

Western Carolina University

College of Business

BSBA Accounting Fall 2024, Spring 2025, Summer 2025

FORVIS Accountancy Program

| WCU Course Required | Credit Hours | NCCC Equivalent |
|---|--------------|--|
| Math 170* or QA 235 (Statistics Requirement) | 3 | For MATH 170: MAT 151, MAT 152 or MAT 155 For QA 235: BUS 228 |
| ACCT 251 | 3 | ACC 120 or ACC 122 |
| ACCT 252 | 3 | ACC 121 or ACC 226 |
| ECON 231** | 3 | ECO 251 |
| ECON 232 | 3 | ECO 252 |
| LAW 230 | 3 | BUS 115 or BUS 116 |
| MKT 201 | 3 | MKT 120 |
| CIS 251 | 3 | NO EQUIVALENT |
| MGT 300 | 3 | BUS 137 |
| FIN 305 | 3 | NO EQUIVALENT |
| MGT 375 | 3 | NO EQUIVALENT |
| MGT 404 | 3 | NO EQUIVALENT |
| ACCT 260 | 1 | NO EQUIVALENT |
| ACCT 265 | 3 | NO EQUIVALENT |
| ACCT 351 | 3 | NO EQUIVALENT |
| ACCT 352 | 3 | NO EQUIVALENT |
| ACCT 355 | 3 | NO EQUIVALENT |
| ACCT 356 | 3 | NO EQUIVALENT |
| ACCT 454 | 3 | NO EQUIVALENT |
| ACCT 495 | 3 | NO EQUIVALENT |

*Satisfies *Liberal Studies* program requirement for Math (C2).

**Satisfies 3 hours of *Liberal Studies* program requirement for Social Sciences (P1).

Other Requirements

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| A minimum of 30 hours must be earned at WCU in Junior/Senior (300/400) level courses; 50% of the credits earned in the major must be at the Junior/Senior (300/400) level. |
| The baccalaureate degree requires the successful completion of a minimum of 120 hours. General Electives might be required to ensure the student has 120 earned credit hours. |
| A minimum GPA of 2.0 is required in the <i>major</i> for graduation. The major consists of the Business Core courses as well as courses in the major program of study. |
| An overall minimum GPA of 2.0 is required to graduate. |
| At least 45 hours are required for enrollment in all College of Business courses numbered 300 or above. |
| In addition to the coursework above, Liberal Studies requirements must be met. The existing comprehensive articulation agreement enables North Carolina community college graduates of a two-year associate-in-arts (AA) or associate-in-science (AS) degree programs to transfer to constituent institutions of the University of North Carolina with junior status, having Liberal Studies requirements waived. |

