

ACCOUNTING - B.B.A.

College of Business Administration
 Department of Accounting
 550 Business Administration Building
 Kent Campus
 330-672-2545
 accounting@kent.edu
 www.kent.edu/business/accounting

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.

In addition to the above program that leads to the bachelor's degree, the department offers a five-year program that leads to both the Bachelor of Business Administration and the Master of Science in Accounting degrees. The two-degree, five-year program meets the requirements for admission of graduates to the Uniform CPA Examination (Section 4701 of the Ohio General Code after Jan. 1, 2000). Requirements differ in different states, and students should check with the state board of accountancy for requirements. For more details on the Master of Science in Accounting program, which is the fifth year of the five-year program, students should examine the Graduate Catalog, or contact the Graduate Programs Office (room A310, Business Administration Building).

Fully Offered At:

- Kent Campus

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 new freshmen.

Freshman Students on the Regional Campuses: Kent State campuses at Ashtabula, East Liverpool, Geauga, Salem, Stark, Trumbull and Tuscarawas, as well as the Regional Academic Center in Twinsburg, 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 or minimum 48 PTE 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 2.50 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. Obtain an initial position in the accounting profession.
2. Take and pass all portions of the Uniform CPA examination or another appropriate professional examination.
3. Identify and analyze issues in defined accounting transactions, record the transactions in the books of original entry and prepare the financial statement disclosures.
4. Consult appropriate accounting pronouncements and be able to read, understand, analyze and prepare financial statements and disclosures.
5. Gain a functional understanding of taxation of individuals and C corporations.
6. Select and analyze the information provided by accounting information systems.
7. Prepare summary reports useful for business decision making.
8. Understand an entity's internal controls and be able to document their understanding of internal control.
9. Understand how financial statement auditing applies to different types of businesses.
10. Posses a command of technology (computer applications) as it relates to, and integrates within, the field of accounting.
11. Communicate in a professional manner both verbally and in writing.
12. Recognize ethical dilemmas in business, apply ethical frameworks and develop resolutions to ethical dilemmas.
13. Demonstrate the ability to work effectively within a team by fully participating in one or more team assignments which produce a

project that shows evidence of effective teamwork and competency in interpersonal skills.

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

1. Recall strategic frameworks that are used to make business decisions.
2. Perform basic calculations using quantitative tools that are used to support business decisions.
3. Articulate and deliberate their ideas in writing.
4. Articulate and deliberate their ideas orally.
5. Identify ethical dilemmas and stakeholders.
6. Recommend alternatives and consequences and choose a reasoned conclusion from the alternatives given.
7. Identify global factors in making a business decision.
8. 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.

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|---|------------|
| 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

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|---|--------------|
| Kent Core Composition (KCMP) | 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 43010 | PRINCIPLES OF AUDITING (ELR) (WIC) ¹ | 3 |
| ACCT 43031 | INCOME TAXATION I - INDIVIDUAL TAXATION | 3 |
| Accounting Electives, choose from the following: | | 6 |
| ACCT 43013 | ADVANCED MANAGEMENT ACCOUNTING | |
| ACCT 43020 | ADVANCED FINANCIAL ACCOUNTING | |
| ACCT 43033 | INCOME TAXATION II - ENTITY TAXATION | |
| ACCT 43034 | NONPROFIT ACCOUNTING AND AUDITING | |
| ACCT 43087 | INTERNATIONAL ACCOUNTING EXPERIENCE | |
| 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) | 3-5 |
| or MATH 12002 | ANALYTIC GEOMETRY AND CALCULUS I (KMCR) | |
| MGMT 24056 | BUSINESS ANALYTICS I | 3 |
| MGMT 24163 | PRINCIPLES OF MANAGEMENT | 3 |
| MGMT 34060 | OPERATIONS MANAGEMENT | 3 |
| MGMT 34156 | BUSINESS ANALYTICS II | 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) ⁵ | | 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 |

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| General Electives (total credit hours depends on earning 120 credit hours including 39 upper-division credit hours) ⁶ | 13 |
| 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 who have taken MATH 10041 for another program may use it as a substitute for MGMT 24056.
- ⁵ Minimum C grade in ENG 21011 or HONR 20197.
- ⁶ 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.

BBA in Accounting must be taken within the last 10 years at the time of graduation.

- 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.

Progression Requirements

Progression in this major: minimum 2.500 overall GPA, minimum C grade in COMM 15000, ENG 21011, MATH 11010 (or placement out of MATH 11010), completion of MATH 11012 or MATH 12002 (or equivalent) and CIS 24053 and minimum B- grade in ACCT 23020 and ACCT 23021. 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 admitted to junior level accounting courses.

Graduation Requirements

| Minimum Major GPA | Minimum Overall GPA |
|-------------------|---------------------|
| 2.500 | 2.500 |

- 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

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 |
| FIN 26074 | LEGAL ENVIRONMENT OF BUSINESS | 3 |
| MGMT 24056 | BUSINESS ANALYTICS I | 3 |
| Kent Core Requirement | | 3 |
| Kent Core Requirement | | 3 |
| Credit Hours | | 15 |
| Semester Five | | |
| Required for progression in the major: Minimum 2.500 overall GPA, minimum C grade in COMM 15000 and ENG 21011 and MATH 11010; MATH 11012 or MATH 12002; and minimum B-grade in ACCT 23020 and ACCT 23021. | | |
| ! ACCT 33001 | INTERMEDIATE FINANCIAL ACCOUNTING I | 3 |
| ! ACCT 33004 | INTRODUCTION TO ACCOUNTING SYSTEMS | 3 |
| BUS 30062 | ADVANCED PROFESSIONAL DEVELOPMENT | 3 |
| FIN 36053 | BUSINESS FINANCE | 3 |
| MGMT 34156 | BUSINESS ANALYTICS II | 3 |
| Credit Hours | | 15 |
| Semester Six | | |
| Required: minimum overall 2.500 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

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|-----------------------|---|----|
| ! ACCT 43031 | INCOME TAXATION I - INDIVIDUAL TAXATION | 3 |
| ACCT 43010 | PRINCIPLES OF AUDITING (ELR) (WIC) | 3 |
| MGMT 34060 | OPERATIONS MANAGEMENT | 3 |
| Kent Core Requirement | | 3 |
| General Electives | | 3 |
| Credit Hours | | 15 |

Semester Eight

Required: minimum overall 2.500 GPA. Note: completion of The Assurance of Learning Assessment given in MIS 44285

| | | |
|-----------------------------|---|-----|
| MGMT 44285 | INTEGRATED BUSINESS POLICY AND STRATEGY | 3 |
| Accounting elective | | 6 |
| General Electives | | 4 |
| Credit Hours | | 13 |
| Minimum Total Credit Hours: | | 120 |