



TWO DEGREES, ONE PATH

TRANSFER PATHWAY GUIDE 2025-2026

Associate in Applied Science in Business Administration – Accounting Track to
Bachelor of Science in Business Administration – Accounting

Overview

Completion of the following curriculum will satisfy the requirements for the Associate in Applied Science (AAS) in Business Administration –Accounting Track at a Kentucky Community and Technical College System (KCTCS) institution and leads to the Bachelor of Science in Business Administration (BSBA) – Accounting Major degree at Northern Kentucky University (NKU).

Applying to the KCTCS2NKU Program

Students can apply to participate in the pathway program by completing the online application on the NKU transfer webpage. Students must be enrolled in at least six credit hours at a KCTCS institution, enrolled in an associate degree program, plan to transfer to NKU, and maintain a minimum 2.0 cumulative GPA at their KCTCS institution.

Degree Requirements for KCTCS

1) Minimum cumulative GPA 2.0, 2) minimum of 25 percent of credit hours required for the degree earned at the institution awarding the degree, and 3) demonstration of digital literacy.

Admission Requirements to NKU

Students completing an associate degree with a cumulative GPA of 2.0 or higher will be accepted into NKU.

BSBA pre-majors must complete each of the six designated selective admission courses (ACC 200, ACC 201, BUS 230, ECO 100, ECO 101, and MKT 205, or approved KCTCS course equivalents) in the BSBA Business Core with a grade of C- or better and earn an overall NKU GPA of 2.50 or better or a minimum GPA of 2.50 in the six selective admissions courses to be admitted into any BSBA major. All transfer students must complete a minimum of 12 credit hours at NKU (in any combination of courses) in order to establish an NKU GPA before applying for admission to the BSBA major. Students must meet pre-requisites for each course.

Degree Requirements for NKU

To earn a bachelor's degree at NKU, students must complete a minimum of 120 credit hours with at least 45 credit hours numbered 300 and above. In addition, at least 25% of the credit hours required for the degree and the last 30 credit hours must be completed at NKU. Students must have an overall GPA of 2.0 and meet all prerequisites for courses and requirements for the major. All students successfully completing the BSBA major in Accounting automatically earn an interdisciplinary Minor in Business as part of their required course of study for the degree.

General Transfer Information

Students must complete the online application to NKU. There is no application fee for students who are transferring from a KCTCS institution.

KCTCS Scholars Award: Students who are KY residents transferring directly from a KCTCS institution with at least 36 hours from that institution and minimum GPA of 3.0, were never enrolled as a degree-seeking student at NKU, and will be enrolled in at least 12 credit hours both fall and spring semester are eligible for a limited number of \$2,500 annual scholarships (\$1,250 per fall and spring). Students must gain admission to NKU by June 15 for fall and November 1 for spring to be eligible for a possible scholarship. Online accelerated programs are not eligible for the KCTCS Scholars Award.

**KCTCS AAS IN BUSINESS ADMINISTRATION – ACCOUNTING TRACK TO
NKU BSBA IN ACCOUNTING CHECKLIST**

Kentucky Community and Technical College System Institution

Category 1: KCTCS General Education Core Requirements

KCTCS Course	Course or Category	Credits	NKU Course	Completed
ENG 101	Writing I (WC)	3	ENG 101	
COM 181 or COM 252	Basic Public Speaking (OC) or Introduction to Interpersonal Communication (OC)	3	CMST 101 CMST 220	
TBS XXX	Arts & Humanities (AH) – Heritage or Humanities	3	TBD XXX	
ECO 201	Principles of Microeconomics (SB)	3	ECO 101	
TBS XXX	Natural Science Course (NS)	3	TBD XXX	
MAT 150	College Algebra (QR)	3	(MAT 102 or MAT 103) + MAT 100T	
	Additional Courses for General Education Certification			
TBS XXX	Natural Science Lab (SL)	1	TBD XXX	
TBS XXX	Arts & Humanities (AH) – Heritage or Humanities (not same as above)	3	TBD XXX	
ECO 202	Principles of Macroeconomics (SB)	3	ECO 100	
TBS XXX	Social and Behavioral Science (SB) – discipline different from ECO and those in Heritage and Humanities	3	TBD XXX	
STA 220	Statistics (QR)	3	STA 205	
	Subtotal General Education Core Courses	31		

TBS XXX means to be selected by KCTCS student.

TBD XXX means to be determined by NKU based on course selected.

A grade of A or B in MAT 150 equates to MAT 103 + MAT 100T at NKU. A grade of C or D in MAT 150 equates to MAT 102 + MAT 100T.

