

## 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 above the averages in both the state universities in Missouri and 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 the region.
- 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. 100% of programs offer our students an internship, study-abroad program, clinical opportunity, student teaching or research internship.

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

### 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: AC221, AC222, AD101, BA101, BL255, EC215, EC225, EN140, MA116, MG252, QM257, QM258 and SC105 with a grade of 'C' or better.
2. Cumulative 2.25 GPA.
3. In addition to satisfying prerequisites, students must complete at least 45 credit hours before enrolling in upper division (300 level or above) business courses.

### Special Options with Accounting

Southeast Missouri State University offers an accelerated master's degree for current Southeast accounting students. For more information, please see the MBA: Accounting degree map.

Southeast also offers a Master of Business Administration in Accounting.

### Transfer and Dual Credit Students

If you have dual credit or transfer credit, please visit our transfer course equivalencies guide at [semo.edu/transfercredit](http://semo.edu/transfercredit)

**To learn more**  
Office of Admissions  
(573) 651-2590  
[admissions@semo.edu](mailto:admissions@semo.edu)  
[semo.edu](http://semo.edu)

**To explore**  
the Harrison College  
of Business and computing  
online, visit  
[semo.edu/business-computing](http://semo.edu/business-computing)

**For advising**  
Center for Academic Advising  
[semo.edu/advising](http://semo.edu/advising)

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This is a guide based on the 2018-2019 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 Degree Works 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 – 33 Hours Required

A grade of ‘C’ is required in each core course.

- \_\_\_ **AC221 Principles of Accounting I (3)**
- \_\_\_ **AC222 Principles of Accounting II (3)**
- \_\_\_ BA101 The Business Universe (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)

#### International Business:

- \_\_\_ AC540 International Perspectives of Accounting (3)

#### 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)
- \_\_\_ BA400 Applied Ethical Leadership (3)
- \_\_\_ BA452 Professionalism (1)
- \_\_\_ EC215 Principles of Microeconomics (3)
- \_\_\_ EC225 Principles of Macroeconomics (3)
- \_\_\_ **EN140 Rhetoric & Critical Thinking (3)**
- \_\_\_ **MA116 Precalculus A (3)**
- \_\_\_ MG252 Business Communication (2)
- \_\_\_ **QM257 Business Statistics (3)**
- \_\_\_ QM258 Business Statistics II (3)
- \_\_\_ SC105 Fundamentals of Oral Communication (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 – 27 hours – No Minor Required

- \_\_\_ **AC321 Financial Accounting & Reporting I (3)**
- \_\_\_ AC330 Accounting Analytics (3)
- \_\_\_ AC331 Cost Accounting & Analysis (3)
- \_\_\_ AC332 Financial Accounting & Reporting II (3)
- \_\_\_ AC435 Taxation of Individuals (3)
- \_\_\_ AC437 Auditing & Assurance Services (3)

Choose 9 Hours From:

- \_\_\_ 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)
- \_\_\_ AC473 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.

NOTE: Microsoft Excel certification is a graduation requirement for undergraduate Accounting majors.

**University Studies Requirements** – some requirements may be fulfilled by coursework in major program

- Social and Behavioral Sciences – 3 hours
- Constitution requirement – 3 hours
- US History requirement – 3 hours
- Written Communication – 6 hours
- Oral Communication – 3 hours
- Natural Sciences – 7 hours (from two disciplines, one to include a lab)
- Mathematics – 3 hours
- Humanities & Fine Arts – 9 hours (from at least two disciplines)
- Additional requirements – 5 hours (to include UI100 for native students)

### 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	University Studies	3
	BA101	3	University Studies	3
	<b>MA116</b>	3	University Studies	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
	University Studies	3	University Studies	3
	University Studies	3	University Studies	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	AC332	3
	BA452	1	AC435	3
	FI361	3	MG301	3
	QM352	3	MI375	3
	Accounting Elective	3	MK301	3
	<b>Total</b>	<b>13</b>	<b>Total</b>	<b>15</b>
Milestone: Maintain 2.25 overall GPA and 2.25 major GPA				

<b>FOURTH YEAR</b>	AC330	3	AC437	3
	AC540	3	BA400	3
	Accounting Elective	3	BA490	3
	University Studies	3	Accounting Elective	3
			Accounting Elective	3
	<b>Total</b>	<b>12</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, completion of 39 senior division hours (300-599), Writing Proficiency Exam (WP003), and completion of the Measure of Academic Proficiency and Progress (MAP) at the senior level. Refer to the Undergraduate Bulletin or Degree Works for additional graduation requirements for your program.

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

Revised  
7/10/2018