

# 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 **2015-2016** 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 *2015-2016 Undergraduate Bulletin* 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.

#### I. Intellectual Inquiry in Arts and Creativity

Choose one course from approved list ..... 3

#### II. Intellectual Inquiry in the Humanities

Choose one course from approved list ..... 3

#### III. Intellectual Inquiry in the Social Sciences

Choose one course from approved list ..... 3

#### IV. Intellectual Inquiry in the Natural, Physical, and Mathematical Sciences

#### V. Composition and Communication I

CIS/WRD 110 Composition and Communication I  
or  
\*CIS/WRD 112 Accelerated Composition and Communication II ..... 3

#### VI. Composition and Communication II

CIS/WRD 111 Composition and Communication II  
or  
\*CIS/WRD 112 Accelerated Composition and Communication II ..... 3

#### VII. Quantitative Foundations

MA 123 Elementary Calculus and its Applications  
or  
MA 113 Calculus I ..... 4

#### VIII. Statistical Inferential Reasoning

STA 296 Statistical Methods and Motivations ..... 3

#### IX. Community, Culture and Citizenship in the USA

Choose one course from approved list ..... 3

#### X. Global Dynamics

Choose one course from approved list ..... 3

**Subtotal: UK Core hours ..... 28-31**

*\*Students who have an AP English Composition score of 4 or 5, an ACT English score of 32 or higher, an SAT verbal score of 720 or higher, or have been accepted into the University's Honors Program may fulfill the Composition and Communication I and II requirement with CIS/WRD 112.*

### Graduation Composition and Communication Requirement (GCCR)

CIS 300 Strategic Business and Professional Communication (W) ..... 3

### Graduation Composition and Communication Requirement hours (GCCR) ..... 3

### Premajor Requirements

### Hours

Students must complete 20-26 credit hours taken from the following courses:

\*CIS/WRD 110 Composition and Communication I  
or  
\*CIS/WRD 112 Accelerated Composition and Communication II ..... 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  
\*MA 123 Elementary Calculus and Its Applications **and**  
MA 162 Finite Mathematics and Its Applications ..... 7  
or  
MA 113 Calculus I ..... 4  
B&E 105 Technology for Business Solutions ..... 1  
**Subtotal: Premajor hours ..... 20-26**

*\*CIS/WRD 110, CIS/WRD 111, CIS/WRD 112, and MA 123 may also be used toward partial fulfillment of UK Core requirements.*

### Suggested Premajor Curriculum

#### Freshman Year

Fall Semester	Hours
CIS/WRD 110 Composition and Communication I or *CIS/WRD 112 Accelerated Composition and Communication II ..... 3	
MA 109 College Algebra ..... 3	
UK 101 Academic Orientation ..... 1-2	
UK Core ..... 3	
UK Core ..... 3	
UK Core ..... 3	
<b>Total ..... 16-17</b>	

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University of Kentucky is accredited by the Southern Association of Colleges and Schools Commission on Colleges to award associate, baccalaureate, masters, and doctorate degrees. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097, call 404-679-4500, or online at [www.sacscoc.org](http://www.sacscoc.org) for questions about the accreditation of University of Kentucky.

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## Spring Semester

CIS/WRD 111 Composition and Communication II .....	3
MA 123 Elementary Calculus and its Applications .....	4
UK Core .....	3
UK Core .....	3
UK Core .....	3
<b>Total</b> .....	<b>16</b>

## Sophomore Year

### Fall Semester

	Hours
ECO 201 Principles in Economics I .....	3
ACC 201 Financial Accounting I .....	3
MA 162 Finite Mathematics and its Applications .....	3
MKT 300 Marketing Management .....	3
Elective .....	3
<b>Total</b> .....	<b>15</b>

### Spring Semester

ECO 202 Principles in Economics II .....	3
ACC 202 Managerial Uses of Accounting Information .....	3
MGT 301 Business Management .....	3
**STA 296 Statistical Methods and Motivations .....	3
B&E 105 Technology for Business Solutions .....	1
Elective .....	3
<b>Total</b> .....	<b>16</b>

\*\*STA 296 fulfills the UK Core Statistical Inferential Reasoning requirement.

### College Core

	Hours
The college 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>

### Major Requirements

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 Electives .....	6
MGT 499 Strategic Management .....	3
<b>Subtotal: Major hours</b> .....	<b>27</b>

### 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
ECO 391 Economic and Business Statistics .....	3
AN 300 Analyzing Business Operations .....	3
CIS 300 Strategic Business and Professional Communication (W) .....	3
<b>Total</b> .....	<b>15</b>

## Spring Semester

ACC 302 Intermediate Accounting II .....	3
ACC 403 Auditing .....	3
FIN 300 Corporation Finance .....	3
Elective .....	3
Elective .....	3
<b>Total</b> .....	<b>15</b>

## Senior Year

### Fall Semester

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

### Spring Semester

ACC 4- .....	3
ACC 4- .....	3
MGT 499 Strategic Management .....	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 CIS 300, Strategic Business and Professional Communication (W). CIS 300 fulfills the Graduation Composition and Communication Requirement (GCCR).

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 Graham Office of Career Management 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.gatton.uky.edu/career](http://www.gatton.uky.edu/career)