

ACCOUNTING - B.B.A.

College of Business Administration
Department of Accounting
www.kent.edu/business/accounting

Examples of Possible Careers*

Accountants and auditors

- 4.3% about as fast as the average
- 1,436,100 number of jobs
- \$73,560 potential earnings

Budget analysts

- 3.4% about as fast as the average
- 55,400 number of jobs
- \$78,970 potential earnings

Contact Information

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- Speak with an Advisor
- Chat with an Admissions Counselor

Fully Offered

- Kent Campus

*Note

Source of occupation titles and labor data is from the U.S. Bureau of Labor Statistics'

Occupational Outlook Handbook. Data comprises projected percent change in employment over the next 10 years; nation-wide employment numbers; and the yearly median wage at which half of the workers in the occupation earned more than that amount and half earned less.

Description

The Bachelor of Business Administration degree in Accounting is designed to provide students with a solid foundation in accounting theory and practice necessary for entry-level accounting positions and career advancement. It encompasses a common body of concepts, conventions, principles and theories essential to the professional competency of the certified public accountant, controller, industrial accountant, institutional accountant and governmental accountant.

Accounting students may apply early to the M.B.A. degree and double count 9 credit hours of graduate courses toward both degree programs. See the Combined Bachelor's/Master's Degree Program policy in the University Catalog for more information.

In addition, students may apply toward a five-year program that leads to both the B.B.A. degree in Accounting and the Master of Science in Accounting degree. The two-degree, five-year program meets the requirements for admission of graduates to the Uniform CPA Examination. Requirements differ in different states, and students should check with the state board of accountancy for requirements.

Accreditation

AACSB, International - The Association to Advance Collegiate Schools of Business

Admission Requirements

The university affirmatively strives to provide educational opportunities and access to students with varied backgrounds, those with special talents and adult students who graduated from high school three or more years ago.

Freshman Students on the Kent Campus: The freshman admission policy on the Kent Campus is selective. Admission decisions are based upon the following: cumulative grade point average, ACT and/or SAT scores, strength of high school college preparatory curriculum and grade trends. The Admissions Office at the Kent Campus may defer the admission of students who do not meet admissions criteria but who demonstrate areas of promise for successful college study. Deferred applicants may begin their college coursework at one of seven regional campuses of Kent State University. For more information on admissions, including additional requirements for some academic programs, visit the admissions website for first-year students.

Freshman Students on the Regional Campuses: Kent State campuses at Ashtabula, East Liverpool, Geauga, Salem, Stark, Trumbull and Tuscarawas, as well as the Twinsburg Academic Center, have open enrollment admission for students who hold a high school diploma, GED or equivalent.

English Language Proficiency Requirements for International Students: All international students must provide proof of English language proficiency (unless they meet specific exceptions) by earning a minimum 525 TOEFL score (71 on the Internet-based version), minimum 75 MELAB score, minimum 6.0 IELTS score, minimum 48 PTE score or minimum 100 DET score; or by completing the ESL level 112 Intensive Program. For more information on international admission, visit the Office of Global Education's admission website.

Transfer, Transitioning and Former Students: For more information about admission criteria for transfer, transitioning and former students, please visit the admissions website.

Transfer Students: A minimum 2.500 overall GPA (effective spring 2022, a minimum 2.000 overall GPA) is required for admission into the major. Students who have completed (or the equivalent of) COMM 15000, ENG 21011, MATH 11010 (or placement out of ENG 11011 and/or MATH 11010) must have earned a minimum C grade; students who have completed ACCT 23020 and ACCT 23021 must have earned a minimum B- grade in both courses. 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 a 2.7 in ACCT 23020 and ACCT 23021, the student can apply to the Department of Accounting to be considered for an override to be admitted to junior-level accounting courses.

Program Learning Outcomes

Graduates of this program will be able to:

1. Given a defined financial accounting transaction, identify and analyze the issue, record the transaction in the books of original entry, and prepare the financial statement disclosure.

- Demonstrate an understanding of managerial and cost accounting with the ability to identify and analyze information useful in decision making.
- Gain a functional understanding of taxation of individuals.
- Understand financial statement auditing.
- Assemble, cleanse and analyze the information provided by information systems, and prepare summary reports useful for business decision-making.

