

Bachelor of Science in Business in Accounting

The KU School of Business AACSB-accredited accounting program arms graduates with the tools they need to propel business forward. Often referred to as the language of business, accounting provides a foundation to serve business professionals in a variety of roles.

The opportunities for accounting professionals are diverse and limitless. An accounting skillset opens doors to jobs with public accounting firms, corporations, governmental entities and more. The accounting major provides specialized training and makes graduates more competitive in the job market.

The business school holds the gold standard of accreditation in business education, the Association to Advance Collegiate Schools of Business (<http://www.aacsb.edu/>), for both the school and its accounting programs. With its focus on teaching and research, the KU School of Business bridges theory and practice to know where business is going.

Undergraduate Admission to the School of Business

There are two paths for admission to the School of Business:

1. Freshman direct admission pathway
2. Pre-business admission pathway

Freshman Direct Admission Pathway

Students applying to KU while completing high school can be directly admitted to the B.S.B. degree majors based on high school GPA and standardized test scores.

High school GPA plus ACT test score: Applicants accepted at KU with an interest in business are eligible for direct admission into the School of Business based on an index score calculated using high school GPA and ACT composite or SAT math and evidence-based reading and writing scores. The index score is calculated as $ACT/10 + HS\ GPA = index\ score$. The required index score is at least 5.55. Students should refer to the official ACT/SAT concordance table when comparing SAT scores to ACT scores.

Test-optional pathway: Students with high school GPAs greater than 3.4 are eligible for direct admission for the 2024-25 academic year.

Directly admitted freshman must start the sequence of B.S.B. professionalism courses in their first semester.

Freshman direct admission is not an option for students who seek to change their major to business or pre-business after the start of their first semester of college at KU or elsewhere. Such students must apply for the pre-business admission pathway.

Pre-Business Admission Pathway

Students who do not meet direct admission standards, transfer students, and students who start out at KU pursuing other majors can be admitted to the B.S.B. degree program through the pre-business pathway. Current KU students applying for competitive admission process should apply for a change of school during the semester in which they will complete the minimum requirements for admission. Applicants who are not currently

KU students must first apply to KU and submit official transcripts for all previous colleges and universities attended to the Office of Admissions (<http://admissions.ku.edu/>) along with the application. To facilitate advising, current KU students applying for competitive admission are encouraged to submit *change of school requests* by September 15 for spring admission and by February 15 for fall admission. Visit the Office of International Support Services (<http://www.iss.ku.edu/>) for information about international admissions.

Admission to the B.S.B. program through the pre-business pathway is subject to the following requirements:

- Sophomore standing (>30 credit hours completed)
- Completion of three pre-admission foundation courses or their equivalents, which must be taken for a letter grade:

| Code | Title | Hours |
|-------------------------|--|-------|
| ACCT 200 | Fundamentals of Financial Accounting | 4 |
| ECON 142 or ECON 143 | Principles of Microeconomics Principles of Microeconomics, Honors | 3 |
| BSAN 202 | Statistics | 3 |

- Greater than or equal to 2.50 GPA in overall, overall KU, professional, and KU professional coursework
- When the School of Business must accept grades of credit/no credit (contrary to standing School policy), an assigned grade of "credit" will be treated as a "C" or 2.0 for admission purposes. Exceptions and petitions may be considered on a case-by-case basis.
- Upon admission to the B.S.B. program students must enroll in BUS 150 Foundations of Business and begin or continue the required B.S.B. professionalism course sequence.

Academic Probation Policy

Students admitted to the B.S.B. degree program by direct, competitive, or transfer admission whose overall GPA, overall KU GPA, professional GPA, KU professional GPA, or within-major GPA falls below 2.5 will be placed on academic probation. Following imposition of probation students must meet with their academic advisors to develop and implement an academic performance improvement plan. Probation will be rescinded after the subsequent academic term if relevant GPAs improve to above these thresholds; absent academic performance improvement students may be dismissed and may not register for School of Business courses with restricted enrollment except by special permission. Petitions for readmission will be evaluated on evidence of improvement in academic performance.

