

SUGGESTED THREE-YEAR GRADUATION PLAN



Accounting – Bachelor of Business Administration

[BU-BBA-ACCT]

College of Business Administration

Department of Accounting

Catalog Year: 2013-2014

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.

Course Subject and Title	Credit Hours	Upper Div.	Min. Grade	Major GPA	Important Notes
Post-Secondary Coursework or Credit By Examination Upon Entry as a Freshman: [30 Credit Hours]					
ECON 22060 Principles of Microeconomics	3				Fulfills Kent Core Social Sciences
MATH 11010 Algebra for Calculus	3		C		Fulfills Kent Core Mathematics and Critical Reasoning
Kent Core Composition	6		C		A grade of C is required in ENG 21011.
Kent Core Humanities and Fine Arts	9				
Kent Core Social Sciences	3				See list of Kent Core courses that can be earned through AP, CLEP or CBE exams on page 4
Kent Core Basic Sciences	3				
General Electives (lower or upper division)	3				
Semester One: [16 Credit Hours]					
BUS 10123 Exploring Business	3				See note 4 on page 2
COMM 15000 Introduction to Human Communication	3		C		Fulfills Kent Core Additional
ECON 22061 Principles of Macroeconomics	3				Fulfills Kent Core Additional; credit for course may be earned through AP or CLEP
MIS 24053 Introduction to Computer Applications	3				Must be completed by Semester 4
US 10097 Destination Kent State: First Year Experience	1				Not required of transfer students with 25 credits
Kent Core Basic Science with a laboratory	3				See Kent Core Summary on page 2
Semester Two: [15-17 Credit Hours]					
ACCT 23020 Introduction to Financial Accounting	3		B-		Credit for course may be earned through CLEP
MATH 11012 Intuitive Calculus (3) or MATH 12002 Analytic Geometry and Calculus I (5)	3-5				Credit for MATH 11012 may be earned through AP or CLEP; fulfills Kent Core Additional
MIS 24163 Principles of Management	3				Credit for course may be earned through CLEP
MKTG 25010 Principles of Marketing	3				Credit for course may be earned through CLEP
General Electives (lower or upper division)	3				
Semester Three: [15 Credit Hours]					
Required for progression in the major: Minimum 2.500 cumulative GPA, minimum C (2.000) grade in COMM 15000, ENG 21011, MATH 11010 and minimum B- (2.700) grade in ACCT 23020 and ACCT 23021.					
ACCT 23021 Introduction to Managerial Accounting	3		B-		
FIN 26074 Legal Environment of Business	3				Credit for course may be earned through CLEP
MIS 24056 Fundamentals of Business Statistics	3				See note 3 on page 2
General Electives (lower or upper division)	6				
Semester Four: [15 Credit Hours]					
Required: minimum cumulative 2.500 GPA					
ACCT 33001 Corporate Accounting I	3	■	C	■	
ACCT 33004 Introduction to Accounting Systems	3	■	C	■	
MIS 34060 Operations Management	3	■			
General Electives (lower or upper division)	6				Number of credits required depends on meeting minimum 121 credit hours and minimum 39 upper-division hours
Semester Five: [15 Credit Hours]					
Required: minimum cumulative 2.500 GPA					
ACCT 33010 Cost Accounting	3	■	C	■	
ACCT 33012 Corporate Accounting II	3	■	C	■	
BUS 30123 Professional Business Practices	3	■			See note 5 on page 2
FIN 36072 Law of Commercial Transactions	3	■			
FIN 36053 Business Finance	3	■			

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Critical requirements are boldface in shaded areas

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Semester Six: [15 Credit Hours]					
Required: minimum cumulative 2.500 GPA					
ACCT 43031 Income Taxation	3	■		■	
ACCT 43010 Principles of Auditing and Control	3	■	C	■	Fulfills writing-intensive course requirement
ACCT Electives	6	■		■	See note 2 below
MIS 44285 Integrated Business Policy and Strategy	3	■			

Graduation Requirements Summary

Minimum Total Hours	Minimum Upper-Division Hours	Minimum Kent Core Hours	Global / Domestic Diversity Course	Writing-Intensive	Experiential Learning	Minimum Major GPA	Minimum Overall GPA
121	39	36	Kent Core or General Electives	ACCT 43010	ACCT 43092 or Visit kent.edu/catalog/elr	2.500	2.500

Kent Core Summary

Kent Core Categories	Important Notes	Remaining Credit Hours
Composition (6-8 credit hours) <i>ENG 11002, 11011, 21011; HONR 10197, 10297</i>	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) <i>Minimum one course from humanities in Arts and Sciences and minimum one course from fine arts</i>	May fulfill diversity requirement	9
Social Sciences (6 credit hours) <i>Must be selected from two curricular areas</i>	3 credits are fulfilled in this major with ECON 22060; may fulfill diversity requirement	3
Basic Sciences (6-7 credit hours) <i>Must include one laboratory</i>		6-7
Additional (6 credit hours)	Fulfilled in this major with ECON 22061 and COMM 15000 or 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.

