

BILL & VIEVE GORE SCHOOL OF BUSINESS

ACCOUNTING

Faculty

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Program Goals

The Accounting Program offers both a Bachelor of Science and Bachelor of Arts degree in Accounting. Students who wish to sit for the Uniform Certified Public Accounting (CPA) examination will need to complete additional graduate hours in business and accounting. The learning goals for both the B.A. and B.S. Accounting programs are:

- Demonstrate knowledge of relevant professional standards and the regulatory environment within the core accounting areas:
 - Financial Accounting
 - Cost Accounting
 - Tax
 - Audit
- Use technology to facilitate and enhance accounting and financial reporting processes.
- Perform research skills and methodology using appropriate and relevant standards, rules, laws and principles required to make sound business judgments.
- Communicate clearly and concisely when conveying relevant financial and related non-financial information so that decision makers can make informed decisions.

Program Requirements

To fulfill the requirements for the major in Accounting, students must complete the courses outlined below and maintain a minimum 2.3 GPA in all coursework required by the program. Students are also required to complete the ETS Major Field Test in Business before they are eligible to graduate (exceptions may be considered by program chair when relocation or other conditions make completion of the test impractical).

Students who wish to qualify to sit for the CPA examination are required to complete additional graduate work in business and accounting. Students are encouraged to meet with their program advisor for specific requirements. Information on the MBA or MACC program admission requirements is found in the Graduate section of this catalog.

Prior to the spring of their senior year, Accounting majors may apply as early entrants to the MACC program. If accepted, students may begin taking the spring MACC program requirements during their final undergraduate spring semester. Thereafter, the student would continue course requirements in the MACC program as a graduate student.

Students must meet the university-wide graduation requirements in addition to the Accounting major:

- WCore or Honors College requirements
- 30 upper division hours
- 124 total hours

Undergraduate Business Core

Students in all business majors (with the exception some economics programs) complete a common undergraduate core designed to develop skills in all functional areas of business.

There are two components to the common undergraduate core: the lower-division requirements, and the upper-division requirements. Since many of the lower-division core requirements are prerequisites for upper-division core requirements, students should work to complete lower-division courses early in their programs. Upper-division core requirements should be taken when prerequisites are met. Prerequisites are noted in the table below.

Requirement Description	Credit Hours	Prerequisites
I. Core Lower Division Courses	25	
ACCT 213 Financial Accounting	3	BUSI 101A and BUSI 101B
BUSI 101A Business Fundamentals I: Communicating	3	
BUSI 101B Business Fundamentals I: Calculating	3	MATH 101 or above
BUSI 101C Business Fundamentals 1: Company Lab	0	
BUSI 200 Applied Business Math and Modeling	3	BUSI 101A and BUSI 101B

Requirement Description	Credit Hours	Prerequisites
BUSI 225 Business Law and Ethics	3	BUSI 101A and BUSI 101B
ECON 253 Elementary Macroeconomics	3	MATH 101 or above
ECON 263 Elementary Microeconomics	3	MATH 101 or above
DATA 220 Introduction to Statistics	4	
II. Core Upper Division Courses	23-25	
ACCT 313 Managerial Accounting	3	ACCT 213
BUSI 300 Information Technology	3	BUSI 200
BUSI 350 Business Fundamentals II: Integrative Core. The ETS exam is administered in BUSI 350. Learn more about ETS.	2	ACCT 313; BUSI 225, 300; DATA 150 or 220; ECON 263; FINC 300; MGMT 305, MGMT 309; MKTG 300.
BUSI 440 or Business Fundamentals III: Internship or	1-8	BUSI 350, junior or senior standing, and signed approval from the Practice/ Exp Director.
BUSI 441 or Business Practicum or	2-4	
BUSI 442 Business Portfolio	2	
Transfer students must complete a minimum of fifteen Westminster credit hours or obtain permission of instructor prior to completing an internship for credit. All business majors are required to complete BUSI 440 or BUSI 441 or BUSI 442.		
FINC 300 Business Finance	3	BUSI 200 and ACCT 213
MGMT 305 Principles of Management	4	BUSI 101A and BUSI 101B
MGMT 309 Operations Management	3	BUSI 200
MKTG 300 Principles of Marketing	3	BUSI 101A and BUSI 101B
Total Hours for the Program	48-50	

