

SUGGESTED THREE-YEAR GRADUATION PLAN

Roadmap: Accounting - Bachelor of Business Administration

BU-BBA-ACCT

College of Business Administration

Accounting

Catalog Year: 2014-2015



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	Upper Div.	Min. Grade	Major GPA	Type	Term Taken
Post-Secondary Coursework or Credit By Examination Upon Entry as a Freshman: [30 Credit Hours]							
	ECON 22060 Principles of Microeconomics ¹	3				KSS	
	MATH 11010 Algebra for Calculus ¹	3		C		KMC	
	Kent Core Composition ¹	6					
	Kent Core Humanities and Fine Arts ¹	9					
	Kent Core Social Sciences ¹	3					
	Kent Core Basic Sciences ¹	3					
	General Electives (lower or upper division)	3					
Semester One [16 Credits]							
	BUS 10123 Exploring Business ²	3					
	COMM 15000 Introduction to Human Communication	3		C		KAD	
	ECON 22061 Principles of Macroeconomics	3				KAD	
	MIS 24053 Introduction to Computer Applications	3					
	US 10097 Destination Kent State: First Year Experience ³	1					
	Kent Core Basic Science with a laboratory	3					
Semester Two [15-17 Credits]							
	ACCT 23020 Introduction to Financial Accounting ⁴	3		B-			
	MATH 11012 Intuitive Calculus or MATH 12002 Analytic Geometry and Calculus I	3-5				KAD	
	MIS 24163 Principles of Management	3					
	MKTG 25010 Principles of Marketing	3					
	General Electives ⁵	3					
Semester Three [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 23021 Introduction to Managerial Accounting ⁴	3		B-			
	FIN 26074 Legal Environment of Business	3					
	MIS 24056 Fundamentals of Business Statistics ⁶	3					
	General Electives ⁵	6					
Semester Four [15 Credits]							
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 ⁵	5					
Semester Five [15 Credits]							
Required: minimum cumulative 2.500 GPA							
!	ACCT 33010 Cost Accounting	3	■	C	■		
!	ACCT 33012 Corporate Accounting II	3	■	C	■		
	BUS 30061 Business Professional Practices ⁷	1	■				
	ENG 30061 Writing in Business ⁷	2					
	FIN 36072 Law of Commercial Transactions	3	■				
	FIN 36053 Business Finance	3	■				
Semester Six [15 Credits]							
Required: minimum cumulative 2.500 GPA. Note: completion of The Assurance of Learning Assessment given in MIS 44285							
!	ACCT 43031 Income Taxation	3	■		■		
	ACCT 43010 Principles of Auditing and Control ⁸	3	■	C	■	WIC/ELR	
	Accounting elective ⁹	6	■		■		
	MIS 44285 Integrated Business Policy and Strategy	3	■				

Graduation Requirements Summary

Minimum Total Hours	Minimum Upper-Division Hours	Minimum Kent Core Hours	Minimum	
			Major GPA	Overall GPA
120	39	36	2.500	2.500

1. See list of Kent Core courses that can be earned through AP, CLEP or CBE exams on page 3

2. 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.

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3. US 10097 is not required of transfer students with 25 credits or students age 21+ at time of admission.
4. 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 for an override to be admitted to junior level accounting courses.
5. 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 120-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.
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 in ACCT 43010 to fulfill the writing-intensive requirement.
9. 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)

Special notes for major continued:

- 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.
- 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 Summary

Type	Categories	Course(s) Satisfying Category	Remaining Requirements
KCM	Kent Core I. Composition Enrollment based on placement test	a grade of C is required in ENG 21011; visit www.kent.edu/catalog/kent-core	6
KMC	Kent Core II. Mathematics and Critical Reasoning Enrollment based on placement test	MATH 11010	fulfilled
KHU	Kent Core III. Humanities Minimum one course from humanities in Arts and Sciences; may fulfill diversity requirement	visit www.kent.edu/catalog/kent-core	3
KFA	Kent Core IV. Fine Arts Minimum one course from the fine arts; may fulfill diversity requirement	visit www.kent.edu/catalog/kent-core	3
KFH	Kent Core V. Humanities or Fine Arts One additional course from either the humanities or fine arts category, may fulfill diversity requirement.	visit www.kent.edu/catalog/kent-core	3
KSS	Kent Core VI. Social Sciences Must be selected from two curricular areas; may fulfill diversity requirement	ECON 22060	3
KBS	Kent Core VII. Basic Sciences Must include one laboratory	visit www.kent.edu/catalog/kent-core	6
KAD	Kent Core VIII. Additional May fulfill diversity requirement	COMM 15000, ECON 22061, MATH 11012, MATH 12002	fulfilled
DD	Domestic Diversity Course Requirement Either domestic or global diversity must be from Kent Core	visit www.kent.edu/catalog/diversity	one course
DG	Global Diversity Course Requirement Either domestic or global diversity must be from Kent Core	visit www.kent.edu/catalog/diversity	one course
ELR	Experiential Learning Requirement Either course or non-course experience approved by the appropriate faculty member	ACCT 43010	fulfilled
WIC	Writing-Intensive Course Requirement Minimum C (2.000) grade	ACCT 43010	fulfilled

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	10041	Introductory Statistics (4)		3		C
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: 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	How the Earth Works (3)				C
GEOL	11042	Earth and Life Through Time (3)				C
GEOL	21062	Environmental Earth Science (3)		3		C
GEOL	21080	All about the Oceans (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 (<http://www2.kent.edu/transfercenter/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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