



Webster University's Bachelor of Science (BS) in Accounting degree program is designed to provide students with the core knowledge, skills and tools necessary to successfully enter the profession of accounting. The accounting curriculum allows students to explore and appreciate the career opportunities in public accounting, corporate accounting and other related areas. The program is also designed to offer the student a general, diversified business background that is significantly important to the accounting professional in today's technology driven, global business environment. However, the emphasis of the Webster University accounting program is to prepare students for the Certified Public Accounting examination.

The *U.S. News and World Reports* listed accounting as number 3 in their best business jobs report. According to the Bureau Labor Statistics, the growth rate for jobs in the accounting field is predicted to continue at 13.1 %

In addition to Webster's undergraduate BS in accounting degree program students also have the option to complete the combined Bachelor of Science Accounting/Master of Science Forensic Accounting degree program (BS/MS). Forensic Accounting is the fastest growing niche service in the accounting field. At Webster University we prepare you for a career in accounting today and into the future.

DEGREE REQUIREMENTS

A minimum of 128 credit hours consisting of the following:

- 78 required credit hours
- Applicable University Global Citizenship Program hours
- Electives

REQUIRED COURSES

Required Business Core Courses

- **BUSN 1000** Business Spreadsheets (1 hour)
- **MATH 1430** College Algebra (3 hours)
- **WSBT 2000** Career Exploration (1 hour)
- **ACCT 2010** Financial Accounting (3 hours)
- **ACCT 2025** Managerial Accounting (3 hours)
- **BUSN 2750** Introduction to Statistics (3 hours)
- **MNGT 2100** Management Theory and Practice (3 hours)
- **ECON 2000** Survey of Economics (3 hours)
- **WSBT 2300** Personal Branding (1 hour)
- **FINC 3210** Principles of Finance (3 hours)
- **MNGT 3280** Introduction to Business Law (3 hours)
- **MNGT 3450** Organizational Behavior (3 hours)
- **BUSN 3500** Business and Global Issues (1 hour)
- **MNGT 3500** Marketing (3 hours)
- **BUSN 3850** Enterprise Systems** (3 hours)
- **WSBT 2700** Career Management Strategies (1 hour)
- **BUSN 4110** Operations Management (3 hours)
- **BUSN 4500** Ethical Issues in Business (1 hour)
- **MNGT 4900** Managerial Policies and Strategies (3 hours)

Accounting Course Requirements

- **ACCT 3025** Advanced Managerial and Cost Accounting (3 hours)
- **ACCT 3030** Intermediate Accounting I (3 hours)
- **ACCT 3040** Intermediate Accounting II (3 hours)
- **ACCT 3085** Federal Tax Accounting (3 hours)
- **ACCT 3800** Accounting Information Systems (3 hours)
- **ACCT 4100** Advanced Financial Accounting (3 hours)
- **ACCT 4220** Financial Statement Analysis (3 hours)
- **ACCT 4900** Auditing I (3 hours)
- **ACCT 4910** Auditing and Professional Responsibilities (3 hours)
- **ACCT 4930** Introduction to Internal and Information Technology Auditing (3 hours)
- **ACCT 4990** Accounting Seminar (3 hours)

**Transfer students must take at least 18 credit hours of accounting at Webster University to earn this degree

CORE COURSE DESCRIPTIONS (ACCOUNTING ONLY)

ACCT 3025 Advanced Managerial and Cost Accounting (3)

Expands on topics developed in managerial accounting and explores the use of cost management information to determine how costs affect each phase of an organization's value chain. Covers the basic concepts in accounting for the costs of production in a manufacturing firm and develops the accumulation of cost accounting data for external financial reporting purposes. This course also explores expanded cost management topics used internally by managers and emphasizes the various types of cost management systems used in carrying out its functions of planning and controlling a firm's operations. Prerequisite: ACCT 2025.

ACCT 3030 Intermediate Accounting I (3)

Covers theoretical foundations of accounting with concentration on the accounting model, which includes the balance sheet, statement of cash flows, income statement, present and future values theory, accounting for cash and investments, inventory, and inventory problems. Prerequisite: ACCT 2025.

ACCT 3040 Intermediate Accounting II (3)

Continues study of theoretical foundations of accounting, including capital stock, retained earnings, and debt financing through bonds and other securities. Prerequisite: ACCT 3030.

ACCT 3085 Federal Tax Accounting (3)

The study of the U.S. federal revenue system, concepts, and methods of determining federal income tax liabilities for individuals, corporations, partnerships, proprietorships, and estates and trusts. Prerequisite: ACCT 2025.

