

# B.S. IN ACCOUNTING

*College of Business and Public Management*

## Curriculum

| Code   | Title   | Credits |
|--|---|---------|
| <b>GENERAL EDUCATION REQUIREMENTS</b> ( <a href="http://catalog.wcupa.edu/undergraduate/general-education-requirements/">http://catalog.wcupa.edu/undergraduate/general-education-requirements/</a> )        |   |         |
| <b>Academic Foundations</b>  |   |         |
| First Year Experience requirement  |   | 4       |
| English Composition requirement  |   | 6-7     |
| Mathematics requirement <sup>1</sup>   |   | 3-4     |
| MAT 113  | Algebra and Functions                               |         |
| MAT 115  | Algebra, Functions, and Trigonometry                |         |
| MAT 131  | Precalculus   |         |
| MAT 143  | Brief Calculus <sup>2</sup>                         |         |
| or MAT 161   | Calculus I  |         |
| Interdisciplinary requirement  |   | 3       |
| Diverse Communities requirement  |   | 3       |
| Ethics requirement   |   | 3       |
| MGT 313  | Business and Society                                |         |
| <b>Distributed Disciplinary Foundations</b>  |   |         |
| Science requirement <sup>3</sup>   |   | 6-8     |
| CSC 112  | Programming & Data Science                          |         |
| or GEO 104   | Introduction to Geospatial Technology and Analytics |         |
| Behavioral & Social Science requirement  |   | 6       |
| ECO 111  | Principles of Economics (Macro) <sup>1</sup>        |         |
| Humanities requirement   |   | 6       |
| PHI 101  | Introduction to Philosophy                          |         |
| or PHI 150   | Critical Thinking and Problem Solving               |         |
| or PHI 180   | Introduction to Ethics                              |         |
| Arts requirement   |   | 3       |
| <b>ADDITIONAL BACCALAUREATE REQUIREMENTS</b> ( <a href="http://catalog.wcupa.edu/undergraduate/general-education-requirements/">http://catalog.wcupa.edu/undergraduate/general-education-requirements/</a> ) |   |         |
| <b>University Requirements</b>   |   |         |
| Writing Emphasis requirement   |   | 9       |
| Speaking Emphasis requirement <sup>4</sup>   |   | 9       |
| <b>Degree Requirements</b>   |   |         |
| Capstone requirement   |   | 1-15    |
| <b>MAJOR REQUIREMENTS</b>  |   |         |
| <b>Pre-Business Requirements</b> <sup>1,5</sup>  |   |         |
| ECO 111  | Principles of Economics (Macro) <sup>6</sup>        | 3       |
| ECO 112  | Principles of Economics (Micro)                     | 3       |
| ACC 201  | Financial Accounting                                | 3       |
| ECO 251  | Business Analytics I                                | 3       |
| MAT 143  | Brief Calculus <sup>6</sup>                         | 3-4     |
| or MAT 161   | Calculus I  |         |
| MGT 200  | Principles of Management                            | 3       |
| MKT 250  | Principles of Marketing                             | 3       |
| <b>Business Core</b> <sup>1,7</sup>  |   |         |
| ACC 202  | Managerial Accounting                               | 3       |
| BLA 201  | Legal Environment of Business                       | 3       |
| ECO 351  | Business Analytics II                               | 3       |

|         |                                      |   |
|---------|--------------------------------------|---|
| FIN 325 | Corporate Finance                    | 3 |
| MGT 313 | Business and Society <sup>6</sup>    | 3 |
| MGT 341 | Production and Operations Management | 3 |

### Major Core Courses <sup>1,7</sup>

|         |  |   |
|---------|--|---|
| ACC 301 | Intermediate Accounting I                | 3 |
| ACC 302 | Intermediate Accounting II               | 3 |
| ACC 303 | Cost Accounting I                        | 3 |
| ACC 305 | Intermediate Accounting III              | 3 |
| ACC 320 | Accounting Information Systems           | 3 |
| ACC 401 | Auditing                                 | 3 |
| ACC 403 | Federal Taxation I                       | 3 |
| ACC 404 | Federal Taxation II                      | 3 |
| ACC 405 | Advanced Accounting                      | 3 |
| ACC 407 | Not-For-Profit & Governmental Accounting | 3 |

### Student Electives

Complete additional credits as needed to reach 120 total. <sup>8</sup>

### Capstone Requirement

|         |   |   |
|---------|---|---|
| MGT 499 | Business Policy and Strategy <sup>1,7,9</sup> | 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 are completed with a grade of C or better to fulfill general requirements, then MAT 113 is not required.
- <sup>3</sup> Internal/external transfer students who have already taken two approved general education science classes are exempt from CSC 112 or GEO 104.
- <sup>4</sup> SPK 208 or SPK 230 is recommended.
- <sup>5</sup> Must be completed prior to applying to any business major.
- <sup>6</sup> Satisfies a General Education requirement.
- <sup>7</sup> A minimum GPA of 2.5 is required to register for 300- or 400-level business classes.
- <sup>8</sup> ACC 250 is recommended.
- <sup>9</sup> This course fulfills the Capstone requirement as well as the upper-level Writing Emphasis and Speaking Emphasis requirements.

