Accounting

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 faculty is comprised of thirteen tenure-track faculty, four teaching instructors, and one visiting professor.

Faculty members are actively engaged in meeting the four elements of our mission:

1. Educate students at the undergraduate and graduate levels
2. Conduct and disseminate research that impacts the accounting profession, the business community, or society as a whole
3. Deliver service to the academy, the profession, and the citizens of West Virginia
4. Engage in a program of ongoing assessment and continuous improvement

The overarching goal of the accounting programs is to meet the evolving needs of its constituencies 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, 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 for forensic accounting and fraud investigative careers.

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.

FACULTY

CHAIR

- A. Graham Peace - Ph.D. (University of Pittsburgh)
  Management 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, CFE. Financial accounting, Governmental accounting and not-for-profit 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.
- Presha Neidermeyer - Ph.D. (Virginia Commonwealth University)
Accounting


- Richard A. Riley Jr. - Ph.D. (University of Tennessee)
  Louis F. Tanner Distinguished Professor of Public Accounting, CPA/GFF, CFE, FCPA. Financial accounting, Fraud and forensic accounting, Auditing, Consulting, Entrepreneurship.
- 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

- Jack W. Dorminey - Ph.D. (Virginia Commonwealth University)
- Arron Scott Fleming - Ph.D. (Virginia Polytechnic Institute and State University)
  CPA, CMA. Managerial and financial accounting, Fraud and forensic accounting, behavioral research.

ASSISTANT PROFESSORS

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

TEACHING ASSISTANT PROFESSORS

- Cindy Dalton - MBA (Waynesburg College)
  CPA, Financial 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.

TEACHING INSTRUCTOR

- Denise R. Hayes - MPA (West Virginia University)
  CPA, Financial and managerial accounting, Governmental accounting.

VISITING PROFESSOR

- Nicholas Apostolou - D.B.A. (University of Tennessee)
  CPA, CGMA. Financial accounting, Managerial accounting, Fraud and forensic accounting.

EMERITI

- Jay H. Coats
- Robert Maust
- Adolph Neidermeyer
- David Pariser
- Ann B. Pushkin

Admissions

Students who are direct admitted to the major as first-time freshmen must possess an overall 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 direct 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.
ACCT 201 & ACCT 202 Principles of Accounting and Principles of Accounting 6
CS 101 Intro to Computer Applications 4
ECON 201 & ECON 202 Principles of Microeconomics and Principles of Macroeconomics 6
ECON 225 Elementary Business and Economics Statistics 3
or STAT 211 Elementary Statistical Inference
ENGL 101 & ENGL 102 Introduction to Composition and Rhetoric and Composition, Rhetoric, and Research 6
or ENGL 103 Accelerated Academic Writing
Choose one of the Following: 3-4
MATH 124 Algebra with Applications
MATH 126 College Algebra
MATH 129 Pre-Calculus Mathematics
MATH 153 Calculus 1a with Precalculus
Choose one of the Following: 3-4
MATH 150 Applied Calculus **
MATH 154 Calculus 1b with Precalculus **
MATH 155 Calculus 1 **
MATH 156 Calculus 2 **
Total Hours 31-33

Students who are direct admitted to the major and meet the requirements listed above are guaranteed permission to enroll in upper-division coursework. The Chambers College will accommodate as many accounting majors as resources are available. Students who are denied admission to the accounting major may apply for admission in a future application period or accept admission to an alternative major in the Chambers College.

* A minimum grade of a B- each in ACCT 201 and ACCT 202 is required for admission to the program and to enroll in ACCT 311, Intermediate Accounting.
** A minimum grade of C- in MATH 150 is required for admission to the program. A grade of D- in MATH 154 or a higher level of college calculus also satisfies the calculus requirement for admission to the program.

Click here to view Suggested Plan of Study (p. 5)

**Accounting Program Requirements**

**General Education Foundations**

Please use this link to view a list of courses that meet each GEF requirement. (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** 3-6
ENGL 101 & ENGL 102 Introduction to Composition and Rhetoric and Composition, Rhetoric, and Research
or ENGL 103 Accelerated Academic Writing

**F2A/F2B - Science & Technology** 4-6
F3 - Math & Quantitative Reasoning 3-4
F4 - Society & Connections 3
F5 - Human Inquiry & the Past 3
F6 - The Arts & Creativity 3
F7 - Global Studies & Diversity 3
F8 - Focus (may be satisfied by completion of a minor, double major, or dual degree) 9

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 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.

