ACCOUNTING

Undergraduate Program in Business Administration
Fisher College of Business

PROFESSIONAL AND GENERAL EDUCATION

Name ___________________________
Admitted to OSU ______/Admitted to BUS______

FIRST YEAR REQUIREMENTS
¶ English 110……………………………………………… 5
¶ Mathematics 130………………………………………… 4
¶ Mathematics 131………………………………………… 4
¶ Mathematics 132………………………………………… 5
¶ CS&E 200……………………………………………….. 5

GENERAL EDUCATION CURRICULUM
2nd Writing Course………………………………………. 5
Social Science……………………………………………… 5
● {Social Diversity Course……………………………….}

NATURAL SCIENCE (one must be a laboratory course)
Biol Sci I………………………………………………… 5
Biol Sci II………………………………………………... 5
Phys Sci I………………………………………………... 5
Phys Sci II……………………………………………….. 5

ARTS AND HUMANITIES (Designate US/European &
Non-US/European options – one course in each required)
History I…………………………………………………. 5
History II………………………………………………… 5
Literature………………………………………………… 5
Visual and Performing Arts…………………………… 5
Cultures and Ideas/Lit/VPA……………………………. 5
● A: {US/Europe Course…………………………………}
● B: {Non-US/Europe Course……………………………}

CONTEMPORARY WORLD…………………………….. 5

Notes:
¶ Requirements for entry to College. A competitive point
hour ratio is also required.
● {} Designates requirements that may be met within other
requirements. See printable version of GEC at
http://fisher.osu.edu/programs/undergraduate/acad
mics/general-ed-curriculum.
† Prerequisites to Business Adm 799.
◊ Prerequisites required to Specialization Courses.
× Course to be taken your last quarter.

IMPORTANT NOTE:
You must apply to graduate 3 quarters before your anticipated
graduation date. Application forms are located in the College Office.

SECOND YEAR REQUIREMENTS
Statistics 133……………………………………………… 4
◊ Bus-Adm Mgt 330………………………………………. 5
◊ Bus-Adm Mgt 331………………………………………. 4
† Economics 200………………………………………… 5
† Economics 201………………………………………… 5
◊ Acct & MIS 211………………………………………… 5
◊ Acct & MIS 212………………………………………… 5

BUSINESS CORE REQUIREMENTS
◊ Bus-Adm 499……………………………………………. 4
Bus-Adm 555……………………………………………… 4
† Bus-Adm: Fin 510………………………………………… 4
Economics Option (501, 502, 520, 530, 570, or 580)…. 5
† Bus-Adm: Fin 620………………………………………… 4
† Bus-Adm: Mgt 630………………………………………… 4
† Bus-Adm: M&L 650……………………………………….. 4
† Bus-Adm: MHR 701………………………………………. 5
× Bus-Adm: 799…………………………………………. 4

SPECIALIZATION CHECKLIST

& POINT-HOUR COMPUTATION

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Choose two of the following:
Acct & MIS 626, 627, 634, 635 and 636
Acct & MIS ______ 4 _____ _____
Acct & MIS ______ 4 _____ _____
Total: 31

REQUEST ‘M’ SECTIONS FOR REGISTRATION

(These specialization courses may be taken in any order, as long as
prerequisites are met.) Minimum 2.0 required in the specialization
to graduate.)

196 DEGREE HOURS NEEDED FOR GRADUATION

HOURS THAT DO NOT APPLY TOWARDS GRADUATION

- Course numbers less than 100 (050, 075-examples) are considered
remedial and will not be used towards graduation hours.
- The credit hours for a repeated course will not be counted more
than once in meeting graduation requirements.

++ The old GEC requirements apply to all undergraduate students
admitted to the university and enrolled for any quarter prior to
summer quarter 2007, and to transfer students admitted to the
university for summer quarter 2007 through spring quarter 2008
who have earned 45 or more hours of transfer credit. The new GEC
requirements apply to students beginning their careers as regularly
enrolled college students summer quarter 2007 or later (some of
these students may have earned more than 45 hours of transfer
credit completed while they were enrolled in high school); and to
transfer students admitted to the university for summer quarter 2007
or later who have earned fewer than 45 hours of transfer credit.
ACCOUNTING

An accountant designs and implements financial and cost accounting systems, both budget and actual. An accountant also monitors operations through assembling, analyzing, and interpreting the essential dollars-and-cents information of the organization. He or she supplies the information needed for managers, investors, and creditors to evaluate the operations of the organization.

Any organization must maintain some record of operations; there must be some way of measuring what is being done against what it planned. Some form of analysis and interpretation can permit a company to pinpoint problem areas and correct or eliminate them. Accounting is a key factor in this control. It maintains records, supplies facts, and summarizes these analytically to provide the planning, control and evaluation necessary to improve financial operations.

Fields: The major fields of employment are public (public accounting firms), private (industrial and commercial enterprises), and government. Accountants usually specialize in a field such as auditing, cost or tax within these areas. The public accountant usually works in auditing, but sometimes in tax or management services. In any case, the public accountant must be a Certified Public Accountant. A variety of services ranging from auditing accounts and certifying (attesting to the fairness of) financial statements for executives and directors of organizations to carrying out financial investigations in cases of fraud, insolvency, tax returns, etc., is performed by the public accountant. Private accountants make up about fifty percent of the profession. They perform cost, tax, or internal auditing operations on financial records of a particular business for which they work. The private accountant may be a Certified Management Accountant or a Certified Internal Auditor. Government employs a large number of accountants, some of whom serve as investigators or internal revenue agents, auditing records of organizations and individuals subject to government regulation. The General Accounting Office, the Federal Bureau of Investigation, and other government agencies also employ many accountants.

Outlook: At present, over 10,000 accountants are needed each year to replace those retiring, and an additional 10,000 annually because of the growing numbers of organizations, and the increasing emphasis placed on accounting information in our society.

Preparation: Most employers require a four-year college background with thirty-six quarter hours of accounting. The internship program offered to juniors and seniors is a great help for advanced job placement. The accounting major may require in excess of 196 hours to complete. Commencing in the year 2000, students will need at least 225 (quarter system) credit hours of post-secondary education to sit for the CPA exam in Ohio. For more information, visit the website: http://acc.ohio.gov/cpaexam.html

Qualifications: Success in accounting requires keen analytical abilities and a willingness to stick with a problem until a solution is found. An accountant should like detail and working with figures, but does not need and extensive background in mathematics. Training and/or experience with computers and computer programming are needed.

Earnings: Starting salaries are competitive and career earnings are very favorable, combining both industry stability and individual growth potential. The average starting salary for 2005-2006 for Fisher students in this major reporting to Fisher Career Services was $44,283. For more specific salary information regarding location and job title, please check out Salary Wizard on Fisher Interview Trak and for national salary information, refer to the NACE quarterly Salary Survey, in the Resource Room in Career Services.

Career Services: The Fisher College Career Services Office in 150 Gerlach Hall has numerous services to assist all students with their career needs including assistance with resume writing and interviewing, an active internship program, on-campus interviews, employment and employer resources, and career planning advice. Visit the office and the website at: http://fisher.osu.edu/career/ for more information.

More Information: The Accounting Faculty has information in this area and invites student inquiries.