

<u>Fifth Semester</u>	<u>Credits</u>		<u>Sixth Semester</u>	<u>Credits</u>
ACT 321 Cost Accounting I	(3)	<input type="checkbox"/>	ACT 332 Intermediate Accounting II	(4) <input type="checkbox"/>
ACT 331 Intermediate Accounting I	(4)	<input type="checkbox"/>	ACT 388 Accounting Systems #	(3) <input type="checkbox"/>
ECN 302 Intermediate Microeconomics #	(3)	<input type="checkbox"/>	BLW 411 Business Law & Ethics # (W)	(3) <input type="checkbox"/>
MKT 301 Fundamentals of Marketing #	(3)	<input type="checkbox"/>	OSM 311 Intro to Operations Management #	(3) <input type="checkbox"/>
MLR 321 Organizational Behavior #	(3)	<input type="checkbox"/>	Accounting Elective	(3) <input type="checkbox"/>

<u>Seventh Semester</u>	<u>Credits</u>		<u>Eighth Semester</u>	<u>Credits</u>
ACT 361 Tax I	(4)	<input type="checkbox"/>	ACT 441 Advanced Accounting	(4) <input type="checkbox"/>
*ACT 451 Auditing OR	(3-4)	<input type="checkbox"/>	MLR 465 Mgmt Strategy & Policy # + (W)	(3) <input type="checkbox"/>
ACT 455 Internal Auditing			Accounting Elective	(3) <input type="checkbox"/>
FIN 351 Introduction to Financial Management #	(4)	<input type="checkbox"/>	Accounting or Business Elective	(4) <input type="checkbox"/>
Accounting Elective	(3)	<input type="checkbox"/>		
Accounting Elective	(3)	<input type="checkbox"/>		

* Within the CSU curriculum, students may choose between auditing or internal auditing. However, ACT 451 (Auditing) is the lone option for students planning to sit for the Ohio CPA examination.

+ 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.

Counts as an Upper Division B.B.A. Core Requirement (ACT 388 is taken in lieu of IST 305 by Accounting Majors).

(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 minimum number of credits required for graduation is 128 semester hours.

Accounting Major Requirements: 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 Summer 2010, 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.

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

(rev. 02/10)