



**Accounting Major  
Transfer Pathway  
(Owens to Bluffton University)**

This is a suggested program guide. It is not to be interpreted as a contract. Changes may occur. Please see your program advisor before you register for courses. Updated 6/19

Year	Fall	Spring
First Year AT OWENS	<b>BUS 102 College &amp; Career Professional</b> 3	<b>ACC 150 Payroll Accounting</b> 3
	ENG 111 Composition I OR 3	<b>ACC 102 Introductory Managerial Accounting</b> 3
	ENG 111P Composition I Plus (4)	MTH 213 Introductory Statistics 3
	<b>ACC 101 Introductory Financial Accounting</b> 3	IST 235 Spreadsheet Applications – Excel 3
	IST 131 Computer Concepts and Apps 3	<b>ACC 140 Federal Tax Accounting I</b> 3
	Social and Behavioral Sciences 3	
	(ECO 202 Macroeconomics) 3	
Total 15	Total 15	
Second Year AT OWENS	<b>OAD 110 Bus &amp; Profession Communication</b> 3	PHL 102 Principles of Ethics 3
	<b>ACC 239 Quickbooks</b> 3	<b>BUS 200 The Legal Environment of Business</b> 3
	<b>BUS 120 Principles of Management</b> 3	<b>ECO 201 Microeconomics</b> 3
	<b>ACC 203 Cost and Managerial Accounting</b> 4	<b>Business Course Elective</b> 3
	<b>ACC 220 Intermediate Accounting I</b> 3	<b>ACC 221 Intermediate Accounting II</b> 3
		<b>ACC 240 Governmental Accounting</b> 3
	Total 16	Total 18
Third Year AT BLUFFTON	Speaking and Listening Competency 3	Scientific Inquiry Competency 4
	Living Well Competency 2-3	Elective 2
	Creative Expression Competency 3	BENV 300 Cross-cultural Experience 3
	<b>ACT Accounting Elective* **</b> 3	<b>ACT 343 Intermediate Managerial Accounting*</b> 3
	<b>FIN 353 Money and Banking</b> 3	<b>MAT 115 Business Calculus</b> 3
		<b>or MAT 135 Calculus 1</b> (5)
	Total 14-15	Total 15-17
Fourth Year AT BLUFFTON	Reading the Bible Competency 3	Exploring the Past Competency 3
	Electives 3	Religious Understanding Competency 3
	BENV 400 Christian Values in a Global Com 2	Electives 6
	<b>BUS 385 Internship</b> 3	<b>ACT 401 Accounting Seminar</b> 3
	Total 14	Total 15
<b>Fall Accounting Electives:</b>		<b>Spring Accounting Electives:</b>
ACT 361 Federal Income Tax Accounting* 3	ACT 346 Auditing* 3	
ACT 378 Forensic Acct & Fraud Examination 3	BUS 385 Internship 3	
BUS 385 Internship 3		

124 total hours to complete graduation requirements (this includes 2 hours of arts and lecture credit)

Bold face print denotes major course requirement. At least two underlined course numbers are required for the major.

\*Alternate year courses

\*\* Two accounting electives are required to complete the major.

**Ohio CPA examination:** A score of 620 on the GMAT or 150 semester hours of college level courses is required

**Note:** If Accounting majors double major in Business, Economics, or Marketing, courses required in each major count in both majors. Courses chosen as an elective for one major will not count as an elective in the second major.