Graduates of all Bachelor of Business Administration programs will be able to:

- Recall strategic frameworks that are used to make business decisions.
- Perform basic calculations using quantitative tools that are used to support business decisions.
- Articulate and deliberate their ideas in writing.
- Articulate and deliberate their ideas orally.
- Identify ethical dilemmas and stakeholders.
- Recommend alternatives and consequences and choose a reasoned conclusion from the alternatives given.
- Identify global factors in making a business decision.
- Analyze global factors in making a business decision.

University Requirements

All students in a bachelor's degree program at Kent State University must complete the following university requirements for graduation.

NOTE: University requirements may be fulfilled in this program by specific course requirements. Please see Program Requirements for details.

Destination Kent State: First Year Experience	1
Course is not required for students with 25 transfer credits, excluding College Credit Plus, or age 21+ at time of admission.	
Diversity Domestic/Global (DIVD/DIVG)	2 courses
Students must successfully complete one domestic and one global course, of which one must be from the Kent Core.	
Experiential Learning Requirement (ELR)	varies
Students must successfully complete one course or approved experience.	
Kent Core (see table below)	36-37
Writing-Intensive Course (WIC)	1 course
Students must earn a minimum C grade in the course.	
Upper-Division Requirement	39 (or 42)
Students must successfully complete 39 upper-division (numbered 30000 to 49999) credit hours to graduate. Students in a B.A. and/or B.S. degree in the College of Arts and Sciences must complete 42 upper-division credit hours.	
Total Credit Hour Requirement	120
Some bachelor's degrees require students to complete more than 120 credit hours.	

Kent Core Requirements

Kent Core Composition (KCOMP)	6
Kent Core Mathematics and Critical Reasoning (KMCR)	3
Kent Core Humanities and Fine Arts (KHUM/KFA) (min one course each)	9
Kent Core Social Sciences (KSS) (must be from two disciplines)	6
Kent Core Basic Sciences (KBS/KLAB) (must include one laboratory)	6-7

Kent Core Additional (KADL)	6
Total Credit Hours:	36-37

Program Requirements

Major Requirements

Code	Title	Credit Hours
Major Requirements (courses count in major GPA)		
ACCT 33001	INTERMEDIATE FINANCIAL ACCOUNTING I (min C grade)	3
ACCT 33004	INTRODUCTION TO ACCOUNTING SYSTEMS (min C grade)	3
ACCT 33010	COST ACCOUNTING (min C grade)	3
ACCT 33012	INTERMEDIATE FINANCIAL ACCOUNTING II (min C grade)	3
ACCT 43009	ACCOUNTING DATA ANALYTICS (min C grade)	3
ACCT 43010	PRINCIPLES OF AUDITING (ELR) (WIC) (min C grade) ¹	3
ACCT 43031	INCOME TAXATION I - INDIVIDUAL TAXATION (min C grade)	3
Accounting Electives, choose from the following: (min C grade)		
ACCT 43013	ADVANCED MANAGEMENT ACCOUNTING	
ACCT 43020	ADVANCED FINANCIAL ACCOUNTING	
ACCT 43033	INCOME TAXATION II - ENTITY TAXATION	
ACCT 43034	NONPROFIT ACCOUNTING AND AUDITING	
ACCT 43043	INTERNAL AUDIT AND FRAUD EXAMINATION	
ACCT 43089	INTERNATIONAL ACCOUNTING EXPERIENCE (ELR)	
ACCT 43092	ACCOUNTING INTERNSHIP (ELR)	
ACCT 43095	SPECIAL TOPICS: ACCOUNTING	
ACCT 43096	INDIVIDUAL INVESTIGATION IN ACCOUNTING	
Additional Requirements (courses do not count in major GPA)		
ACCT 23020	INTRODUCTION TO FINANCIAL ACCOUNTING (min B- grade) ²	3
ACCT 23021	INTRODUCTION TO MANAGERIAL ACCOUNTING (min B- grade) ²	3
BUS 10123	EXPLORING BUSINESS ³	3
BUS 30062	ADVANCED PROFESSIONAL DEVELOPMENT	3
CIS 24053	INTRODUCTION TO COMPUTER APPLICATIONS	3
COMM 15000	INTRODUCTION TO HUMAN COMMUNICATION (KADL) (min C grade)	3
ECON 22060	PRINCIPLES OF MICROECONOMICS (KSS)	3
ECON 22061	PRINCIPLES OF MACROECONOMICS (KSS)	3
FIN 26074	LEGAL ENVIRONMENT OF BUSINESS	3
FIN 36053	BUSINESS FINANCE	3
FIN 36072	LAW OF COMMERCIAL TRANSACTIONS	3
MATH 11010	ALGEBRA FOR CALCULUS (KMCR) (min C grade)	3
MATH 11012	INTUITIVE CALCULUS (KMCR) ⁴	3-5
or MATH 12002	ANALYTIC GEOMETRY AND CALCULUS I (KMCR)	
MGMT 24056	BUSINESS ANALYTICS I ⁵	3
MGMT 24163	PRINCIPLES OF MANAGEMENT	3
MGMT 34060	OPERATIONS MANAGEMENT	3
MGMT 44285	INTEGRATED BUSINESS POLICY AND STRATEGY	3
MKTG 25010	PRINCIPLES OF MARKETING	3

