

ACCOUNTING: EXTERNAL REPORTING, CONTROL, AND AUDITING, BSBA

Degree Requirements

Requirements for Students Matriculating in or before Academic Year 2025-2026. 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 or ENGL 1313	Composition I Critical Analysis and Writing I	3
ENGL 1213 or ENGL 1413	Composition II Critical Analysis and Writing II	3
<i>American History & Government</i>		
HIST 1103 or HIST 1483 or HIST 1493	Survey of American History American History to 1865 (H) American History Since 1865 (DH)	3
POLS 1113	American Government	3
<i>Quantitative Thought & Logical Reasoning (Q)</i>		
MATH 1483	Mathematical Functions and Their Uses (Q) (or higher MATH designated "Q" (except for MATH 1493))	3
<i>Understanding Humanities-Human Heritage & Cultures (H)</i>		
Courses designated (H)		6
<i>Reasoning in the Natural Sciences (N)</i>		
Must include one Laboratory-Based Inquiry (L) course		
Courses designated (N) with one (L)		7
<i>Exploring Society & Human Behavior (S)</i>		
MGMT 3013	Fundamentals of Management (S) ^{1,2}	3
<i>Diversity (D)</i>		
Courses designated (D)		3
<i>Global Cultural Competency (G)</i>		
Courses designated (G)		3
<i>Additional General Education</i>		
Additional general education credit hours may be required to meet the total 40-hour minimum of general education credit if courses carry more than one general education designation and can be used to meet multiple general education designation hour requirements above.		
Courses designated (Q), (H), (N), (S), (D), (G), or (F).		
MSIS 2233	Business Analytics Fundamentals (Q) ¹	3
Hours Subtotal		40
College/Departmental Requirements		

UNIV 1111	First Year Seminar (or other approved first-year seminar course)	1
BADM 2111	Career Planning for Business Success	1
BADM 3111	Professional Development for Business Success	1
Hours Subtotal		3
Major Requirements		
<i>Business Core</i> ²		
A grade of "C" or better must be earned in ACCT 2003 (or ACCT 2103 and ACCT 2203).		
ACCT 2003 or ACCT 2103 & ACCT 2203	Survey of Accounting ³ Financial Accounting and Managerial Accounting	3
BADM 3113	Practical Business and Interpersonal Skills	3
ECON 2003	Microeconomic Principles for Business	3
EEE 2023	Introduction to Entrepreneurship	3
FIN 3113	Principles of Finance	3
LSB 3213	Legal and Regulatory Environment of Business	3
MGMT 4513	Strategic Management	3
MKTG 3213	Marketing (S)	3
MSIS 2103	Business Data Science Technologies	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 (or ACCT 2103 and ACCT 2203).		
A GPA of 2.50 is required in these 44 hours of the School of Accounting Major Requirements.		
24 of these 44 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 or STAT 2013 or STAT 2053	Elementary Statistics for Business and Economics (Q) Elementary Statistics (Q) Elementary Statistics for the Social Sciences (Q)	3
MSIS 4123	Cybersecurity Systems 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
Total Hours	120

1

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

2

MGMT 3013 Fundamentals of Management (S) is a common body requirement, but is 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.

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.

Additional State/OSU Requirements

- At least: 60 hours at a four-year institution; 30 hours completed at OSU; 15 of the final 30 and 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 2031.