

# ACCOUNTING

## GENERAL EDUCATION REQUIREMENTS:

### Writing and Related Skills

COURSE	HRS	SEM/YR
English 1110.01* or 1110.02* or 1110.03*	3	
2 <sup>nd</sup> Writing Course (2367)	3	
*A grade of C or better is required in this course		

### Quantitative and Logical Skills

COURSE	HRS	SEM/YR
Mathematics 1131* or 1151*	5	
Statistics 1430	4	
CSE 2111	3	
*A grade of C or better is required in this course		

### Natural Sciences (Minimum 10 credit hours)

**NOTE:** 10 credit hours of Natural Sciences are required (2-3 courses). There must be at least one biological science course, one physical science course, and one course with a laboratory.

COURSE	HRS	SEM/YR
Biological Science	3-5	
Physical Science	3-5	
Other Natural Science (If Needed)	3-5	

### Social Sciences

COURSE	HRS	SEM/YR
Economics 2001.01	3	
Economics 2002.01	3	

### Arts & Humanities

COURSE	HRS	SEM/YR
History	3	
Literature	3	
Visual & Performing Arts	3	
Cultures & Ideas or History or Foreign Language 1102.01	3-4	

### Open Option (Minimum 3 credit hours)

**NOTE:** Open option courses may be selected from among other GE courses, service-learning courses, cross-disciplinary seminars, and/or study abroad for a minimum of three credit hours.

COURSE	HRS	SEM/YR
Economics 4001.01 or 4001.02 or 4001.03	3	
(Course)	3	

### Social Diversity

**NOTE:** At least one course must be a designated social diversity course (typically embedded in other requirements).

COURSE	HRS	SEM/YR
(Course)		

### Global Studies

**NOTE:** Two courses must be designated global studies courses (typically embedded in other requirements).

COURSE	HRS	SEM/YR
(Course)		
(Course)		

**GE Total Hours** **50-62**

## BUSINESS CORE REQUIREMENTS:

COURSE	TITLE	HRS	PREREQ to BUSMHR 4490	PREREQ to Specialization	SEM/YR
ACCTMIS 2200**	Introduction to Accounting I	3		✓	
ACCTMIS 2300**	Introduction to Accounting II	3		✓	
BUSOBA 2320	Decision Sciences: Statistical Techniques	3	✓	✓	
BUSOBA 2321	Business Analytics	1.5	✓	✓	

**Admission to the Business major is required in order to enroll in courses listed below:**

COURSE	TITLE	HRS	PREREQ	PREREQ	SEM/YR
BUSMHR 2292	Business Skills & Environment	3	✓	✓	
BUSMHR 2000	Introduction to International Business	1.5	✓		
BUSFIN 3500	Legal Environment of Business	1.5	✓		
BUSML 3380	Logistics Management	1.5	✓		
BUSFIN 3220	Business Finance	3	✓		
BUSOBA 3230	Introduction to Operations Management	3	✓		
BUSML 3250	Marketing Management	3	✓		
BUSMHR 3200	Organizational Behavior	3	✓		
BUSMHR 4490	Strategic Management	3			

**\*\*Students admitted to Ohio State AU15 & beyond are required to earn a grade of C- or better in this course to graduate with the Accounting specialization.**

**Business Core Total Hours** **33**

## SPECIALIZATION REQUIREMENTS:

**NOTE:** Review prerequisites for specialization classes on back. Minimum 2.0 Specialization GPA required to graduate.

REQUIRED COURSES	TITLE	HRS	SEM/YR
BUSFIN 4510***	Legal Business Issues	1.5	
ACCTMIS 3200	Financial Accounting I	3	
ACCTMIS 3201	Financial Accounting II	3	
ACCTMIS 3300	Cost Accounting	3	
ACCTMIS 3400	Tax Accounting I	3	
ACCTMIS 3600	Introduction to Accounting Information System	3	
ACCTMIS 4200	Advanced Financial Accounting	3	
ACCTMIS 4500	Auditing Principles & Procedures	3	

