



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 the Gateway Community and Technical College (GCTC) and leads to the Bachelor of Science in Business Administration (BSBA) – Accounting Major degree at Northern Kentucky University (NKU).

Applying to the Gateway2NKU 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 Gateway CTC, enrolled in an associate degree program, plan to transfer to NKU, and maintain a minimum 2.0 cumulative GPA at Gateway CTC.

Degree Requirements for GCTC

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
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 GCTC course equivalents [ACC 200, ACC 201, BUS 230, ECO 100, ECO 101, ECO 202, and BAS 282]) 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:

1. Complete a minimum of 120 credit hours
2. Complete at least 25% of the credit hours required at NKU
3. Complete the last 30 credit hours at NKU
4. Complete at least 45 credit hours numbered 300 or above
5. Minimum cumulative 2.0 GPA across all coursework
6. Meet all requirements of the major
7. Completion of focus, minor, or second major (if required by 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 GCTC.

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 annual scholarships (fall and spring only). 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.

Tuition and scholarship information specific to transfer students can be viewed on the NKU Adult & Transfer Center website.

GCTC AA TO NKU BSBA IN ACCOUNTING CHECKLIST

Gateway Community and Technical College

Category 1: GCTC General Education Core Requirements

| GCTC 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 (PHI 150 recommended) | 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 | College Algebra (QR)* | 3 | (MAT 102 or MAT 103) + MAT 100T | |
| STA 220 | Statistics (QR) | 3 | STA 205 | |
| TBS XXX | Natural Science with lab (SL) | 4 | TBD XXX | |
| | Subtotal General Education Core Courses | 34 | | |

TBS XXX means to be selected by GCTC 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 at NKU. A grade of C or D in MAT 150 equates to MAT 102 + MAT 100T.

Category 2: GCTC AA Requirements

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

Category 3: GCTC Electives

| GCTC Course | Course or Category | Credits | NKU Course | Completed |
|---------------------|--|---------|------------|-----------|
| CIT 105 OR OST 105* | Introduction to Computers OR Introduction to Information Systems | 3 | INF 101 | |

| GCTC Course | Course or Category | Credits | NKU Course | Completed |
|-----------------------|---|----------------|-------------------|------------------|
| FYE 105 or FYE 110 | Achieving Academic Success or First Year Experience and Applications | 3 | UNV 100T | |
| 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 | |
| MAT 165 | Finite Mathematics and its Applications | 3 | MAT 114 | |
| | Subtotal Elective Courses | 21 | | |
| | TOTAL Associate Degree Hours | 61 | | |

*If completing digital literacy using other means (like FYE 110), additional credit hours will be required in order to fulfill elective requirements.

**BAS 160 pre-requisite will be waived for students pursuing this pathway.

Northern Kentucky University

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

Category 4: NKU Major Requirements for the BSBA in Accounting

| NKU Course | Course | Credits | GCTC Course | Taken at GCTC |
|-------------------|---|----------------|----------------------|----------------------|
| 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 | BAS 260 + BAS 270 | |
| 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 |
| MGT 300 | Behavior in Organizations: Understanding Organizational Life | 3 | | |
| MGT 303 | Foundations of International Business | 3 | BAS 256 | |
| MGT 305 | Operations Management in Business | 3 | | |
| MGT 490 | Business Policy | 3 | | |
| MKT 205 | Principles of Marketing | 3 | BAS 282 | x |
| STA 205 | Statistical Methods | 3 | STA 220 | x |
| ACC 202 | Analysis of Accounting Information | 1 | ACT 279 | |
| 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 | | |

| NKU Course | Course | Credits | GCTC Course | Taken at GCTC |
|---|---|--------------|---|---------------|
| 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 | | | |
| | Accounting Track | | | |
| 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 INF 282 | 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 Introduction to Databases | 3 | INF 120U = INF 120 CIT 170 = INF 282 | |
| | Accounting Information Systems Track | | | |
| INF 110 | Introduction to Application Development | 3 | | |
| INF 282 | Introduction to Databases | 3 | CIT 170 | |
| ISBA 310 | Systems Analysis and Design | 3 | CIT 290 or CIT 291 | |
| | Subtotal Major Credit Hours at NKU | 53-58 | | |
| | Subtotal Major Credit Hours at GCTC | 24 | | |
| | Total Major Credit Hours | 77-82 | | |
| | Subtotal of Additional Credit Hours Completed at GCTC | 37 | | |

Students only need MAT 101 before taking MAT 114.

Category 5: Additional Requirements at NKU

| NKU Course | Course | Credits | GCTC Course | Taken at GCTC |
|------------|--|------------|-------------|---------------|
| | Subtotal Elective Hours | 0-6 | | |
| | Total Baccalaureate Degree Credit Hours | 120 | | |

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