



Accounting

Carol Martin Gatton
College of Business and Economics

To earn the Bachelor of Science degree in Accounting, students in the Carol Martin Gatton College of Business and Economics must fulfill University Studies requirements, as well as the College requirements, premajor and major requirements, and College core requirements listed below.

Admission Policy

Admission to the University is sufficient for admission to the Gatton College of Business and Economics for students with less than a junior standing. However, lower division admission to the college or any admission to the University does not guarantee upper division admission to one of the degree programs in the Gatton College of Business and Economics. In general, admission depends upon the qualifications and preparation of the applicants, as well as the availability of resources for maintaining quality instruction.

Upper division admission into a degree program is necessary in order to be granted a baccalaureate degree from the Gatton College of Business and Economics.

The upper division admission requirements for the **2004-2005** academic year are a minimum 3.0 cumulative GPA or the minimum current Annual Admission GPA, whichever is lower; and a minimum 3.0 English/premajor GPA or the minimum current Annual Admission GPA, whichever is lower.

University Studies Requirements

See "University Studies Program" on pages 70-74 of the *2004-2005 UK Bulletin* for complete University Studies requirements.

Premajor Requirements

Hours

Students must complete 22-24 credit hours taken from the following courses:

CS 101 Introduction to Computing I	3
ACC 201 Financial Accounting I	3
ACC 202 Managerial Uses of Accounting Information	3
ECO 201 Principles of Economics I	3
ECO 202 Principles of Economics II	3
STA 291 Statistical Method	3

MA 123 Elementary Calculus and Its Applications and	
MA 162 Finite Mathematics and Its Applications	6
or	
MA 113 Calculus I	4

Subtotal: Premajor Hours **22-24**

College Core

Hours

The Core, a total of 18 credit hours, consists of the following courses:

MKT 300 Marketing Management	3
FIN 300 Corporation Finance	3
MGT 301 Business Management	3
MGT 340 Ethical and Regulatory Environment	3
DIS 300 Quantitative Analysis in Operations Management	3
ECO 391 Economic and Business Statistics	3

College Writing Requirement

Hours

ENG 203 Business Writing	3
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Subtotal: College Required Hours **21**

To graduate with a Bachelor of Science in Accounting, a student is required to have 28 or more credit hours taken from the School of Accountancy in the following courses:

Major Requirements

Hours

ACC 211 Financial Accounting Lab	1
ACC 301 Intermediate Accounting I	3
ACC 302 Intermediate Accounting II	3
ACC 324 Accounting Information Systems	3
DIS 320 Management Information Systems	3
MGT 499 Strategic Management	3

plus twelve hours of ACC courses at the 400- or 500-level; at least 6 of the 12 hours must be from the following:

ACC 403 Auditing	3
ACC 407 Concepts of Income Taxation	3
ACC 418 Cost Management	3

Subtotal: Major Hours **28**

Electives

See "Electives" below. Students must complete at least 121 hours to graduate with a degree in Accounting.

TOTAL HOURS: **121**

Electives

Each of the degree programs affords the student considerable opportunity and freedom of choice to take elective courses. The number of electives will vary depending on student and major. Each student must meet the general minimum hours for graduation. Students pursuing a second degree must have a minimum of 144 hours. Twelve hours of electives must be taken from courses outside the Gatton College of Business and Economics (six of these hours, if taken for a letter grade, may be used to satisfy the USP elective requirement). Military science (lower division), music performance, KHP activity courses, and UK 101/201 (one credit) courses do not count for electives. A maximum of six hours of technical courses can be counted for electives. A total of four electives may be taken on a pass/fail basis if they are not being used for any other type of requirement, nor taught through the student's major department(s).

College Requirements

To graduate from the Gatton College of Business and Economics, a student must have a total of 120 credit hours (exclusive of lower division military science courses, physical education service courses, and performance-type courses) with a 2.0 grade-point standing. (Accounting majors complete a minimum of 121 credit hours.) Students are required to earn at least 50 percent of their business credit hours required for the business degree at the University of Kentucky. A minimum GPA of 2.00 is required in all courses taken at the University of Kentucky used to satisfy the College core. Additionally, a minimum GPA of 2.00 is required in all courses taken at the University of Kentucky used to satisfy upper division departmental requirements.

Each student's undergraduate curriculum must have a general education component which comprises at least 50 percent of the total credit hours required for obtaining a bachelor's degree in the Gatton College of Business and Economics. Up to nine semester hours of economics and up to six semester hours of statistics may be counted as part of the general education curriculum.

Policy on Experiential Education

Carol Martin Gatton College of Business and Economics' faculty work with the Office of Experiential Education to provide students with the opportunity to intern in a business-related field. The College allows a student to apply toward graduation up to six credit hours (pass/fail option only) of EXP 396/internship credit earned at the University of Kentucky. The maximum credit hours each semester that can be applied toward graduation for EXP 396/internship credit is three. Credits earned for other internship courses throughout the University are included in the three hours per semester and the six hour maximum for graduation credit. For further information, contact the Office of Experiential Education at (859) 257-3632.