

BBA IN ACCOUNTING

Accountants work as financial consultants who help their clients or employers find creative solutions to business problems. Accountants provide the necessary information and analysis companies need to become more effective and efficient. Accountants perform a wide range of services, requiring a broad-based skill set.

The Department of Accounting offers courses in the areas of financial accounting, management accounting, auditing, accounting systems and taxation. Completion of an accounting area of specialization leads to professional careers in public accounting, business and government and begins the preparation for the Certified Public Accountant (CPA) examination. In the state of Ohio, all candidates taking the CPA exam must have completed 120 credit hours (150 hours are required for certification). The department of accounting offers a graduate degree, the MS in Accounting, which can be pursued after completion of the bachelor's degree.

Areas of Specialization / Majors

Students must take a minimum of 10 courses between their area of specialization/major and either a business minor, second specialization or other 3000/4000 level business electives. Courses in the area of specialization may consist of required and/or elective courses and an internship opportunity.

Students should consult their degree audit for specific degree and major requirements. Students wishing to complete 2 COBI majors may only double count up to 2 courses in their majors. While 3 majors are allowed, the DARS system cannot display 3 majors. Therefore it is a student's responsibility to notify their adviser prior to any advising appointment or questions regarding degree completion so that additional steps may be taken to access the correct information. Only one BBA will be awarded.

No junior-level accounting courses may be attempted until a student is admitted to the upper division and the Accounting major by the College of Business and Innovation Accounting Department.

Code	Title	Hours
Required Courses		
ACCT 3100	Financial Accounting and Analysis ¹	3
ACCT 3110	Intermediate Financial 1	3
ACCT 3120	Intermediate Financial 2	3
ACCT 3210	Individual Taxation	3
ACCT 3310	Accounting Information Systems And Controls	3
ACCT 3320	Cost Accounting	3
ACCT 4420	Auditing	3
Total Hours		21

¹ Students wishing to register for ACCT 3100 must meet the following prerequisites:

- a GPA of 2.750 or better in all introductory level college accounting courses, including a grade of C (2.0) or higher in BUAD 2040 and BUAD 2050 or equivalent courses, and
- an overall higher education GPA of 2.750 or higher in all prior college-level courses.

A permit must be entered to allow a student to register for ACCT 3100.

Early admission/bridge program – BBA-MBA

Undergraduate students accepted in the BBA-MBA option will be admitted to the MBA program and allowed to complete up to three **graduate level classes** (nine credit hours) during their final academic year of **undergraduate studies**. Students admitted into the pipeline program must apply for admission to the College of Graduate Studies for the semester that they intend to matriculate. They will then continue in the MBA program upon completion of the undergraduate degree requirements. The graduate coursework (up to nine hours) may be applied **to completion of both undergraduate and MBA degree requirements**. The following provisions apply for classes taken for graduate credit: 1) graduate classes taken at The University of Toledo only after the student is accepted in the MBA joint program, 2) only BUAD 6100, BUAD 6300, BUAD 6400, BUAD 6500, BUAD 6800 may be included in the approved nine semester hours of graduate credit taken as an undergraduate. 3) Up to 9 credit hours of graduate business courses can be used toward the 3000/4000-level business electives or extra hours toward their BBA.

However, they may not count any of those 9 credit hours toward any specific undergraduate major or minor requirements, nor may they count toward any required undergraduate business core requirements (i.e., no BUAD-designated courses). Students must have at the time of application 1) a minimum of 3.0 cumulative undergraduate grade point average that will include undergraduate credits earned at other institutions and transferred to UT, 2) undergraduate advisor's approval, and 3) graduate advisor's approval. Students interested in the joint BBA / MBA program must submit 1) a letter of interest, 2) a completed graduate admission application, 3) at least 2 letter(s) of recommendation from faculty members. After successful completion of the application process, students will apply to the graduate program.

Early admission/bridge program - BBA - MSA

Undergraduate students accepted in the BBA-MSA option will be admitted to the Master of Science in Accountancy program and allowed to complete up to three **graduate level classes** (nine credit hours) during their final academic year of **undergraduate studies**. Students admitted into the pipeline program must apply for admission to the College of Graduate Studies for the semester that they intend to matriculate. They will then continue in the MSA program upon completion of the undergraduate degree requirements. The graduate coursework (up to nine hours) may be applied **to completion of both undergraduate and MSA degree requirements**. The following provisions apply for classes taken for graduate credit: 1) graduate classes taken at The University of Toledo only after the student is accepted in the MBA joint program, 2) only BUAD 6200, BUAD 6300, BUAD 6400, BUAD 6500, BUAD 6800, ACCT 6130, ACCT 6190, ACCT 6250, OSM 6250 may be included in the approved nine semester hours of graduate credit taken as an undergraduate. 3) Up to 9 credit hours of graduate business courses can be used toward the 3000/4000-level business electives or extra hours toward their BBA. However, they may

