

Bachelor of Science

Major: Business Administration [*Specialization: Accounting*]

Students in this major will complete a minimum of 121 hours outlined as follows.

General Education Requirements ^{a, b}		
*These GE Requirements can be fulfilled by business foundation courses listed below		
Requirement	Course Options	Hours
GE Launch Seminar	GENED 1201	1
Foundations: Writing and Information Literacy	Student Choice *	3
Foundations: Mathematical & Quantitative Reasoning/Data Analysis	Student Choice *	3-5
Foundations: Literary, Visual and Performing Arts	Student Choice	3
Foundations: Historical & Cultural Studies	Student Choice	3
Foundations: Natural Science	Student Choice	4-5
Foundations: Social & Behavioral Sciences	Student Choice *	3
Foundations: Race, Ethnic and Gender Diversity	Student Choice	3
Theme: Citizenship for a Diverse & Just World ^b	Student Choice	4-6
Theme: Student Choice ^b	Student Choice	4-6
GE Reflection	GENED 4001	1
General Education Credit Hours:		32-39

Required Non-Major Coursework: Business Foundation Courses		
Requirement	Course Options	Hours
WRITING & INFORMATION LITERACY	ENGLISH 1110 (WIL) ^c	3
ADVANCED WRITING LITERACY	Choose from list on page 3	3
CALCULUS	MATH 1131/1151 OR EQUIV (MQRDA) ^c	5
STATISTICS	STAT 1430 (MQRDA)	4
MICROECONOMICS	ECON 2001 (SBS)	3
MACROECONOMICS	ECON 2002 (SBS)	3
COMPUTER SCIENCE	CSE 2111 (MQRDA)	3
FINANCIAL ACCOUNTING	ACCTMIS 2200+ [^]	3
MANAGERIAL ACCOUNTING	ACCTMIS 2300+ [^]	3
STATISTICAL TECHNIQUES	BUSOBA 2320+	3
BUSINESS ANALYTICS	BUSOBA 2321+	1.5
Credit Hours:		35.5
With GE Overlap Total Hours:		24.5

Major Coursework		
Course	Title	Hours
Major Core		
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
Major Core Credit Hours		22.5
Specialization		
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
ECON 4001.01/.02/.03***	Intermediate Microeconomics	3
SPECIALIZATION ELECTIVES	Student choice from approved list – see page 2	3
Specialization Credit Hours:		28.5
***Required courses, not included in specialization GPA		
Program Electives		
BUSADM 1100	College Survey	1
	Electives	6-13
Total Degree Hours:		121

* These GE requirements can be fulfilled by business foundation courses

^a Some coursework required by the major or college may satisfy GE requirements. There is no limit to the number of courses that may overlap between the GE Foundations and the rest of the academic program

^b Students complete either a 4-credit course or two 3-credit courses in each of two General Education Theme areas: Citizenship for a Diverse & Just World (required), and the student's choice of available GE Themes.

^c Students must earn a grade of C or higher in these courses

[^] Accounting students must earn a grade of C- or higher in these courses

+ These are prerequisite courses to specialization classes

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
ECON 4001.01/.02/.03	Intermediate Microeconomics	3	ECON 2001and ECON 2002

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
<i>Please note not all electives are offered every single semester. Reach out to an advisor to learn more about when a specific class will be offered.</i>			

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 or contact an Academic Advisor***

Policies and General Requirements for Degree

- A minimum of 121 total credit hours. Remedial coursework (English 1109; EDUTL 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1010; Mathematics 1040, 1050, 1073, 1074, 1075) do not count toward the 121-hour minimum requirement for the BS degree.
- If a major-required course or major elective is a GE Theme course, two 3-4 cr courses (no more than one per theme area) is permitted to double count in the GE and major hours. There is no limit on overlap between the GE Foundations courses and other coursework.
- Students are encouraged to participate in education abroad opportunities. Consult with your advisor for how education abroad credit applies to your degree.
- Courses required in the major (including major-supporting courses and major electives) may **not** be taken pass/non-pass.
- Coursework taken as open electives may include a maximum of 4 credit hours of physical activity courses (all 1139-1197 courses), and a maximum of 4 credit hours of campus music organizations.
- A maximum of six hours of individual studies courses (x193) can be applied toward graduation; some majors may have a lower maximum.
- A cumulative 2.0 GPA is required
- An application for degree must be submitted online at <https://fisher.osu.edu/undergraduate/graduation>

Policies and General Requirements for Specialization:

- A grade of C or higher is required in English 1110 and Math 1131/1151
- A grade of C- or higher is required in ACCTMIS 2200 and ACCTMIS 2300
- A specialization GPA of 2.0 or higher is required

Policies and General Requirements for Minors/Minor Equivalent

- The minor/minor equivalent must contain a minimum of 12 credit hours distinct from the major and/or additional minors (i.e., if a minor requires more than 12 credit hours, a student is permitted to overlap those hours beyond 12 with the major or with another minor).
- A 2.00 cumulative point-hour ratio is required in the minor/minor equivalent with a minimum C- grade for any course to be listed in the minor or minor equivalent (includes transfer credit).
- For programs requiring a minor: minors should be declared by the time students complete 60 hours.
- A student is permitted to count up to 6 credit-hours of transfer and/or EM credit in the minor or minor equivalent.
- Coursework graded Pass/Non-Pass cannot count in the minor. No more than 3 credit-hours of course work graded S/U may count toward the minor. Maximum of 3 credit-hours of xx93 are allowed to count in the minor.

List of Advanced Writing Literacy Classes:

- Economics 2367.01, 2367.02
- English 2367.01, 2367.01H, 2367.02, 2367.04, 3304, 3305
- Political Science 2367

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
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