

**BACHELOR OF SCIENCE  
BUSINESS ADMINISTRATION  
ACCOUNTING**

**GSU 100 The First Year Experience** **0 hours**

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

**General Education Requirements** **30 hours**

Students must complete ECON 201 and MATH 115 as part of the General Education requirements.

**Business Administration Core** **39 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	225	Business Ethics	3
BUSN	230	Quantitative Business Analysis	3
BUSN	270	Business Law I	3
BUSN	293	Professional Business Seminar	3
CSCI	101	Computing Concepts	3
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** **45 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	430	Data Analytics for Business	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 100 & BUSN 293**

**CAPSTONE ASSESSMENT – BUSN 493**

**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).
- 3 semester hours in Ethics which may be counted as part of the Accounting or Business courses

A complete listing of specific criteria may be obtained from the West Virginia Board of Accountancy or the GSU Accounting faculty. Completion of the prescribed curriculum for Accounting majors at GSU fulfills the minimum specific course requirements, except only 27 hours in Accounting are required (excluding Principles of Accounting). It is recommended that majors interested in becoming a CPA consult with their Accounting advisor and enroll in ACCT 444 to complete that requirement.

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 University. 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 the Accounting faculty about this information and options available.

**BS: BUSINESS ADMINISTRATION  
ACCOUNTING  
SUGGESTED PLAN OF STUDY**

**FIRST YEAR**

ACCT 231 .....	3	ACCT 232.....	3
BUSN 100.....	3	ART 200 (OR) MUSC 200 .....	2
BUSN 230.....	3	CART 101.....	3
CSCI 101 .....	3	MATH 115.....	3
ENGL 101.....	3	MGMT 201 (OR) MRKT 201 .....	3
GSU 100.....	0	<b>Total Hours - Spring Semester .....</b>	<b>14</b>
<b>Total Hours - Fall Semester .....</b>	<b>15</b>		

**SECOND YEAR**

ACCT 331 .....	3	ACCT 332.....	3
BUSN 193.....	3	BUSN 293.....	3
BUSN 225.....	3	CSCI 260 .....	3
ENVR 101, SCNC 101, 102, (OR) 103 .....	4	ECON 201 (OR) 202.....	3
MGMT 201 (OR) MRKT 201 .....	3	ENGL 102.....	3
<b>Total Hours - Fall Semester .....</b>	<b>16</b>	<b>Total Hours - Spring Semester .....</b>	<b>15</b>

**THIRD YEAR**

ACCT 337 .....	3	ACCT 334 .....	3
ACCT 432.....	3	ACCT 435.....	3
BUSN 270.....	3	BUSN 470.....	3
ECON 201 (OR) 202.....	3	FINC 321 .....	3
HIST 201, 202, 207, 208 (OR) POSC 203 .....	3	ENGL 203, 204, 205 (OR) 206 .....	3
<b>Total Hours - Fall Semester .....</b>	<b>15</b>	<b>Total Hours - Spring Semester .....</b>	<b>15</b>

**FOURTH YEAR**

ACCT 344 .....	3	ACCT 438 .....	3
ACCT 436 .....	3	BUSN 430.....	3
ECON 420 .....	3	BUSN 493.....	3
HIST 201, 202, 207, 208 (OR) POSC 203 .....	3	GENERAL ELECTIVES .....	6
STAT 361 .....	3	<b>Total Hours - Spring Semester .....</b>	<b>15</b>
<b>Total Hours - Fall Semester .....</b>	<b>15</b>		