

DEPARTMENT OF ACCOUNTING

410 Business and Public Management Center
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West Chester, PA 19383
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Department of Accounting (<http://www.wcupa.edu/business-publicManagement/accounting/>)

Lori Fuller (lfuller@wcupa.edu), *Chairperson*

The primary objective of the Department of Accounting is to provide quality academic instruction and advising to students enrolled in business programs. For the accounting major, the department prepares students to be professional accountants by providing the skills and knowledge necessary to perform competitively on national certification examinations, and to be proficient in performing a wide variety of accounting-related tasks in both public accounting and industry, as well as assume leadership roles in accounting and business.

The department prepares accounting graduates to:

- Understand basic accounting concepts
- Critically analyze accounting problems and develop solutions
- Use quantitative methods and technology to analyze accounting problems
- Effectively communicate information of an accounting nature through written and oral presentation
- Effectively interact with others as part of a team
- Understand the importance of ethical decision making in accounting
- Understand the impact of globalization on accounting

The Department of Accounting offers a full program of accounting courses designed to prepare a student for entrance into the fields of public, private, or governmental accounting. Students successfully completing the curriculum should be adequately prepared to take the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) examinations.

The following applies for students entering into the accounting major:

- All freshmen, external transfer students, and current WCU students who have not completed all prerequisites will be admitted to the pre-business accounting major and be advised by pre-business counselors.
- Current WCU students who complete all prerequisites will be admitted into the accounting major once grades are posted.

Programs

Major

- B.S. in Accounting (<https://catalog.wcupa.edu/undergraduate/business-public-management/accounting/accounting-bs/>)
 - Accelerated B.S. in Accounting to M.S. in Applied Statistics (<https://catalog.wcupa.edu/undergraduate/business-public-management/accounting/accounting-bs/>)

Minors

- Accounting (<https://catalog.wcupa.edu/undergraduate/business-public-management/accounting/accounting-minor/>)
- White Collar Crime (<https://catalog.wcupa.edu/undergraduate/business-public-management/accounting/white-collar-crime-minor/>)

Graduate Opportunities

See the graduate catalog for more information on the Master of Business Administration programs. (<https://catalog.wcupa.edu/graduate/business-public-management/business-administration/>)

Policies

- See undergraduate admissions information. (<https://catalog.wcupa.edu/general-information/admissions-enrollment/undergraduate-admissions/>)
- See academic policies. (<https://catalog.wcupa.edu/undergraduate/academic-policies-procedures/>)

All undergraduate students are held to the academic policies and procedures outlined in the undergraduate catalog. Students are encouraged to review departmental handbooks for program tips, suggested course sequences, and explanations of procedures. When applicable, additional policies for specific department programs may be listed below.

Prerequisites for Entry into the Business Majors: Accounting, Economics, Finance, Management and Marketing

To apply for their business major, students must:

1. Complete ECO 111, ECO 112, ECO 251, MGT 200, MKT 250, and ACC 201 with a C or better in each course
2. Pass and complete both MAT 113 and MAT 143 with a C or better required in at least one of them. If a student is placed directly into MAT 143 and receives a C or higher or has completed MAT 161 or MAT 162 with a C or better, then the student does not have to take MAT 113 (replaced as a free elective).
3. Have a minimum overall GPA of 2.50
4. Have at least 45 credit hours

These requirements must be met to be eligible to register for 300 and 400 level business courses. The same rules apply to all transfer students—both internal (those from within the University) and external (those from a non-WCU institution).

Accounting Major Graduation Policies

To progress in the Department of Accounting's major program, students must maintain a 2.50 overall GPA. To graduate with an earned degree from the program, students must have a 2.50 overall GPA.

Accounting Minor Policies

To be admitted into the Accounting Minor or White Collar Crime Minor programs, students must have an overall GPA of 2.50. Once admitted to one of the minors, a 2.50 overall GPA must be maintained in order to graduate with the earned degree.

