



# Monte Ahuja College of Business

## Bachelor of Business Administration Degree - Academic Graduation Plan: Stage 3 & 4

Each term select courses from the Upper Division BBA Core & Major requirement list

Upper Division  
&

### ACCOUNTING

Major Requirements  
Effective fall Semester 2008

#### Upper Division B.B.A. Core Requirements

BLW 411	Business Law & Ethics (W)	(3)	<input type="checkbox"/>
OSM 311	Introduction to Operations Management *pre: OSM 201	(3)	<input type="checkbox"/>
ECN 302	Intermediate Microeconomics *pre: ECN201/202	(3)	<input type="checkbox"/>
MKT 301	Fundamentals of Marketing	(3)	<input type="checkbox"/>
FIN 351	Introduction to Financial Management *pre: ACT 221/222 & ECN201/202	(4)	<input type="checkbox"/>
MLR 321	Organizational Behavior	(3)	<input type="checkbox"/>
<b>+ MLR 465</b>	<b>Management Strategy &amp; Policy (W)</b>	<b>(3)</b>	<input type="checkbox"/>

+ Students may not register for MLR 465 until all other Upper Division B.B.A. Core Requirements are completed. MLR 465 may not be taken concurrently with any other Upper Division Core Requirements.

- (W) Counts as a Writing Across the Curriculum course for university requirements (only if taken at CSU). Students must earn a grade of "C" or better in order to receive Writing Across the Curriculum credit.

#### The College of Business requires a minimum of 128 credits for graduation.

**Accounting Major Requirements:** All Accounting majors must have a minimum of a 2.50 grade point average in ACT 221 & 222. **ACT 221 & 222 GPA average:** \_\_\_\_\_

All accounting majors must complete all required courses and a minimum of 12 credits in accounting electives. Areas of specialization include: 1) Public Accounting, 2) Management Accounting, 3) Governmental or Institutional Accounting, and 4) Internal Auditing.

Effective Fall 2011, a minimum grade of "C" or higher is required in all 300/400 level Accounting courses. Accounting core courses in which a grade below "C" was earned must be repeated. Accounting elective courses with a grade below "C" must either be repeated or substituted by completing a different elective.

#### Required Courses for Accounting Major

Course	Title	Credits	
ACT 331	Intermediate Accounting I	(4)	<input type="checkbox"/>
ACT 321	Cost Accounting I	(3)	<input type="checkbox"/>
ACT 332	Intermediate Accounting II	(4)	<input type="checkbox"/>
ACT 388	Accounting Systems	(3)	<input type="checkbox"/>
ACT 361	Tax I	(4)	<input type="checkbox"/>
ACT 441	Advanced Accounting	(4)	<input type="checkbox"/>
ACT 451	ACT 451 Auditing	(4)	<input type="checkbox"/>
ACT Elective	_____	(3)	<input type="checkbox"/>
ACT Elective	_____	(3)	<input type="checkbox"/>
ACT Elective	_____	(3)	<input type="checkbox"/>
ACT Elective	_____	(3)	<input type="checkbox"/>

Note: Check Campus Net or the Accounting Department website for additional electives

Students wishing to specialize have the option to select one or more electives from the following (specialization in parentheses):

- ACT 422 Cost Accounting II (Management Accounting)
- ACT 453 Information Systems Auditing (Public Accounting, Internal Auditing)
- ACT 455 Internal Auditing (All tracks)
- ACT 456 Advanced Auditing Topics (Public Accounting, Government/Institutional Acct, Internal Auditing)
- ACT 460 International Accounting (Public Accounting, Management Accounting, Government/Institutional Accounting)
- ACT 462 Tax II (Public Accounting, Government/Institutional Accounting)
- ACT 484 Governmental and Institutional Accounting (Public Accounting, Government/Institutional Accounting)
- ACT 490 Accounting Internship (All tracks)
- ACT 496 Independent Study (All tracks)

Accounting Department Contact Information:

Campus Location: BU 512 • Telephone: (216) 687-4720 • Email: [b.mcclain@csuohio.edu](mailto:b.mcclain@csuohio.edu)