Transfer Students

Transfer students may find it to their advantage to enter KU before the junior year, because some required courses may be available only at KU. Students attending Kansas community colleges should consult their advisors and a KU School of Business academic advisor about course equivalents and articulation agreements to ensure progress toward the degree. The Office of Admissions provides a guide (<http://credittransfer.ku.edu/>) to how classes at a current or former school transfer to KU. Students must submit official transcripts of course work completed to the Office of Admissions (<http://admissions.ku.edu/>) before a final determination can be made.

At least 30 hours of junior/senior professional course work must be completed at KU (courses in residence) for the student to be eligible for

graduation. Only transfer grades of C- or higher apply toward graduation from the KU School of Business.

75-Hour Rule

A maximum of 75 hours of community college course work can be applied toward a KU business degree. All subsequent credit hours earned at a community college or other 2-year institution add an equivalent number of hours to the 120-hour minimum required to graduate.

10-Year Rule

Transfer business credits are limited to a 10-year span in which they can be considered equivalent to a KU School of Business course and satisfy any corresponding requirement. This 10-year limit begins on the date of completion of the credit. After 10 years, transfer business credits are treated as elective business credit, and a course repeat or update may be necessary.

Tentative Evaluation of Credit

Students are advised to work with an academic advisor if they are considering enrolling in a class outside of KU. Before enrolling in any non-KU courses, students should confirm the course transfers over properly in Credtran (<https://admissions.ku.edu/apply/credit-transfer/>) or submit course syllabi for approval by using the transfer credit evaluation form for business classes located here (<https://business.ku.edu/student-and-academic-services/requests-petitions-transfer-credit-substitutions/>).

Readmission

Students must submit an application for readmission to KU if their lapse in attendance is one semester or more. See the Office of Admissions for more information. Students may be readmitted to the School of Business if they left the school in good standing and it has been less than 5 years since they last attended.

5-Year Rule

If a student does not complete the business degree within 5 years of last attendance, the student must reapply through the pre-business admission pathway. Students also must complete degree requirements in effect at the time of readmission to the business school regardless of the initial program.

Dismissal

Students who have been dismissed from the school must reapply through the pre-business admission pathway.

Bachelor of Science in Business Degree Requirements

The School of Business offers a Bachelor of Science in Business (B.S.B.) with majors in accounting, business administration, business analytics, finance, information systems, management and leadership, marketing, and supply chain management. Also offered are a co-major in international business and various discipline-specific minors and certificate programs. In addition to core curriculum courses, each major requires foundation and core classes in business and related fields, required major classes, and advanced business electives to satisfy requirements of specific majors, minors, and certificates.

Graduation Requirements

Hours Required for Graduation

A minimum of 120 credit hours is required for graduation. Of the 120 hours, a student must earn at least 45 junior/senior hours and 30 residency hours (business courses numbered 300 or higher) completed within the KU School of Business.

- The 120-hour minimum to graduate is increased by the following:
 - More than 4 hours in physical education courses.
 - More than 4 hours of music organization courses.
 - Any repeated courses for which a student has already received credit.
 - All subsequent credits earned at a community college or other 2-year institution after a student has completed a total of 75 community college credit hours.

Grade-Point Average Required for Graduation

To be eligible to graduate from the School of Business with any major, a student must earn a grade-point average of 2.5 in

1. Total hours attempted from all schools (including Independent Study through KU Continuing Education),
2. All professional courses (business courses including macro and micro economics) attempted from all schools,
3. Total hours attempted at KU, and
4. All professional (business courses including macro and micro economics) hours attempted at KU.

Students majoring in accounting, business analytics, finance, information systems, management and leadership, marketing, and supply chain management majors and co-majors in international business also must earn minimum grade-point averages of 2.5 in their respective major courses. Students majoring in business administration must earn a minimum grade-point averages of 2.2 in their courses toward the major.

