



# 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 2008-2009 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 80-84 of the 2008-2009 UK Bulletin for complete University Studies requirements.

### Premajor Requirements

Hours

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

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 to meet Second-Tier Graduation Writing Requirement.  
\*\*May also be used toward partial fulfillment of USP Social Science Requirement.

### 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

**Subtitle: 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

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

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	
<b>or</b>	
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

### 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. 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, 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).

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## 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 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

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.