Accelerated Program Policy

Refer to the Accelerated Programs page (<https://catalog.wcupa.edu/undergraduate/accelerated-programs/>) for more information.

Faculty

Professors

Robert P. Derstine (rderstine@wcupa.edu) (2013)
B.S.B.A., M.B.A., Drexel University; Ph.D., State University of New York at Buffalo

Kevin E. Flynn (kflynn@wcupa.edu) (1998)
B.S. Miami University of Ohio; M.S., Drexel University; Ph.D., Drexel University

Lori Fuller (lfuller2@wcupa.edu) (2009)
Chairperson, Accounting
B.B.A., University of Oklahoma; Ph.D., Arizona State University

Peter Oehlers (poehlers@wcupa.edu) (2004)
B.S., Rowan University; M.B.A., Drexel University; D.B.A., Louisiana Tech University

Associate Professors

Sean Andre (sandre@wcupa.edu) (2016)
B.A., M.A., Ph.D., University of Wisconsin, Madison

Richard Barndt (rbarndt@wcupa.edu) (2010)
B.S., M.B.A., La Salle University; Ed.D., Widener University

Joy Embree (jembree@wcupa.edu) (2016)
M.B.A., University of Akron; Ph.D., University of Nebraska-Lincoln;
C.P.A., Wyoming

Natalya V. Khimich (nkhimich@wcupa.edu) (2023)
B.S., M.S., Nizhny Novgorod State University, Russia; M.S., University
of Central Florida; M.S., Ph.D., University of California

Ki Kyung Song (ksong@wcupa.edu) (2018)
B.A., Ewha Women's University, South Korea; M.S., Ph.D., Temple
University

Assistant Professor

Phyllis A. Belak (pbelak@wcupa.edu) (2013)
B.S., West Chester University of Pennsylvania; M.B.A., Drexel
University

Courses

ACC

ACC 199. Accounting Transfer Credits. 1-10 Credits.

Transfer Credits
Repeatable for credit.

ACC 201. Financial Accounting. 3 Credits.

Introduction to financial accounting. A conceptual approach to recording, summarizing, presenting, and evaluating the financial affairs of a business.
Distance education offering may be available.

ACC 202. Managerial Accounting. 3 Credits.

Introduction to Management Accounting. A conceptual approach to accumulating, processing, and analyzing financial information for management's use when making informed business decisions regarding the company.

ACC 202 Prerequisite: Successful completion of ACC 201 with minimum grade of D-.
Distance education offering may be available.

ACC 250. Business Skill Sets. 2 Credits.

This course teaches a hybrid of tangible skill sets, both hard and soft skills, that are translatable to the student's future professional career. Students will use critical thinking to apply learned Excel functions to different professional focus areas, work collaboratively with peers, practice business decision-making, and work towards continuing career development.

ACC 300. Fraud Examination for Managers. 3 Credits.

Introduces tools necessary to understand the prevention, detection, and investigation of fraud. The course utilizes an interdisciplinary approach to develop and integrate students' knowledge of law, criminal justice, and the basic concepts of accounting for the purpose of obtaining a comprehensive view of fraud.

ACC 300 Prerequisite: Successful completion of ACC 201, with minimum grade of D-, and minimum 2.50 cumulative GPA.

Gen Ed Attribute: Interdisciplinary Requirement

Distance education offering may be available.

ACC 301. Intermediate Accounting I. 3 Credits.

Analysis and evaluation of asset, liability, and equity accounts. Emphasis on understanding income recognition and solvency issues.

ACC 301 Prerequisite: Successful completion of ACC 202, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 302. Intermediate Accounting II. 3 Credits.

Continuation of ACC 301.

ACC 302 Prerequisite: Successful completion of ACC 301, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 303. Cost Accounting I. 3 Credits.

Techniques of product unit cost determination and uses of cost data in managerial decisions.

