

ACCOUNTING

REQUIREMENTS

CORE CURRICULUM The Core Curriculum is designed to foster critical thinking skills and introduce students to basic domains of thinking that transcend disciplines. The Core applies to all majors. Information on specific classes in the Core can be found at marshall.edu/gened.

CORE 1: CRITICAL THINKING

| CODE | COURSE NAME | HRS | GRADE |
|---------|--------------------------|-----|-------|
| FYS 100 | First Year Seminar | 3 | _____ |
| PSY 201 | Critical Thinking Course | 3 | _____ |
| ACC 215 | Critical Thinking Course | 3 | _____ |

CORE 2:

| CODE | COURSE NAME | HRS | GRADE |
|----------|----------------------------------|-----|-------|
| ENG 101 | Beginning Composition | 3 | _____ |
| ENG 201 | Advanced Composition | 3 | _____ |
| CMM 207 | Bus & Prof Communication | 3 | _____ |
| STA 150 | Fundamentals of Statistics | 3 | _____ |
| STA 150L | Fundamentals of Statistics Lab | 1 | _____ |
| _____ | Core II Natural/Physical Science | 4 | _____ |
| _____ | Core II Humanities | 3 | _____ |
| PSY 201 | General Psychology (CT) | 3 | _____ |
| _____ | Core II Fine Arts | 3 | _____ |

Additional University Requirements

| | | | |
|---------|---------------------------------|---|-------|
| ENG 204 | Writing Intensive | 3 | _____ |
| MGT 460 | Writing Intensive | 3 | _____ |
| _____ | MC or I: Intl Business Elective | 3 | _____ |
| ACC 499 | Capstone | 3 | _____ |

COLLEGE

All business majors are required to take core business courses. They are as follows:

| CODE | COURSE NAME | HRS | GRADE | CODE | COURSE NAME | HRS | GRADE |
|---------|---------------------------------|-------|-------|---------|---------------------------------|-----|-------|
| ENG 204 | Writing for the Workplace | 3 | _____ | MIS 200 | Bus Computer Applications | 3 | _____ |
| ACC 215 | Intro Financial Accounting (CT) | 3 | _____ | MIS 290 | Principles of MIS | 3 | _____ |
| ACC 216 | Intro Managerial Accounting | 3 | _____ | MGT 218 | Business Quantitative Methods | 3 | _____ |
| ECN 250 | Principles of Microeconomics | 3 | _____ | MGT 320 | Principles of Management | 3 | _____ |
| ECN 253 | Principles of Macroeconomics | 3 | _____ | MGT 460 | Strategic Management | 3 | _____ |
| FIN 323 | Principles of Finance | 3 | _____ | MKT 340 | MKT Concepts and Applications | 3 | _____ |
| LE 207 | Legal Environment of Business | 3 | _____ | _____ | CMM Studies Elective | 3 | _____ |
| _____ | _____ | _____ | _____ | _____ | International Business Elective | 3 | _____ |

MAJOR

Students who wish to major in Accounting must take the following courses:

| CODE | COURSE NAME | HRS | GRADE | CODE | COURSE NAME | HRS | GRADE |
|---------|----------------------------|-----|-------|-------|---------------|-------|-------|
| ACC 198 | Accounting Professionalism | 1 | _____ | _____ | Free Elective | 3 | _____ |
| ACC 311 | Intermediate Accounting | 3 | _____ | _____ | Free Elective | 3 | _____ |
| ACC 318 | Cost Accounting | 3 | _____ | _____ | Free Elective | 3 | _____ |
| ACC 348 | Federal Taxation | 3 | _____ | _____ | Free Elective | 3 | _____ |
| ACC 312 | Intermediate Accounting | 3 | _____ | _____ | Free Elective | 3 | _____ |
| ACC 341 | Acc Information Systems | 3 | _____ | _____ | Free Elective | 3 | _____ |
| ACC 429 | Auditing I | 3 | _____ | _____ | Free Elective | 2 | _____ |
| ACC 440 | Accounting Analytics | 3 | _____ | _____ | _____ | _____ | _____ |
| ACC 499 | Senior Seminar | 3 | _____ | _____ | _____ | _____ | _____ |

MAJOR INFORMATION

- The total number of free electives required depends on the number of hours completed in STA (150 or 150B) and ENG (101 or 101P) and the number of hours that can be double-counted toward multiple degree requirements.
- Students must earn a grade of "C" or better in all ACC 100-, 200-, and 300-level required courses.
- Students who plan to sit for the CPA exam in West Virginia need 30 credits of accounting courses at the 300-level or higher. This requirement can be satisfied by pursuing the Master of Science in Accountancy degree or using six of the free elective credits to take additional accounting credits. For the six free elective hours, students are encouraged to choose from undergraduate courses at the 300- or 400-level (except ACC 310 and ACC 490) that are not a required course or ACC 512, ACC 514, ACC 544, or ACC 548 for graduate credit through the 3+2 Program.
- ACC 499 is the capstone course for all Accounting majors. It can only be taken during the senior year after all prerequisites are met.
- The International Business Elective can be met by taking one of the following courses: ECN 408, 420, 421, 460, FIN 440, MGT 445, or MKT 371.
- The Communication Studies Elective can be met by taking one of the following courses: CMM 302, 308, 315, 319, or 322.
- Multicultural or International additional university requirement met with International Business Elective.
- Please check with advisor about course offerings. Not all classes will be offered every semester.