UC 10097	DESTINATION KENT STATE: FIRST YEAR EXPERIENCE	1
UC 10162	INTRODUCTION TO PROFESSIONAL DEVELOPMENT	1
Kent Core Composition (min C grade) ⁶		6
Kent Core Humanities and Fine Arts (minimum one course from each)		9
Kent Core Social Sciences		3
Kent Core Basic Sciences (must include one laboratory)		6-7
General Electives (total credit hours depends on earning 120 credit hours including 39 upper-division credit hours) ⁷		10
Minimum Total Credit Hours:		120

- ¹ A minimum C grade must be earned to fulfill the writing-intensive requirement.
- ² If a student does not have at least a B- in both ACCT 23020 (ACCT 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 (ACTT 11001 or equivalent), the student can apply to the Accounting Department for an override to be admitted to junior level accounting courses.
- ³ A student changing to the College of Business Administration or transferring may be waived out of BUS 10123 if:
 1. 30 or more credit hours have been earned and any two classes (from ACCT 23020, ACCT 23021, FIN 26074, MGMT 24163, MKTG 25010 or CIS 24053) have successfully been completed.
 2. 60 or more credit hours have been earned and the student has successfully completed one course from (ACCT 23020, ACCT 23021, FIN 26074, MGMT 24163, MKTG 25010 or CIS 24053)
 3. 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 Students can take MATH 10051 or PHIL 21002 in place of MATH 11012 or MATH 12002. Taking MATH 10051 or PHIL 21002 will not replace a low grade in either MATH 11012 or MATH 12002. Students are required to take MATH 11012 or MATH 12002 if they change their major to, or want to double major in, Economics or Finance and/or intend to declare a minor in Data Analytics. Students who intend to enroll in certain graduate programs and/or are working toward Phi Beta Kappa status are highly encouraged to take MATH 11012 or MATH 12002.
- ⁵ Students who have taken MATH 10041 for another program may use it as a substitute for MGMT 24056.
- ⁶ Minimum C grade in ENG 21011 or HONR 20197.
- ⁷ Credits required depends on meeting minimum 120 credit hours and minimum 39 upper-division credit hours. Students may take or use any course at any level as long as the minimum 39-credit hours requirement for upper-division courses is satisfied for graduation with a B.B.A. Exception: Maximum 4 credit hours of Physical Activity, Wellness and Sport (PWS) courses may be counted toward the 120 total credit hours or 39 upper-division-credit hours graduation requirement. A minor (business or non-business) is encouraged. Any other exceptions must be approved by the assistant dean.
 - The following courses have been recommended by accounting faculty to fulfill the general elective requirements, CIS 24167, CIS 34170, CIS 44007, ECON 32025, ECON 32050, ECON 42050, ECON 42065, ECON 42066, ECON 42068, FIN 36051, FIN 36054, FIN 36059. These are optional not required.

