

110 Department of Business

BACHELOR OF SCIENCE DEGREE BUSINESS ADMINISTRATION ACCOUNTING

Students completing this degree will qualify for entry-level positions with accounting firms. They are also qualified for entry-level accounting positions with industrial firms, financial institutions and governmental agencies. Students will also qualify for entry-level positions in the areas of management and finance.

General Education Requirements **43 hours**

Students in Business Administration must complete ECON 201 and MATH 102 as part of the General Education requirements

Business Administration Core **33 hours**

ACCT 231	Principles of Accounting I	3
ACCT 232	Principles of Accounting II	3
BUSN 100	Introduction to Business	3
BUSN 193	Applied Business Communications	3
BUSN 230	Quantitative Business Analysis I	3
BUSN 270	Business Law I	3
BUSN 330	Quantitative Business Analysis II	3
CSCI 101	Contemporary Computer Applications	
CSCI 260	Management Information Systems	3
ECON 201	Principles of Microeconomics	
ECON 202	Principles of Macroeconomics	3
MGMT 201	Principles of Management	3
MRKT 201	Principles of Marketing	3

Accounting Major **42 hours**

ACCT 331	Intermediate Accounting I	3
ACCT 332	Intermediate Accounting II	3
ACCT 334	Individual Income Tax Accounting	3
ACCT 337	Cost Accounting	3
ACCT 344	Business Income Tax Accounting	3
ACCT 432	Advanced Accounting	3
ACCT 435	Auditing	3
ACCT 436	Accounting Systems	3
ACCT 438	Accounting Ethics Seminar	3
BUSN 470	Business Law II	3
BUSN 493	Strategic Management and Planning	3
ECON 420	The Financial System and Economy	3
FINC 321	Business Finance	3
STAT 361	Introduction to Statistical Analysis	3

Electives **10 hours**

Students are encouraged to take MATH 120 and MATH 202 to better prepare for graduate school entrance.

Total minimum hours required for degree **128 hours**

GATEWAY ASSESSMENT – BUSN 193

CAPSTONE ASSESSMENT – BUSN 493

IMPORTANT: CPA EXAM AND CERTIFICATION INFORMATION FOR ACCOUNTING MAJORS

The West Virginia Board of Accountancy (www.wvboacc.org) is the regulatory board charged with the administration and enforcement of the provisions of the West Virginia Board of Accountancy law, including oversight of the professional licensing of Certified Public Accountants. In general, the Board shall issue an initial certificate to an applicant of good moral character who meets the *Education, Examination and Experience* requirements as specified on the website listed above. In brief, candidates must ultimately complete 150 hours of specified *Education*, pass the Uniform CPA *Examination* and accumulate at least one year of *Experience* to become a CPA.

A West Virginia exam applicant may sit for the CPA examination with a baccalaureate degree and the completion of specific courses at the upper-division baccalaureate and/or graduate levels at an accredited college or university. Minimum requirements include:

- 27 semester hours in Accounting (excluding Principles of Accounting, as specified by the West Virginia State Board of Accountancy),
- 6 semester hours in Business Law and
- 27 semester hours in Business courses (other than accounting and business law courses, as specified by the West Virginia State Board of Accountancy).

Three credit hours in ethics are required and may be counted as part of the accounting or business courses.

The Bachelor of Science in Business Administration degree with a major in Accounting from Glenville State College exceeds these minimum academic standards set forth by the West Virginia State Board of Accountancy. A complete listing of specific criteria may be obtained from the West Virginia State Board of Accountancy or the GSC Accounting Faculty.

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Remember that CPA candidates must ultimately complete 150 semester hours of postsecondary education and receive a baccalaureate or higher degree from a college or university accredited by a regional accreditation board recognized by the West Virginia State Board of Accountancy. If an accounting major is interested in eventually becoming a CPA, the student must earn additional hours past those 128 hours required to obtain a baccalaureate accounting degree at Glenville State College. The Department of Business recommends three options for interested students to consider in fulfilling the West Virginia State Board of Accountancy 150 hour requirement:

- The student may elect a second major and/or select a minor; this option could also include completion of an Associate Degree. It is imperative that a student who is interested in this option consult with the advisor in the sophomore year to properly plan a course of study incorporating these additional hours.
- The student may elect not to declare an additional major/minor but take advisor-approved electives in several areas to complete the required hours.
- The student may elect to complete the 128 hour baccalaureate accounting program at GSC and then pursue a graduate degree at another institution.

Students are encouraged to talk with one of the Accounting faculty about this information and the options available.