

# Accounting

## Bachelor of Science in Business Administration (BSBA)

# Accounting

Accounting is the art and practice of measuring, interpreting, and communicating information about financial activity. The accounting curriculum teaches the rules and procedures of financial, cost, tax and governmental accounting. CPA exam pass rates place Southeast among the top three state universities in Missouri and well above the national average.



Many states, including Missouri, require 150 credit hours to sit for the CPA exam - 24 hours beyond the 126-hour accounting program. To meet this demand, Southeast offers a 33-credit hour track in the MBA program so you can fulfill this requirement while working toward your master's degree.

### Accounting students will...

- Interact with qualified, award winning faculty in a small class environment.
- Be prepared for professional examinations. Curriculum guidance is received from an advisory board comprised of partners from St. Louis and regional accounting firms.
- Study in *Robert A. Dempster Hall*, an efficient and beautiful business building with the look and feel of a corporate environment.
- Have access to more than 30 study-abroad programs offered within the Harrison College of Business.
- Have access to Southeast's *Douglas C. Greene Center for Innovation and Entrepreneurship*, one of the largest entrepreneurship programs in the Midwest. Entrepreneurial studies can prepare students to be creative and innovative in their chosen careers.

### Career Planning

Currently, 98 percent of Harrison College of Business graduates find employment within a year of graduation.

Career preparation is part of the mission of Southeast. In fact, more than 90% of Southeast students participate in internships, clinical opportunities, student teaching, research assistantships, and study abroad. St. Louis Business Interview Days offers Southeast business students a one-of-a-kind interviewing and networking opportunity.

Professional career counselors are available for all students. The Office of Career Services in Academic Hall 057 can provide students with professional career counseling, resume critiques, practice interviews, job search strategies, career events, networking opportunities, and more.

Demonstrated Career Proficiency is a Requirement of all Southeast Students		
CL001/CL002	First Semester	Complete the FOCUS2 assessment and develop a Career Action Plan.
CL003	Junior Year	Students gain information about career planning and job searching resources.
CL004	Senior Year	Students demonstrate advanced proficiency by identifying a position in their field, developing a cover letter, and tailoring a resume for the position. Materials are critiqued to ensure preparedness for a successful job search.

### Internship and Employment Opportunities of Recent Graduates

- Deloitte Touche Tohmatsu
- Ernst and Young
- KPMG
- PricewaterhouseCoopers
- Regional CPA firms such as BKD, RubinBrown, Anders, Mueller Prost, Baer & Edington
- Missouri State Auditor's Office
- Federal Bureau of Investigation
- Missouri Department of Revenue
- State Department of Economic Development
- TG(USA)
- Mallinckrodt
- Mond Group
- Lee-Rowan
- Anheuser-Busch InBev
- Monsanto
- AT&T
- Boeing
- Maritz Inc.
- Wells Fargo
- Numerous other financial, industrial and not-for-profit organizations

### Admission Requirements

1. Completion of 60 credit hours.
2. Completion of: AC221, AC222, AD101, BL255, EC215, EC225, EN140, MA134, MG252, QM257, QM258 and SC105 with a grade of 'C' or better.
3. Cumulative 2.25 GPA.
4. Business students must be admitted to the College of Business prior to enrolling in upper division (300 level or above) business courses.

**To learn more**  
Office of Admissions  
(573) 651-2590  
admissions@semo.edu  
www.semo.edu

**To explore**  
the Harrison College  
of Business online, visit  
www.semo.edu/hcb

**For advising**  
Harrison College of Business Advising Center  
(573) 651-5090  
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**Bachelor of Science in Business Administration (BSBA)**

This is a guide based on the 2015-2016 Undergraduate Bulletin and is subject to change. The time it takes to earn a degree will vary based on several factors such as dual enrollment, remediation, and summer enrollment. Students will meet with an academic advisor each semester and use DegreeWorks to monitor their individual progress.

**CURRICULUM CHECKLIST**

Business students must be admitted to the College of Business prior to enrolling in upper division (300 level or above) business courses. ***Critical Courses*** are italicized and bolded. ***Data shows that students who have completed this course in the first two years and have earned the noted grade are most likely to complete this program of study.***

**Business Administration Core – 30 Hours Required**

A grade of 'C' is required in each core course except accounting majors must earn 'A' or 'B' in AC222.

- \_\_\_ **AC221** *Principles of Accounting I* (3)
- \_\_\_ **AC222** *Principles of Accounting II* (3)
- \_\_\_ BA490 Business Policy & Strategy (3)
- \_\_\_ BL255 Legal Environment of Business (3)
- \_\_\_ FI361 Financial Management (3)
- \_\_\_ MG301 Principles of Management (3)
- \_\_\_ MI375 Management Information Systems (3)
- \_\_\_ MK301 Principles of Marketing (3)
- \_\_\_ QM352 Quantitative Analysis (3)

**Choose 3 Hours From:\***

- \_\_\_ AC540 International Perspectives of Accounting (3)
- \_\_\_ BA560 International Business Study Tour (3)
- \_\_\_ EC580 International Economics (3)
- \_\_\_ FI540 International Finance (3)
- \_\_\_ MG560 International Management (3)
- \_\_\_ MK560 International Marketing (3)

\* International Course taken to meet Business Administration Core requirement may not be counted on a major.

