Accounting, B.S.B.AD.

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 in professional examinations, and we have a strong track record for graduate career placement. With an extensive 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 July 2025, only 195 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 will 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.

We also offer an Accelerated Bachelor's to Master's (ABM) where students earn both an undergraduate degree and a Master of Science in Forensic and Fraud Examination (MS-FFE) in approximately four years.

The faculty is comprised of eleven tenure-track faculty, two teaching scholar faculty, and two teaching instructor faculty.

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

1. To strengthen the accounting pipeline through recruiting new students and through improved retention and persistence of existing students.
2. To excel in workforce readiness by embracing Assurance of Learning, curriculum enhancements, career placement, incorporating contemporary technology, and working with stakeholders.
3. To create knowledge through research through our doctoral programs and by our faculty.

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, the inclusion of contemporary technology, and relevance in a global marketplace.

The advanced courses in the program provide both specialized knowledge in accounting, technology, 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 in public accounting, corporate finance, or government such as:

- certified public accountants,
- financial planning and analysis,
- managerial accountants,
- controllers,
- chief financial officers (CFO),
- tax accountants,
- financial fraud examiners,
- forensic accountants,
- budget analysts,
- internal auditors,

- public administration officers, and
- chief executive officers (CEO)

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.

The John Chambers College 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

- Arron “Scott” Fleming - Ph.D. (Virginia Polytechnic Institute and State University)
  CPA, CMA. Managerial, Financial, Auditing, Fraud and Forensic Accounting, Corporate Governance, behavioral research.

PROFESSORS

- Jack Dorminey - PhD (Virginia Commonwealth University
  Financial accounting, Regulatory accounting
- Arron "Scott" Fleming - Ph.D. (Virginia Polytechnic Institute and State University)
  CPA, CMA. Managerial, Financial, Auditing, Fraud and Forensic Accounting, Corporate Governance, behavioral research.
- Kip Holderness - Ph.D. (Bentley University)
  CPA, CMA, CFE. Managerial accounting, Forensic accounting, AI, Behavioral research.
- Presha Neidermeyer - Ph.D. (Virginia Commonwealth University)
  CPA. Principles of Accounting. Behavioral Research.
- Richard Riley - Ph.D. (University of Tennessee)
  Louis F. Tanner Distinguished Professor of Public Accounting, CPA/CFF, CFE, CVA. 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

- Lauren Cooper - Ph.D. (Oklahoma State University)
  Taxation, Financial accounting
- Mark Nigrini - Ph.D. (University of Cincinnati)
  Auditing, Forensic analytics, Prosecution of fraud schemes.
- Ji Woo Ryou - Ph.D. (University of Memphis)
  Financial, Advanced and cost accounting, Financial Statement Analysis.
- John Treu - LLM (New York University) JD (University of Utah)
  Taxation

ASSISTANT PROFESSORS

- Romina Rakipi - Ph.D. (University of Pisa)
  Auditing, Financial Accounting. Behavioral Research.

TEACHING PROFESSOR

- David P. Weber - JD (Syracuse University), DBA (University of Florida)
  Forensics, Principles of Accounting.

TEACHING ASSOCIATE PROFESSOR

- Megan E. McBride - MACIS (Virginia Polytechnic Institute and State University)
  CISA, Principles of Accounting, Accounting Systems

TEACHING ASSISTANT PROFESSOR

- Dan Bonneau - PhD (West Virginia University)
  Public & Health Economics, Research Methods, Economics & Decision Making.
- Robert M. Elias - DBA (West Virginia University)
  CPA, CFE. Forensics, Cost Accounting.
- Nathan Garrett - Ph.D. (Claremont Graduate University)
  CPA. Data Analytics. Behavioral Technology Research.

LECTURER

- Lewis Hardway - Ph.D. (West Virginia University)
  CPA. Internal Audit, Corporate Accounting, Finance. Behavioral Research.

EMERITI

- Nancy Lynch
- David Pariser
- Ann B. Pushkin

Admissions for 2027-2028

For specific information regarding the admissions requirements for First Time Freshmen to the John Chambers College of Business and Economics, please visit Chambers admissions.

Students who are direct 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 direct admitted to the major (i.e. Business) will declare the major during the semester in which they satisfy the course prerequisites listed below with a minimum of C- unless otherwise noted. Applicants also must possess an overall GPA of at least 2.5 to be considered for admission to the major.

Code	Title	Hours
ACCT 201 & ACCT 202	Principles of Accounting 1 and Principles of Accounting 2 *	6
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	
Choose one of the following:		3-6
ENGL 101 & ENGL 102	Introduction to Composition and Rhetoric and Composition, Rhetoric, and Research	
ENGL 103	Accelerated Academic Writing	
MATH 124	Algebra with Applications	3
Total Hours		**21-24**

* 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.

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/)

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	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 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.

