

The Italy program is somewhat different. WVU participates in a consortium along with 35 schools for the purpose of providing international study opportunities for their students. The consortium's classes are held on a campus in Paderno del Grappa, Italy. Paderno is in northern Italy about 30 miles northwest of Venice. Students have the opportunity to attend either for a full semester or for a summer session. All classes are taught in English by faculty from the consortium universities with the students also being from the consortium member schools. Students who attend have the opportunity to take upper-division business, language, culture, and other specialized classes. Students pay tuition and fees as well as room and board to the consortium. The contact person for the Italy program is the college's coordinator of International Studies.

Coordinated Dual Degrees in Business and Foreign Languages

The coordinated dual degrees in business and foreign languages provide global career opportunities to students seeking both a B.A. with a major in foreign languages and a B.S. in business administration. For details, see Special Programs in this catalog.

Accounting

Timothy Pearson, Ph.D., Division Director, Associate Professor
300 Business and Economics Building

Degree Offered

Bachelor of Science in Business Administration

Objectives

Consistent with the mission of the college, the goal of the Division of Accounting is to meet the evolving needs of its constituencies through teaching, research, and service. This goal is to be accomplished in a globally focused, student-centered, technology-enabled environment. The degree program builds upon a general education curriculum to provide students with a base of academic knowledge in business and accounting. It is designed to integrate basic knowledge with a professional orientation and form a foundation for future learning as well as career and academic success. The program and course offerings are subject to periodic review for timeliness and relevance.

The advanced courses in the program provide both specialized knowledge in accounting and financial reporting and an integrated overview of the economic activities of a business entity. These courses give students the basic educational foundation required for a variety of entry-level positions in accounting, business, government, and not-for-profit organizations. Accounting graduates may pursue careers that lead to positions such as controllers, financial officers, certified public accountants, managerial accountants, internal auditors, tax accountants, public administrative officers, and other executives.

The accounting major is also designed to give students the basic educational background necessary to prepare for the professional examinations that may be required of them in their careers. These examinations include those needed to become a certified public accountant (CPA), certified management accountant (CMA), and certified internal auditor (CIA). Requirements to sit for the Uniform CPA Examination vary by jurisdiction. Many states, including West Virginia, require 150 semester hours of college credit to sit for the exam or to be certified. The College of Business and Economics offers a master of professional accountancy (M.P.A.) degree that meets this requirement while allowing students to earn a graduate degree. The college also offers an innovative graduate certificate in forensic accounting and fraud investigation designed to prepare entry-level accountants and others for forensic accounting and fraud investigative careers.

In 1997, the accounting program received separate accreditation by AACSB International, the Association to Advance Collegiate Schools of Business. As of April 2008, only 169 programs had achieved this distinction. With a strong alumni network and a solid reputation among major accounting firms, the Division of Accounting at WVU has an excellent record of placing students in the profession.

Accounting Program Requirements

In order to be classified as an accounting major, a student must be admitted into the College of Business and Economics and have a minimum grade of B or better in both Accounting 201 and 202. The accounting major is required to complete the following plan of study:

Degree Requirements	Hrs.	Total
Total Non-B&E GEC and Outside Elective Requirements.....		56
Unrestricted Electives (in or out of College of B&E).....		8
Required College Core Courses.....		37
Accounting Major Requirements		
ACCT 311 and 312 <i>Intermediate Accounting</i>	6	
ACCT 321 <i>Introduction to Accounting Systems</i>	3	
ACCT 322 <i>Accounting Systems</i>	3	
ACCT 431 <i>Cost Management</i>	3	
ACCT 441 <i>Income Tax Accounting</i>	3	
ACCT 451 <i>Auditing Theory</i>	3	
ACCT 461 <i>Accounting for Non Business Entities</i> or ACCT 473 <i>Personal Financial Advising</i>	3	
BLAW 420 <i>Law for the CPA</i>	3	27
Grand Total		128

A grade of C or better in Accounting 311 is required of all students prior to registering for Accounting 312. To be eligible for graduation, accounting majors must attain a GPA of 2.0 or better on all coursework taken in accounting.

Recommended Sequence of Courses in Junior and Senior Years

First Semester	Hrs.	Second Semester	Hrs.
ACCT 311.....	3	ACCT 312.....	3
ACCT 321.....	3	ACCT 322.....	3
BCOR 315.....	1	BCOR 350.....	3
BCOR 330.....	3	BCOR 360.....	3
BCOR 340.....	3	Outside Elective.....	3
BCOR 370.....	3	Total	15
Total	16		

Third Semester	Hrs.	Fourth Semester	Hrs.
ACCT 431.....	3	ACCT 451.....	3
ACCT 441.....	3	ACCT 461 or 473.....	3
BCOR 320.....	3	BCOR 460.....	3
Unrestricted Electives.....	3	BLAW 420.....	3
Outside Elective.....	3	Unrestricted Electives.....	3
Total	15	Total	15

Economics

Clifford Hawley, Ph.D., Interim Division Director
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Degree Offered
Bachelor of Science

Economics Program Objectives

In the broadest sense, economics is the science of decision-making. In economics, students learn how to identify the costs, benefits, and consequences of a decision. Government economists assess economic conditions in the U.S. and abroad and estimate the economic impact of specific changes in legislation or public policy. Economists in private