



TWO DEGREES, ONE PATH

TRANSFER PATHWAY GUIDE 2025-2026

Associate of Applied Science to
Bachelor of Science in Business Administration – Accounting

Overview

Completion of the following curriculum will satisfy the requirements for the Associate of Applied Science (AAS) 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) 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 complete a minimum of 120 credit hours with at least 45 credit hours numbered 300 and above. In addition, at least 25% of the credit hours required for the degree and the last 30 credit hours must be completed at NKU. Students must have an overall GPA of 2.0 and meet all prerequisites for courses and requirements for the 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 \$2,500 annual scholarships (\$1,250 per fall and spring). 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.

GCTC AAS 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	COM 252 or 181	
TBS XXX	Arts & Humanities (AH) Heritage	3	TBD XXX	
TBS XXX	Non-lab Science	3	BIO 112	
ECO 201	Principles of Microeconomics (SB)	3	ECO 101	
ECO 202	Principles of Macroeconomics (SB)	3	ECO 100	
BAS 120	Financial Literacy	3	FLC 101	
PHI 150	Social & Behavioral Sciences (SB) (not ECO)	3	TBD XXX	
MAT 150	College Algebra (QR)	2	(MAT 102 or MAT 103) + MAT 100T	
STA 220	Statistics (QR)	3	STA 205	
TBS XXX	Cultural Pluralism FOK	3	TBD XXX	
TBS XXX	Natural Science with lab (SL)	4	TBD XXX	
Subtotal General Education Core Courses		39		

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 AAS Requirements

GCTC Course	Course or Category	Credits	NKU Course	Completed
CIT 105 OR OST 105	Introduction to Computers OR Introduction to Information Systems	3	BIS 101	
CIT 130	Productivity Software	3		
BAS 160	Introduction to Business	1	BUS 101	
BAS 260	Prof. Development & Protocol	2	(BAS 260 + BAS 270) BUS 301	
BAS 270	Employability Seminar	1		
BAS 283	Principles of Management	3	MGT 205	
ACT 196	Payroll Accounting	3		

ACT 279	Computerized Accounting Systems	1	ACC 202	
ACT 281	Individual Taxation	3	ACC 394	
ACC 286	Applied Mathematics	3		
	Subtotal Required AAS	23		
	TOTAL	62		

Northern Kentucky University

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

Category 3: 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	x
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	
FLC 101	Financial Literacy	3	BAS 120	x
MGT 300	Behavior in Organizations: Understanding Organizational Life	3		
MGT 303	Foundations of International Business	3		
MGT 305	Operations Management in Business	3	LOM 180	
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	x
ACC 300	Intermediate Accounting I	3		
ACC 301	Intermediate Accounting II	3		
ACC 310	Accounting Information Systems	3		
ACC 320	Introduction to Business and Individual Taxation	3		
ACC 340	Data Analytics for Accounting	3		
ACC 350	Management Cost Accounting I	3		
ACC 396	Internship: Accounting	1-3		
ACC 400	Auditing	3		
	Subtotal Major Credit Hours at NKU	51		

NKU Course	Course	Credits	GCTC Course	Taken at GCTC
	Subtotal Major Credit Hours at GCTC	12		
	Total Major Credit Hours	77-82		

Category 4: Additional Requirements

NKU Course	Course or Category	Credits	GCTC Course	Completed
TBS XXX	Culture & Creativity FOK	3	TBD XXX	
	Subtotal Elective Courses	3		
	Total Baccalaureate Degree Credit Hours	128		