

# Roadmap: Accounting – Bachelor of Business Administration

[BU-BBA-ACCT]
College of Business Administration Department of Accounting Catalog Year: 2011–2012

This roadmap is a recommended semester-by-semester plan of study for this major. However, courses and milestones designated as critical (in boldface and shaded areas) must be completed in the semester listed to ensure a timely graduation.

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Course Subject and Title	Credit Hours	Upper Div.	Min. Grade	Major GPA	Important Notes
Semester One: [16 Credit Hours]					
MATH 11010 Algebra for Calculus	3		С		Enrollment based on placement tests; fulfills Kent Core Mathematics and Critical Reasoning
BUS 10123 Exploring Business	3				
COMM 15000 Introduction to Human Communication	3		С		Fulfills Kent Core Additional
US 10097 Destination Kent State: First Year Experience	1				Not required of transfer students with 25 credits
Kent Core Requirement	3				Con Mart Care Comment on age 2
Kent Core Requirement	3				See Kent Core Summary on page 2
Semester Two: [15-17 Credit Hours]					
MATH 11012 Intuitive Calculus or MATH 12002 Analytic Geometry and Calculus I	3-5				Fulfills Kent Core Additional
ECON 22060 Principles of Microeconomics	3				Fulfills Kent Core Social Sciences
MIS 24053 Introduction to Computer Applications	3				Must be completed by Semester 4
Kent Core Requirement	3				See Kent Core Summary on page 2
Kent Core Requirement	3				200 North Core Cummary on page 2
Semester Three: [15 Credit Hours]					
ACCT 23020 Introduction to Financial Accounting	3		B-		
ECON 22061 Principles of Macroeconomics	3				Fulfills Kent Core Additional
MIS 24056 Fundamentals of Business Statistics	3				
MIS 24163 Principles of Management	3				
Kent Core Requirement	3				See Kent Core Summary on page 2
Semester Four: [15 Credit Hours]					
ACCT 23021 Introduction to Managerial Accounting	3		B-		
FIN 26074 Legal Environment of Business	3				
MKTG 25010 Principles of Marketing	3				
Kent Core Requirement	3				Con Mant Cara Cummanu an naga 2
Kent Core Requirement	3				See Kent Core Summary on page 2
Semester Five: [15 Credit Hours]					
Required: minimum cumulative 2.5 GPA					
ACCT 33001 Corporate Accounting I	3	-	С	•	
ACCT 33004 Introduction to Accounting Systems	3		С	•	
ENG 30063 Business and Professional Writing	3				
FIN 36053 Business Finance	3				
Kent Core Requirement	3				See Kent Core Summary on page 2
Semester Six: [15 Credit Hours]					
Required: minimum cumulative 2.5 GPA					
ACCT 33010 Cost Accounting	3		С		
ACCT 33012 Corporate Accounting II	3		С	-	
FIN 36072 Law of Commercial Transactions	3				
General Electives (lower or upper division)	6				



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Critical requirements are boldface in shaded areas

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Course Subject and Title	Credit Hours	Upper Div.	Min. Grade	Major GPA	Important Notes			
Semester Seven: [15 Credit Hours]								
Required: minimum cumulative 2.5 GPA								
ACCT 43031 Income Taxation	3							
ACCT 43010 Principles of Auditing and Control	3		С		Fulfills writing-intensive course requirement			
MIS 34060 Operations Management	3							
eneral Electives (lower or upper division) 6 Should fulfill diversity requirement if not satisfied		Should fulfill diversity requirement if not satisfied earlier						
Semester Eight: [15 Credit Hours]								
Required: minimum cumulative 2.5 GPA.  Note: completion of The Assurance of Learning Assessment given in MIS 44285								
MIS 44285 Integrated Business Policy and Strategy	3	-						
ACCT Electives	6			-	See note 2 below			
General Electives (lower or upper division)	6				Number of credits required depends on meeting minimum 121 credit hours and minimum 39 upper-division hours			

**Graduation Requirements Summary** 

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Ī	Minimum	Minimum Upper-	Minimum	Diversity Course Writing-Intensive		Minimum	
	Total Hours	Division Hours	Kent Core Hours	Global / Domestic	willing-intensive	Major GPA	Overall GPA
	121	39	36	Kent Core or General Electives	ACCT 43010	2.50	2.50