## Accelerated B.S. in Accounting to M.S. in Applied Statistics Program

To be considered for the accelerated program students must have attained (completed) 60 credits and have a minimum cumulative grade point average (GPA) of 3.0. Students in the accelerated program can substitute up to 6 credits of graduate coursework for student electives that satisfy the B.S. program requirements. These courses are shown below. Students considering the accelerated program should also take MAT 243.

| Code                           | Title  | Credits |
|--------------------------------|--|---------|
| <b>Elective Courses</b>        |  |         |
| Select from the courses below: |  |         |
| STA 504                        | Mathematical Statistics I with Calculus Review | 4       |
| STA 511                        | Intro Stat Computing & Data Management         | 3       |
| STA 506                        | Mathematical Statistics II                     | 3       |
| STA 512                        | Principles of Experimental Analysis            | 4       |

## 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) (<http://wcupa.edu/degreeprogressreport/>).

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

## B.S. in Accounting

| Course                             | Title   | Credits   |
|------------------------------------|---|-----------|
| <b>Year One</b>                    |   |           |
| <b>Fall</b>                        |   |           |
| ECO 111                            | Principles of Economics (Macro)                         | 3         |
| MAT 113                            | Algebra and Functions                                   | 3         |
| or<br>MAT 115                      | or Algebra, Functions, and Trigonometry                 |           |
| or<br>MAT 131                      | or Precalculus  |           |
| WRT 120                            | Effective Writing I                                     | 3         |
| or<br>WRT 123                      | or Effective Writing with Supplemental Writing Workshop |           |
| FYE 100X                           | First Year Experience                                   | 4         |
| Humanities Gen Ed (HIS/LIT)        |   | 3         |
| <b>Credits</b>                     |   | <b>16</b> |
| <b>Spring</b>                      |   |           |
| ECO 112                            | Principles of Economics (Micro)                         | 3         |
| MAT 143                            | Brief Calculus  | 3         |
| or<br>MAT 161                      | or Calculus I   |           |
| CSC 112                            | Programming & Data Science                              | 3         |
| or<br>GEO 104                      | or Introduction to Geospatial Technology and Analytics  |           |
| WRT 2XX                            | 200-level WRT Course                                    | 3         |
| Behavioral & Social Science Gen Ed |   | 3         |
| <b>Credits</b>                     |   | <b>15</b> |
| <b>Year Two</b>                    |   |           |
| <b>Fall</b>                        |   |           |
| ACC 201                            | Financial Accounting                                    | 3         |
| MKT 250                            | Principles of Marketing                                 | 3         |
| ECO 251                            | Business Analytics I                                    | 3         |
| MGT 200                            | Principles of Management                                | 3         |
| Science Gen Ed                     |   | 3         |
| <b>Credits</b>                     |   | <b>15</b> |
| <b>Spring</b>                      |   |           |
| ACC 202                            | Managerial Accounting                                   | 3         |
| ACC 250                            | Business Skill Sets                                     | 2         |
| BLA 201                            | Legal Environment of Business                           | 3         |
| ECO 351                            | Business Analytics II                                   | 3         |
| SPK 208                            | Public Speaking   | 3         |
| or<br>SPK 230                      | or Business and Professional Speech Communication       |           |
| <b>Credits</b>                     |   | <b>14</b> |
| <b>Year Three</b>                  |   |           |
| <b>Fall</b>                        |   |           |
| ACC 301                            | Intermediate Accounting I                               | 3         |
| ACC 320                            | Accounting Information Systems                          | 3         |
| MGT 313                            | Business and Society                                    | 3         |
| FIN 325                            | Corporate Finance                                       | 3         |
| Interdisciplinary Gen Ed           |   | 3         |
| <b>Credits</b>                     |   | <b>15</b> |

