



ACCOUNTING College of Business and Economics

The Accounting major provides specialized knowledge in accounting and financial reporting as well as insights into the economic activities of an organization. In addition to specific accounting courses, there are other required and elective courses that balance and complement the focused course of study in accounting and combine into a broad-based education in management.

Accounting students are encouraged to participate in an internship after their first semester. Internships are a vital extension and application of the learning experience and provide keen insights to the actual operations of an organization. The Center for Career Development and the Division of Accounting coordinate placement to help students find the right internship.

The accounting honorary society, Beta Alpha Psi, conducts a full program of professional and social activities that are open to all students. Outside speakers offer technical information and professional contacts that are very helpful in career development.

College of Business and Economics

Finding your niche in the global marketplace may seem daunting; on Wall Street a long shot. Finding your place on Main Street might not be as easy as imagined. The challenges may seem great, and they are. We'll help you meet those challenges and build the strengths and skills you need. We will help you bring together the professionalism you'll need for Wall Street, West Virginia, or the world.

The College prides itself on the care it takes to support its students up to and beyond graduation. Advisors in the College's undergraduate advising center have often been awarded the National Honor Society's Golden Apple Award, given by students to faculty and staff for extraordinary assistance. The Center for Career Development coaches students in résumé writing and interview strategies, helps students find internships, and plugs them into the College's extensive network of potential employers. Students and businesses interested in pursuing an entrepreneurial approach to business leadership can turn to the Entrepreneurship Center. Students interested in global issues can choose one of the College's several study abroad programs.

The College offers its students and faculty a full array of sophisticated computer and communication technologies. All College curricula include hands-on experience with computer technologies that students need to succeed. A wireless network enables students with laptops to access software from many places in the College building. The College is a state leader in developing distance learning technologies so that it can serve West Virginia citizens across the state.

Accreditation

The College of Business and Economics has held continuous accreditation by AACSB International since 1954. This accreditation assures students and prospective employers that the College's programs adhere to the highest standards of excellence in nationally recognized business programs. Of the more than 2,000 business programs in the country, 530 hold AACSB business accreditation. Only 169 have accounting accreditation.

Career Opportunities

The Accounting Program prepares students for entry into professional accounting positions in accounting, business, and financial services that lead to executive careers as controllers, financial officers, certified public accountants, managerial accountants, internal auditors, tax accountants, and public administrative officers. Accountants with forensic investigation skills are needed by attorneys and law enforcement agencies at the state, local, and federal level, and with government agencies such as the Securities and Exchange Commission, the IRS, and the US Office of Inspector General.



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<http://www.be.wvu.edu/>

Admission

High school students interested in studying business or economics should complete at least three units (four preferred) of mathematics, four of English, three of social studies, and three of science. Any student meeting WVU admissions requirements may begin taking the freshman and sophomore level courses required for admission into the College of Business and Economics.

Students apply for admission to the College of Business and Economics at the beginning of the second semester of the sophomore year (expecting to have successfully completed 58 credit hours by the end of that semester). To be eligible for application to the College, these 58 credit hours must include two economics classes, two accounting classes, one statistics class, one computer science class, two math classes (including calculus), and two classes of English composition and rhetoric. A minimum cumulative GPA at or above 2.50 is required to apply, but because of high demand, a GPA substantially higher than 2.50 is generally necessary to gain admission. To declare a major in Accounting, students must earn a grade of B or better in both principles of accounting courses.

Curriculum

The College offers two bachelor's degrees: a bachelor of science in business administration and a bachelor of science in economics. All students earning BSBA degrees (accounting, finance, management, marketing, and management information systems majors) take the 37 credit-hour core business curriculum. This curriculum is modeled on the interrelationships among the functional areas of business as they occur in the real world. Emphasis is on developing skills for effective teamwork, communication, and leadership—the skills employers value highly.

In addition to the core classes, Accounting majors must earn credit hours from courses in accounting and business law. Accounting courses include Management Accounting, Financial Accounting, Income Tax Accounting, Not-for-Profit Accounting, Auditing, and Accounting Systems. Case studies and team projects are used in many accounting courses to help students develop critical analysis and communication skills. To complete degree requirements, Accounting students must earn at least an additional eight credit hours of non-business electives, and meet WVU General Education Curriculum requirements, for a total of 128 credit hours.

The Accounting major is also designed to give students the basic educational background necessary to prepare for the professional exams that may be required in their careers, including the CPA, the CMA and the CIA exams. Many states, including West Virginia, require 150 hours of college credit to take the exam. The College offers a yearlong master of professional accountancy (MPA) degree that meets this requirement while allowing students to earn a graduate degree.

Graduate School Opportunities

The structured educational experience of a graduate program broadens and deepens the student's knowledge and skills. Because many states, including West Virginia, require 150 hours of formal education before taking the CPA examination, earning a master's of professional accountancy can be a very smart career investment. The College also offers graduate students a certificate in forensic accounting. Forensics courses

include Fraud Investigation, Fraud Data Analysis, and Criminology and Legal Issues. Accounting graduates with some work experience are also excellent candidates for MBA programs. The College offers both a full-time MBA program and an Executive MBA program for working professionals. Accounting graduates might also consider earning the College's master of science in industrial relations (MSIR). Graduates with accounting degrees are also good candidates for law school.

Salary Range

The Summer 2006 Salary Survey compiled by the National Association of Colleges and Employers reported that 40% of all job offers to baccalaureate candidates are to business students. The recent average yearly salary offer to students with a bachelor's degree in accounting was \$43,809. Some examples include:

Private Accountant \$44,240
 Public Accountant \$45,518
 Public Auditor \$46,243
 Private Auditor \$44,771

Course Work

Please see the current *WVU Undergraduate Catalog* for complete course descriptions.

Majors in the College of Business and Economics

Accounting:	B, M
Business Administration:	M
Business/Foreign Language:	B
Business Management:	B
Economics:	B, M, D
Finance:	B
Industrial Relations:	M
Management Information Systems:	B
Marketing:	B

B = bachelor's; M = master's; D = doctorate

For more information, visit
www.be.wvu.edu/accounting/index.htm