

## 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. Those in the 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 analytics and problem-solving to prepare students for today's business challenges.

Integration of ethical practice and critical thinking throughout the accounting curriculum.

Opportunity for students to complete the National Association of State Boards of Accountancy Ethical Leadership Certification Program.

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 has earned specialized business accreditation from the Accreditation Council for Business Schools & Programs (ACBSP).

The Accounting Program will help students develop the skills and competencies necessary to succeed in 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 accounting and business courses. To become a licensed CPA, the candidate must pass the exam and meet the 150-hour education and the experience requirements. The specific requirements can be found on the [West Virginia Board of Accountancy](#) website. The requirements for all State Boards of Accountancy can be found on the [National Association of State Boards of Accountancy](#) website. Students should consult with their academic advisor. The Accounting major is offered as an in-seat residential program on the Charleston campus.

## Accounting Major Program Learning Outcomes

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 BS in Business Administration degree and requires a total of 120 institutional credits, including 45 credits of business administration core courses, 24 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 Professional Track requiring an additional 15 hours is available for students planning to sit for the CPA examination.

Accounting Major		
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 423	Federal Taxes - Individual	3
ACCT 448	Auditing	3
<b>Select one (1) course from the following:</b>		3
ACCT 403	Intermediate Accounting III	
ACCT 424	Federal Taxes - Business	
<b>Total:</b>		<b>24</b>

The Professional Track helps prepare students for the Certified Public Accounting (CPA) examination. The curriculum addresses the three required core exams (Financial Accounting and Reporting, Auditing and Attestation, and Regulation). Additionally, students must pass one discipline exam (Business Analysis and Reporting, Tax Compliance and Planning, or Information Systems and Controls). Students will work with their advisor to determine which accounting elective courses they should take based on their chosen discipline examination.

The Professional Track should also be selected by students planning to sit for other professional accounting examinations such as the CIA (Certified Internal Auditor), CISA (Certified Information Systems Auditor), and CMA (Certified Management Accountant).

<b>Accounting Major Professional Track</b>		
ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 322	Cost Accounting	3
ACCT 360	Accounting Information Systems	3
ACCT 403	Intermediate Accounting III	3
ACCT 412	Advanced Accounting	3
ACCT 423	Federal Taxes - Individual	3
ACCT 424	Federal Taxes - Business	3
ACCT 448	Auditing	3
BSAN 205	Introduction to Business Analytics	3
<b>Accounting Electives</b>		
<b>Select three (3) courses from the following:</b>		<b>9</b>
BSAN 315	Big Data Analytics	
BSAN 325	Predictive Modeling for Business Analytics	
DASC 250	Data Visualization	
FINA 205	Fundamentals of Financial Planning	
FINA 405	Investments	
FINA 410	Retirement Planning	
FINA 415	Estate Planning	
<b>Total:</b>		<b>39</b>

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**

Accounting majors must meet all University of Charleston graduation requirements and must take and pass the Peregrine Exit Assessment during their senior year. Additionally, students must earn a C or above in Business Strategy (BUSI 450).

#### **Completing a Double Major or Concentration**

Accounting majors can double major or add a concentration in Financial Planning, Business Analytics, or another business-related major under the BSBA 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 Concentration

Students pursuing other BSBA majors can choose to add an Accounting concentration (12 credits). The Accounting concentration provides students with a foundation in financial, managerial, and tax accounting. Because accounting is the language of Business, majors with an Accounting concentration will develop a better understanding of financial information, providing them with enhanced analysis and decision-making skills in their specific business disciplines. The 12 credit hours required for a concentration in Accounting are:

Accounting Concentration		
ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 322	Cost Accounting	3
ACCT 423	Federal Income Tax – Individual	3
	<b>Total for Concentration:</b>	<b>12</b>