

# 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 UK Core 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 **2012-2013** 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.

## UK Core Requirements

See the *UK Core* section of the *2012-2013 Undergraduate Bulletin* at: [www.uky.edu/Registrar/bulletinCurrent/ukc.pdf](http://www.uky.edu/Registrar/bulletinCurrent/ukc.pdf) for the complete UK Core requirements. The courses listed below are (a) recommended by the college, or (b) required courses that also fulfill UK Core areas. Students should work closely with their advisor to complete the UK Core requirements.

<b>I. Intellectual Inquiry in Arts and Creativity</b>	
Choose one course from approved list .....	3
<b>II. Intellectual Inquiry in the Humanities</b>	
Choose one course from approved list .....	3
<b>III. Intellectual Inquiry in the Social Sciences</b>	
Choose one course from approved list .....	3
<b>IV. Intellectual Inquiry in the Natural, Physical, and Mathematical Sciences</b>	
Choose one course from approved list .....	3
<b>V. Composition and Communication I</b>	
CIS/WRD 110 Composition and Communication I .....	3
<b>VI. Composition and Communication II</b>	
CIS/WRD 111 Composition and Communication II .....	3
<b>VII. Quantitative Foundations</b>	
MA 123 Elementary Calculus and its Applications	
or	
MA 113 Calculus I .....	4
<b>VIII. Statistical Inferential Reasoning</b>	
Recommended:	
STA 210 Making Sense of Uncertainty:	
An Introduction to Statistical Reasoning .....	3
<b>IX. Community, Culture and Citizenship in the USA</b>	
Choose one course from approved list .....	3
<b>X. Global Dynamics</b>	
Choose one course from approved list .....	3
<b>Subtotal: UK Core Hours</b> .....	<b>31</b>

## Premajor Requirements

## Hours

Students must complete 25-28 credit hours taken from the following courses:

*CIS/WRD 110 Composition and Communication I .....	3
*CIS/WRD 111 Composition and Communication II .....	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 Methods .....	3

\*MA 123 Elementary Calculus and Its Applications **and**  
MA 162 Finite Mathematics and Its Applications .....

**or**  
MA 113 Calculus I .....

B&E 102 Microsoft Office Specialist – Word .....

B&E 103 Microsoft Office Specialist – PowerPoint .....

B&E 104 Microsoft Office Specialist – Excel .....

**Subtotal: Premajor Hours** .....

**25-28**  
*\*CIS/WRD 110, CIS/WRD 111, and MA 123 may also be used toward partial fulfillment of UK Core requirements.*

## Suggested Premajor Curriculum

### Freshman Year

<b>Fall Semester</b>	<b>Hours</b>
CIS/WRD 110 Composition and Communication I .....	3
UK Core – Social Sciences .....	3 or 4
MA 109 College Algebra	
or	
MA 123 Elementary Calculus and its Applications	
or	
MA 113 Calculus I	
plus	
MA 193 Supplementary Mathematics Workshop I .....	3 or 5
UK Core – Natural/Physical/Mathematical Sciences .....	3
UK 101 Academic Orientation .....	1
<b>Total</b> .....	<b>13-16</b>
<b>Spring Semester</b>	
UK Core – U.S. Citizenship .....	3
MA 123 Elementary Calculus and its Applications	
or	
MA 162 Finite Mathematics and its Applications .....	3-4
UK Core – Arts and Creativity .....	3
CIS/WRD 111 Composition and Communication II .....	3
UK Core – Humanities .....	3
B&E 102 Microsoft Office Specialist – Word .....	0
<b>Total</b> .....	<b>15-16</b>

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University of Kentucky is accredited by the Southern Association of Colleges and Schools Commission on Colleges. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097, call 404-679-4500, or online at <http://www.sacscoc.org> for questions about the accreditation of University of Kentucky.

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## Sophomore Year

Fall Semester	Hours
ECO 201 Principles in Economics I .....	3
ACC 201 Financial Accounting I .....	3
UK Core – Global Citizenship .....	3
MA 162 Finite Mathematics and its Applications .....	3
**STA 210 Making Sense of Uncertainty: An Introduction to Statistical Reasoning .....	3
B&E 103 Microsoft Office Specialist – PowerPoint .....	0
<b>Total</b> .....	<b>15</b>

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

*\*\*STA 210 fulfills the UK Core Statistical Inferential Reasoning 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
AN 300 Analyzing Business Operations .....	3
ECO 391 Economic and Business Statistics .....	3
<b>Subtotal: College Core Hours</b> .....	<b>18</b>

Other College Requirements	Hours
WRD 203 Business Writing .....	3
<b>Subtotal: Other College Hours</b> .....	<b>3</b>

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
AN 322 Information Systems in the Modern Enterprise .....	3
MGT 499 Strategic Management .....	3
<b>Subtotal: Major Hours</b> .....	<b>27</b>

Electives	Hours
See "Electives" below. Students must complete at least 120 hours to graduate with a degree in Accounting.	
<b>TOTAL HOURS:</b> .....	<b>120</b>

## Suggested Upper-Division Accounting Curriculum

### Junior Year

Fall Semester	Hours
ACC 301 Intermediate Accounting I .....	3
ACC 324 Accounting Information Systems .....	3
AN 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
AN 322 Information Systems in the Modern Enterprise <b>and/or</b> .....	3-4
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.

Students must complete WRD 203, Business Writing; WRD 203 may also 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 toward the number of earned credit hours outside the Gatton College of Business and Economics.

### Policy on Experiential Education

Gatton College of Business and Economics' faculty work with the James W. Stuckert 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, visit: [www.uky.edu/CareerCenter/](http://www.uky.edu/CareerCenter/)