This roadmap is a recommended semester-by-semester plan of study for the 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

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Min. Grade</th>
<th>Major GPA</th>
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### Post-Secondary Coursework or Credit By Examination Upon Entry as a Freshman: [30 Credit Hours]

- **ECON 22060 Principles of Microeconomics**
  - Credit Hours: 3
  - Grade: KSS

- **MATH 11010 Algebra for Calculus**
  - Credit Hours: 3
  - Grade: C
  - Attribute: KMC

- **Kent Core Composition**
  - Credit Hours: 6
  - Grade: C

- **Kent Core Humanities and Fine Arts**
  - Credit Hours: 9

- **Kent Core Social Sciences**
  - Credit Hours: 3

- **Kent Core Basic Sciences**
  - Credit Hours: 3

- **General Electives**
  - Credit Hours: 3

### Semester One [16 Credits]

- **BUS 10123 Exploring Business**
  - Credit Hours: 3

- **COMM 15000 Introduction to Human Communication**
  - Credit Hours: 3
  - Grade: C
  - Attribute: KAD

- **ECON 22061 Principles of Macroeconomics**
  - Credit Hours: 3
  - Grade: KSS

- **MIS 24053 Introduction to Computer Applications**
  - Credit Hours: 3

- **UC 10097 Destination Kent State: First Year Experience**
  - Credit Hours: 4
  - Grade: 1

- **Kent Core Basic Science with a laboratory**
  - Credit Hours: 3

### Semester Two [15-17 Credits]

- **ACCT 23020 Introduction to Financial Accounting**
  - Credit Hours: 3
  - Grade: B-

- **MATH 11012 Intuitive Calculus**
  - Credit Hours: 3-5
  - Attribute: KMC

- **MIS 24163 Principles of Management**
  - Credit Hours: 3

- **MKTG 25010 Principles of Marketing**
  - Credit Hours: 3

- **General Electives**
  - Credit Hours: 3

### Semester Three [15 Credits]

- **ACCT 23021 Introduction to Managerial Accounting**
  - Credit Hours: 3
  - Grade: B-

- **FIN 26074 Legal Environment of Business**
  - Credit Hours: 3

- **MIS 24056 Fundamentals of Business Statistics**
  - Credit Hours: 3

- **General Electives**
  - Credit Hours: 6

### Semester Four [14 Credits]

- **ACCT 33001 Corporate Accounting I**
  - Credit Hours: 3
  - Grade: C

- **ACCT 33004 Introduction to Accounting Systems**
  - Credit Hours: 3
  - Grade: C

- **MIS 34060 Operations Management**
  - Credit Hours: 3

- **General Electives**
  - Credit Hours: 5

### Semester Five [15 Credits]

- **ACCT 33010 Cost Accounting**
  - Credit Hours: 3
  - Grade: C

- **ACCT 33012 Corporate Accounting II**
  - Credit Hours: 3
  - Grade: C

- **BUS 30061 Business Professional Practices**
  - Credit Hours: 1

- **ENG 30061 Writing in Business**
  - Credit Hours: 2

- **FIN 36072 Law of Commercial Transactions**
  - Credit Hours: 3

- **FIN 36053 Business Finance**
  - Credit Hours: 3

### Semester Six [15 Credits]

- **ACCT 43031 Income Taxation**
  - Credit Hours: 3

- **ACCT 43010 Principles of Auditing and Control**
  - Credit Hours: 3
  - Grade: C
  - Attribute: WIC/ELR

- **Accounting elective**
  - Credit Hours: 6

- **MIS 44285 Integrated Business Policy and Strategy**
  - Credit Hours: 3

### Graduation Requirements Summary

<table>
<thead>
<tr>
<th>Minimum Total Hours</th>
<th>Minimum Upper-Division Hours 30000 – 40000 level course</th>
<th>Minimum Kent Core Hours</th>
<th>Minimum Major GPA</th>
<th>Overall GPA</th>
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<tbody>
<tr>
<td>120</td>
<td>39</td>
<td>36</td>
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</tbody>
</table>
1. See list of Kent Core courses that can be earned through AP, CLEP or CBE exams on page 3.

2. 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.

3. 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.

4. UC 10097 is not required of transfer students with 25 credits (excluding College Credit Plus) or students age 21+ at time of admission.

5. A minimum B- (2.700) grade must be earned. If a student does not have at least a B- in both ACCT 23020 (or ACTT 11000 or equivalent) and ACCT 23021 (or ACTT 11001 or equivalent) but the student does have an average GPA of at least 2.700 in ACCT 23020 (or ACTT 11000 or equivalent) and ACCT 23021 (or ACTT 11001 or equivalent), the student can apply to the Accounting Department for an override to be admitted to junior level accounting courses.

6. Students who have taken MATH 10041 for another program may use it as a substitute for MIS 24056.

7. 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.

8. A minimum C (2.000) grade must be earned to fulfill the writing-intensive requirement.

9. ACCT electives (6 credit hours)

Choose from the following:

<table>
<thead>
<tr>
<th>ACCT 43013 Advanced Management Accounting (3)</th>
<th>ACCT 43014 Advanced Accounting Systems (3)</th>
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<tbody>
<tr>
<td>ACCT 43020 Corporate Accounting III (3)</td>
<td>ACCT 43033 Income Taxation II (3)</td>
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<tr>
<td>ACCT 43034 Nonprofit Accounting and Auditing (3)</td>
<td>ACCT 43092 Accounting Internship (3) ELR</td>
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<td>ACCT 43087 International Accounting Experience (3)</td>
<td>ACCT 43096 Individual Investigation in Accounting (1 - 3)</td>
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<tr>
<td>ACCT 43095 Special Topics: Accounting (3)</td>
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</tbody>
</table>

Progression Requirements:

- 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 overall 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 overall GPA, minimum C (2.000) grade in COMM 15000, ENG 21011, MATH 11010 (or placement out of MATH 11010), completion of MATH 11012 or MATH 12002 (or equivalent) and MIS 24053, 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.

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**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](http://www.kent.edu/catalog/kent-core)
- Diversity Course Requirement – [www.kent.edu/catalog/diversity](http://www.kent.edu/catalog/diversity)
- Writing-Intensive Course Requirement – [www.kent.edu/catalog/wic](http://www.kent.edu/catalog/wic)
- Experiential Learning Requirement – [www.kent.edu/catalog/elr](http://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