Code	Title	Hours
University Requirements		33
Program Requirements		24
Business Core Requirements		33
Accounting Major Requirements		30
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 2, 5, 6, 7 and 8		16
BCOR 191	First-Year Seminar	1
General Electives		16
Total Hours		**33**

Program Requirements

Code	Title	Hours
ACCT 201	Principles of Accounting 1 (Minimum grade of B-)	3
ACCT 202	Principles of Accounting 2 (Minimum grade of B-)	3
ECON 201	Principles of Microeconomics (Minimum grade of C-; may fulfill GEF 4)	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 & ENGL 102	Introduction to Composition and Rhetoric and Composition, Rhetoric, and Research	
ENGL 103	Accelerated Academic Writing	

MATH 124	Algebra with Applications (GEF 3)	3
Total Hours		**24**

Business Core Requirements

Code	Title	Hours
ENTR 102	Fundamentals of Entrepreneurship	3
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	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
Total Hours		**33**

Accounting Major Requirements

Code	Title	Hours
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 431	Cost Management	3
ACCT 440	Introduction to Income Taxation Accounting	3
ACCT 451	Auditing Theory	3
ACCT 461	Accounting for Nonbusiness Entities	3
ACCT 462	Accounting Systems	3
Select a Track:		6
CPA - Bar		
ACCT 415	Advanced Accounting	
ACCT 452	Assurance Services and Professional Standards	
CPA - ICS		
ACCT 427	Accounting Information Systems Audit	
ACCT 452	Assurance Services and Professional Standards	
CPA - TCP		
ACCT 441	Individual Income Tax Accounting	
ACCT 442	Entity Income Tax Accounting	
FAFE		
ACCT 479	Fraud Examination Concepts and Practice	
ACCT 480	Forensic Accounting Concepts and Practice	
Corporate Accounting		
ACCT 445	Corporate Financial Management	
ACCT 446	Internal Auditing	
Accounting Analytics		
ACCT 425	Accounting Analytics	
ACCT 426	Analytics for Accounting Analysis	
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.

Suggested Plan of Study

First Year

Fall	Hours	Spring	Hours
BCOR 199		3 ACCT 201	3
BCOR 191		1 ECON 201 (GEF 4)	3
ENTR 102		3 ENGL 101 (GEF 1)	3
MATH 124 (GEF 3)		3 GEF (Choose from F2, F5, F6, F7 or F8)	3
GEF (Choose from F2, F5, F6, F7 or F8)		6 Minor or General Elective	2
	16		**14**

Second Year

Fall	Hours	Spring	Hours
ACCT 202		3 ACCT 311	3
ECON 202 (GEF 8)		3 ACCT 321	3
ECON 225 (GEF 8)		3 BCOR 299	3
ENGL 102 (GEF 1)		3 BCOR 330	3
GEF (Choose from F2, F5, F6, F7 or F8)		3 BCOR 370	3
	15		**15**

Third Year

Fall	Hours	Spring	Hours
ACCT 312		3 ACCT 451	3
ACCT 440		3 ACCT 461	3
BCOR 340		3 BCOR 360	3
BCOR 350		3 BCOR 380	3
GEF (Choose from F2, F5, F6, F7 or F8)		3 GEF (Choose from F2, F5, F6, F7 or F8)	3
	15		**15**

Fourth Year

Fall	Hours	Spring	Hours
ACCT 431		3 ACCT 462	3
BCOR 320		3 BCOR 460	3
Track course		3 Track Course	3
GEF (Choose from F2, F5, F6, F7 or F8)		3 Minor or General Electives	6
Minor or General Electives		3	
	15		**15**

Total credit hours: 120

Accelerated Program

- B.S.B.AD. Accounting and M.S. Forensic and Fraud Examination (p. 6)

Accelerated Bachelor's/Master's 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, students must:

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

ABM Requirements

Successfully complete all undergraduate and graduate requirements including grade stipulations for courses and grade point average (GPA) requirements. Must 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.

Code	Title	Hours
Undergraduate Requirements		108
Shared Bachelor's/Master's Coursework		12
Graduate Coursework		18
Total Hours		**138**

Shared Coursework Curriculum Requirements

Code	Title	Hours
Overall 3.0 GPA required.		
Minimum grade of C required in all courses applied toward the degree.		
FFE Shared Courses		
ACCT 580	Accounting for Forensic and Fraud Investigators	3
ACCT 581	Fraud Investigation	3
ACCT 583	Fraud: Criminology/Legal Issues	3
ACCT 585	Forensic and Fraud Examination Advanced Analytical Techniques	3
Total Hours		**12**

Suggested Plan of Study

First Year

Fall	Hours	Spring	Hours
BCOR 121	2	ACCT 201	3
BCOR 191	1	ECON 201	3
BCOR 199	3	ENGL 101	3
ENTR 102	3	GEF 2B, 5, 6, or 7	3
MATH 124 (GEF 3)	3	Minor or General Elective	3
GEF 2B, 5, 6, or 7	3		
	15		**15**

Second Year

Fall	Hours	Spring	Hours
ACCT 202	3	ACCT 311	3
ECON 202	3	ACCT 321	3
ECON 225	3	BCOR 299	3
ENGL 102	3	BCOR 330	3
GEF 2B, 5, 6, or 7	3	BCOR 370	3
	15		**15**

Third Year

Fall	Hours	Spring	Hours
ACCT 312	3	ACCT 451	3
ACCT 440	3	ACCT 461	3
BCOR 340	3	BCOR 360	3
BCOR 350	3	BCOR 380	3
ACCT 580	3	ACCT 585	3
	15		**15**

Fourth Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 431	3	ACCT 462	3	ACCT 582	3

BCOR 320	3	BCOR 460	3	ACCT 584	3
Minor/Unrestricted Elective	6	GEF 2B, 5, 6, or 7	3		
ACCT 581	3	Minor/Unrestricted Elective	3		
		ACCT 583	3		
	15		**15**		**6**

Fifth Year

Fall	**Hours**	**Spring**	**Hours**
ACCT 586	3	AOE Course	3
AOE Course	3	AOE Course	3
	6		**6**

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.

- Students will be competent in core technical areas.
- Students will apply current or emerging technologies to provide information for business decisions.
- Students will identify U.S. federal income tax issues for individuals and entities.
- Students will interpret professional standards.
- Students will identify the effect of regulatory and ethical issues on the practice of accounting.