

ACCOUNTING: EXTERNAL REPORTING, CONTROL, AND AUDITING, BSBA

Degree Requirements

Requirements for Students Matriculating in or before Academic Year 2023-2024. Learn more about University Academic Regulation 3.1 (<http://catalog.okstate.edu/university-academic-regulations/#matriculation>).

Minimum Overall Grade Point Average: 2.50

Total Hours: 120

Code	Title	Hours
General Education Requirements		
<i>English Composition</i>		
See Academic Regulation 3.5 (http://catalog.okstate.edu/university-academic-regulations/#english-composition)		
ENGL 1113	Composition I	3
or ENGL 1313	Critical Analysis and Writing I	
ENGL 1213	Composition II	3
or ENGL 1413	Critical Analysis and Writing II	
<i>American History & Government</i>		
HIST 1103	Survey of American History	3
or HIST 1483	American History to 1865 (H)	
or HIST 1493	American History Since 1865 (DH)	
POLS 1113	American Government	3
<i>Analytical & Quantitative Thought (A)</i>		
3 hours MATH or STAT designated "A"		3
<i>Humanities (H)</i>		
Courses designated (H)		6
<i>Natural Sciences (N)</i>		
Must include one Laboratory Science (L) course		
Courses designated (N) with one (L)		7
<i>Social & Behavioral Sciences (S)</i>		
Course designated (S)		3
<i>Additional General Education</i>		
BADM 2233	Business Analytics Fundamentals (A) ^{1, 4}	3
MGMT 3013	Fundamentals of Management (S) ^{1, 2, 4}	3
MKTG 3213	Marketing (S) ^{1, 2, 4}	3
Hours Subtotal		40
Diversity (D) & International Dimension (I)		
May be completed in any part of the degree plan		
At least one Diversity (D) course		
At least one International Dimension (I) course		
College/Departmental Requirements		
<i>Business Freshman Seminar</i>		
BADM 1111	Business First Year Seminar (or First Year Seminar course approved by college)	1
<i>Career Planning for Business Success</i>		
BADM 2111	Career Planning for Business Success ¹	1
<i>Professional Development for Business Development</i>		

BADM 3111	Professional Development for Business Success ¹	1
Hours Subtotal		3
Major Requirements ³		
<i>Business Core</i>		
ACCT 2003	Survey of Accounting ^{3, 4}	3
or ACCT 2103 & ACCT 2203	Financial Accounting and Managerial Accounting	
BADM 3113	Practical Business and Interpersonal Skills	3
ECON 2003	Microeconomic Principles for Business ⁴	3
EEE 2023	Introduction to Entrepreneurship ⁴	3
FIN 3113	Finance	3
LSB 3213	Legal and Regulatory Environment of Business	3
MGMT 4513	Strategic Management	3
MSIS 2103	Business Data Science Technologies ⁴	3
MSIS 3223	Principles of Data Analytics	3
<i>External Reporting, Control and Auditing Requirements</i>		
A grade of "C" or better must be earned in each course and in ACCT 2003, ACCT 2103 and ACCT 2203.		
A GPA of 2.50 is required in these 47 hours of the School of Accounting Major Requirements.		
24 of these 47 hours, including 20 of 32 required 3000- and 4000-level accounting hours, must be in residence at OSU.		
ACCT 3004	Foundational Accounting and Data Skills	4
ACCT 3104	Intermediate Accounting I and Data Analysis	4
ACCT 3113	Intermediate Accounting II	3
ACCT 3203	Cost Accounting	3
ACCT 3603	Accounting Information Systems and Data Analytic Tools	3
ECON 2203	Introduction to Macroeconomics	3
STAT 2023	Elementary Statistics for Business and Economics (A)	3
or STAT 2013	Elementary Statistics (A)	
or STAT 2053	Elementary Statistics for the Social Sciences (A)	
BCOM 3113	Written Communication	3
or BCOM 3443	Business Communication for International Students	
MSIS 4123	Information Assurance Management	3
ACCT 3013	Federal Income Taxation	3
ACCT 3001	Practicum in Professional Accounting I	1
ACCT 4911	Practicum in Professional Accounting II	1
ACCT 4901	Advanced Accounting Tools and Technologies	1
<i>Major Electives/Option Requirements:</i>		
ACCT 4503	External Auditing	3
ACCT 4133	Advanced Accounting	3
ACCT 4553	Ethics for Public Accountants	3
LSB 4323	Law of Commercial Transactions and Debtor-Creditor Relationships	3
Hours Subtotal		74
Electives		
Select 3 hours ³		3

May be selected from any upper- or lower-division area except activity courses in LEIS and PE and lower-division AERO and MLSC. Twelve credit hours earned in advanced AERO and MLSC, exclusive of credit earned for summer camp, may be included in the 120 hours.

Hours Subtotal	3
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Total Hours	120
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1

Courses also meet College and Departmental Requirements and cannot be waived with an Associate's degree.

2

MGMT 3013 Fundamentals of Management (S) and MKTG 3213 Marketing (S) are common body requirements, but are counted in general education requirements.

3

If ACCT 2103 and ACCT 2203 are substituted for ACCT 2003, hours in the Elective block are reduced by 3.

4

C or better is required.

Other Requirements

1. A minimum of 50 percent of the business hours required for a degree must be OSU delivered in residence or OSU online courses.
2. Forty-five hours of upper-division courses required.