| Liberal Studies Requirements at WCU | NCCC Courses which have been evaluated for transferability of credit. Official evaluations of transfer coursework are completed by the Office of the Registrar after a student accepts an offer of admission into Western Carolina University. |
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| C1 Writing (6 hours): ENGL 101 and ENGL 202 | For ENGL 101: ENG 110, ENG 111 For ENGL 202: ENG 112, ENG 113, ENG 114 |
| C2 Mathematics (3 hours): MATH 170 is recommended. MATH 170 will meet the C2 Liberal Studies requirement and the Statistics requirement within the Business majors. | MAT 152, MAT 151 (Statistics I), MAT 155 |
| C3 Oral Communications (3 hours): COMM 201 | COM 110, COM 120, COM 231, COM 250, ENG 115 |
| C4 Wellness (3 hours): HEAL 111 or HEAL 123 or HSCC 101 | HEA 110, HFS 218, HSE 245, NUT 110, PED 110, PSF 218 |
| C5 Physical and Biological Sciences (6 hours): The two courses taken for the C5 requirement must be from two different disciplines. | AST 111, AST 151, AST 152, AST 251, BDF 115, BIO 100, BIO 106, BIO 110, BIO 111, BIO 112, BIO 120, BIO 130, BIO 140, BIO 145, BIO 146, BIO 150, BIO 160, BIO 161, BIO 163, BIO 165, BIO 166, BIO 168, BIO 169, BIO 170, BIO 175, BIO 180, BIO 223, BIO 230, BIO 235, BIO 236, BIO 242, BIO 243, BIO 250, BTC 250, BTC 260, BTC 270, BTC 281, BTC 282, BTC 283, BTC 285, CHM 115, CHM 121, CHM 130, CHM 132, CHM 135, CHM 136, CHM 152, CHM 251, CHM 252, CHM 261, CHM 263, CJC 252, CTC 111, CTC 112, CTC 220, ENV 110, ENV 120, ENV 220, ENV 255, FOR 121, GEL 113, GEL 120, GEL 230, GEO 130, MSC 162, MSC 172, MSC 174, MSC 276, PHS 110, PHS 111, PHS 112, PHS 121, PHS 122, PHS 130, PHY 101, PHY 102, PHY 110, PHY 121, PHY 122, PHY 125, PHY 131, PHY 132, PHY133, PHY 140, PHY 141, PHY 145, PHY 151, PHY 152, PHY 251, PHY 252, SCI 110 |
| P1 Social Sciences (6 hours): The two courses taken for the P1 requirement must be from two different disciplines. | ANT 210, ANT 230, ANT 240, BTC 150, BUS 110, CJC 112, ECO 101, ECO 151, ECO 251, ECO 252, HUM 110, HUM 121, HUM 123, POL 110, POL 120, POL 130, PSY 150, PSY 241, PSY 259, PSY 281, SOC 100, SOC 210, SOC 213, SOC 220, SOC 225, SOC 230, SOC 240, SST 110, SWK 113 |
| P3 History (3 hours): | DES 257, DES 258, GRD 113, HIS 111, HIS 112, HIS 114, HIS 115, HIS 121, HIS 122, HIS 124, HIS 131, HIS 132, HIS 145, HIS 161, HIS 162, HIS 163, HIS 164, HIS 165, HIS 167, HIS 211, HIS 212, HIS 213, HIS 214, HIS 215, HIS 216, HIS 221, HIS 222, HIS 223, HIS 224, HIS 225, HIS 226, HIS 227, HIS 228, HIS 229, HIS 230, HIS 231, HIS 232, HIS 233, HIS 234, HIS 236, HIS 237, HIS 241, HIS 242, HIS 251, HIS 252, HIS 260, HIS 261, HIS 262, HIS 271, HIS 275 |
| P4 Humanities (3 hours): | ASL 255, CIS 210, CSC 111, ENG 131, ENG 232, ENG 233, ENG 134, ENG 135, ENG 231, ENG 232, ENG 233, ENG 235, ENG 241, ENG 242, ENG 243, ENG 251, ENG 252, ENG 253, ENG 261, ENG 262, ENG 265, ENG 266, ENG 271, ENG 272, ENG 273, ENG 274, ENG 275, FRE 151, HUM 115, HUM 122, HUM 130, HUM 150, HUM 160, HUM 170, HUM 211, HUM 212, HUM 220, HUM 225, LAT 141, LAT 142, LAT 232, PHI 210, PHI 215, PHI 220, PHI 221, PHI 240, PHI 250, REL 112, REL 211, REL 212, REL 221, SPA 151 |
| P5 Fine & Performing Arts (3 hours): | ART 110, ART 111, ART 114, ART 115, ART 116, ART 260, DAN 110, DAN 211, DAN 212, DRA 111, DRA 112, DRA 115, DRA 122, DRA 126, DRA 211, DRA 212, HUM 140, HUM 240, HUM 161, MUS 110, MUS 112, MUS 113, MUS 115, MUS 210, MUS 211, MUS 212, MUS 213, MUS 271, MUS 272, PCW 122, PHO 113 |
| P6 World Cultures (3 hours): | ANT 220, ANT 221, ARA 111, ARA 112, ARA 211, ARA 212, ART 117, ASL 111, ASL 112, ASL 211, ASL 212, ASL 221, ASL 222, ASL 252, ASL 253, CHI 111, CHI 112, CHI 211, CHI 212, COM 140, FRE 110, FRE 111, FRE 112, FRE 120, FRE 211, FRE 212, FRE 221, GEO 111, GEO 112, GER 111, GER 112, GER 141, GER 161, GER 211, GER 212, HIS 151, HIS 153, HRM 180, HUM 120, HUM 180, INT 115, IPP 112, IRI 111, IRI 112, IRI 211, IRI 212, ITA 111, ITA 112, ITA 211, ITA 212, ITA 221, HTA 231, JPN 111, JPN 112, JPN 211, JPN 212, LAT 111, LAT 112, LAT 211, LAT 212, LAT 231, MUS 114, POL 210, POL 220, POR 111, POR 112, POR 211, POR 212, POR 221, POR 231, REL 110, REL 111, RUS 111, RUS 112, RUS 211, RUS 212, RUS 231, SPA 110, SPA 111, SPA 112, SPA 120, SPA 121, SPA 141, SPA 211, SPA 212, SPA 221, SPA 231 |
| Upper Level Perspective | NO EQUIVALENT |

Under the existing Articulation Agreement with the NCCC System, NC Community College graduates of an A.A. (Associate in Arts) or A.S. (Associate in Science) degree, will transfer into WCU with their Liberal Studies (along with the Upper-Level Perspective) waived. Graduates with any other degree MUST satisfy the Liberal Studies program with either transfer credit or WCU courses.

Only work passed with a grade of C or better will be accepted for transfer. WCU course credits awarded through transfer cannot exceed the actual number earned credit hours in a course.

This list might not be all-inclusive. For more information regarding transfer coursework for Liberal Studies requirements, and to confirm the information in the chart above, please contact WCU's Office of the Registrar (registrar.wcu.edu) or WCU's Advising Center (advising.wcu.edu).