

# ACCOUNTING - B.B.A.

**Ambassador Crawford College of Business and Entrepreneurship**  
Department of Accounting  
[www.kent.edu/business/accounting](http://www.kent.edu/business/accounting)

## About This Program

Looking to explore the world of accounting and advance your career prospects? The B.B.A. degree in Accounting offers a dynamic curriculum and renowned faculty to provide you with the essential skills and knowledge required to succeed in this ever-evolving field. Read more...

## Contact Information

- Department Chair: **Wei Li, Ph.D.** | [wli2@kent.edu](mailto:wli2@kent.edu) | 330-672-2545
- Speak with an Advisor
- Chat with an Admissions Counselor

## Program Delivery

- **Delivery:**
  - In person
- **Location:**
  - Kent Campus

## Examples of Possible Careers and Salaries\*

### 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

## Accreditation

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

\* Source of occupation titles and labor data comes 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.

## 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.

**First-Year Students on the Kent Campus:** First-year admission policy on the Kent Campus is selective. Admission decisions are based upon cumulative grade point average, strength of high school college

preparatory curriculum and grade trends. Students not admissible to the Kent Campus may be administratively referred to one of the seven regional campuses to begin their college coursework. For more information, visit the admissions website for first-year students.

**First-Year Students on the Regional Campuses:** First-year admission to Kent State's campuses at Ashtabula, East Liverpool, Geauga, Salem, Stark, Trumbull and Tuscarawas, as well as the Twinsburg Academic Center, is open to anyone with a high school diploma or its equivalent. For more information on admissions, contact the Regional Campuses admissions offices.

**International Students:** All international students must provide proof of English language proficiency unless they meet specific exceptions. For more information, visit the admissions website for international students.

**Transfer Students:** Students who have attended any other educational institution after graduating from high school must apply as undergraduate transfer students. For more information, visit the admissions website for transfer students.

**Former Students:** Former Kent State students or graduates who have not attended another college or university since Kent State may complete the reenrollment or reinstatement form on the University Registrar's website.

Admission policies for undergraduate students may be found in the University Catalog.

Some programs may require that students meet certain requirements before progressing through the program. For programs with progression requirements, the information is shown on the Coursework tab.

**Transfer Students:** 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- grade 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 Requirements

### Major Requirements

Code	Title	Credit Hours
<b>Major Requirements (courses count in major GPA)</b>		
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) <sup>1</sup>	3
ACCT 43031	INCOME TAXATION I - INDIVIDUAL TAXATION (min C grade)	3
Accounting Electives, choose from the following:		9

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 (DIVG) (ELR)	
ACCT 43092	ACCOUNTING INTERNSHIP (ELR)	
ACCT 43095	SPECIAL TOPICS: ACCOUNTING	
ACCT 43096	INDIVIDUAL INVESTIGATION IN ACCOUNTING	
<b>Additional Requirements (courses do not count in major GPA)</b>		
ACCT 23020	INTRODUCTION TO FINANCIAL ACCOUNTING (min B- grade) <sup>2</sup>	3
ACCT 23021	INTRODUCTION TO MANAGERIAL ACCOUNTING (min B- grade) <sup>2</sup>	3
BA 24056	BUSINESS ANALYTICS I <sup>5</sup>	3
BA 34060	OPERATIONS MANAGEMENT	3
BUS 10123	EXPLORING BUSINESS <sup>3</sup>	3
BUS 30062	ADVANCED PROFESSIONAL DEVELOPMENT	3
CIS 24053	INTRODUCTION TO INFORMATION SYSTEMS AND DIGITAL TECHNOLOGIES	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) <sup>4</sup>	3-5
or MATH 12002	ANALYTIC GEOMETRY AND CALCULUS I (KMCR)	
MGMT 24163	PRINCIPLES OF MANAGEMENT	3
MGMT 44285	STRATEGIC MANAGEMENT	3
MKTG 25010	PRINCIPLES OF MARKETING	3
UC 10001	FLASHES 101	1
UC 10162	INTRODUCTION TO PROFESSIONAL DEVELOPMENT	1
Kent Core Composition <sup>6</sup>		6
Kent Core Humanities and Fine Arts (minimum one course from each)		9
Kent Core Social Sciences (must be from two disciplines)		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) <sup>7</sup>		10
<b>Minimum Total Credit Hours:</b>		<b>120</b>

<sup>1</sup> A minimum C grade must be earned to fulfill the writing-intensive requirement.