Curriculum Requirements

Overall GPA of 2.0 required

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.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACCT 201</td>
<td>Principles of Accounting (Minimum grade of B-)</td>
<td>3</td>
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<tr>
<td>ACCT 202</td>
<td>Principles of Accounting (Minimum grade of B-)</td>
<td>3</td>
</tr>
<tr>
<td>CS 101</td>
<td>Intro to Computer Applications (Minimum grade of C-)</td>
<td>4</td>
</tr>
<tr>
<td>ECON 201</td>
<td>Principles of Microeconomics (Minimum grade of C-)</td>
<td>3</td>
</tr>
<tr>
<td>ECON 202</td>
<td>Principles of Macroeconomics (Minimum grade of C-)</td>
<td>3</td>
</tr>
</tbody>
</table>
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                     |         |
| GEF 2A, Science and Technology                    | 3       |
| GEF 5, Human Inquiry and the Past                 | 3       |
| GEF 6, The Arts & Creativity                      | 3       |
| GEF 7, Global Studies and Diversity               | 3       |
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 and Applied Calculus   |         |
| & MATH 150  |                                                 |         |
| MATH 129    | Pre-Calculus Mathematics and Calculus 1          |         |
| & MATH 155  |                                                 |         |
| MATH 150    | Applied Calculus                                |         |
| MATH 153    | Calculus 1a with Precalculus                    |         |
| & MATH 154  | and Calculus 1b with Precalculus                |         |
| MATH 155    | Calculus 1                                      |         |
Select one of the following (may fulfill GEF 4): 3
<p>| PSYC 101    | Introduction to Psychology                      |         |
| SOCA 101    | Introduction to Sociology                       |         |
| BCOR 191    | First-Year Seminar                              | 1       |
| BCOR 199    | Introduction to Business                        | 3       |
| BCOR 299    | Business Communication (Fulfills Writing and Communication Skills Requirement) | 3       |
| BCOR 320    | Legal Environment of Business                   | 3       |
| BCOR 330    | Information Systems and Technology               | 3       |
| BCOR 340    | Business Finance                                | 3       |
| BCOR 350    | Principles of Marketing                         | 3       |</p>
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
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<tr>
<td>BCOR 360</td>
<td>Supply Chain Management</td>
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<tr>
<td>BCOR 370</td>
<td>Managing Individuals &amp; Teams</td>
<td>3</td>
</tr>
<tr>
<td>BCOR 380</td>
<td>Business Ethics</td>
<td>3</td>
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<tr>
<td>BCOR 460</td>
<td>Contemporary Business Strategy (Fulfills University Capstone requirement)</td>
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</tr>
<tr>
<td>ACCT 311</td>
<td>Intermediate Accounting (Minimum grade of C- to attempt ACCT 312)</td>
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</tr>
<tr>
<td>ACCT 312</td>
<td>Intermediate Accounting</td>
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</tr>
<tr>
<td>ACCT 321</td>
<td>Introduction to Accounting Systems</td>
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<tr>
<td>ACCT 322</td>
<td>Accounting Systems</td>
<td>3</td>
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<tr>
<td>ACCT 431</td>
<td>Cost Management</td>
<td>3</td>
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<tr>
<td>ACCT 441</td>
<td>Income Tax Accounting 1</td>
<td>3</td>
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<tr>
<td>ACCT 451</td>
<td>Auditing Theory</td>
<td>3</td>
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<tr>
<td>ACCT 442</td>
<td>Income Tax Accounting 2</td>
<td>3</td>
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<td></td>
<td>Any 300-level or 400-level ACCT Electives</td>
<td>6</td>
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<tr>
<td></td>
<td>Unrestricted Electives (needed to reach 120 hours)</td>
<td>16</td>
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<td>Total Hours</td>
<td>120</td>
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* 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>Semester</th>
<th>Fall Hours</th>
<th>Spring Hours</th>
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<tbody>
<tr>
<td></td>
<td>BCOR 199</td>
<td>3 ACCT 201</td>
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<tr>
<td></td>
<td>BCOR 191</td>
<td>1 ECON 201 (GEF 8)</td>
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<td></td>
<td>CS 101 (GEF 2A)</td>
<td>4 ENGL 101 (GEF 1)</td>
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<td>Select one of the following (GEF 4):</td>
<td>3 Select one of the following:</td>
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<tr>
<td></td>
<td>PSYC 101</td>
<td>MATH 150</td>
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<td></td>
<td>SOCA 101</td>
<td>MATH 154</td>
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<tr>
<td></td>
<td>Select one of the following (GEF 3):</td>
<td>3-4 MATH 155</td>
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<td>MATH 124</td>
<td>MATH 156</td>
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<td></td>
<td>MATH 129</td>
<td>GEF (Choose from F2A, F5, F6 or F7)</td>
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<tr>
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<td>MATH 150</td>
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<td></td>
<td>MATH 153</td>
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<td></td>
<td>MATH 155</td>
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<tr>
<td></td>
<td>GEF (Choose from F2A, F5, F6 or F7)</td>
<td>3</td>
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#### Second Year

