

# ACCOUNTING: EXTERNAL REPORTING, CONTROL, AND AUDITING, BSBA

## Degree Requirements

**Requirements for Students Matriculating in or before Academic Year 2024-2025.** 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
<b>General Education Requirements</b>		
<i>English Composition</i>		
See Academic Regulation 3.5 ( <a href="http://catalog.okstate.edu/university-academic-regulations/#english-composition">http://catalog.okstate.edu/university-academic-regulations/#english-composition</a> )		
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 &amp; 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 &amp; Quantitative Thought (A)</i>		
MATH 1483	Mathematical Functions and Their Uses (A) (or higher MATH designated "A" (except for MATH 1493))	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 &amp; Behavioral Sciences (S)</i>		
Course designated (S)		3
<i>Additional General Education</i>		
MSIS 2233	Business Analytics Fundamentals (A) <sup>1</sup>	3
MGMT 3013	Fundamentals of Management (S) <sup>1,2</sup>	3
MKTG 3213	Marketing (S) <sup>1,2</sup>	3
<b>Hours Subtotal</b>		<b>40</b>
<b>Diversity (D) &amp; International Dimension (I)</b>		
May be completed in any part of the degree plan		
At least one Diversity (D) course		
At least one International Dimension (I) course		
<b>College/Departmental Requirements</b>		
<i>Business Freshman Seminar</i>		
UNIV 1111	First Year Seminar (or other approved first year seminar course)	1
<i>Career Planning for Business Success</i>		

BADM 2111	Career Planning for Business Success <sup>1</sup>	1
<i>Professional Development for Business Development</i>		
BADM 3111	Professional Development for Business Success <sup>1</sup>	1
<b>Hours Subtotal</b>		<b>3</b>
<b>Major Requirements <sup>3</sup></b>		
<i>Business Core</i>		
ACCT 2003 or ACCT 2103 & ACCT 2203	Survey of Accounting <sup>3</sup> 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	Finance	3
LSB 3213	Legal and Regulatory Environment of Business	3
MGMT 4513	Strategic Management	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, 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 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	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
<b>Hours Subtotal</b>		<b>74</b>

**Electives**

Select 3 hours<sup>3</sup> **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.

**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 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 2030.

**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
<b>Freshman</b>		
<b>Fall</b>		
UNIV 1111	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
MATH 1483	Mathematical Functions and Their Uses (A) (or higher MATH designated A except for MATH 1493)	3
Social Science (S with D or I designations)		3
<b>Hours</b>		<b>16</b>

<b>Spring</b>		
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
MSIS 2233	Business Analytics Fundamentals (A)	3
Natural Science (N)		3
<b>Hours</b>		<b>15</b>

<b>Sophomore</b>		
<b>Fall</b>		
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
<b>Hours</b>		<b>16</b>

<b>Spring</b>		
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
<b>Hours</b>		<b>17</b>

<b>Junior</b>		
<b>Fall</b>		
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
<b>Hours</b>		<b>14</b>

<b>Spring</b>		
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
<b>Hours</b>		<b>16</b>

<b>Senior</b>		
<b>Fall</b>		
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
<b>Hours</b>		<b>13</b>

<b>Spring</b>		
MGMT 4513	Strategic Management	3
MSIS 4123	Cybersecurity Systems Management	3
ACCT 4553	Ethics for Public Accountants	3

ACCT 4911	Practicum in Professional Accounting II	1
3 hours of electives		3
	<b>Hours</b>	<b>13</b>
	<b>Total Hours</b>	<b>120</b>