Bachelor of Science in Accounting

Requirement Description	Credit Hours	Prerequisites
I. Undergraduate Business Core	48-50	
Please refer to Undergraduate Business Core for requirements.		
II. Major Requirements	28	
ACCT 350 Intermediate Accounting I	4	ACCT 213
ACCT 360 Intermediate Accounting II	4	ACCT 350
ACCT 374 Cost Accounting	4	ACCT 313
ACCT 405 Accounting Analytics Project	1	
ACCT 454 Auditing	4	ACCT 360
ACCT 471 Individual Income Tax I	3	ACCT 313

Requirement Description	Credit Hours	Prerequisites
ACCT 472 Individual Income Tax II	1	ACCT 313
ACCT 495 Advanced Accounting	3	ACCT 360
BUSI 400 Data Analytics	4	
III. Senior Capstone	4	
ACCT 467 Accounting Information Systems	4	ACCT 313 and BUSI 300
Total Hours for the B.S. Accounting Program	80-82	

Note: All students must complete 124 hours of coursework to graduate, 30 hours of which must be upper division (300 level or above). Students may need to take other courses to complete the university hours requirement. Please refer to the Undergraduate Degree Requirements section of this catalog for information about restrictions when completing a major and a minor or two majors.

Bachelor of Arts in Accounting

Requirement Description	Credit Hours	Prerequisites
I. Undergraduate Business Core	48-50	
Please refer to Undergraduate Business Core for requirements.		
II. Bachelor of Arts Requirements	12	
Students completing the Bachelor of Arts option (B.A.) must complete either:		
a. A declared academic minor other than a Business minor or		
b. Twelve credit hours of a single world language or		
c. Eight credit hours of a single world language and either:		
<ul style="list-style-type: none"> • credit hours of a Westminster May term study/cultural international experience or • four credits of an international study tour transferred from an accredited college or university. 		
See World Language Requirement for equivalencies, AP and CLEP credit policy.		
III. Major Requirements	28	
ACCT 350 Intermediate Accounting I	4	ACCT 213
ACCT 360 Intermediate Accounting II	4	ACCT 350
ACCT 374 Cost Accounting	4	ACCT 313
ACCT 405 Accounting Analytics Project	1	
ACCT 454 Auditing	4	ACCT 360
ACCT 471 Individual Income Tax I	3	ACCT 313
ACCT 472 Individual Income Tax II	1	ACCT 313
ACCT 495 Advanced Accounting	3	ACCT 360
BUSI 400 Data Analytics	4	BUSI 300
IV. Senior Capstone	4	
ACCT 467 Accounting Information Systems	4	ACCT 313 and BUSI 300
Total Hours for the B.A. Accounting Program	92-94	

Note: All students must complete 124 hours of coursework to graduate, 30 hours of which must be upper-division (300 level or above). Students may need to take other courses to complete the university hours requirement. Please refer to the Undergraduate Degree Requirements section of this catalog for information about restrictions when completing a major and a minor or two majors.

Recommended Plan of Study for Accounting (B.A. and B.S.)

Starting Business as a First-Year Student

	Fall Semester	Spring Semester
Year 1	WCORE 1 WCORE 2 BUSI 101A (LC) BUSI 101B (LC)	WCORE 3 WCORE 4 DATA 220 ACCT 213
Year 2	WCORE 5 ACCT 313 BUSI 200 ECON 253	ACCT 374 BUSI 225 ECON 263 BUSI 300
Year 3	ACCT 350 MKTG 300 MGMT 309 FINC 300	ACCT 360 BUSI 400 WCORE 6 BUSI 350 Language I (B.A.) Summer: ACCT 405 BUSI 440
Year 4	ACCT 454 ACCT 471 ACCT 467 Language II (B.A.)	ACCT 472 ACCT 495 Language III (B.A.)