<sup>2</sup> If a student does not have at least a B- grade 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 Department of Accounting for an override to be admitted to junior-level accounting courses.

<sup>3</sup> A student changing to a program in the college, transferring, or an incoming student with prior college credit, 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.
- <sup>4</sup> 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.
- <sup>5</sup> Students who have taken MATH 10041 for another program may use it as a substitute for BA 24056.
- <sup>6</sup> Minimum C grade is required in ENG 21011 or HONR 20197.
- <sup>7</sup> 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 general electives: CIS 24167, 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 courses
- Completion of CIS 24053
- Minimum B- grade in ACCT 23020 and ACCT 23021

If a student does not have a minimum B- grade 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 B.B.A. in Accounting must be taken within the last 10 years at the time of graduation.
- Students must earn a minimum C in required 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 at least 50 percent of their major credit hours in residence on a Kent State University campus.
- Students must complete two measures of outcomes assessment as specified by the college for complete satisfaction of the B.B.A. degree.

## 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 10001	FLASHES 101	1
Kent Core Requirement		3
Kent Core Requirement		3
<b>Credit Hours</b>		<b>16</b>
Semester Two		
CIS 24053	INTRODUCTION TO INFORMATION SYSTEMS AND DIGITAL TECHNOLOGIES	3
ECON 22060	PRINCIPLES OF MICROECONOMICS (KSS)	3
MATH 11012	INTUITIVE CALCULUS (KMCR)	3-5
or	or ANALYTIC GEOMETRY AND CALCULUS I (KMCR)	
MATH 12002		
UC 10162	INTRODUCTION TO PROFESSIONAL DEVELOPMENT	1
Kent Core Requirement		3
Kent Core Requirement		3
<b>Credit Hours</b>		<b>16</b>
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
<b>Credit Hours</b>		<b>15</b>
Semester Four		
! ACCT 23021	INTRODUCTION TO MANAGERIAL ACCOUNTING	3
BA 24056	BUSINESS ANALYTICS I	3
BUS 30062	ADVANCED PROFESSIONAL DEVELOPMENT	3
FIN 26074	LEGAL ENVIRONMENT OF BUSINESS	3
Kent Core Requirement		3
<b>Credit Hours</b>		<b>15</b>
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
<b>Credit Hours</b>		<b>15</b>
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
<b>Credit Hours</b>		<b>15</b>
Semester Seven		
Required: minimum overall 2.000 GPA		
ACCT 43009	ACCOUNTING DATA ANALYTICS	3
ACCT 43010	PRINCIPLES OF AUDITING (ELR) (WIC)	3
! ACCT 43031	INCOME TAXATION I - INDIVIDUAL TAXATION	3
BA 34060	OPERATIONS MANAGEMENT	3
Accounting Elective		3
<b>Credit Hours</b>		<b>15</b>
Semester Eight		
Required: minimum overall 2.000 GPA. Note: completion of The Assurance of Learning Assessment given in MGMT 44285		
MGMT 44285	STRATEGIC MANAGEMENT	3
Accounting Elective		6
General Electives		4
<b>Credit Hours</b>		<b>13</b>
<b>Minimum Total Credit Hours:</b>		<b>120</b>

## 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.

Flashes 101 (UC 10001)	1 credit hour
Course is not required for students with 30+ 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 credit hours
Writing-Intensive Course (WIC)	1 course
Students must earn a minimum C grade in the course.	
Upper-Division Requirement	39 credit hours
Students must successfully complete 39 upper-division (numbered 30000 to 49999) credit hours to graduate.	
Total Credit Hour Requirement	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
<b>Total Credit Hours:</b>	<b>36-37</b>

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.

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

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

1. Core Business Knowledge - Recall the strategic frameworks that are used to make business decisions.
2. Analytical Skills - Use analytical methodologies and critical thinking skills to evaluate and solve business problems.
3. Digital Technology – Demonstrate the technological skills necessary to analyze business problems and develop solutions.
4. Written Communication - Write effective business communications.
5. Oral Communication - Make effective business presentations, using appropriate technologies.
6. Teamwork – Collaborate effectively with others to achieve a common business purpose.
7. Business Ethics – Recognize ethical business dilemmas and use ethical decision making to resolve the dilemma.
8. Global - Analyze the key global factors when making business decisions.

## Full 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.