

**Accounting, B.A.
 2017-18 Catalog**

- Ottawa University (OU) will accept up to 80 hours of JCCC credit toward a bachelor's degree as outlined in the Transfer Advantage agreement.
- This degree qualifies for the Transfer Advantage program. This program reduces the cost per credit hour to \$350 for Associate degree graduates.
- In order to graduate from OU, a student must have 124 semester credits, 44 of which must be upper-division, and a minimum of 30 credits must be taken at OU.
- In order to graduate from OU, each student is required to complete at least 28 credits in the major, of which 12 credits must be upper-division courses from OU. Additionally, to graduate, students must complete eight credits in the Liberal Arts Core; six credits in each of the four breadth areas (see II below); and UNV 11000 Seminar for Significance.
- Credits taken as Activity and/or Skill building courses (i.e. typing, tennis, band, HVAC, etc.) will transfer as electives with a limit of four credit hours being accepted per activity.

| Ottawa University Requirements | JCCC Substitutions |
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| I. Liberal Arts Sequence | |
| LAS 30012 Writing and Critical Thinking in the Liberal Arts | No substitutions – must be completed at OU |
| LAS 45012 Global Issues in the Liberal Arts | |
| UNV 11000 Seminar for Significance | |
| II. Breadth Area Courses (6 credit hours in each area) | |
| Art/Expression (6 credit hours) Examples: Performance Art, Foreign Language, Composition/Creative Writing, Speech, Communication, Music or Dance | |
| Social/Civic (6 credit hours) Examples: Anthropology, Psychology, Sociology, Political Science, Economics or History | |
| Science/Description (6 credit hours) Examples: Accounting, Math, Statistics, Natural Science, or Health and Nutrition | |
| Value/Meaning (6 credit hours) Examples: Literature, Theory of Art, Theory of Music, Ethics, Religion, Philosophy, or Critical Thinking | |
| III. Required Foundation Courses | |
| ACC 20364 Accounting for Business Operations | ACCT 122 Accounting II |
| ECO 20163 Macroeconomics | ECON 230 Economics I |
| ECO 20263 Microeconomics | ECON 231 Economics II |
| MAT 20043 Discrete Mathematics OR | MATH 175 Discrete Mathematics OR |

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| MAT 10643 College Algebra OR MAT 20143 Business Math | MATH 171 College Algebra (or higher) OR MATH 120 Business Mathematics |
| OAD 30763 Business Statistics | MATH 181 Statistics |
| OAD 31664 Business Ethics | No substitution |
| IV. Required Major Courses | |
| ACC 20464 Accounting for Financing and Investment Activities | ACCT 121 Accounting I |
| ACC 33164 Intermediate Accounting I | ACCT 231 Intermediate Accounting I |
| ACC 33264 Intermediate Accounting II | ACCT 232 Intermediate Accounting II |
| ACC 30163 Cost Accounting | ACCT 221 Cost Accounting |
| ACC 36264 Federal Income Tax * | ACCT 131 Federal Income Taxes I |
| ACC 40164 Advanced Accounting I | No substitution |
| ACC 40165 Advanced Accounting II | No substitution |
| ACC 44163 Auditing | No substitution |
| ACC 49060 Seminar in Applied Accounting | No substitution |
| FIN 30000 Foundations of Finance | No substitution |

*The Federal Income Tax course required for the accounting major may not be more than 5 years old.

This transfer guide is applicable to Ottawa University Adult, Professional and Graduate programs only and is invalid if the requirements for this major and/or Bachelor's degree are revised.

It is the STUDENT'S RESPONSIBILITY to check for updates to all transfer information. This transfer program is provided as a service and is updated at least annually. Degree requirements at the four-year colleges are subject to change by those institutions.

