

# B.S. IN ACCOUNTING

*College of Business and Public Management*

## Curriculum

**General Education Requirements** (<http://catalog.wcupa.edu/undergraduate/general-education-requirements>)

English Composition requirements	6
Mathematics requirement	3
Select one of the following:	
MAT 115 Algebra, Functions, and Trigonometry <sup>1</sup>	
MAT 113 Algebra and Functions <sup>1</sup>	
MAT 143 Brief Calculus <sup>1</sup>	
MAT 131 Precalculus <sup>1</sup>	
MAT 161 Calculus I <sup>1</sup>	
Public Speaking requirement	3
SPK 208 Public Speaking	
or SPK 230 Business and Professional Speech Communication	
Behavioral & Social Science requirements	6
ECO 111 Principles of Economics (Macro) <sup>1</sup>	
Science requirements	6
Humanities requirements	6
PHI 101 Introduction to Philosophy	
PHI 150 Critical Thinking and Problem Solving	
PHI 180 Introduction to Ethics	
Arts requirement	3
Diverse Communities requirement	3
Interdisciplinary requirement	3
Student electives	9
Writing Emphasis requirements	9
<b>Major Requirements</b>	
ACC 201 Financial Accounting <sup>1</sup>	3
ACC 202 Managerial Accounting <sup>1</sup>	3
ACC 301 Intermediate Accounting I <sup>1</sup>	3
ACC 302 Intermediate Accounting II <sup>1</sup>	3
ACC 303 Cost Accounting I <sup>1</sup>	3
ACC 305 Intermediate Accounting III <sup>1</sup>	3
ACC 320 Accounting Information Systems	3
ACC 401 Auditing <sup>1</sup>	3
ACC 403 Federal Taxation I <sup>1</sup>	3
ACC 404 Federal Taxation II <sup>1</sup>	3
ACC 405 Advanced Accounting <sup>1</sup>	3
ACC 407 Not-For-Profit & Governmental Accounting <sup>1</sup>	3
BLA 201 Legal Environment of Business <sup>1</sup>	3
ECO 112 Principles of Economics (Micro) <sup>1</sup>	3
ECO 251 Quantitative Business Analysis I <sup>1</sup>	3
ECO 252 Quantitative Business Analysis II <sup>1</sup>	3
FIN 325 Corporate Finance <sup>1</sup>	3
MGT 200 Principles of Management <sup>1</sup>	3
MGT 313 Business and Society <sup>1</sup>	3
MGT 341 Production and Operations Management <sup>1</sup>	3
MGT 499 Business Policy and Strategy <sup>1</sup>	3
MKT 250 Principles of Marketing <sup>1</sup>	3
<b>Related/Cognate Requirements</b>	
MAT 143 Brief Calculus <sup>2</sup>	3
or MAT 161 Calculus I	
<b>Student Electives</b>	3

**Total Minimum Credits Required** 120

- <sup>1</sup> A minimum grade of C must be attained in each of these courses.
- <sup>2</sup> If either of these MAT courses is completed with a grade of C or better to fulfill general requirements, then a free elective may be substituted.

A minimum of 30 semester hours in business courses must be completed at West Chester University, with a minimum of 15 semester hours in 300-400 level ACC courses.

- <sup>1</sup> Course substitutions for MAT 113 are MAT 115 or MAT 131.
- <sup>2</sup> Course substitutions for MAT 143 are MAT 161 or MAT 162.
- <sup>3</sup> To progress in the accounting major program, students must maintain a 2.50 overall GPA.
- <sup>4</sup> To graduate, students must have a 2.50 overall GPA.

## Sample Course Plan

To track their individual degree progress, students are advised to access their Degree Progress Report (DPR) via myWCU regularly. For more information, visit [wcupa.edu/DegreeProgressReport](http://wcupa.edu/DegreeProgressReport).

The following is a suggested course sequence for this program; course offerings and availability are not guaranteed. Students should consult their academic advisor with any questions.

