

Accounting, B.S.

Degree Offered

- Bachelor of Science (B.S) in Accounting

Nature of the Program

The accountant is concerned with all phases of business or government operation and, through the application of accurate cost analysis and accounting techniques, provides management with the facts and figures necessary to the management decision-making process. The accountant's decisions will determine the ultimate accuracy and validity of future management decisions.

The accounting curriculum at WVU Tech prepares the student for a broad range of positions in business and government. The program provides the student with strong accounting, business, and technical skills to be competitive in the modern technology-oriented job market. Graduates may seek various accounting positions, graduate studies, and such professional certifications as Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiners (CFE), and IRS Enrolled Agent (EA). The graduates are also qualified to sit for the Certified Public Accountant (CPA) Exam. However, to get CPA certified, they need to take extra 30 undergraduate/graduate credit hours. Contact the department chair for the details.

Our B.S. Accounting Program is a candidate for the ACBSP (Accreditation Council for Business Schools & Programs) accreditation.

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.

Code	Title	Hours
General Education Foundations		
F1 - Composition & Rhetoric		3-6
ENGL 101 & ENGL 102 or ENGL 103	Introduction to Composition and Rhetoric and Composition, Rhetoric, and Research 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.

Curriculum Requirements

Code	Title	Hours
	University Requirements	32
	Program Requirements	10
	Business Core Requirements	36
	Accounting Major Requirements	42
Total Hours		120

University Requirements

Code	Title	Hours
General Education Foundations (GEF) 1, 2, 3, 4, 5, 6, 7, and 8 (31-37 Credits)		
Outstanding GEF Requirements 1, 2, 5, 6, 7, and 8		24
WVUE 191	First Year Seminar	1
General Electives		7
Total Hours		32

Program Requirements

Code	Title	Hours
CS 101	Intro to Computer Applications (GEF 2A)	4
MATH 124	Algebra with Applications (GEF 3)	3
WRIT 305	Technical Writing	3
Total Hours		10

Business Core Requirements

Code	Title	Hours
BCOR 320	Legal Environment of Business	3
BCOR 350	Principles of Marketing	3
BCOR 360	Supply Chain Management	3
BCOR 370	Principles of Management	3
BLAW 420	Law for the Certified Public Accountant	3
BUSA 101	Introduction to Business	3
ECON 201	Principles of Microeconomics (GEF 4)	3
ECON 202	Principles of Macroeconomics (GEF 8)	3
ECON 331	Money and Banking	3
FIN 325	Financial Management 1	3
FIN 326	Financial Management 2	3
MANG 386	Business Statistics	3
Total Hours		36

Accounting Major Requirements

Code	Title	Hours
An overall GPA of 2.0 is required in all ACCT courses.		
ACCT 201	Principles of Accounting 1 (minimum grade of C-)	3
ACCT 202	Principles of Accounting 2 (minimum grade of C-)	3
ACCT 311	Intermediate Accounting (minimum grade of C-)	3
ACCT 312	Intermediate Accounting (minimum grade of C-)	3
ACCT 323	Accounting Systems	3
ACCT 348	Financial Statement Analysis	3
ACCT 415	Advanced Accounting	3
ACCT 432	Advanced Cost Management	3
ACCT 441	Individual Income Tax Accounting	3
ACCT 442	Entity Income Tax Accounting	3
ACCT 450	Accounting Technology	3
ACCT 451	Auditing Theory	3
Minor* in Fraud Examination or Restricted Electives (Select two of the following): **		6
ACCT 420	Fraud Examination	
ACCT 421	Fraud Management: Legal/Ethical Issues	
ACCT 461	Accounting for Nonbusiness Entities	
ACCT 491	Professional Field Experience	

15 contact hours community service

Take ETS Business Test which is offered once a year in April.

Total Hours 42

*

Note: Students are not able to choose to minor in Business Administration. Students choosing to minor in either Economics or Finance will have to choose an additional ECON or FIN course respectively at the 300 level or above.

**

Students who select to Minor in Fraud Examination will be required to complete ACCT 420 and ACCT 421 in addition to the other required minor courses.

Suggested Plan of Study

First Year

Fall	Hours	Spring	Hours
ENGL 101 (GEF 1)		3 ENGL 102 (GEF 1)	3
MATH 124 (GEF 3)		3 ACCT 202	3
ACCT 201		3 CS 101 (GEF 2A)	4
BUSA 101		3 GEF 5	3
WVUE 191		1 GEF 8	3
GEF 2		3	
		16	16

Second Year

Fall	Hours	Spring	Hours
ACCT 311		3 ACCT 312	3
BCOR 320		3 BLAW 420	3
ECON 201 (GEF 4)		3 ECON 202 (GEF 8)	3
MANG 386		3 GEF 6	3
GEF 8		3 GEF 7	3
		15	15

Third Year

Fall	Hours	Spring	Hours
ACCT 415		3 ACCT 323	3
ACCT 432		3 ACCT 348	3
BCOR 370		3 BCOR 350	3
FIN 325		3 FIN 326	3
Restricted Elective or Approved Minor		3 Restricted Elective or Approved Minor	3
		15	15

Fourth Year

Fall	Hours	Spring	Hours
ACCT 441		3 ACCT 442	3
ACCT 451		3 ACCT 450	3
WRIT 305		3 BCOR 360	3
Elective		3 ECON 331	3
Elective		1 Elective	3
		13	15

Total credit hours: 120

Major Learning Outcomes

ACCOUNTING

On completion of the program, students will be able to:

4 *Accounting, B.S.*

- Explain and apply the Generally Accepted Accounting Principles
- Demonstrate proficiency in manual and computerized accounting systems.
- Prepare, interpret, and analyze financial statements.
- Incorporate critical thinking and problem-solving skills.
- Demonstrate written communication skills.
- Discuss and apply the code of professional ethics for accountants.
- Integrate Federal income tax rules into accounting practices.