Required General Education Courses

All business majors are required to take the following courses, which may satisfy KU Core 34 requirements:

| Code | Title | Hours |
|-------------|--|-------|
| MATH 115 | Calculus I (Satisfies Core 34 Math and Statistics) | 3 |
| PSYC 104 | General Psychology (Satisfies Core 34 Social and Behavior Science) | 3 |
| or PSYC 105 | General Psychology, Honors | |
| ECON 142 | Principles of Microeconomics (Satisfies Core 34 Social and Behavior Science) | 3 |
| or ECON 143 | Principles of Microeconomics, Honors | |

Requirements for All Majors

Professionalism Course Sequence

All business majors must complete the following six one-credit-hour professionalism courses:

| Code | Title | Hours |
|---------|---------------------------------|-------|
| BUS 110 | Introduction to Professionalism | 1 |
| BUS 120 | Emerging Topics in Business | 1 |

| | | |
|-------------|--|---|
| BUS 210 | Career Management and Planning | 1 |
| BUS 230 | Introduction to Professions in Business | 1 |
| or ACCT 230 | Introduction to the Accounting Profession | |
| or BSAN 230 | Introduction to Business Analytics and Information Systems Professions | |
| or FIN 230 | Introduction to the Finance Profession | |
| or IST 230 | Introduction to Business Analytics and Information Systems Professions | |
| or SCM 230 | Introduction to Business Analytics and Information Systems Professions | |
| or MGMT 230 | Introduction to the Management Profession | |
| or MKTG 230 | Introduction to the Marketing Profession | |
| BUS 310 | Internships with Impact | 1 |
| BUS 410 | Professionalism Capstone | 1 |

| | | |
|-------------|--------------------------------------|---|
| MGMT 498 | Business Policy and Strategy | 3 |
| or MGMT 499 | Business Policy and Strategy, Honors | |

International Dimension Requirement

The International Dimension Requirement (IDR) is required of all students graduating from the KU School of Business. To complete the IDR, students must choose one of the following options:

OPTION 1. FOREIGN LANGUAGE

Complete through the fourth level (intermediate II) of courses in a modern foreign language or earn equivalent proficiency as determined by the appropriate language department. International students who have completed the English proficiency requirement through the Applied English Center (<https://aec.ku.edu/>) or receive passing TOEFL scores may use this to fulfill Option 1.

OPTION 2. INTERNATIONAL STUDY

Earn six (6) credit hours of academic credit through coursework, including any combination of credit hours earned in:

- KU-approved study abroad programs
- Additional business courses focused on international topics. These courses may also double-count toward requirements or electives for B.S.B. majors, co-majors, minors, and certificates. Such courses include:

| Code | Title | Hours |
|----------|---|-------|
| IBUS 410 | Introduction to International Business | 3 |
| IBUS 415 | Business in Latin America | 3 |
| IBUS 425 | Business in East Asia | 3 |
| IBUS 462 | Comparative and Cross-Cultural Management | 3 |
| IBUS 480 | International Management | 3 |
| IBUS 499 | Short-Term Study Abroad | 3 |
| IBUS 400 | Special Topics in International Business: _____ | 3 |
| IBUS 500 | Individual Research in International Business | 1-5 |
| FIN 420 | International Finance | 3 |
| MGMT 434 | International Human Resource Management | 3 |
| MKTG 440 | Global Marketing | 3 |

- Non-business courses focused on topics in contemporary non-US cultures, countries, regions, or transnational issues. Approved courses are identified in the KU catalog (<https://catalog.ku.edu/business/#undergraduate>). Student may petition to seek approval for new classes or transfer classes in contemporary international issues to qualify for IDR credit. Several -- but not all -- approved non-business IDR courses also satisfy the KU Core 34 Global Culture requirement.

Accounting Major

Accounting majors must complete four required courses (12 hours) and three ACCT elective courses (9 hours) with a grade-point average of at least 2.5. Students wishing to pursue academic eligibility for the Certified Public Accountant (CPA) exam or admittance to a Master of Accounting program must choose ACCT 330 (Introduction to Taxation) and ACCT 543 (Introduction to Auditing) as two of their three elective courses.