**Choose ONE (1) Accounting elective from courses listed on back**

COURSE	HRS	SEM/YR
(Course)	3	

**\*\*\* Required Foundation Course; Not included in specialization GPA calculation**

**Accounting Specialization Total Hours** **25.5**

## OTHER COURSES AND ELECTIVES:

**NOTE:** A minimum of 121 credit hours and a cumulative 2.0 overall GPA are required for the B.S.B.A. degree

COURSE	TITLE	HRS	SEM/YR
BUSADM 1100/1100H	College of Business Survey	1	
ELECTIVES	(Courses)	0.5-11.5	

**B.S.B.A. Total Hours Required** **121**

## PREREQUISITE STRUCTURE FOR ACCOUNTING:

REQUIRED COURSES	TITLE	HRS	PREREQUISITES
BUSFIN 4510	Legal Business Issues	1.5	BUSFIN 3500 <i>or concurrent</i> ; BUSMHR 2292
ACCTMIS 3200	Financial Accounting I	3	ACCTMIS 2200; ACCTMIS 2300; BUSOBA 2320; BUSOBA 2321; BUSMHR 2292
ACCTMIS 3300	Cost Accounting	3	ACCTMIS 2200; ACCTMIS 2300; BUSOBA 2320; BUSOBA 2321; BUSMHR 2292
ACCTMIS 3201	Financial Accounting II	3	ACCTMIS 3200
ACCTMIS 3400	Tax Accounting I	3	ACCTMIS 3200
ACCTMIS 3600	Introduction to Accounting Information Systems	3	ACCTMIS 3200
ACCTMIS 4200	Advanced Financial Accounting	3	ACCTMIS 3201
ACCTMIS 4500	Auditing Principles & Procedures	3	ACCTMIS 3200

ACCOUNTING ELECTIVES	TITLE	HRS	PREREQUISITES
ACCTMIS 4210	Topics in Financial Accounting	3	ACCTMIS 3201
ACCTMIS 4220	Government & Non-Profit Accounting	3	ACCTMIS 2200 & BUSMHR 2292
ACCTMIS 4310	Topics in Management Accounting	3	ACCTMIS 3300
ACCTMIS 4410	Tax Accounting II	3	ACCTMIS 3400
ACCTMIS 4510	Fraud Examination	3	ACCTMIS 3201 and 3600
ACCTMIS 4550	Advanced Assurance Services	3	ACCTMIS 4500
ACCTMIS 4640	Accounting Data Analytics	3	ACCTMIS 3200
ACCTMIS 4680	Information Technology Security, Audit and Controls	3	ACCTMIS 3600, or 3620
ACCTMIS 4784	Tax Research Seminar	3	ACCTMIS 3400
ACCTMIS 4780	Accounting Research & Practice	3	Permission from instructor

The prerequisite structure for this specialization will require a minimum of three (3) semesters to complete.

*It is the responsibility of the student to know the published policies governing the curriculum, as well as the regulations and procedures of the college and the university.*

***For potential updates visit [fisher.osu.edu](https://fisher.osu.edu) or contact an Academic Advisor.***

## GRADUATION APPLICATION DEADLINES:

Students must submit a graduation application **one year** before their anticipated graduation date.

Failure to submit an application by the deadline **may** result in a delay in graduation.

Find specific deadline dates and apply online here: <https://fisher.osu.edu/undergraduate/graduation>

Graduation Term	Application Deadline (one year prior to graduation)
Autumn	To receive a graduating senior priority scheduling appointment for your final term: Apply by the end of Autumn semester one year prior to intended graduating semester
Spring	To receive a graduating senior priority scheduling appointment for your final term: Apply by the end of Spring semester one year prior to intended graduating semester
Summer	To receive a graduating senior priority scheduling appointment for your final term: Apply by the end of Summer semester one year prior to intended graduating semester