not count any of those 9 credit hours toward any specific undergraduate major or minor requirements, nor may they count toward any required undergraduate business core requirements (i.e., no BUAD-designated courses). Students must have at the time of application 1) a minimum of 3.0 cumulative undergraduate grade point average that will include undergraduate credits earned at other institutions and transferred to UT, 2) undergraduate advisor's approval, and 3) graduate advisor's approval. Students interested in the joint BBA / MBA program must submit 1) a letter of interest, 2) a completed graduate admission application, 3) at least 2 letter(s) of recommendation from faculty members. After successful completion of the application process, students will apply to the graduate program.

Below is a sample plan of study. Please see pre-business/lower division requirements BBA plan (<http://utoledo-public.courseleaf.com/undergraduate/business-innovation/bachelor-business-administration-bba/#text>) for terms one through four and additional information. Consult your degree audit for your program requirements.

Accrediting Body: Association to Advance Collegiate Schools of Business (AACSB) International.

First Term		Hours
BUAD 1000	Orientation For Business Students	1
BUAD 1010	Introduction To Business	3
ENGL 1110	College Composition I	3
MATH 1730	Calculus with Applications to Business and Finance	5
ECON 1150	Principles Of Macroeconomics	3
Hours		15
Second Term		Hours
BUAD 1020	Micro-Computer Applications In Business	3
ECON 1200	Principles Of Microeconomics	3
Natural Sciences Core ¹		3
Natural Sciences Laboratory ¹		1
Arts/Humanities Core ¹		3
ENGL 2960	Professional and Business Writing	3
Hours		16
Third Term		Hours
BUAD 2000	Career Development I	1
BUAD 2020	Information Technology Management	3
BUAD 2030	Executive Communication Essentials	3
BUAD 2040	Financial Accounting Information	3
BUAD 2060	Business Statistics	3
Natural Sciences Core ¹		3
Hours		16
Fourth Term		Hours
BUAD 2050	Accounting For Business Decision-Making	3
BUAD 2070	Business Analytics	3
BUAD 2080	Global Environment Of Business	3
U.S. Diversity Core ¹		3
Social Sciences Core ¹		3
Hours		15

Fifth Term		Hours
ACCT 3100	Financial Accounting and Analysis	3
BUAD 3000	Career Development II	1
BUAD 3010	Principles Of Marketing	3
BUAD 3030	Managerial And Behavioral Processes In Organizations	3
BUAD 3040	Principles Of Financial Management	3
Arts/Humanities Core ¹		3
Hours		16

Sixth Term		Hours
ACCT 3310	Accounting Information Systems And Controls	3
ACCT 3110	Intermediate Financial 1	3
BUAD 3020	Principles Of Manufacturing And Service Systems	3
BUAD 3470	The Legal And Ethical Environment Of Business (Pre-requisite: Junior Status)	3
Minor/Business Elective ²		3
Hours		15

Seventh Term		Hours
ACCT 3120	Intermediate Financial 2	3
ACCT 3210	Individual Taxation	3
Non-U.S. Diversity ¹		3
Core Elective ¹		3
Minor/Business Elective ²		3
Hours		15

Eighth Term		Hours
ACCT 3320	Cost Accounting	3
ACCT 4420	Auditing	3
BUAD 4020	Senior Business Policy Forum	3
Minor/Business Elective ²		3
Hours		12
Total Hours		120

¹ Select from approved University core course work, see degree audit for course selection.

² Minor elective or 3000/4000 level Business elective if no Business minor is selected.

Ethics and Social Responsibility – Each student can analyze and resolve ethical issues in decision-making and recognize their impact on the larger community

Innovation and Creativity – Each student can examine problems, opportunities, relationships, and situations from different and unique perspectives and develop creative solutions.

Critical Thinking and Analysis – Each student can think critically to identify problems, research, analyze and make sound inferences from and use effective problem-solving and decision-making techniques.

Business Acumen – Each Student can identify, interpret, evaluate, and suggest solutions within the legal, global, financial, marketing, and operational dimensions of business

Technology – Each student can understand and utilize current and emerging technology to improve business competitiveness and personal productivity

Professionalism – Each student can demonstrate effective oral and written communication, interpersonal collaboration, responsibility, accountability and professional behavior

Leadership – Each student can practice reflective thinking to assess personal strengths and challenges and can formulate strategies for lifetime development of leadership competencies