

ACCOUNTING: INTERNAL 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 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>Analytical & Quantitative Thought (A)</i> | | |
| 3 hours of MATH or STAT designated "A" | | |
| <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 or ACCT 2103 & ACCT 2203 | Survey of Accounting ^{3,4} Financial Accounting and Managerial Accounting | 3 |
| 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>Internal 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 16 of 26 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 (A) Elementary Statistics (A) Elementary Statistics for the Social Sciences (A) | 3 |
| BCOM 3113 or BCOM 3443 | Written Communication Business Communication for International Students | 3 |
| 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 4233 | Internal Auditing | 3 |
| FIN 4223 | Investments | 3 |
| FIN 4333 | Financial Management | 3 |
| Select 3 hours from the following: | | 3 |
| ECON 3023 | Managerial Economics | |
| ECON 3113 | Intermediate Microeconomics | |
| ECON 3313 | Money and Banking | |
| FIN 4113 | Financial Markets and Institutions | |

| | | |
|---|---------------------------------------|------------|
| FIN 4213 | International Financial Management | |
| FIN 4763 | Financial Futures and Options Markets | |
| FIN 4843 | Risk Management | |
| MSIS 2203 | Computer Programming for Business | |
| MSIS 3333 | Database Systems Development | |
| 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) 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 |
| MGMT 3013 | Fundamentals of Management (S) | 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 |
| ACCT 3203 | Cost Accounting | 3 |
| Humanities (H with D or I designation) | | 3 |
| Natural Science with Lab (LN) | | 4 |
| Hours | | 16 |
| Senior | | |
| Fall | | |
| ACCT 3013 | Federal Income Taxation | 3 |
| ACCT 4901 | Advanced Accounting Tools and Technologies | 1 |
| ACCT 4233 | Internal Auditing | 3 |
| FIN 4223 | Investments | 3 |
| 3 hours from 3 hour list in major | | 3 |
| Hours | | 13 |
| Spring | | |
| MGMT 4513 | Strategic Management | 3 |
| MSIS 4123 | Information Assurance Management | 3 |
| ACCT 4911 | Practicum in Professional Accounting II | 1 |
| FIN 4333 | Financial Management | 3 |
| 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.