Area of Emphasis

Major Requirement

College Requirement

General Education Requirement

Milestone Course: This is a key success marker for your major. See your advisor to discuss the importance of this course in your plan of study.

ACCOUNTING

The Department of Accountancy and Legal Environment offers a Bachelor of Business Administration (BBA) degree in Accounting. In the program, you will learn how to summarize financial statements and reports, interpret financial data, develop budgets, calculate taxes, audit financial records, and utilize systems to collect, retrieve, and analyze financial data. Through a rigorous curriculum and an abundance of opportunities to engage with professionals, you will be empowered to obtain internships, entry-level positions, sit for professional certification exams, and advance in a diverse set of accounting careers.

| FALL SEMESTER | | | | | SPRING SEMESTER | | | | | |
|-------------------------|---------------------------------|-----|-------|-----------|--------------------|-------------------------------------|-----|-------|-----------|--|
| CODE | COURSE NAME | HRS | GRADE | | CODE | COURSE NAME | HRS | GRADE | | |
| FYS 100 | First Year Sem Crit Thinking | 3 | | | ECN 250 | Principles of Microeconomics | 3 | | | |
| ENG 101 | Beginning Composition | 3 | | | CMM 207 | Bus & Prof Communication | 3 | | | |
| STA 150 | Fundamentals of Statistics | 3 | | | | Core II Physical or Natural Science | 4 | | | |
| STA 150L | Fundamentals of Statistics Lab | 1 | | | | Core II Fine Arts | 3 | | | |
| PSY 201 | General Psychology (CT) | 3 | | | | Free Elective | 3 | | | |
| MIS 200 | Bus Computer Applications | 3 | | | | | | | | |
| UNI 100 | Freshman First Class | 1 | | | | | | | | |
| TOTAL HOURS | | | | 17 | TOTAL HOURS | | | | 16 | |
| Summer Term (optional): | | | | | | | | | | |
| FALL SEMESTER | | | | | SPRING SEMESTER | | | | | |
| CODE | COURSE NAME | HRS | GRADE | | CODE | COURSE NAME | HRS | GRADE | | |
| ACC 215 | Intro Financial Accounting (CT) | 3 | | | ACC 216 | Intro Managerial Accounting | 3 | | | |
| ECN 253 | Principles of Macroeconomics | 3 | | | MGT 218 | Business Quantitative Methods | 3 | | | |
| ENG 201 | Advanced Composition | 3 | | | ENG 204 | Writing for the Workplace | 3 | | | |
| LE 207 | Legal Environment of Business | 3 | | | | Free Elective | 3 | | | |
| | CMM Studies Elective | 3 | | | | Core II Humanities | 3 | | | |
| | | | | | ACC 198 | Accounting Professionalism | 1 | | | |
| TOTAL HOURS | | | | 15 | TOTAL HOURS | | | | 16 | |
| Summer Term (optional): | | | | | | | | | | |
| FALL SEMESTER | | | | | SPRING SEMESTER | | | | | |
| CODE | COURSE NAME | HRS | GRADE | | CODE | COURSE NAME | HRS | GRADE | | |
| ACC 311 | Intermediate Accounting | 3 | | | ACC 312 | Intermediate Accounting | 3 | | | |
| ACC 318 | Cost Accounting | 3 | | | ACC 341 | Acc Information Systems | 3 | | | |
| ACC 348 | Federal Taxation | 3 | | | FIN 323 | Principles of Finance | 3 | | | |
| MGT 320 | Principles of Management | 3 | | | MKT 340 | MKT Concepts and Applications | 3 | | | |
| MIS 290 | Principles of MIS | 3 | | | | Free Elective | 3 | | | |
| TOTAL HOURS | | | | 15 | TOTAL HOURS | | | | 15 | |
| Summer Term (optional): | | | | | | | | | | |
| FALL SEMESTER | | | | | SPRING SEMESTER | | | | | |
| CODE | COURSE NAME | HRS | GRADE | | CODE | COURSE NAME | HRS | GRADE | | |
| ACC 440 | Accounting Analytics | 3 | | | ACC 499 | Senior Seminar | 3 | | | |
| ACC 429 | Auditing I | 3 | | | MGT 460 | Strategic Management | 3 | | | |
| | Free Elective | 3 | | | | Free Elective | 3 | | | |
| | International Business Elective | 3 | | | | Free Elective | 3 | | | |
| | | | | | | Free Elective | 2 | | | |
| TOTAL HOURS | | | | 12 | TOTAL HOURS | | | | 14 | |
| Summer Term (optional): | | | | | | | | | | |

● General Education Requirement
 ■ College Requirement
 ◆ Major Requirement
 ◆ Area of Emphasis

YEAR ONE

YEAR TWO

YEAR THREE

YEAR FOUR

Milestone Course: This is a key success marker for your major. See your advisor to discuss the importance of this course in your plan of study.