Program Declaration Requirements

All new students admitted to the Accounting program in the Spears School of Business are enrolled as pre-Accounting until completion of the following prerequisites:

1. ACCT 2003 or ACCT 2103 & 2203, ECON 2003, EEE 2023, MSIS 2103 or BADM 2233, and MKTG 3213 or MGMT 3013, each with a grade of C or higher;
2. ENGL 1113, ENGL 1213, and 3 hours MATH/STAT designated;
3. 45 credit hours earned for incoming freshman or 12 credit hours at Oklahoma State University for transfer students;
4. Minimum GPA of 2.7 at Oklahoma State University

Additional State/OSU Requirements

- At least: 60 hours at a four-year institution; 30 hours completed at OSU; 15 of the final 30 or 50% of the upper-division hours in the major field completed at OSU.
- Limit of: one-half of major course requirements as transfer work; one-fourth of hours earned by correspondence; 8 transfer correspondence hours.
- Students will be held responsible for degree requirements in effect at the time of matriculation and any changes that are made, so long as these changes do not result in semester credit hours being added or do not delay graduation.
- Degrees that follow this plan must be completed by the end of Summer 2029.

Example Plan of Study

Finish in Four Plan of Study

The plan below is an **example** of how students can successfully complete degree requirements in four years. This suggested class schedule plan may be used as a guide and can be adjusted based on individual needs. Students are required to meet with an academic advisor prior to enrollment each semester to plan their class schedule, and students are ultimately responsible for completing all degree requirements.

Course	Title	Hours
Freshman		
Fall		
BADM 1111	Business First Year Seminar	1
ENGL 1113 or ENGL 1313	Composition I or Critical Analysis and Writing I	3
HIST 1103 or HIST 1483 or HIST 1493	Survey of American History or American History to 1865 (H) or American History Since 1865 (DH)	3
MSIS 2103	Business Data Science Technologies	3
3 hours of MATH or STAT designated 'A'		3
Social Science (S with D or I designations)		3
Hours		16
Spring		
ECON 2003	Microeconomic Principles for Business	3
ENGL 1213 or ENGL 1413	Composition II or Critical Analysis and Writing II	3
POLS 1113	American Government	3
BADM 2233	Business Analytics Fundamentals (A)	3
Natural Science (N)		3
Hours		15
Sophomore		
Fall		
ACCT 2003	Survey of Accounting	3
BADM 2111	Career Planning for Business Success	1
EEE 2023	Introduction to Entrepreneurship	3
ECON 2203	Introduction to Macroeconomics	3
STAT 2023 or STAT 2013 or STAT 2053	Elementary Statistics for Business and Economics (A) or Elementary Statistics (A) or Elementary Statistics for the Social Sciences (A)	3
Humanities (H with D or I designation)		3
Hours		16
Spring		
ACCT 3004	Foundational Accounting and Data Skills	4
ACCT 3001	Practicum in Professional Accounting I	1
MSIS 3223	Principles of Data Analytics	3
FIN 3113	Finance	3
MKTG 3213	Marketing (S)	3
Humanities (H with D or I designation)		3
Hours		17
Junior		
Fall		
ACCT 3104	Intermediate Accounting I and Data Analysis	4
ACCT 3603	Accounting Information Systems and Data Analytic Tools	3
BADM 3111	Professional Development for Business Success	1
LSB 3213	Legal and Regulatory Environment of Business	3
BADM 3113	Practical Business and Interpersonal Skills	3
Hours		14
Spring		
ACCT 3113	Intermediate Accounting II	3
BCOM 3113 or BCOM 3443	Written Communication or Business Communication for International Students	3
MGMT 3013	Fundamentals of Management (S)	3
ACCT 3203	Cost Accounting	3

Natural Science with Lab (LN)	4
Hours	16
Senior	
Fall	
ACCT 4133	Advanced Accounting 3
ACCT 3013	Federal Income Taxation 3
LSB 4323	Law of Commercial Transactions and Debtor-Creditor Relationships 3
ACCT 4503	External Auditing 3
ACCT 4901	Advanced Accounting Tools and Technologies 1
Hours	13
Spring	
MGMT 4513	Strategic Management 3
MSIS 4123	Information Assurance Management 3
ACCT 4553	Ethics for Public Accountants 3
ACCT 4911	Practicum in Professional Accounting II 1
3 hours of electives	3
Hours	13
Total Hours	120

Program Declaration Requirements

All new students admitted to the Accounting program in the Spears School of Business are enrolled as pre-Accounting until completion of the following prerequisites:

Code	Title	Hours
Program Declaration Requirements		
Each course in this section must have a grade of "C" or higher		
ACCT 2003	Survey of Accounting	3
or ACCT 2103 & ACCT 2203	Financial Accounting and Managerial Accounting	
ECON 2003	Microeconomic Principles for Business	3
EEE 2023	Introduction to Entrepreneurship	3
3 hours from the following:		3
MSIS 2103	Business Data Science Technologies	
BADM 2233	Business Analytics Fundamentals (A)	
3 hours from the following:		3
MKTG 3213	Marketing (S)	
MGMT 3013	Fundamentals of Management (S)	
Additional Requirements		
ENGL 1113	Composition I	3
ENGL 1213	Composition II	3
Designated MATH/STAT		3
Total Hours		24

Other Requirements

- 45 credit hours earned for incoming freshman or 12 credit hours at OSU for transfer students;
- Minimum GPA of 2.7 at Oklahoma State University.