ACCT 3800 Accounting Information Systems (3)

The student examines the development and use of accounting information systems (AIS) in business organizations and the related technologies that support those systems. This course will develop the framework for an AIS by integrating the nine content areas as defined by the American Accounting Association's Report of the AAA Committee on Contemporary Approaches to Teaching Accounting Information Systems. Additionally, the student's conceptual understanding of the AIS will be enhanced by several hands-on projects that will include using current database technology to build an accounting information system. Prerequisite: ACCT 3030.

ACCT 3800 Accounting Information Systems (3)

The student examines the development and use of accounting information systems (AIS) in business organizations and the related technologies that support those systems. This course will develop the

framework for an AIS by integrating the nine content areas as defined by the American Accounting Association's Report of the AAA Committee on Contemporary Approaches to Teaching Accounting Information Systems. Additionally, the student's conceptual understanding of the AIS will be enhanced by several hands-on projects that will include using current database technology to build an accounting information system. Prerequisite: ACCT 3030.

ACCT 4100 Advanced Financial Accounting I (3)

Advanced development of applications of financial accounting concepts. The main emphasis is in the accounting entities: consolidations, partnerships, branch and affiliated companies, governmental units, nonprofit organizations, estates, and trusts. Emphasizes accounting principles in relationship to installment sales, consignments, segments of business enterprises, interim reporting, S.E.C. reporting, and multinational companies. Prerequisite: ACCT 3040.

ACCT 4220 Financial Statement Analysis (3)

Financial report analysis, interpretation, and evaluation from the viewpoints of creditors, owners, and others concerned with business strengths and weaknesses and future outlooks of business organizations. Prerequisite: FINC 3210.

ACCT 4900 Auditing (3)

Presents concepts, standards, and procedures used by independent auditors in verifying business data in order to render an opinion and report on the financial statements of the entity being examined. Includes professional and ethical relationships, study and evaluation of internal controls, audit program applications, statistical sampling concepts, and applications. Prerequisite: ACCT 3040.

ACCT 4910 Auditing and Professional Responsibilities (3)

Continues to introduce the present concepts, standards, and procedures used by independent auditors in verifying business data in order to render an opinion and report on the financial statements of the entity being examined. Includes professional and ethical relationships, study and evaluation of internal controls, audit program applications, statistical sampling concepts, and applications. Prerequisite: ACCT 4900.

ACCT 4930 Introduction to Internal and Informational Technology Auditing (3)

This course will cover internal auditing from a broad perspective that includes information technology, business processes and accounting systems. Topics include; internal auditing standards, risk assessment, governance, audit techniques, and emerging issues. The course covers the design of business processes and the implementation of key control concepts and uses a case study approach

that addresses operational and information technology auditing. This course will be integrated with Webster University's SAP system. Prerequisite: ACCT 4910.

ACCT 4990 Accounting Seminar (3)

This course serves as the capstone experience for accounting majors by incorporating accounting topics covered throughout the accounting major and applying this knowledge to the study of real-world problems.

Students will explore the variety of current issues facing the accounting profession in order to develop a big-picture perspective that integrates financial accounting and reporting, cost and managerial accounting, auditing and professional responsibilities, and other topics such as international accounting and information technology. Prerequisites: ACCT 4100 and ACCT 4910.

WSBT 2000 Career Exploration (1)

This course is the first of three courses designed to support student professional success. Students will explore career options and gain an understanding of what skills, interests and experiences are required in industries and career fields that they are interested in pursuing. Interactions with professional will provide additional guidance and exposure to the business environment. Career and personal assessments will be used to help students identify and communicate individual interests and personal strengths.

WSBT 2300 Personal Branding (1)

This course is the second of a three course series designed to help students prepare for professional success upon graduation. In this course, students will develop and refine a personal brand and translate it effectively across multiple professional communication platforms. Students will develop professional etiquette and learn to cultivate professional relationships. Prerequisite: WSBT 2000.

WSBT 2700 Career Management Strategies (1)

This course is the third of a three course series designed to help students prepare for professional success upon graduation. In this course, students will translate a personal brand effectively across a career toolkit that will include a résumé or cv, cover letter, elevator pitch, social media and other career related communications. Students will develop interviewing skills. Students will explore conditions and trends in the global job market and establish a framework for career management and professional development resulting in an individual career search strategy. Prerequisite: WSBT 2000.

ACCREDITATION

Webster University is accredited by
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