Progression Requirements

- Minimum 2.000 overall GPA
- Minimum C grade in COMM 15000, ENG 21011, MATH 11010 (or placement out of MATH 11010), and all accounting major required and elective courses
- Completion of CIS 24053;
- Minimum B- grade in ACCT 23020 and ACCT 23021

If a student does not have a minimum B- in both ACCT 23020 and ACCT 23021, but has a minimum 2.700 average GPA in ACCT 23020 and ACCT 23021, the student can apply to the Department of Accounting to be considered for an override to admitted to junior-level accounting courses.

Graduation Requirements

Minimum Major GPA	Minimum Overall GPA
2.000	2.000

- 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.
- Students must earn a minimum C in required and elective ACCT major 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 semester 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.
- Students must complete at least 50 percent of business credit hours (required for the business degree) in-residence on a Kent State University campus.
- Students must complete two measures of outcomes assessment as specified by the College of Business Administration for complete satisfaction of the B.B.A.

Roadmap

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

Semester One		Credits
BUS 10123	EXPLORING BUSINESS	3
COMM 15000	INTRODUCTION TO HUMAN COMMUNICATION (KADL)	3
MATH 11010	ALGEBRA FOR CALCULUS (KMCR)	3
UC 10097	DESTINATION KENT STATE: FIRST YEAR EXPERIENCE	1
Kent Core Requirement		3
Kent Core Requirement		3
Credit Hours		16
Semester Two		
CIS 24053	INTRODUCTION TO COMPUTER APPLICATIONS	3
ECON 22060	PRINCIPLES OF MICROECONOMICS (KSS)	3
MATH 11012	INTUITIVE CALCULUS (KMCR)	3-5
or	or ANALYTIC GEOMETRY AND CALCULUS I	
MATH 12002	(KMCR)	
UC 10162	INTRODUCTION TO PROFESSIONAL DEVELOPMENT	1
Kent Core Requirement		3
Kent Core Requirement		3
Credit Hours		16
Semester Three		
ACCT 23020	INTRODUCTION TO FINANCIAL ACCOUNTING	3
ECON 22061	PRINCIPLES OF MACROECONOMICS (KSS)	3
MKTG 25010	PRINCIPLES OF MARKETING	3
MGMT 24163	PRINCIPLES OF MANAGEMENT	3
Kent Core Requirement		3
Credit Hours		15
Semester Four		
! ACCT 23021	INTRODUCTION TO MANAGERIAL ACCOUNTING	3
BUS 30062	ADVANCED PROFESSIONAL DEVELOPMENT	3
FIN 26074	LEGAL ENVIRONMENT OF BUSINESS	3
MGMT 24056	BUSINESS ANALYTICS I	3
Kent Core Requirement		3
Credit Hours		15
Semester Five		
Required for progression in the major: Minimum 2.000 overall GPA, minimum C grade in COMM 15000 and ENG 21011 and MATH 11010; and minimum B- grade in ACCT 23020 and ACCT 23021.		
! ACCT 33001	INTERMEDIATE FINANCIAL ACCOUNTING I	3
! ACCT 33004	INTRODUCTION TO ACCOUNTING SYSTEMS	3
FIN 36053	BUSINESS FINANCE	3
Kent Core Requirement		3
Kent Core Requirement		3
Credit Hours		15
Semester Six		
Required: minimum overall 2.000 GPA		
! ACCT 33010	COST ACCOUNTING	3
! ACCT 33012	INTERMEDIATE FINANCIAL ACCOUNTING II	3
FIN 36072	LAW OF COMMERCIAL TRANSACTIONS	3
General Electives		6
Credit Hours		15

Semester Seven

Required: minimum overall 2.500 GPA		
ACCT 43009	ACCOUNTING DATA ANALYTICS	3
ACCT 43010	PRINCIPLES OF AUDITING (ELR) (WIC)	3
! ACCT 43031	INCOME TAXATION I - INDIVIDUAL TAXATION	3
MGMT 34060	OPERATIONS MANAGEMENT	3
Accounting Elective		3
Credit Hours		15
Semester Eight		
Required: minimum overall 2.000 GPA. Note: completion of The Assurance of Learning Assessment given in MGMT 44285		
MGMT 44285	INTEGRATED BUSINESS POLICY AND STRATEGY	3
Accounting Elective		6
General Electives		4
Credit Hours		13
Minimum Total Credit Hours:		120