

**Pathway from Blue Ridge Community College's Associate of Applied Science in Accounting
Finance to Gardner-Webb University's Bachelor of Science in Accounting**

Blue Ridge Community College	CREDIT HOURS	Gardner-Webb University	CREDIT HOURS
COURSE		COURSE	
ENG 111 Writing and Inquiry	3	ENG 101 English Composition I	3
ENG 112 Writing and Research in the Discipline	3	ENG 102 English Composition II	3
CIS 110 Introduction to Computers	3	CIS 379 Introduction to Computer Concepts	3
MAT 152 Statistical Methods I	4	MTH 316 Fundamentals of Statistics and Probability	4
ART 111 Art Appreciation or MUS 110 Music Appreciation	3	Humanities / Fine Art Requirement Met	3
ACC 120 Principles of Financial Accounting	4	ACC 213 Accounting Principles I	4
ACC 121 Principles of Managerial Accounting	4	Elective	4
ACC 122 Principles of Financial Accounting II	3	ACC 214 Accounting Principles II	3
ACC 129 Individual Income Tax	3	ACC 425 Federal Income tax	3
ACC 140 Payroll Accounting	2	Elective	2
ACC 150 Accounting Software Applications	3	Elective	3
ACC 220 Intermediate Accounting I	4	ACC 313 Intermediate Accounting I	4
ACC 227 Practices in Accounting	3	Elective	3
ACC 240 Government and Not for Profit Accounting	3	ACCT 370 Government and Non-Profit Accounting	3
BUS 115 Business Law	3	BAD 300 Legal Environment of Business	3
BUS 137 Principles of Management	3	MGT 316 Principles of Management	3
BUS 153 Human Resource Management	3	MGT 400 Human Resource Management	3
BUS 225 Business Finance	3	Elective	3
ECO 251 Principles of Microeconomics	3	ECO 204 Principles of Economics II	3
ECO 252 Principles of Macroeconomics	3	ECO 203 Principles of Economics I	3
Major Course Elective	3	Elective	3
WBL 111 Work-Based Learning	1		
BRCC Credit Hours	67	Maximum Allowable Transfer Hours	64
Required Remaining General Education Courses at Gardner-Webb University			
LIB 301 Information Literacy			1
ENG 332 American Literature II			3
BAD 325 Business Communications Applications			3
HPE 338 Health and Wellness			3
SCI 302(Physical Science) or SCI 303 (Human Biology) or SCI 322 (Environmental Science)			3
SCI 302(Physical Science) or SCI 303 (Human Biology) or SCI 322 (Environmental Science)			3
SSC 305 Global Understanding			3
HIS 319 US 20 th Century History			3
REL 300 Old Testament Survey			3
REL 301 New Testament Survey			3
Required Accounting Major Courses			
ACC 213 Accounting Principles I	(See Transfer Credit Above)		0
ACC 214 Accounting Principles II	(See Transfer Credit Above)		0

ACC 313 Intermediate Accounting I	(See Transfer Credit Above)	0	
ACC 314 Intermediate Accounting II		3	
ACC 315 Cost Accounting		3	
ACC 400 Accounting Information Systems		3	
ACC 425 Federal Income Tax I	(See Transfer Credit Above)	0	
ACC 435 Advance Accounting		3	
ACC 450 Auditing		3	
BAD 300 Legal Environment of Business	(See Transfer Credit Above)	0	
BAD 304 Applied Business Statistics		3	
BAD 305 Introduction to Management Science		3	
BAD 360 International Business		3	
BAD 480 Business Strategy		3	
CIS 300 Management of Information Systems		3	
ECO 203 Principles of Economics I	(See Transfer Credit Above)	0	
ECO 204 Principles of Economics II	(See Transfer Credit Above)	0	
FIN 312 Financial Management		3	
MGT 316 Principles of Management	(See Transfer Credit Above)	0	
MKT 300 Principles of Marketing		3	
		Gardner-Webb Hours	64
		Total Hours	128

Academic Guidelines

- 1) A student can receive transfer credit for courses according to this list of equivalencies set forth within the attached Transfer Plan. To receive credit for a course, a student must have earned a "C" 2.0 or better in that course. Other courses taken will be evaluated for transfer on a course by course basis by the Gardner-Webb University Registrar Services.
- 2) Students who do not have transfer credit for ENG 101, will need to register for this course during their first semester.
- 3) Enrollment in LIB 301 is mandatory each semester until the course is successfully completed.
- 4) Grades of "C" (2.0) or higher are required on all major courses.
- 5) A "C minus" or lower will not meet graduation requirements and the course will need to be repeated at GWU.
- 6) A minimum grade point average of 2.00 on a 4.00 scale is required for graduation on all course work attempted at GWU (see institution GPA).
- 7) Completion of a minimum of 64 credit hours with Gardner-Webb is required to be considered for graduation honors.
- 8) Students transferring from accredited two-year colleges may transfer up to 64 semester hours. Students are required to complete a minimum of 64 credit hours at senior (4-year) colleges or universities, with at least the final 32 hours with Gardner-Webb.
- 9) Students must complete at least 128 total semester hours and meet all curriculum requirements in order to be eligible for graduation.