Business Foundation Courses

The following courses are considered foundation courses and must be completed by all majors:

| Code | Title | Hours |
|-------------|--------------------------------------|-------|
| BUS 150 | Foundations of Business | 3 |
| ECON 142 | Principles of Microeconomics | 3 |
| or ECON 143 | Principles of Microeconomics, Honors | |
| ECON 144 | Principles of Macroeconomics | 3 |
| or ECON 145 | Principles of Macroeconomics, Honors | |
| ACCT 200 | Fundamentals of Financial Accounting | 4 |
| BSAN 202 | Statistics | 3 |

Business Core Courses and Capstone Course

In addition to the business foundation courses, all majors must complete the following courses:

| Code | Title | Hours |
|-------------|---|-------|
| ACCT 201 | Managerial Accounting I | 3 |
| BE 301 | Managerial Economics | 3 |
| or BE 302 | Managerial Economics, Honors | |
| BLAW 301 | Legal Aspects of Business | 3 |
| or BLAW 302 | Legal Aspects of Business, Honors | |
| BUS 305 | Business Writing | 3 |
| FIN 310 | Finance | 3 |
| or FIN 311 | Finance, Honors | |
| IST 310 | Introduction to Information & Management Productivity Systems | 3 |
| BSAN 310 | Introduction to Business Analytics | 3 |
| or BSAN 311 | Introduction to Business Analytics, Honors | |
| MGMT 310 | Principles of Management | 3 |
| or MGMT 311 | Principles of Management, Honors | |
| MKTG 310 | Marketing | 3 |
| or MKTG 311 | Marketing, Honors | |
| SCM 310 | Management Science and Operations Management | 3 |
| or SCM 311 | Management Science and Operations Management, Honors | |

Capstone Course

| Code | Title | Hours |
|---|--|-------|
| Accounting | | |
| ACCT 320 or ACCT 323 | Intermediate Accounting I Intermediate Accounting I, Honors | 3 |
| ACCT 325 | Managerial Accounting II | 3 |
| ACCT 410 or ACCT 411 | Intermediate Accounting II Intermediate Accounting II, Honors | 3 |
| ACCT 425 | Accounting Information Systems | 3 |
| Three ACCT electives (not including ACCT 230 or ACCT 599) | | 9 |

Students seeking a B.S.B. degree with a major in Accounting have the flexibility to chart alternative paths to a four-year degree. Students' paths may vary based on a number of factors such as

- Initial math placement based on a student's math aptitude and pre-admission math coursework;
- Sequence of business foundation and core coursework based on student's chosen major;
- Pursuit of complementary academic programs such as a double-major, minor or certificate;
- How the student chooses to satisfy the international dimension requirement -- either foreign language, study abroad, or two approved IDR courses;
- The timing and duration of participation in short-term, summer-, semester-, or year-long study abroad programs;
- The timing and duration of internships and other co-curricular enrichment experiences; and
- Intended career specialization within an academic field affecting choice of elective coursework.
 - For example, accounting majors intending to pursue a Masters of Accounting degree and CPA certification are advised to take ACCT 330 Intro. to Taxation and ACCT 543 Intro. to Auditing as two of their three accounting electives.

Each student should regularly meet with a Jayhawk Academic Advisor to discuss how these factors can be incorporated into a personalized degree plan. Area industry mentors (AIMs) associated with each academic area in the School of Business should also be consulted to help tailor elective coursework toward the student's career plans.