Category 2: KCTCS AAS in Business Administration – Accounting Track Requirements

KCTCS Course	Course or Category	Credits	NKU Course	Completed
ACC 201	Financial Accounting	3	ACC 200	
ACC 202	Managerial Accounting	3	ACC 201	
CIT 105 or OST 105	Introduction to Computers or Introduction to Information Systems	3	ISBA 101	
ENG 102	Writing II (WC)	3	ENG 102	
BAS 160	Introduction to Business	3	BUS 101	
BAS 260	Professional Development and Protocol	2	MGT 200T	

KCTCS Course	Course or Category	Credits	NKU Course	Completed
BAS 270	Business Employability Seminar	1	BUS 201	
BAS 267	Introduction to Business Law	3	BUS 230	
BAS 282	Principles of Marketing	3	MKT 205	
BAS 283	Principles of Management	3	MGT 205	
	Accounting Track			
ACT 279	Computerized Accounting Systems	3	ACC 200T	
ACT 281	Individual Taxation	3	ACC 200T	
ACT 286	Financial Accounting Topics	3	ACC 202	
Select 1: BAS 110 CIT 130 OST 240	Select one of the following three courses: Worksheets in Business Applications Productivity Software Advanced Microsoft Applications	3	BIS 101 BIS 101 INF 100T	
TBS XXX	Select 6 credits of technical courses. (see KCTCS catalog for list of courses)	6	TBD XXX	
	Subtotal AAS Requirement Courses	45		
	Total Associate Degree Hours	76		

Note: Students who do not complete suggested courses listed in the Category 1 and Category 2 tables will need additional courses at NKU to meet general education and major requirements.

Northern Kentucky University

Category 3: NKU Major Requirements for the BSBA

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
ACC 200	Introductory Financial Accounting	3	ACC 201	x
ACC 201	Introductory Managerial Accounting	3	ACC 202	x
ISBA 300	Management Information Systems	3		
ISBA 380	Quantitative Analysis for Business	3		
BUS 230	Legal Environment	3	BAS 267	x
BUS 301	Business Professionalism/Career Prep	3		
BUS 330	Ethics: Managerial Decision Making	3		
ECO 100	Principles of Macroeconomics	3	ECO 202	x
ECO 101	Principles of Microeconomics	3	ECO 201	x
FIN 305	Principles of Finance	3		
MAT 114	Finite Mathematics	3	MAT 165	
MGT 300	Behavior in Organizations: Understanding Organizational Life	3		
MGT 303	Foundations of International Business	3		
MGT 305	Operations Management in Business	3	LOM 180	
MGT 490	Business Policy	3		

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
MKT 205	Principles of Marketing	3	BAS 282	x
STA 205	Statistical Methods	3	STA 220 or (MAT 151 or STA 151 or MAT 161) + STA 251	x
	Subtotal Major Credit Hours	51		
	Subtotal Major Credit Hours at NKU	30		
	Subtotal Major Credit Hours at KCTCS	21		

Students only need MAT 101 before taking MAT 114.

Category 4: NKU Major Requirements for the BSBA in Accounting

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
ACC 202	Analysis of Accounting Information	1		
ACC 300	Intermediate Accounting I	3		
ACC 301	Intermediate Accounting II	3		
ACC 310	Accounting Information Systems	3		
ACC 340	Data Analytics for Accounting	3		
ACC 350	Management Cost Accounting I	3		
ACC 396	Internship: Accounting	1-3		
ACC 400	Auditing	3		
	Select Accounting Track or Accounting Information Systems Track (Required courses are listed in Categories 5 and 6 tables below.)	6-9		
	Subtotal Accounting Credit Hours	26-31		
	Subtotal Accounting Credit Hours at NKU	26-31		
	Subtotal Accounting Credit Hours at KCTCS	0		

Category 5: NKU Accounting Track

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
ACC 320	Introduction to Business and Individual Taxation	3		
Select 1: ACC 330 ACC 394 ACC 430 ISBA 370 FIN 315 IBU 395 INF 110 INF 120	Select one Accounting Elective: Fraud Examination Topics: Financial Accounting Advanced Accounting Information Systems Auditing Financial Management Study Abroad in Business Introduction to Application Development Elementary Programming	3	CIT 248 CIT 141-148	

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
INF 282	Introduction to Databases		CIT 170	
	Subtotal Track Credit Hours	6		

Category 6: NKU Accounting Information Systems Track

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
INF 110	Introduction to Application Development	3	CIT 248	
INF 282	Introduction to Databases	3	CIT 170	
ISBA 310	Systems Analysis and Design	3		
	Subtotal Track Credit Hours	9		

Category 7: Additional Requirements at NKU

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
	Subtotal Elective (300/400 level) Hours	0		
	Total Baccalaureate Degree Credit Hours	132-137		

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