

ACCOUNTING

GENERAL EDUCATION REQUIREMENTS:

Writing and Related Skills

| COURSE | HRS | SEM/YR |
|--|-----|--------|
| English 1110.01* or 1110.02* or 1110.03* | 3 | |
| 2 nd Writing Course (2367) | 3 | |

*Students are required to earn a grade of C or better in this course.

Quantitative and Logical Skills

| COURSE | HRS | SEM/YR |
|----------------------------|--------|--------|
| Mathematics 1131* or 1151* | 5 | |
| Statistics 1430 | 4 | |
| CSE 1113 or 2111 | 1 or 3 | |

*Students are required to earn a grade of C or better 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 | | ✓ | |
| BUSMGT 2320 | Decision Sciences: Statistical Techniques | 3 | ✓ | ✓ | |
| BUSMGT 2321 | Business Analytics | 1.5 | ✓ | ✓ | |

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

| COURSE | TITLE | HRS | 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 | ✓ | |
| BUSMGT 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; BUSMGT 2320; BUSMGT 2321; BUSMHR 2292 |
| ACCTMIS 3300 | Cost Accounting | 3 | ACCTMIS 2200; ACCTMIS 2300; BUSMGT 2320; BUSMGT 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 3201 |

| ACCOUNTING ELECTIVES | TITLE | HRS | PREREQUISITES |
|----------------------|------------------------------------|-----|----------------------------|
| ACCTMIS 4210 | Topics in Financial Accounting | 3 | ACCTMIS 3201 |
| ACCTMIS 4220 | Government & Non-Profit Accounting | 3 | ACCTMIS 3201 |
| 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 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 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 |

