

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

Critical	Course Subject and Title	Credit Hours	Min. Grade	Major GPA	Attribute	Notes
Semester One [16 Credits]						
	BUS 10123 Exploring Business ¹	3				
	COMM 15000 Introduction to Human Communication	3	C		KAD	
	MATH 11010 Algebra for Calculus	3	C		KMC	
	US 10097 Destination Kent State: First Year Experience ²	1				
	Kent Core Requirement	3				
	Kent Core Requirement	3				
Semester Two [15 Credits]						
	ECON 22060 Principles of Microeconomics	3			KSS	
	MATH 11012 Intuitive Calculus or MATH 12002 Analytic Geometry and Calculus I	3-5			KMC	
	MIS 24053 Introduction to Computer Applications	3				
	Kent Core Requirement	3				
	Kent Core Requirement	3				
Semester Three [15-17 Credits]						
	ACCT 23020 Introduction to Financial Accounting ³	3	B-			
	ECON 22061 Principles of Macroeconomics	3			KSS	
	MIS 24163 Principles of Management	3				
	MKTG 25010 Principles of Marketing	3				
	Kent Core Requirement	3				
Semester Four [15 Credits]						
!	ACCT 23021 Introduction to Managerial Accounting ³	3	B-			
	FIN 26074 Legal Environment of Business	3				
	MIS 24056 Fundamentals of Business Statistics ⁴	3				
	Kent Core Requirement	3				
	Kent Core Requirement	3				
Semester Five [15 Credits]						
Required for progression in the major: Minimum 2.500 cumulative GPA, minimum C (2.000) grade in COMM 15000 and ENG 21011 and MATH 11010; and minimum B- (2.700) grade in ACCT 23020 and ACCT 23021.						
!	ACCT 33001 Corporate Accounting I	3	C	■		
!	ACCT 33004 Introduction to Accounting Systems	3	C	■		
	BUS 30061 Business Professional Practices ⁵	1				
	ENG 30061 Writing in Business ⁵	2				
	FIN 36053 Business Finance	3				
	Kent Core Requirement	3				
Semester Six [15 Credits]						
Required: minimum cumulative 2.500 GPA						
!	ACCT 33010 Cost Accounting	3	C	■		
!	ACCT 33012 Corporate Accounting II	3	C	■		
	FIN 36072 Law of Commercial Transactions	3				
	General Electives ⁶	6				
Semester Seven [15 Credits]						
Required: minimum cumulative 2.500 GPA						
!	ACCT 43031 Income Taxation	3		■		
	ACCT 43010 Principles of Auditing and Control	3	C ⁷	■	WIC/ELR	
	MIS 34060 Operations Management	3				
	General Electives ⁶	6				
Semester Eight [14 Credits]						
Required: minimum cumulative 2.500 GPA. Note: completion of The Assurance of Learning Assessment given in MIS 44285						
	MIS 44285 Integrated Business Policy and Strategy	3				
	Accounting elective ⁸	6		■		
	General Electives ⁶	5				

Graduation Requirements Summary

Minimum Total Hours	Minimum Upper-Division Hours 30000 – 40000 level course	Minimum Kent Core Hours	Minimum	
			Major GPA	Overall GPA
120	39	36	2.500	2.500

1. 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 successfully 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.
2. US 10097 is not required of transfer students with 25 credits (excluding College Credit Plus and dual-enrollment credit) or students age 21+ at time of admission.
3. A minimum B- (2.700) grade must be earned. 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 to be considered for an override to be admitted to junior level accounting courses.
4. Students who have taken MATH 10041 for another program may use it as a substitute for MIS 24056.
5. BUS 30061 and ENG 30061 should be taken concurrently. Students who have transferred ENG 30063 from another institution may use it as a substitute for ENG 30061.
6. 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.
7. A minimum C (2.000) grade must be earned to fulfill the writing-intensive requirement.
8. ACCT electives (6 credit hours)

Choose from the following	
ACCT 43013 Advanced Management Accounting (3)	ACCT 43014 Advanced Accounting Systems (3)
ACCT 43020 Corporate Accounting III (3)	ACCT 43033 Income Taxation II (3)
ACCT 43034 Nonprofit Accounting and Auditing (3)	ACCT 43092 Accounting Internship (3) <i>ELR</i>
ACCT 43095 Special Topics: Accounting (1 - 3)	ACCT 43096 Individual Investigation in Accounting (1 - 3)

Progression Requirements:

- 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. All accounting major courses (33000 level and above) taken to fulfill the requirements for a BBA in Accounting must be taken within the last 10 years at the time of graduation.
- 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.
- minimum 2.500 cumulative GPA, minimum C (2.000) grade in COMM 15000, ENG 21011, MATH 11010 (or placement out of MATH 11010) and minimum B- (2.700) grade in ACCT 23020 and ACCT 23021.

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.

University Requirements: Bachelor's degree-seeking students must meet Kent Core (general education requirements), diversity, writing-intensive and experiential learning requirements. For more information about these requirements, please read the following sections in the University Catalog: Kent Core – www.kent.edu/catalog/kent-core; Diversity Course Requirement – www.kent.edu/catalog/diversity; Writing-Intensive Course Requirement – www.kent.edu/catalog/wic; Experiential Learning Requirement – www.kent.edu/catalog/elr.

Attribute Legend: **DD** Diversity–Domestic; **DG** Diversity–Global; **ELR** Experiential Learning; **KAD** Kent Core Additional; **KBS** Kent Core Basic Sciences; **KCM** Kent Core Composition; **KFA** Kent Core Fine Arts; **KHU** Kent Core Humanities; **KMC** Kent Core Mathematics and Critical Reasoning; **KSS** Kent Core Social Sciences; **WIC** Writing Intensive