

**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	3
BUSN 270	Business Law I	3
BUSN 430	Data Analytics for Business	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**

## 134 Department of Business

### IMPORTANT: CPA EXAM AND CERTIFICATION INFORMATION

The West Virginia Board of Accountancy ([www.wvboacc.org](http://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 semester 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.