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<th>Semester</th>
<th>Fall Hours</th>
<th>Spring Hours</th>
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<tr>
<td></td>
<td>ACCT 202</td>
<td>3 ACCT 311</td>
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<tr>
<td></td>
<td>ECON 202 (GEF 8)</td>
<td>3 ACCT 321</td>
</tr>
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<td></td>
<td>ECON 225 (GEF 8)</td>
<td>3 BCOR 299</td>
</tr>
<tr>
<td></td>
<td>ENGL 102 (GEF 1)</td>
<td>3 BCOR 330</td>
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<tr>
<td></td>
<td>GEF (Choose from F2A, F5, F6 or F7)</td>
<td>3 BCOR 370</td>
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<td>15</td>
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</table>

#### Third Year

<table>
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<th>Semester</th>
<th>Fall Hours</th>
<th>Spring Hours</th>
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<tbody>
<tr>
<td></td>
<td>ACCT 312</td>
<td>3 ACCT 431</td>
</tr>
<tr>
<td></td>
<td>ACCT 322</td>
<td>3 BCOR 360</td>
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<td></td>
<td>BCOR 340</td>
<td>3 BCOR 380</td>
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<td></td>
<td>BCOR 350</td>
<td>3 Minor or Unrestricted Electives</td>
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<tr>
<td></td>
<td>GEF (Choose from F2A, F5, F6 or F7)</td>
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<td>15</td>
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<td>15</td>
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</tbody>
</table>
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

Accounting Minor

MINOR CODE - U154

Core Coursework

ACCT 201  Principles of Accounting  3
ACCT 202  Principles of Accounting  3
ACCT 311  Intermediate Accounting  3
ACCT 321  Introduction to Accounting Systems  3

Select one of the following:  3

ACCT 312  Intermediate Accounting
ACCT 322  Accounting Systems
ACCT 331  Managerial Accounting
or ACCT 431  Cost Management
ACCT 441  Income Tax Accounting 1

Total Hours  15

*For the Accounting minor, nine of the 15 hours must be unique to the minor.

Note: Students may only declare two minors from the John Chambers College of Business and Economics.

COURSES

ACCT 191. First-Year Seminar. 1-3 Hours.
Engages students in active learning strategies that enable effective transition to college life at WVU. Students will explore school, college and university programs, policies and services relevant to academic success. Provides active learning activities that enable effective transition to the academic environment. Students examine school, college and university programs, policies and services.

ACCT 200. Survey of Accounting. 3 Hours.
This course will provide students with a general understanding of financial and managerial accounting as well as individual income tax preparation.

ACCT 200A. . 1-4 Hours.
PR: ACCT 111 or consent. Special Topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200B. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).
ACCT 200C. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200D. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200E. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200F. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200G. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200H. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200I. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200J. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200K. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200L. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200M. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200N. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200O. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200P. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200Q. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200R. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200S. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200T. . 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).
ACCT 200U. 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200V. 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200W. 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200X. 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200Y. 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 200Z. 1-4 Hours.
PR: ACCT 111 or consent. Special topics relevant to accounting. (Maximum of 9 semester hours in any or all courses numbered 200 offered by the College of Business and Economics may be applied toward bachelor's and master's degrees.).

ACCT 201. Principles of Accounting. 3 Hours.
The concepts, principles, and procedures pertaining to the preparation, analysis, and interpretation of financial statements.

ACCT 202. Principles of Accounting. 3 Hours.
PR: ACCT 201 with grade of C or better. Utilization of accounting information for purposes of managerial control and decision making; cost concepts, profit and financial budgeting, analysis of financial statements.

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 and CS 101 with a minimum grade of C- in each. Accounting software for record keeping, financial analysis, and accounting policy evaluation, with emphasis on the accounting cycle.

ACCT 322. Accounting Systems. 3 Hours.
PR: ACCT 321 and BCOR 330 with a minimum grade of C- in each. Analysis of data processing fundamentals and information systems analysis, design, and implementation, including necessary computer hardware and software components with particular reference to accounting information systems and the controls necessary therein.

ACCT 331. Managerial Accounting. 3 Hours.
PR: ACCT 202 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 349A. 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349B. 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349C. 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349D. 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349E. 3 Hours.
Seminars arranged for advanced graduate students.
ACCT 349F. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349G. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349H. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349I. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349J. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349K. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349L. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349M. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349N. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349O. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349P. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349Q. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349R. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349S. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349T. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349U. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349V. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349W. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349X. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349Y. . 3 Hours.
Seminars arranged for advanced graduate students.

ACCT 349Z. . 3 Hours.
Seminars arranged for advanced graduate students.

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 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 451. Auditing Theory. 3 Hours.
PR: ACCT 312 and (ACCT 322 or ACCT 323). 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 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.