**Kent Core Summary** 

Kent Core Categories	Important Notes	Remaining Credit Hours
Composition (6-8 credit hours) ENG 11002, 11011, 21011; HONR 10197, 10297	Enrollment based on placement test; a grade of C is required in ENG 21011.	6-8
Mathematics and Critical Reasoning (3-5 credit hours)	Fulfilled in this major with MATH 11010.	0
Humanities and Fine Arts (9 credit hours) Minimum one course from humanities in Arts and Sciences and minimum one course from fine arts	May fulfill diversity requirement	9
Social Sciences (6 credit hours) Must be selected from two curricular areas	3 credits are fulfilled in this major with ECON 22060; May fulfill diversity requirement	3
Basic Sciences (6-7 credit hours) Must include one laboratory		6-7
Additional (6 credit hours)  Must be selected from two Kent Core categories	Fulfilled in this major with ECON 22061, COMM 15000 and either MATH 11012 or 12002.	0

Note 1: Students may take or use any course at any level as long as the minimum 39-hour requirement for upper-division courses is satisfied for graduation with a B.B.A. Exceptions: Maximum 4 credit hours of physical education activity (PEB) courses and maximum 4 credit hours for courses in applied music and music ensembles (MUS courses with a second digit of 5, 6 or 7) combined may be counted toward the 121-total hour or 39-upper-division-hour graduation requirement. A minor (business or non-business) is encouraged. There is no limit on other music coursework. Any other exceptions must be approved by the assistant dean. Credit for ENG 11001 or 11002 or MATH 10023 or 10024 may apply toward general electives.

Note 2: ACCT electives (6 credit hours), choose from the following:

ACCT 43013 Advanced Management Accounting	3	ACCT 43034 Nonprofit Accounting and Auditing	3
ACCT 43014 Advanced Accounting Systems	3	ACCT 43092 Accounting Internship	3
ACCT 43020 Corporate Accounting III	3	ACCT 43095 Special Topics: Accounting	3
ACCT 43033 Income Taxation II	3	ACCT 43096 Individual Investigation	3

#### Special notes for major:

- Normally, an ACCT major course may be repeated only once. Students may repeat only a course in which a C+ grade or lower was earned. Only
  three accounting major courses (3/43000) may be repeated and counted toward the accounting major. All attempts count in the computation of the
  major and cumulative GPA.
- If a student does not have at least a B- in both ACCT 23020 and ACCT 23021 but the student does have an average GPA of at least 2.7 in ACCT 23020 and ACCT 23021, the student can apply to the Accounting Department for an override to admitted to junior level accounting courses.



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A basic knowledge of and the ability to use personal computers for accounting applications, including an electronic spreadsheet such as Excel, is required to major in accounting. Students should possess such knowledge and skills, if not already possessed, before taking any upper-division accounting major course or during the first quarter of the term during which the course is taken. The department office can provide recommendations on self-study materials to acquire the knowledge and skills.

#### **Kent Core**

Students must complete a minimum 36 credit hours of the Kent Core. Certain courses required in programs and in student's major field may also fulfill the Kent Core. Honors equivalents shall satisfy the Kent Core. None of the courses on the Kent Core list may be taken with a pass/fail grade. Visit <a href="https://www.kent.edu/catalog/kent-core">www.kent.edu/catalog/kent-core</a> for course list.

#### **Diversity Course Requirement**

Students must complete a two-course diversity requirement, consisting of one with a domestic (U.S.) focus and one with a global focus. One course must come from the Kent Core. The second course may be taken as a second Kent Core, within a major or minor, or as a general elective; or, with dean's approval, by completing one semester of study in another country. Visit www.kent.edu/catalog/diversity for course list.

#### Writing-Intensive Course Requirement

Students must complete a one-course writing-intensive requirement in their major and earn minimum C (2.00) grade. Visit <a href="https://www.kent.edu/catalog/wic">www.kent.edu/catalog/wic</a> for course list.

#### **Upper-Division Requirement**

Students must complete a minimum 39 upper-division (numbered 30000 to 49999) credit hours of coursework. Programs in the College of Arts and Sciences require a minimum of 42 hours of upper-division coursework.