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

*Fulfills experiential learning requirement

Note 3: Students who have taken MATH 10041 for another program may use it as a substitute for MIS 24056

Note 4: A student changing to the College of Business Administration or transferring may be waived out of BUS 10123 Exploring Business if:

- 30 or more hours have been earned **and** any two classes (from ACCT 23020, ACCT 23021, FIN 26074, MIS 24163, MKTG 25010 or MIS 24053) have successfully been completed.
- 60 or more hours have been earned **and** the student has completed one course from (ACCT 23020, ACCT 23021, FIN 26074, MIS 24163, MKTG 25010 or MIS 24053)
- At the discretion of the Dean's Office, the student has sufficient breadth and depth of knowledge in a business field (as demonstrated by a CLEP exam or Credit by Exam) but does not meet the requirements listed above.

Note 5: Students who have transferred ENG 30063 from another institution may use it as a substitute for BUS 30123.

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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 2.700 in ACCT 23020 and ACCT 23021, the student can apply to the Accounting Department for an override to be admitted to junior level accounting courses.
- 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 Courses That Can Be Earned Through Exams

LEGEND: G – Global Diversity; D – Domestic Diversity; LAB – Laboratory

				Minimum AP score	Minimum CLEP score	Minimum CBE score
COMPOSITION						
ENG	11011	College Writing I (3)		3	50	C
ENG	21011	College Writing II (3)				C
MATHEMATICS AND CRITICAL REASONING						
CS	10051	Introduction to Computer Science (4)		3		
MATH	11010	Algebra for Calculus (3)			50	
MATH	11012	Intuitive Calculus (3)				C
MATH	12001	Algebra and Trigonometry (5)			50	C
MATH	12002	Analytic Geometry and Calculus I (5)		3	50	C
MATH	14001	Basic Mathematical Concepts I (4)				C
MATH	14002	Basic Mathematical Concepts II (4)				C
HUMANITIES AND FINE ARTS						
Humanities in Arts and Sciences						
ENG	22073	Major Modern Writers: British and United States (3)		3	50	
G HIST	11050	World History: Ancient and Medieval (3)		3		C
G HIST	11051	World History: Modern (3)		3		C
D HIST	12070	History of the United States: The Formative Period (3)		3	50	C
D HIST	12071	History of the United States: The Modern Period (3)		3	50	C
HIST	1xxxx	European History (3)		3		
Fine Arts						
ARCH	10012	Survey of Architectural History II (3)				C
ARTH	22006	Art History I: Ancient and Medieval Art (3)		3		
MUS	22111	The Understanding of Music (3)				C
G MUS	22121	Music as a World Phenomenon (3)				C
SOCIAL SCIENCES						
ECON	22060	Principles of Microeconomics (3)		3	50	C
ECON	22061	Principles of Macroeconomics (3)		3	50	C
GEOG	10160	Introduction to Geography (3)				C
G GEOG	17063	World Geography (3)				C
D GEOG	17064	Geography of the United States and Canada (3)				C
G GEOG	22061	Human Geography (3)		3		
G POL	10004	Comparative Politics (3)		3		
D POL	10100	American Politics (3)		3	50	
D PSYC	11762	General Psychology (3)		3	50	
D PSYC	20651	Child Psychology (3)			50	
D SOC	12050	Introduction to Sociology (3)			50	
BASIC SCIENCES						
BSCI	10001	Human Biology (3)				C
BSCI	10002	Life on Planet Earth (3)				C
BSCI	10110	Biological Diversity (4)		3	50	
BSCI	10120	Biological Foundations (4)		4	50	
LAB BSCI	11010	Anatomy and Physiology I for Allied Health (3)				C
LAB BSCI	11020	Anatomy and Physiology II for Allied Health (3)				C
BSCI	20020	Biological Structure and Function (5)				C
CHEM	10030	Chemistry in Our World (3)				C
CHEM	10050	Fundamentals of Chemistry (3)				C
CHEM	10052	Introduction to Organic Chemistry (2)				C
CHEM	10054	General and Elementary Organic Chemistry (5)				C
CHEM	10060	General Chemistry I (4)		3	50	C
CHEM	10061	General Chemistry II (4)		5	50	C
LAB CHEM	10062	General Chemistry I Laboratory (1)		4		
GEOL	11040	Earth Dynamics (3)				C
GEOL	11042	Earth History (3)				C
GEOL	21062	Environmental Geology (3)		3		C
GEOL	21080	Oceanography (3)				C
PHY	11030	Seven Ideas that Shook the Universe (3)				C
PHY	12201	Technical Physics I (3)				C
PHY	12202	Technical Physics II (3)				C
PHY	13001	General College Physics I (4)		3		C
PHY	13002	General College Physics II (4)		3		C
PHY	13011	College Physics I (2)				C
PHY	13012	College Physics II (2)				C
LAB PHY	13021	General College Physics Laboratory I (1)		3		
LAB PHY	13022	General College Physics Laboratory II (1)		3		
PHY	21040	Physics in Entertainment and the Arts (3)				C
PHY	21430	Frontiers in Astronomy (3)				C
PHY	23101	General University Physics I (5)		3		C
PHY	23102	General University Physics II (5)		3		C

Visit the following websites for more information on the AP (www.kent.edu/honors/academicsandresearch/advanced-placement.cfm); CLEP (www.kent.edu/career/testing/clep.cfm); and CBE (www.kent.edu/registrar/info/cbe.cfm) at Kent State. Visit www.kent.edu/catalog/kent-core for the full Kent Core course list.

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