



TWO DEGREES, ONE PATH

TRANSFER PATHWAY GUIDE 2025-2026

Associate in Arts to
Bachelor of Science in Business Administration – Accounting

Overview

Completion of the following curriculum will satisfy the requirements for the Associate in Arts (AA) degree 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 their 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) Completion of minimum 60 credit hours, 2) minimum cumulative GPA 2.0, 3) minimum of 15 credit hours earned at the institution awarding the degree, 4) demonstration of digital literacy, and 5) college success requirement.

Admission Requirements to NKU

Students completing an associate degree with a cumulative GPA of 2.0 or higher will be accepted into NKU. The BSBA is a selective admission program. All BSBA students, including transfer students, enter as pre-majors prior to earning full admission to the major.

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 AA TO NKU BSBA IN ACCOUNTING CHECKLIST

Kentucky Community and Technical College System

Category 1: KCTCS General Education Core Requirements

KCTCS Course	Course or Category	Credits	NKU Course	Completed
ENG 101	Writing I (WC)	3	ENG 101	
ENG 102	Writing II (WC)	3	ENG 102	
TBS XXX	Oral Communication (OC)	3	TBD XXX	
TBS XXX	Arts & Humanities (AH) Heritage	3	TBD XXX	
TBS XXX	Arts & Humanities (AH) Humanities	3	TBD XXX	
ECO 201	Principles of Microeconomics (SB)	3	ECO 101	
ECO 202	Principles of Macroeconomics (SB)	3	ECO 100	
TBS XXX	Social & Behavioral Sciences (SB) (not ECO)	3	TBD XXX	
MAT 150 or MAT 161	College Algebra (QR) or Statistics and Algebra (QR)	3-5	(MAT 102 or MAT 103) + MAT 100T or MAT 101 + MAT 102	
MAT 165	Finite Mathematics and its Applications (QR)	3	MAT 114	
TBS XXX	Natural Science with lab (SL)	4	TBD XXX	
	Subtotal General Education Core Courses	34-36		

TBS XXX means to be selected by KCTCS student.

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

For Social and Behavioral Sciences courses, two disciplines must be represented and different from those in the Arts and Humanities category.

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

Category 2: KCTCS AA Requirements

KCTCS Course	Course or Category	Credits	NKU Course	Completed
TBS XXX	Arts & Humanities (AH), Social & Behavioral Sciences (SB), Oral Communication (OC), or Foreign Language	3	TBD XXX	
TBS XXX	Arts & Humanities (AH), Social & Behavioral Sciences (SB), Oral Communication (OC), or Foreign Language	3	TBD XXX	
	Subtotal AA Requirement Courses	6		

Category 3: KCTCS Electives

KCTCS Course	Course or Category	Credits	NKU Course	Completed
	Digital Literacy	0-3		
	First-Year Experience	0-3		
ACC 201	Financial Accounting	3	ACC 200	
ACC 202	Managerial Accounting	3	ACC 201	
BAS 267	Introduction to Business Law	3	BUS 230	
BAS 282	Principles of Marketing	3	MKT 205	
STA 220 or STA 251	Statistics or Applied Statistics	3	STA 205	
TBS XXX	Electives	0-6	TBD XXX	
	Subtotal Elective Courses	19-21		
	Total Associate Degree Hours	61		

Students must take STA 220 or (MAT 151 or STA 151 or MAT 161) and STA 251 to satisfy the STA 205 requirement at NKU.

Northern Kentucky University

Students must complete the business core requirements and the major requirements for one of the accounting tracks.

Category 4: NKU Core 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	x

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
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		
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 Core Course Hours	51		

Students only need MAT 101 before taking MAT 114.

Category 5: 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 6-7 tables below.)	6-9		
	Subtotal Accounting Credit Hours	17-19		
	Subtotal Major Credit Hours at NKU	53-58		
	Subtotal Major Credit Hours at KCTCS	24		
	Total Major Credit Hours	77-82		

Category 6: 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	Select one Accounting Elective: Fraud Examination Topics: Financial Accounting Advanced Accounting Information Systems Auditing	3		

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
FIN 315	Financial Management			
IBU 395	Study Abroad in Business			
INF 110	Introduction to Application Development		CIT 248	
INF 120	Elementary Programming		CIT 141-148	
INF 282	Introduction to Databases		CIT 170	
	Subtotal Track Credit Hours	6		

Category 7: 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 8: Additional Requirements at NKU

NKU Course	Course	Credits	KCTCS Course	Taken at KCTCS
	Subtotal Elective (300/400 level) Hours	1-6		
	Total Baccalaureate Degree Credit Hours	120		

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