



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:	Select one Accounting Elective:			
ACC 330	Fraud Examination		INF 120U =	
ACC 394	Topics: Financial Accounting		INF 120	
ACC 430	Advanced Accounting			
ISBA 370	Information Systems Auditing		CIT 170 =	
FIN 315	Financial Management			
IBU 395	Study Abroad in Business		INF 282	
INF 110	Introduction to Application Development			
INF 120	Elementary Programming			
INF 282	Introduction to Databases			
	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		

Updated November 2025