

**B.S. ACCOUNTING  
ADVISING GUIDE  
EFFECTIVE FOR STUDENTS ENTERING FALL 2005 and AFTER**

Writing Emphasis (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_

NAME \_\_\_\_\_

FALL

SPRING

FRESHMAN YEAR

ECO 111 Prin of Macroecon. _____ MAT ____ MAT105, 107, 110 _____ WRT 120 Effective Writing I _____ HIS or LIT Humanities Elective _____ ____ ____ Social Science Elective _____ (15 credits)	ECO 112 Prin of Microecon. _____ WRT ____ Any approved course _____ PHI ____ PHI 101, 150, or 180 _____ ____ ____ Science Elective _____ MAT ____ Calculus MAT108 or 161 _____ (15 credits)
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SOPHOMORE YEAR

ACC 201 Financial Accounting _____ CSC ____ CSC 110, 115, or 141 _____ SPK ____ SPK 208 or 230 _____ ECO 251 Quant Bus Analysis I _____ MGT 200 Prin of Management _____ (15 credits)	ACC 202 Managerial Accounting _____ BLA 201 Legal Environmt of Bus _____ ____ ____ Diversity Rqt. (J) _____ ECO 252 Quant Bus Analysis II _____ ____ ____ Arts Requirement _____ (15 credits)
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JUNIOR YEAR

ACC 301 Intermediate Acct I _____ ACC 303 Cost Accounting I _____ MKT 325 Marketing Management _____ FIN 325 Corp. Finance _____ ____ ____ Interdisciplinary Rqt. (I) _____ (15 credits)	ACC 302 Intermediate Acct II _____ ACC 407 Not for Profit & Govt. _____ MGT 341 Production Operations _____ MGT 313 Business and Society _____ ____ ____ Free Elective _____ (15 credits)
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SENIOR YEAR

ACC 305 Intermediate Acct III _____ ACC 403 Federal Taxation I _____ ACC 401 Auditing _____ ____ ____ Business Elective _____ ____ ____ Restricted Elective* _____ (15 credits)	MGT 499 Business Policy _____ ACC 404 Federal Taxation II _____ ACC 405 Advanced Accounting _____ ____ ____ Free Elective _____ ____ ____ Free Elective _____ (15 credits)
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A minimum of 15 credit hours in 300 or 400 level Accounting courses must be taken at WCU. A minimum of 30 credits in business courses must be taken at WCU. Business electives must be 300 level or above. ENG 368 may be treated as a Business Elective.

A minimum grade of C must be attained in all MAJOR AREA courses undertaken and ECO111, ECO112, ACC201, ACC202, ECO251, ECO252, BLA201, MGT200, FIN325, MKT325, MGT341, MGT499, and MAT105 or 107 or 110. Students must maintain a 2.5 overall GPA and pass an Excel proficiency exam to register for 300 or 400 level business courses and to graduate.

Any of the above courses in which a grade of C is not earned must be repeated until a grade of C or better is earned.

\*Restricted elective – This elective may not be a business course.

OVER

## GENERAL EDUCATION PROGRAM CHOICES

### I. Distributive Requirements (21 semester hours)

#### A. Science (6 semester hours)

One course in computer science (either CSC 110 or 115 or 141) is required in the business program. Select one additional course from the following areas: Biology, Chemistry, Earth Science, or Physics

**Recommended courses are:**

Biology - BIO 100 or BIO 110

Physics - PHY 100, 105, 130, 140, 170 or 180

Earth Science – ESS101 or 111

Chemistry - CHE 100, 102, 103, 104, 105, 106 or 107

#### B. Behavioral and Social Sciences (6 semester hours)

Both ECO111 and ECO112 are required in the business program; one of which will satisfy a social science requirement for non-economics majors.

Select one additional course from one of the following areas: Anthropology, Sociology, Geography, Psychology, or Government. Economics majors must select two courses – one from each of two different areas.

**Recommended courses are:**

Anthropology - ANT 102 or 103

Psychology - PSY 100

Sociology - SOC 200 or 240

Geography - GEO 101 or 103

Government - PSC 100, 101, or 213

#### C. Humanities (6 semester hours)

One course in philosophy (either PHI101 or 150 or 180) is required in the business program. Select one additional course in literature or history.

**Recommended courses are:**

Literature - LIT165, CLS165, CLS260, or CLS261

History - HIS 101, 102, 150, 151 or 152

#### D. The Arts (3 semester hours)

Select one arts course from one of the following areas: art, cinematography, dance, music, photography, and theatre.

### II. Academic Foundations ( 18 credits)

#### A. English Composition (6 semester hours)

#### B. Mathematics (3 semester hours)

#### C. Communication (3 semester hours)

#### D. Diversity Requirement (3 semester hours)

A diversity course (J) is required for all students regardless of credits transferred.

#### E. Interdisciplinary Requirement (3 semester hours)

An interdisciplinary course (I) is required for all students regardless of credits transferred.

### III. Additional Baccalaureate Requirements

#### A. Writing Emphasis Courses (3-9 semester hours)

All students who take their entire general education program at WCU must complete three approved writing emphasis courses. All students who enter with fewer than 40 credits must take at least three approved writing emphasis courses at WCU.

Transfer students who enter with 40-70 credits must take two writing emphasis courses. Students who transfer more than 70 credits must take one writing emphasis course.