## B.S. Accounting - Advising Guide

### Effective for Students Entering Major Fall 2015 & After

Course	Title	Credits
<b>Year One</b>		
<b>Semester One</b>		
ECO 111	Principles of Economics (Macro)	3
MAT 115	Algebra, Functions, and Trigonometry	3
or	or Algebra and Functions	
MAT 113	or Precalculus	
or		
MAT 131		
WRT 120	Effective Writing I	3
Humanities Elective (HIS\ LIT)		3
Social Science Elective		3
Credits		15
<b>Semester Two</b>		
ECO 112	Principles of Economics (Micro)	3
Any Approved 200 level WRT Course		3
PHI 101	Introduction to Philosophy	3
or	or Critical Thinking and Problem	
PHI 150	Solving	
or	or Introduction to Ethics	
PHI 180		
Science Elective		3
MAT 143	Brief Calculus	3
or	or Calculus I	
MAT 161		
Credits		15
<b>Year Two</b>		
<b>Semester Three</b>		
ACC 201	Financial Accounting	3
Science Elective		3
MKT 250	Principles of Marketing	3
ECO 251	Quantitative Business Analysis I	3
MGT 200	Principles of Management	3
Credits		15

<b>Semester Four</b>		
ACC 202	Managerial Accounting	3
BLA 201	Legal Environment of Business	3
SPK 208	Public Speaking	3
or SPK 230	or Business and Professional Speech Communication	
ECO 252	Quantitative Business Analysis II	3
Arts Elective		3
See Applying for a Business Major below		
Credits		15
<b>Year Three</b>		
<b>Semester Five</b>		
ACC 301	Intermediate Accounting I	3
ACC 320	Accounting Information Systems	3
MGT 313	Business and Society (W)	3
FIN 325	Corporate Finance	3
Interdisciplinary Elective (I)		3
Credits		15
<b>Semester Six</b>		
ACC 302	Intermediate Accounting II	3
ACC 303	Cost Accounting I	3
ACC 407	Not-For-Profit & Governmental Accounting	3
Diversity Elective (J)		3
Free Elective		3
Credits		15
<b>Year Four</b>		
<b>Semester Seven</b>		
ACC 305	Intermediate Accounting III	3
ACC 403	Federal Taxation I	3
ACC 401	Auditing	3
MGT 341	Production and Operations Management	3
Free Elective		3
Credits		15
<b>Semester Eight</b>		
MGT 499	Business Policy and Strategy (W)	3
ACC 404	Federal Taxation II	3
ACC 405	Advanced Accounting	3
Free Elective		3
Free Elective		3
Credits		15
Total Credits		120

- A minimum of 15 credit hours in 300- or 400- level ACC courses must be taken at WCU.
- A minimum of 30 credit hours in business courses must be taken at WCU.
- A minimum grade of C is required in all MAJOR AREA courses and the following:

ECO 111	Principles of Economics (Macro)	3
ECO 112	Principles of Economics (Micro)	3
ACC 201	Financial Accounting	3
ACC 202	Managerial Accounting	3
ECO 251	Quantitative Business Analysis I	3
ECO 252	Quantitative Business Analysis II	3
BLA 201	Legal Environment of Business	3
FIN 325	Corporate Finance	3
MGT 200	Principles of Management	3

MGT 313	Business and Society	3
MGT 341	Production and Operations Management	3
MGT 499	Business Policy and Strategy	3
MKT 250	Principles of Marketing	3
Select one of the following:		3-4
MAT 113	Algebra and Functions	
MAT 115	Algebra, Functions, and Trigonometry	
MAT 131	Precalculus	
MAT 143	Brief Calculus	
MAT 161	Calculus I	

Otherwise these courses must be repeated until the required minimum (e.g., a grade of C or better) is earned. See catalog for WCU's repeat policy. Students must maintain a 2.5 overall GPA to register for 300 or 400 level business courses and to graduate.

- 1 Course substitution for MKT 250 is (Marketing Management).
- 2 Course substitutions for MAT 113 are MAT 115 or MAT 131.
- 3 Course substitutions for MAT 143 are MAT 161 or MAT 162.