



TRANSFER PATHWAY GUIDE 2025-2026

Associate of Arts in Pre-Business To
Bachelor of Science in Business Administration – Accounting

Overview

Completion of the following curriculum will satisfy the requirements for the Associate of Arts (AA) in Pre-Business degree at Cincinnati State (CState) and leads to the Bachelor of Science in Business Administration (BSBA) - Accounting degree at Northern Kentucky University (NKU).

Applying to the CState2NKU 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 Cincinnati State, enrolled in an associate degree program, plan to transfer to NKU, and maintain a minimum 2.0 cumulative GPA at Cincinnati State.

Degree Requirements for Cincinnati State

1) Completion of minimum 62 credit hours, 36 of which from approved Ohio Transfer 36 courses, 2) minimum cumulative GPA 2.0, 3) completion of an FYE course as part of the first 12 credit hours taken at Cincinnati State, and 4) completion of Cooperative Education.

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 CState 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.

Advising Note

Students in the CState2NKU program should work closely with their advisors when choosing courses. This document serves as a guide but does not replace academic advising. When choosing Cincinnati State courses, student may also consult the Associate of Arts advising brochure or the catalog for A and B list courses in Arts and Humanities or Social and Behavioral Sciences.

CINCINNATI STATE AA IN PRE-BUSINESS TO NKU BSBA

Cincinnati State – Associate of Arts in Pre-Business

Category 1: Ohio Transfer 36 Requirements

CState Course	Course or Category	Credits	NKU Course	Completed
ENG 101	English Composition 1	3	ENG 101	
ENG 102 or ENG 103	English Composition 2: Contemporary Issues or English Composition 2: Writing about Literature	3	ENG 102	
COMM 110	Public Speaking	3	CMST 101	
MAT 151	College Algebra	4	(MAT 102 or MAT 103) + MAT 100T	
PSY 110	Introduction to Psychology (Directed Elective 1)	3	PSY 100	
SOC 105	Introduction to Sociology (Directed Elective 2)	3	SOC 100	
TBS XXX	Arts/Humanities Elective 1	3	TBD XXX	
TBS XXX	Arts/Humanities Elective 2	3	TBD XXX	
TBS XXX	Natural/Physical Science Elective 1	4-5	TBD XXX	
TBS XXX	Natural/Physical Science Elective 2	3-5	TBD XXX	
MAT 131	Statistics 1 (Ohio Transfer 36 Elective 1)	3	MAT 131 + MAT 132 = STA 113 + STA 205	
MAT 132	Statistics 2 (Ohio Transfer 36 Elective 2)	3	MAT 131 + MAT 132 = STA 113 + STA 205	
Subtotal General Education Core		38-41		

A grade of A or B in MATH 151 equates to MAT 103 + MAT 100T. A grade of C or D in MATH 151 equates to MAT 102 + MAT 100T.

TBS XXX means to be selected by Cincinnati student.

TBD XXX means to be determined by NKU based on course selected at Cincinnati State.

Category 2: CState Degree Requirements for the AA in Pre-Business and NKU Recommendations

CState Course	Course or Category	Credits	NKU Course	Completed
FYE 1XX	First Year Experience Elective	1	UNV 100T	
BUS 190	Professional Practices	1	BUS 100T	
ACC 101	Financial Accounting	3	ACC 200	
ACC 102	Managerial Accounting	3	ACC 201	
LAW 101	Business Law	3	BUS 230	
MKT 101	Principles of Marketing	3	MKT 205	
ECO 105	Principles of Microeconomics	3	ECO 101	
ECO 110	Principles of Macroeconomics	3	ECO 100	

CState Course	Course or Category	Credits	NKU Course	Completed
IM 111 or IM 200	Computer Applications I or Information Systems for Managers (Computer Elective)	3	ISBA 101	
PBA 291	Full-Time Cooperative Education 1: Pre- Business Administration	2	CEP 300	
	Total Associate Degree Credit Hours	63-66		

A grade of C- or better is required in ACC 101, ACC 102, LAW 101, MKT 101, ECO 105, and ECO 110.

Northern Kentucky University – Accounting, BSBA

Category 3: NKU Business Core Requirements for the BSBA

NKU Course	Course	Credits	CState Course	Taken at CState
ACC 200	Introductory Financial Accounting	3	ACC 101	x
ACC 201	Introductory Managerial Accounting	3	ACC 102	x
ISBA 300	Management Information Systems	3		
ISBA 380	Quantitative Analysis for Business	3		
BUS 230	Legal Environment	3	LAW 101	x
BUS 301	Business Professionalism/Career Prep	3		
BUS 330	Ethics: Managerial Decision Making	3		
ECO 100	Principles of Macroeconomics	3	ECO 110	x
ECO 101	Principles of Microeconomics	3	ECO 105	x
FIN 305	Principles of Finance	3		
MAT 114	Finite Mathematics	3		
MGT 300	Behavior in Organizations: Understanding Organizational Life	3		
MGT 303	Foundations of International Business	3		
MGT 305	Operations Management in Business	3		
MGT 490	Business Policy	3		
MKT 205	Principles of Marketing	3	MKT 101	x
STA 205	Statistical Methods	3	MAT 131 + MAT 132	x
	Subtotal Business Core Credit Hours Taken at NKU	30		
	Subtotal Business Core Credit Hours Taken at CState	21		
	Total Credit Hours Required for the Business Core	51		

MAT 114 requires a math ACT score of 22 or a grade of C- or better in MAT 151 at Cincinnati State or MAT 101 at NKU.

Category 4: NKU Major Requirements for the BSBA – Accounting

NKU Course	Course	Credits	CState Course	Taken at CState
ACC 202	Analysis of Accounting Information	1		
ACC 300	Intermediate Accounting I	3		
ACC 301	Intermediate Accounting II	3		
ACC 310	Accounting information Systems	3		
ACC 320	Intro to Business & Individual Taxation	6		
ACC 340	Data Analytics for Accounting	3		
ACC 350	Management Cost Accounting I	3		
ACC 396	Internship: Accounting	1-3		
ACC 400	Auditing	3		
	Select one track (courses in Categories 6 and 7 tables): Accounting Track Accounting Information Systems Track	6		
	Subtotal Major Credits at NKU	26-28		

Category 5: Additional Requirements at NKU

NKU Course	Course	Credits	CState Course	Taken at CState
	Electives include any non-required 300-level and 400-level courses, and other courses listed			
Select 1: FIN 315 IBU 395 ISBA 370 INF 110 INF 120 INF 282	Financial Management Study Abroad in Business Information Systems Auditing Introduction to Application Development Elementary Programming Introduction to Databases	3		
	Subtotal Elective (300/400 level) Hours	3		
	Total Baccalaureate Degree Credit Hours	120-127		

Category 6: NKU Accounting Information Systems Track

NKU Course	Course	Credits	CState Course	Taken at CState
INF 110	Introduction to Application Development	3	CSA 111 CSA 112	
INF 282	Introduction to Databases	3	IT 111	

NKU Course	Course	Credits	CState Course	Taken at CState
ISBA 310	Systems Analysis and Design	3	IT 210	
	Subtotal Accounting Information Systems Track Credit Hours	9		

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