|                            |  |            |
|----------------------------|--|------------|
| <b>Spring</b>              |  |            |
| ACC 302                    | Intermediate Accounting II               | 3          |
| ACC 303                    | Cost Accounting I                        | 3          |
| ACC 407                    | Not-For-Profit & Governmental Accounting | 3          |
| PHI 101                    | Introduction to Philosophy               | 3          |
| or<br>PHI 150              | or Critical Thinking and Problem Solving |            |
| or<br>PHI 180              | or Introduction to Ethics                |            |
| Arts Gen Ed                |  | 3          |
| <b>Credits</b>             |  | <b>15</b>  |
| <b>Year Four</b>           |  |            |
| <b>Fall</b>                |  |            |
| ACC 305                    | Intermediate Accounting III              | 3          |
| ACC 401                    | Auditing                                 | 3          |
| ACC 403                    | Federal Taxation I                       | 3          |
| MGT 341                    | Production and Operations Management     | 3          |
| Free Elective              |  | 3          |
| <b>Credits</b>             |  | <b>15</b>  |
| <b>Spring</b>              |  |            |
| ACC 404                    | Federal Taxation II                      | 3          |
| ACC 405                    | Advanced Accounting                      | 3          |
| MGT 499                    | Business Policy and Strategy             | 3          |
| Diverse Communities Gen Ed |  | 3          |
| Free Elective              |  | 3          |
| <b>Credits</b>             |  | <b>15</b>  |
| <b>Total Credits</b>       |  | <b>120</b> |

## Accelerated B.S. in Accounting to M.S. in Applied Statistics

| Course                             | Title  | Credits   |
|------------------------------------|--|-----------|
| <b>Year One</b>                    |  |           |
| <b>Fall</b>                        |  |           |
| ECO 111                            | Principles of Economics (Macro)                        | 3         |
| MAT 143                            | Brief Calculus   | 3         |
| or<br>MAT 161                      | or Calculus I  |           |
| WRT 120                            | Effective Writing I                                    | 3         |
| FYE 100X                           | First Year Experience                                  | 4         |
| Humanities Gen Ed (HIS/LIT)        |  | 3         |
| <b>Credits</b>                     |  | <b>16</b> |
| <b>Spring</b>                      |  |           |
| ECO 112                            | Principles of Economics (Micro)                        | 3         |
| MAT 243                            | Calculus and Linear Algebra for Applied Statistics     | 4         |
| CSC 112                            | Programming & Data Science                             | 3         |
| or<br>GEO 104                      | or Introduction to Geospatial Technology and Analytics |           |
| WRT 2XX                            | 200-Level WRT Course                                   | 3         |
| Behavioral & Social Science Gen Ed |  | 3         |
| <b>Credits</b>                     |  | <b>16</b> |
| <b>Year Two</b>                    |  |           |
| <b>Fall</b>                        |  |           |
| ACC 201                            | Financial Accounting                                   | 3         |
| MKT 250                            | Principles of Marketing                                | 3         |
| MGT 200                            | Principles of Management                               | 3         |
| ECO 251                            | Business Analytics I                                   | 3         |

|                          |  |            |
|--------------------------|--|------------|
| Science Gen Ed           |  | 3          |
| <b>Credits</b>           |  | <b>15</b>  |
| <b>Spring</b>            |  |            |
| ACC 202                  | Managerial Accounting                                | 3          |
| BLA 201                  | Legal Environment of Business                        | 3          |
| ECO 351                  | Business Analytics II                                | 3          |
| SPK 208                  | Public Speaking                                      | 3          |
| or<br>SPK 230            | or Business and Professional Speech<br>Communication |            |
| Arts Gen Ed              |  | 3          |
| <b>Credits</b>           |  | <b>15</b>  |
| <b>Year Three</b>        |  |            |
| <b>Fall</b>              |  |            |
| ACC 301                  | Intermediate Accounting I                            | 3          |
| ACC 320                  | Accounting Information Systems                       | 3          |
| ACC 403                  | Federal Taxation I                                   | 3          |
| MGT 313                  | Business and Society                                 | 3          |
| Interdisciplinary Gen Ed |  | 3          |
| <b>Credits</b>           |  | <b>15</b>  |
| <b>Spring</b>            |  |            |
| ACC 302                  | Intermediate Accounting II                           | 3          |
| ACC 303                  | Cost Accounting I                                    | 3          |
| ACC 404                  | Federal Taxation II                                  | 3          |
| ACC 407                  | Not-For-Profit & Governmental<br>Accounting          | 3          |
| FIN 325                  | Corporate Finance                                    | 3          |
| <b>Credits</b>           |  | <b>15</b>  |
| <b>Year Four</b>         |  |            |
| <b>Fall</b>              |  |            |
| ACC 305                  | Intermediate Accounting III                          | 3          |
| ACC 401                  | Auditing   | 3          |
| MGT 341                  | Production and Operations Management                 | 3          |
| PHI 180                  | Introduction to Ethics                               | 3          |
| STA 511                  | Intro Stat Computing & Data<br>Management            | 3          |
| <b>Credits</b>           |  | <b>15</b>  |
| <b>Spring</b>            |  |            |
| MGT 499                  | Business Policy and Strategy                         | 3          |
| ACC 405                  | Advanced Accounting                                  | 3          |
| STA 512                  | Principles of Experimental Analysis                  | 4          |
| Free Elective            |  | 3          |
| <b>Credits</b>           |  | <b>13</b>  |
| <b>Total Credits</b>     |  | <b>120</b> |