCT 311 or ACCT 321) with a minimum grade of C-. This course provides students with the essential competencies associated with corporate financial management / controllership, including cash management, performance measurement, budgeting, fraud prevention and establishing codes for corporate ethical behavior.

ACCT 451. Auditing Theory. 3 Hours.
PR: ACCT 312. Standards and procedures related to the independent audit of financial statements.

ACCT 461. Accounting for Nonbusiness Entities. 3 Hours.
PR: ACCT 312 and (ACCT 321 or ACCT 323). Accounting, reporting, and budgeting for governmental and nonprofit entities and the use of fund accounting data for planning and control.

ACCT 471. International Accounting. 3 Hours.
PR: ACCT 312 and (ACCT 321 or ACCT 323). Financial reporting from an international perspective, focusing on the flow of information in multiple currencies, differences in financial reporting requirements, development of international accounting standards, and related issues facing multinational enterprises and global financial markets.

ACCT 471A. International Accounting. 1 Hour.
PR: ACCT 312 or consent. Financial reporting from an international perspective, focusing on the flow of information in multiple currencies, differences in financial reporting requirements, development of international accounting standards, and related issues facing multinational enterprises and global financial markets.

ACCT 480. Forensic Accounting Concepts and Practice. 3 Hours.
PR: ACCT 380 with a minimum grade of C-. This course provides students with the fundamental knowledge and skills needed to enter the field of forensic accounting.

ACCT 490. Teaching Practicum. 1-3 Hours.
PR: Consent. Teaching practice as a tutor or assistant.

ACCT 491. Professional Field Experience. 1-18 Hours.
PR: Consent. (May be repeated up to a maximum of 18 hours.) Prearranged experiential learning program, to be planned, supervised, and evaluated for credit by faculty and field supervisors. Involves temporary placement with public or private enterprise for professional competence development.

ACCT 492. Directed Study. 1-3 Hours.
Directed study, reading, and/or research.

ACCT 493. Special Topics. 1-6 Hours.
PR: Consent. Investigation of topics not covered in regularly scheduled courses. (Maximum of nine semester hours in any or all courses numbered 493 offered by the College of Business and Economics may be applied toward bachelor's and master's degree.)

ACCT 494. Seminar. 1-3 Hours.
PR: Consent. Presentation and discussion of topics of mutual concern to students and faculty.

ACCT 495. Independent Study. 1-6 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 496. Senior Thesis. 1-3 Hours.
PR: Consent.

ACCT 497. Research. 1-6 Hours.
Independent research projects.

ACCT 498. Honors. 1-3 Hours.
PR: Students in honors program and consent by the honors director. Independent reading, study or research.