



# Accounting

## Gatton College of Business and Economics

To earn the Bachelor of Science degree in Accounting, students in the 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 2009-2010 academic year are a minimum 3.0 cumulative GPA or the minimum current Annual Admission GPA, whichever is lower; and a minimum 3.0 premajor GPA or the minimum current Annual Admission GPA, whichever is lower.

### University Studies Requirements

See "University Studies Program" on pages 83-87 of the 2009-2010 UK Bulletin for complete University Studies requirements.

### Premajor Requirements

Students must complete 23-28 credit hours taken from the following courses:

	Hours
University First Year Writing Requirement .....	4
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 <b>and</b>	
MA 162 Finite Mathematics and Its Applications .....	6
<b>or</b>	
MA 113 Calculus I .....	4
B&E 102 Microsoft Office Specialist – Word .....	0
B&E 103 Microsoft Office Specialist – PowerPoint .....	0
B&E 104 Microsoft Office Specialist – Excel .....	0

**Subtitle: Premajor Hours ..... 23-28**

*\*May also be used toward partial fulfillment of USP Social Science Requirement.*

### Suggested Premajor Curriculum

#### Freshman Year

Fall Semester	Hours
ENG 104 Writing: An Accelerated Foundational Course .....	4
USP Social Science .....	3 or 4
MA 109 College Algebra	
<b>or</b>	
MA 123 Elementary Calculus and its Applications	
<b>or</b>	
MA 113 Calculus I	
<b>plus</b>	
MA 193 Supplementary Mathematics Workshop I .....	3 or 5
USP Natural Science .....	3
UK 101 Academic Orientation .....	1
<b>Total .....</b>	<b>14-17</b>

### Spring Semester

USP Cross-Cultural .....	3
MA 123 Elementary Calculus and its Applications	
<b>or</b>	
MA 162 Finite Mathematics and its Applications .....	3
USP Natural Science .....	3
B&E Oral Communication Requirement .....	3
USP Humanities .....	3
B&E 102 Microsoft Office Specialist – Word .....	0
<b>Total .....</b>	<b>15</b>

### Sophomore Year

Fall Semester	Hours
ECO 201 Principles in Economics I .....	3
ACC 201 Financial Accounting I .....	3
USP Humanities .....	3
MA 162 Finite Mathematics and its Applications	
<b>or</b>	
STA 291 Statistical Method .....	3
USP Elective .....	3
B&E 103 Microsoft Office Specialist – PowerPoint .....	0
<b>Total .....</b>	<b>15</b>

### Spring Semester

ECO 202 Principles in Economics II .....	3
ACC 202 Managerial Uses of Accounting Information .....	3
STA 291 Statistical Method	
<b>or</b>	
Elective .....	3
ENG 203 Business Writing	
(Completes Graduation Writing Requirement) .....	3
USP Elective .....	3
B&E 104 Microsoft Office Specialist – Excel .....	0
<b>Total .....</b>	<b>15</b>

### 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 Analyzing Business Operations .....	3
ECO 391 Economic and Business Statistics .....	3

**Subtotal: College Core Hours ..... 18**

### Other College Requirements

#### Hours

ENG 203 Business Writing .....	3
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\*Students must complete **one** of the following courses:

ANT 101 Introduction to Anthropology	
PSY 100 Introduction to Psychology	
SOC 101 Introduction to Sociology .....	3-4

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Students must complete **one** of the following courses:

B&E 240 Intercultural Business Communication	
COM 181 Basic Public Speaking	
COM 252 Introduction to Interpersonal Communication	
COM 281 Communication in Small Groups	
COM 287 Persuasive Speaking	
TA 225 Vocal Production for the Stage I	
or	
complete a bypass examination	3

\*This one course may be used toward the USP Social Science Requirement.

**Subtotal: Other College Hours** ..... 9-10

## Major Requirements Hours

To graduate with a Bachelor of Science in Accounting, a student is required to have 27 or more credit hours taken from the School of Accountancy in the following courses:

ACC 301 Intermediate Accounting I	3
ACC 302 Intermediate Accounting II	3
ACC 324 Accounting Information Systems	3
ACC 403 Auditing	3
ACC 407 Concepts of Income Taxation	3
ACC 418 Cost Management	3
Upper-division Accounting Elective	3
DIS 320 Information Systems in the Modern Enterprise	3
MGT 499 Strategic Management	3

**Subtotal: Major Hours** ..... 27

## Electives

See "Electives" below. Students must complete at least 120 hours to graduate with a degree in Accounting.

**TOTAL HOURS:** ..... 120

## Suggested Upper-Division Accounting Curriculum

### Junior Year

Fall Semester	Hours
ACC 301 Intermediate Accounting I	3
ACC 324 Accounting Information Systems	3
DIS 300 Analyzing Business Operations	3
MGT 301 Business Management	3
MKT 300 Marketing Management	3
<b>Total</b>	<b>15</b>

### Spring Semester

ACC 302 Intermediate Accounting II	3
ACC 403 Auditing	3
ECO 391 Economic and Business Statistics	3
FIN 300 Corporation Finance	3
DIS 320 Information Systems in the Modern Enterprise <b>and/or</b>	
B&E 300 Career Development in Business and Economics	3-4
<b>Total</b>	<b>15-16</b>

### Senior Year

Fall Semester	Hours
ACC 407 Concepts of Income Taxation	3
ACC 418 Cost Management	3
MGT 340 Ethical and Regulatory Environment	3
Elective	3
Elective	3
<b>Total</b>	<b>15</b>

### Spring Semester

ACC 4—	3
MGT 499 Strategic Management	3
Elective	3
Elective	3
Elective	3
<b>Total</b>	<b>15</b>

**Note:** If you plan to do an internship, please consult with your accounting faculty advisor regarding course work order.

## 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 the student and their major. Each student must meet the general minimum hours for graduation. Students pursuing a second degree must have a minimum of 144 hours. Military science (lower division), music performance, and KHP activity 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. 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.

In addition to fulfilling the First Year Writing Requirement (ENG 104), students must also complete ENG 203, Business Writing; ENG 203 may fulfill the Graduation Writing Requirement.

Each student's undergraduate curriculum must include at least 60 earned credit hours of courses outside 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 Internships

Gatton College of Business and Economics' faculty work with Experiential Education and Career Services (UK Career Center) 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 UK Career Center at (859) 257-2746. Or visit the Web site at: [www.uky.edu/CareerCenter](http://www.uky.edu/CareerCenter)