

ACCOUNTING MAJOR

Professor Suzanne King, Program Director

Accounting Major Mission Statement

The mission of the Accounting Program is to prepare students with the knowledge and analytical skills specific to the accounting discipline, an understanding of the role of the accounting professional in serving the business community and the public, and the knowledge, skills, and attitudes necessary for adapting and responding to an evolving world.

Program Description

The Accounting Program prepares students for accounting positions in public accounting, industry, not for profits, and government. Students choosing public accounting can work in auditing, tax preparation and planning, forensic accounting, or management advisory services in a professional services firm, while those in industry will work for business or government organizations as accountants, controllers, financial analysts, cost accountants, budget analysts, or internal auditors.

Program highlights include:

- A Professionalism Program to help students develop professional skills and competencies.
- An emphasis on accounting and business casework and problem solving prepares students for today's business challenges.
- Integration of ethical practice and critical thinking throughout accounting curriculum.
- Opportunity for students to complete the accelerated program in fewer than four years.
- Opportunity for students to complete both the undergraduate Accounting program and the Master of Business Administration in fewer than five years.

The Accounting Program will help students develop the skills and competencies necessary to be successful on professional examinations. The requirements to sit for the CPA exam differ from state to state. Under current West Virginia law, CPA applicants may sit for the exam with a baccalaureate degree and completion of specific accounting and business courses. To become a licensed CPA the candidate must not only pass the exam, but also meet the 150-hour education and the experience requirements. Those specific requirements can be found at the [West Virginia Board of Accountancy](#) website. The requirements for all State Boards of Accountancy can be found at the website of the [National Association of State Boards of Accountancy](#). Students should consult with their academic advisors.

The Accounting major is offered as an in-seat residential program on the Charleston

campus.

Program Requirements

All BSBA students must fulfill the BSBA Core outcomes.

In addition, Accounting graduates will:

1. Demonstrate an understanding of the accounting information system and accounting cycle: the ability to identify, gather, measure, summarize, report, and analyze financial data.
2. Analyze a variety of financial, managerial, and tax accounting problems and cases and apply the appropriate framework in problem solving.

Program Requirements

The Accounting major is a B.S. in Business Administration degree and requires a total of 120 institutional credits, including 45 credits of business administration core courses, 21 credits of accounting courses beyond the introductory courses included in the core, and completion of all general education requirements and additional coursework to total 120 credits. Successful completion of this program qualifies the student for a Bachelor of Science degree in Business Administration with a major in Accounting. A nine-hour CPA track is available for students planning to sit for CPA examination.

Accounting Major Courses		
ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 322	Cost Accounting	3
ACCT 360	Accounting Information Systems	3
ACCT 412	Advanced Accounting	3
ACCT 448	Auditing	3
Select one (1) from the following:		
ACCT 423	Federal Taxes - Individual	
or		3
ACCT 424	Federal Taxes - Business	
Total:		21
CPA Track Courses		
ACCT 403	Intermediate Accounting III	3
BUSI 101	Introduction to Business Analytics	3
Select one (1) from the following:		
ACCT 423	Federal Taxes - Individual	

or		3
ACCT 424	Federal Taxes - Business	
Total:		9

Accounting majors are required to take MATH 121 College Algebra or MATH 123 Pre-Calculus. Students who plan to pursue graduate study are strongly advised to take MATH 201 Calculus I.

Accounting majors are encouraged to take ACCT 201 Principles of Accounting I and ACCT 202 Principles of Accounting II in the freshman year.

Additional Requirements

All students must pass a comprehensive assessment during their senior year.

Completing a Double Major

Accounting majors can choose to double major in Financial Planning, Business Analytics, or another business-related major under the B.S.B.A. degree program. Such a combination gives the student a broader range of opportunities upon graduation. This is especially attractive for majors in the three-year program or those planning to complete the 150-credit hour education requirement for the CPA examination.

Accounting Program Typical Four-Year Student Schedule

FIRST YEAR++			
Fall Semester		Spring Semester	
UNIV 104 Orientation to University*	3	UNIV 105 Foundations of Character & Leadership*	3
Stem Flex Course	3	Humanities Flex Course	3
COMM 101 Freshmen Writing I	3	COMM 102 Freshmen Writing II	3
ECON 201 Principles of Microeconomics	3	ECON 202 Principles of Macroeconomics	3
MATH 121 College Algebra (Stem Flex)**	3	ACCT 202 Principles of Accounting II	3
ACCT 201 Principles of Accounting I	3	SPCH 103 Oral Communication (embedded)	3
Total: 18		Total: 18	
SECOND YEAR++			
Fall Semester		Spring Semester	
ACCT 301 Intermediate Accounting I	3	ACCT 302 Intermediate Accounting II	3
BUSI 241 Business Communication	3	ACCT 322 Cost Accounting	3
BUSI 231 Business Law I	3	MRKT 321 Principles of Marketing	3
MGMT 311 Principles of Management	3	FINA 312 Business Finance	3

BUSI 215 Business Software Applications	3	BUSI 101 Introduction to Business Analytics	3
Total:	15	Total:	15
THIRD YEAR++			
Fall Semester		Spring Semester	
ACCT 403 Intermediate Accounting III +	3	ACCT 424 Federal Income Taxes-Business +	3
BUSI 316 Quantitative Methods for Business & Economics	3	ACCT 360 Accounting Information Systems	3
Social Science Flex Course	3	BUSI 317 Business Statistics	3
ENGL Literature (HUMN Flex)	3	Elective Flex Course	3
Elective Flex Course	3	Elective Course	3
Total:	15	Total:	15
FOURTH YEAR++			
Fall Semester		Spring Semester	
ACCT 448 Advanced Accounting	3	ACCT 448 Auditing	3
ACCT 423 Federal Income Taxes- Individual	3	ACCT 462 Accounting Ethics +	3
BUSI 407 Global Dimensions of Business	3	BUSI 450 Business Strategy	3
Elective Flex Course	3	Elective Course	3
Elective Course		Elective Course	3
Total:	12	Total:	12

* Transfer and online students substitute UNIV 204, for UNIV 104 and 105

**Prerequisite: C or better in MATH 120 or Math ACT score of 21 or higher (Math SAT of 530 or higher).

+ACCT 403 and 424, and BUSI 101 are only required for the CPA track.

To meet the 150-credit hour education requirement to sit for the CPA exam students must take 18 hours each semester of the sophomore, junior, and senior years, and additional credits during the Freshman year.