ACC 303 Prerequisite: Successful completion of ACC 202, with minimum grade of D-; and minimum 2.50 cumulative GPA.

ACC 305. Intermediate Accounting III. 3 Credits.

Continuation of ACC 302.

ACC 305 Prerequisite: Successful completion of ACC 302, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 313. Case Studies in Financial Fraud. 3 Credits.

A case study approach to an in-depth analysis of accounting fraud and the accompanying breakdown in ethics.

ACC 313 Prerequisite: Successful completion of ACC 201 with minimum grade of D-.
Distance education offering may be available.

ACC 320. Accounting Information Systems. 3 Credits.

Accounting information systems (AIS) collect and process information used in business organization planning, decision making, and financial reporting. The course examines the nature and purpose of an AIS, internal controls related to AIS, as well as the capture and delivery of relevant information. These topics are supported by hands-on computer experience.

ACC 320 Prerequisite: Successful completion of ACC 201, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 330. Accounting Data Analytics. 3 Credits.

Big data presents both opportunities and challenges for accounting professionals. Accounting professionals are expected to know how data is created, collected, stored, and accessed. Students will gain hands-on experience with information technology used for analysis. Project-oriented computer-based assignments are used to enhance knowledge and skills.

ACC 330 Prerequisite: Successful completion of ACC 202 and ECO 251, with minimum grades of D-.

ACC 399. Accounting Transfer Elective Upper Level. 1-10 Credits.

Transfer Elective Upper Level
Repeatable for credit.

ACC 400. Internship. 3-6 Credits.

The business internship for students in accounting enhances the student's educational experience by providing a substantive work experience in the business world.

ACC 400 Prerequisite: Minimum 2.50 cumulative GPA.
Repeatable for credit.

ACC 401. Auditing. 3 Credits.

Introduces the fundamentals of attestation and other assurance services. The course predominately features external audits of historic financial statements.

ACC 401 Prerequisite: Successful completion of ACC 302, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 403. Federal Taxation I. 3 Credits.

A study of the basic rules and regulations of the United States federal income tax system as it applies to individuals and sole proprietorships.

ACC 403 Prerequisite: Successful completion of ACC 202, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 404. Federal Taxation II. 3 Credits.

A study of the rules and regulations of the United States federal income tax as it applies to property transactions, C corporations, S corporations, partnerships, and proprietorships. Course topics also include federal gift and estate taxation. Emphasis is placed on compliance with the federal tax laws.

ACC 404 Prerequisite: Successful completion of ACC 403, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 405. Advanced Accounting. 3 Credits.

In depth study of a variety of advanced accounting topics including: segment and interim reporting; corporations in financial difficulty; partnership accounting; corporate acquisitions, investments, and interests; consolidations; and foreign currency transactions.

ACC 405 Prerequisite: Successful completion of ACC 302, with minimum grade of D-, and minimum 2.50 cumulative GPA.

Distance education offering may be available.

ACC 407. Not-For-Profit & Governmental Accounting. 3 Credits.

This course includes a study of accounting principles, accounting procedures, and financial reporting practices of not-for-profit organizations and state and local governments.

ACC 407 Prerequisite: Successful completion of ACC 301, with minimum grade of D-, and minimum 2.50 cumulative GPA.

ACC 410. Directed Studies in Accounting. 1-3 Credits.

Special research projects, reports, and readings in accounting.

ACC 410 Prerequisite: Successful completion of ACC 201 and ACC 202, with minimum grades of D-; and minimum 2.50 cumulative GPA.

Gen Ed Attribute: Writing Emphasis (select both)

Distance education offering may be available.

Repeatable for credit.

ACC 415. Professional Accounting. 3 Credits.

This course is intended to develop and implement students' knowledge currently required for professional accounting careers.

ACC 415 Prerequisite: Successful completion of ACC 201 and ACC 202, with minimum grades of D-, and a minimum 2.50 cumulative GPA; or permission of instructor.