**Support Courses – 30 Hours Required**

Some courses may fulfill University Studies requirements. A grade of 'C' or better is required in each support course.

- \_\_\_ AD101 Intro to Microcomputer Applications (3)
- \_\_\_ BA452 Professionalism (1)
- \_\_\_ EC215 Principles of Microeconomics (3)
- \_\_\_ EC225 Principles of Macroeconomics (3)
- \_\_\_ **EN140** *Rhetoric & Critical Thinking* (3)
- \_\_\_ **MA134** *College Algebra* (3)
- \_\_\_ MG252 Business Communication (2)
- \_\_\_ **QM257** *Business Statistics* (3)
- \_\_\_ QM258 Business Statistics II (3)
- \_\_\_ SC105 Fundamentals of Oral Communication (3)
- \_\_\_ UI400 Business & Ethics (3)

**NOTE:** All 100 and 200 level core and support courses are pre-requisite to all 300 level business core and business major courses.

**Accounting – 30 Hours – No Minor Required**

- \_\_\_ **AC321** *Financial Accounting & Reporting I* (3)
- \_\_\_ AC330 Accounting Analytics (3)
- \_\_\_ AC332 Financial Accounting & Reporting II (3)
- \_\_\_ AC435 Taxation of Individuals (3)
- \_\_\_ AC437 Auditing & Assurance Services (3)

**Choose 15 Hours From:**

- \_\_\_ AC331 Cost Accounting & Analysis (3)
- \_\_\_ AC534 Financial Accounting & Reporting III (3)
- \_\_\_ AC537 Advanced Auditing & Assurance Services (3)
- \_\_\_ AC545 Taxation of Business Entities (3)
- \_\_\_ AC548 Government & Not-For-Profit Accounting (3)
- \_\_\_ AC550 Fraud Examination & Forensic Accounting (3)
- \_\_\_ AC/BL563 Legal/Ethical Issues of Accounting (3)
- \_\_\_ AC573 Internship in Accounting (3)

\*NOTE: Accounting majors must select AC 540 to satisfy the Business Administration core requirement for an international course unless participating in an approved study abroad course or with permission of the department chairperson.

**University Studies Requirements (not already listed above):**

UI100 First Year Seminar, EN100 English Composition, Artistic Expression, Literary Expression, Behavioral Systems, Living Systems, Physical Systems, Development of a Major Civilization, Political Systems, Social Systems, and two IU/UI3XXs

**SAMPLE FOUR-YEAR PLAN**

	Fall Semester		Spring Semester	
	Course #	Hrs	Course #	Hrs
<b>FIRST YEAR</b>	UI100	3	<b>EN140</b>	3
	EN100	3	SC105	3
	AD101	3	Behavioral Systems	3
	<b>MA134</b>	3	Develop of a Major Civ	3
	Artistic Expression	3	Social Systems	3
	<b>Total</b>	<b>15</b>	<b>Total</b>	<b>15</b>
Milestone: Achieve a minimum 2.25 overall GPA				

<b>SECOND YEAR</b>	<b>AC221</b>	3	<b>AC222</b>	3
	EC215	3	BL255	3
	MG252	2	EC225	3
	<b>QM257</b>	3	QM258	3
	Literary Expression	3	Living Systems	3
	Physical Systems	3	Political Systems	3
<b>Total</b>	<b>17</b>	<b>Total</b>	<b>18</b>	
Milestone: Gain admission to College of Business by end of fourth semester				

(summer courses are encouraged to avoid 18 hour semesters)

<b>THIRD YEAR</b>	<b>AC321</b>	3	AC330	3
	BA452	1	AC332	3
	FI361	3	AC435	3
	QM352	3	MG301	3
	Accounting Elective	3	MK301	3
	IU/UI3XX	3		
<b>Total</b>	<b>16</b>	<b>Total</b>	<b>15</b>	
Milestone: Maintain 2.25 overall GPA and 2.25 major GPA				

<b>FOURTH YEAR</b>	MI375	3	AC437	3
	Accounting Elective	3	BA490	3
	Accounting Elective	3	Accounting Elective	3
	International Accounting	3	Accounting Elective	3
	IU/UI3XX	3	UI400	3
<b>Total</b>	<b>15</b>	<b>Total</b>	<b>15</b>	
Milestone: Maintain 2.25 overall GPA and 2.25 major GPA				

A "Milestone" signifies a significant stage for a student in the completion of a degree.

**Degree requirements for all students:** a minimum of 120 credit hours, completion of University Studies program, career proficiencies (CL001-004), Writing Proficiency Exam (WP003), and completion of the Measure of Academic Proficiency and Progress (MAPP) at the senior level.

A minimum 2.25 GPA in the major and overall are required to graduate with a BSBA degree.

Refer to the Undergraduate Bulletin or DegreeWorks for additional graduation requirements (i.e. minimum GPA and coursework) for your program of study.

Revised  
3/19/2015