The four-year plan outlined below is for a student who starts at KU with a placement in MATH 101 College Algebra (the prerequisite for MATH 115 Calculus) and seeks to pursue the Accounting major. Note that all B.S.B. majors must complete ECON 142 Microeconomics (or ECON 143) and PSYC 104 Psychology (or PSYC 105) to satisfy the KU Core 34 Social and Behavioral Science requirements, as well as MATH 115 (with MATH 101 as a prerequisite) and ECON 144 Principles of Macroeconomics (or ECON 145).

| Freshman | | |
|---|---|-------|
| Fall | Hours Spring | Hours |
| Core 34: English (SGE) ⁰¹⁰ | 3 Core 34: English (SGE) ⁰¹⁰ | 3 |
| BUS 150 | 3 ACCT 201 | 3 |
| MATH 101 | 3 IST 310 | 3 |

| | | |
|----------|---|-----------|
| ACCT 200 | 4 MATH 115 (Core 34: Math and Statistics (SGE)) ^{030***} | 3 |
| BUS 110 | 1 ECON 142 or 143 (Core 34: Social and Behavior Science (SGE)) ^{050***} | 3 |
| | BUS 120 | 1 |
| | | 14 |
| | | 16 |

| Sophomore | | |
|---|--|-----------|
| Fall | Hours Spring | Hours |
| Core 34: Natural and Physical Sciences (SGE) ⁰⁴⁰ | 4 ECON 144 or 145 | 3 |
| Core 34: Arts and Humanities (SGE) ⁰⁶⁰ | 3 COMS 322 (Core 34: Communications (SGE)) ^{020**} | 3 |
| PSYC 104 or 105 (Core 34: Social and Behavior Science (SGE)) ^{050***} | 3 ACCT 320 or 323 | 3 |
| BSAN 202 | 3 BUS 305 | 3 |
| BUS 210 | 1 FIN 310 or 311 | 3 |
| ACCT 230 | 1 | |
| | | 15 |
| | | 15 |

| Junior | | | |
|--|--|--------------|----------|
| Fall | Hours Spring | Hours Summer | Hours |
| Core 34: US Culture (SGE) ⁰⁷⁰ | 3 Core 34: Global Culture (SGE) ⁰⁷⁰ | 3 BUS 310 | 1 |
| ACCT 410 or 411 | 3 BLAW 301 or 302 | 3 | |
| BSAN 310 or 311 | 3 MKTG 310 or 311 | 3 | |
| SCM 310 or 311 | 3 ACCT 325 | 3 | |
| MGMT 310 | 3 ACCT 425 | 3 | |
| | | 15 | 1 |
| | | 15 | |

| Senior | | |
|---|---------------------------------|-------|
| Fall | Hours Spring | Hours |
| Core 34: Arts and Humanities (SGE) ⁰⁶⁰ | 3 MGMT 498 or 499 (Capstone) | 3 |
| BE 301 or 302 | 3 BUS 410 | 1 |
| ACCT 320+ Elective | 3 ACCT 320+ Elective | 3 |
| ACCT 320+ Elective | 3 Approved IDR course | 3 |

| | | |
|------------------------|-------------------|-----------|
| Approved IDR course | 3 Elective course | 3 |
| | Elective course | 1 |
| | 15 | 14 |

Total Hours 120

Notes:

* - This course is a Required major course and is also part of Core 34: Systemwide General Education. If this course is not taken to fulfill the Core 34:SGE requirement, it must be taken in place of elective hours.

** - This course is a Recommended Core 34: Systemwide General Education course. This specific course is not required but is recommended by the program's faculty.

*** - This course is a Required Core 34: Systemwide General Education course. This program is approved by the Kansas Board of Regents to require this specific Core 34: Systemwide General Education course. If a student did not take this course it must be taken in addition to other degree requirements.

University Honors Program

Prebusiness majors who meet admission requirements for the University Honors Program (<http://www.honors.ku.edu/>) are strongly encouraged to participate in it. Its small, challenging classes provide an excellent opportunity for business majors to develop a strong base in liberal arts and sciences. Because its requirements fit well with the school's distribution requirements, the program fits easily into the normal 4-year program.

Undergraduate Business Honors Program

The Business Honors Program allows an elite cadre of undergraduate business school students to participate in a special set of enrichments. Graduating with business honors requires that the students admitted to the programs complete at least 12 hours of business honors classes. They will also be expected to be deeply involved in the life of the school, routinely assuming leadership positions and taking advantage of experiential learning opportunities.