

BACHELOR OF SCIENCE DEGREE BUSINESS ADMINISTRATION ACCOUNTING

GSC 100 The First Year Experience 0 hours

All degree seeking students are required to take GSC 100 during their first semester.

General Education Requirements 39 hours

Students in Business Administration must complete CSCI 101, ECON 201 and MATH 115 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	Computing Concepts	
CSCI	260	Management Information Systems	3
ECON	201	Principles of Microeconomics	
ECON	202	Principles of Macroeconomics	3
MATH	115	College Algebra	
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

General Electives 6 hours

Total minimum hours required for degree 120 hours

GATEWAY ASSESSMENT – BUSN 193 - CAPSTONE ASSESSMENT – BUSN 493

IMPORTANT: CPA EXAM AND CERTIFICATION INFORMATION

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:

- 30 semester hours in Accounting (excluding Principles of Accounting, as specified by the West Virginia State Board of Accountancy),
- 3 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.

A complete listing of specific criteria may be obtained from the West Virginia State Board of Accountancy or the GSC Accounting faculty.

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 120 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 120 hour baccalaureate accounting program at Glenville State and then pursue a graduate degree at another institution.

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

**ACCOUNTING
SUGGESTED PLAN OF STUDY**

FIRST YEAR

ACCT 231	3	ACCT 232.....	3
BUSN 100	3	ART 200, CART 200, FNAR 100	
BUSN 230	3	(OR) MUSC 200	3
CSCI 101	3	CART 101.....	3
ENGL 101	3	MATH 115	3
GSC 100	0	MGMT 201 (OR) MRKT 201	3
Total Hours - Fall Semester.....	15	Total Hours - Spring Semester	15

SECOND YEAR

ACCT 331	3	ACCT 332.....	3
BUSN 193	3	BUSN 470.....	3
BUSN 270	3	ECON 201 (OR) 202	3
ENVR 101, SCNC 101, 102, 103, (OR) SCNC 104.....	4	ENGL 102.....	3
MGMT 201 (OR) MRKT 201	3	PED 201.....	1
Total Hours - Fall Semester.....	16	STAT 361	3
		Total Hours - Spring Semester	16

THIRD YEAR

ACCT 337	3	ACCT 334.....	3
ACCT 432	3	ACCT 435.....	3
CSCI 260	3	ENGL 203, 204, 205 (OR) 206	3
ECON 201 (OR) 202.....	3	ENVR 101, SCNC 101, 102, 103, (OR) SCNC 104.....	4
HIST 201, 202, 207, 208 (OR) POSC 203	3	FINC 321	3
Total Hours - Fall Semester.....	15	Total Hours - Spring Semester	16

FOURTH YEAR

ACCT 344	3	ACCT 438.....	3
ACCT 436	3	BUSN 330.....	3
BUSN 493	3	ECON 420	3
HIST 201, 202, 207, 208 (OR) POSC 203 ..	3	ELECTIVES.....	3
ELECTIVES.....	3	Total Hours - Spring Semester	12
Total Hours - Fall Semester.....	15		