

# B.S. IN ACCOUNTING

*College of Business and Public Management*

## Curriculum

Code	Title	Credits
<b>GENERAL EDUCATION REQUIREMENTS</b> ( <a href="https://catalog.wcupa.edu/undergraduate/general-education-requirements/">https://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="https://catalog.wcupa.edu/undergraduate/general-education-requirements/">https://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
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### 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	or Algebra, Functions, and	
MAT 115	Trigonometry	
or	or Precalculus	
MAT 131		
WRT 120	Effective Writing I	3
or	or Effective Writing with Supplemental	
WRT 123	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	or Calculus I	
MAT 161		
CSC 112	Programming & Data Science	3
or	or Introduction to Geospatial	
GEO 104	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	or Business and Professional Speech	
SPK 230	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	or Critical Thinking and Problem	
PHI 150	Solving	
or	or Introduction to Ethics	
PHI 180		
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	or Calculus I	
MAT 161		
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	or Introduction to Geospatial	
GEO 104	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 SPK 230	or Business and Professional Speech 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 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 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>