# 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

### General Education Requirements

**English Composition**
- ENGL 1113 Composition I 3
- or ENGL 1313 Critical Analysis and Writing I 3
- ENGL 1213 Composition II 3
- or ENGL 1413 Critical Analysis and Writing II 3

**American History & Government**
- HIST 1103 Survey of American History 3
- or HIST 1483 American History to 1865 (H) 3
- or HIST 1493 American History Since 1865 (DH) 3
- POLS 1113 American Government 3

**Analytical & Quantitative Thought (A)**
- 3 hours of MATH or STAT designated "A" 3

**Humanities (H)**
- Courses designated (H) 6

**Natural Sciences (N)**
- Must include one Laboratory Science (L) course 7
- Courses designated (N) with one (L) 7

**Social & Behavioral Sciences (S)**
- Course designated (S) 3

### Additional General Education

**BADM 2233** Business Analytics Fundamentals (A) 1, 3 3
**MGMT 3013** Fundamentals of Management (S) 1, 2, 3 3
**MKTG 3213** Marketing (S) 1, 2, 3 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

**Business Freshman Seminar**
- BADM 1111 Business First Year Seminar (or First Year Seminar course approved by college) 1

**Career Planning for Business Success**
- BADM 2111 Career Planning for Business Success 1

**Professional Development for Business Development**

### External Reporting, Control and Auditing Requirements

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** Elementary Statistics for Business and Economics (A) 3
- or STAT 2013 Elementary Statistics (A) 3
- or STAT 2053 Elementary Statistics for the Social Sciences (A) 3
**BCOM 3113** Written Communication 3
- or BCOM 3443 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

### Major Electives/Option Requirements:

**ACCT 4233** Internal Auditing 3
**FIN 4223** Investments 3
**FIN 4333** Financial Management 3

Select 3 hours from the following:
- **ECON 3023** Managerial Economics 3
- **ECON 3113** Intermediate Microeconomics 3
- **ECON 3313** Money and Banking 3
**FIN 4113** Financial Markets and Institutions 3
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

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

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.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>Fall</td>
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<tr>
<td>BADM 1111</td>
<td>Business First Year Seminar</td>
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<td>ENGL 1113</td>
<td>Composition I</td>
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<td>or Critical Analysis and Writing I</td>
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<td>HIST 1103</td>
<td>Survey of American History</td>
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<tr>
<td>or HIST 1483</td>
<td>or American History to 1865 (H)</td>
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<td>or HIST 1493</td>
<td>or American History Since 1865 (DH)</td>
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<td>MSIS 2103</td>
<td>Business Data Science Technologies</td>
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<td>Social Science (S with D or I designations)</td>
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<td>Spring</td>
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<td>Composition II</td>
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<td>or ENGL 1413</td>
<td>or Critical Analysis and Writing II</td>
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<td>ACCT 2003</td>
<td>Survey of Accounting</td>
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<td>BADM 2111</td>
<td>Career Planning for Business Success</td>
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<td>EEE 2023</td>
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<td>ECON 2203</td>
<td>Introduction to Macroeconomics</td>
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<td>STAT 2023</td>
<td>Elementary Statistics for Business and Economics (A)</td>
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<td>ACCT 3004</td>
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<td>Principles of Data Analytics</td>
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<td>FIN 3113</td>
<td>Finance</td>
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<td>Marketing (S)</td>
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<td>ACCT 3104</td>
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<tr>
<td>BADM 3111</td>
<td>Professional Development for Business Success</td>
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</tr>
<tr>
<td>LSB 3213</td>
<td>Legal and Regulatory Environment of Business</td>
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</table>
BADM 3113  
Practical Business and Interpersonal Skills  
3

Spring

ACCT 3113  Intermediate Accounting II  
3

BCOM 3113  Written Communication  
or BCOM 3443  
or Business Communication for International Students  
3

ACCT 3203  Cost Accounting  
3

Hours  
14

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

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<td>Survey of Accounting</td>
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<td>Marketing (S)</td>
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<td>Designated MATH/STAT</td>
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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.