

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

- Ottawa University (OU) will accept up to 80 hours of **KCKCC** 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 \$299\* for Associate degree graduates (charged at rate \$200 below standard undergraduate tuition rate; tuition rates are subject to change).
- 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.

| <b>Ottawa University Requirements</b>                                                                                                                      | <b>KCKCC Substitutions</b>                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>I. Liberal Arts Sequence</b>                                                                                                                            |                                            |
| 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                                                                                                                         |                                            |
| <b>II. Breadth Area Courses (6 credit hours in each area)</b>                                                                                              |                                            |
| <b>Art/Expression (6 credit hours)</b><br>Examples: Performance Art, Foreign Language, Composition/Creative Writing, Speech, Communication, Music or Dance |                                            |
| <b>Social/Civic (6 credit hours)</b><br>Examples: Anthropology, Psychology, Sociology, Political Science, Economics or History                             |                                            |
| <b>Science/Description (6 credit hours)</b><br>Examples: Accounting, Math, Statistics, Natural Science, or Health and Nutrition                            |                                            |
| <b>Value/Meaning (6 credit hours)</b><br>Examples: Literature, Theory of Art, Theory of Music, Ethics, Religion, Philosophy, or Critical Thinking          |                                            |
| <b>III. Required Foundation Courses</b>                                                                                                                    |                                            |
| ACC 20364 Accounting for Business Operations                                                                                                               | BUSN 0102 Accounting II                    |

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|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| ECO 20163 Macroeconomics                                                                     | ECON 0201 Principles of Macroeconomics                                |
| ECO 20263 Microeconomics                                                                     | ECON 0202 Principles of Microeconomics                                |
| MAT 20043 Discrete Mathematics OR<br>MAT 10643 College Algebra OR<br>MAT 20143 Business Math | No substitute<br>MATH 0105 College Algebra<br>BUSN-0110 Business Math |
| OAD 30763 Business Statistics                                                                | MATH 0115 Statistics                                                  |
| OAD 31664 Business Ethics                                                                    | PHIL 0107 Business Ethics                                             |
| <b>IV. Required Major Courses</b>                                                            |                                                                       |
| ACC 20464 Accounting for Financing and Investment Activities                                 | BUSN-0101 Accounting I                                                |
| ACC 33164 Intermediate Accounting I                                                          | BUSN-0205 Intermediate Accounting                                     |
| ACC 33264 Intermediate Accounting II                                                         | No substitute                                                         |
| ACC 30163 Cost Accounting                                                                    | BUSN-0202 Cost Accounting                                             |
| ACC 36264 Federal Income Tax *                                                               | BUSN-0164 Income Tax Procedures                                       |
| ACC 40164 Advanced Accounting I                                                              | No substitute                                                         |
| ACC 40165 Advanced Accounting II                                                             | No substitute                                                         |
| ACC 44163 Auditing                                                                           | No substitute                                                         |
| ACC 49060 Seminar in Applied Accounting                                                      | No substitute                                                         |
| FIN 30000 Foundations of Finance                                                             | No substitute                                                         |

\*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.