

# ACCOUNTING

online

## Bachelor of Science in Business Administration (BSBA)

This is a guide based on the 2025-2026 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

"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.

- \_\_\_ **AC221 Principles of Accounting I (3)**
- \_\_\_ **AC222 Principles of Accounting II (3)**
- \_\_\_ BA101 The Business Universe (3)
- \_\_\_ BA490 Business Policy & Strategy (3)
- \_\_\_ BL255 Business Law (3)
- \_\_\_ FI361 Financial Management (3)
- \_\_\_ MG301 Principles of Management (3)
- \_\_\_ MI375 Management Information Systems (3)
- \_\_\_ MK301 Principles of Marketing (3)

#### Choose 3 hours:\*

- \_\_\_ AC540 International Perspectives of Accounting (3)
- \_\_\_ BA560 Topics in International Business (3)
- \_\_\_ BL560 International Business Law (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 –27 Hours Required

Some courses may fulfill General Education requirements.

A grade of 'C' or better is required in each support course.

- \_\_\_ BA252 Business Communication (2)
- \_\_\_ BA452 Professionalism (1)
- \_\_\_ EC215 Principles of Microeconomics (3)
- \_\_\_ EC225 Principles of Macroeconomics (3)
- \_\_\_ **EN140 Rhetoric & Critical Thinking (3)**
- \_\_\_ **MA116 Precalculus A OR MA123 Mathematical Reasoning and Modeling (3)**
- \_\_\_ MI101 Introduction to Computer Applications (3)
- \_\_\_ **QM257 Business Analytics I (3)**
- \_\_\_ QM258 Business Analytics II (3)
- \_\_\_ SC105 Fundamentals of Oral Communication (3)

#### Accounting – 33 hours – No Minor Required

- \_\_\_ **AC321 Financial Accounting & Reporting I (3)**
- \_\_\_ AC330 Accounting Analytics & Information Systems (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:

- \_\_\_ AC331 Cost Accounting & Analysis (3)
- \_\_\_ AC333 Accounting & Data Analytics (3)
- \_\_\_ AC473 Internship in Accounting (3)
- \_\_\_ AC534 Advanced Financial Accounting (3)
- \_\_\_ AC537 Advanced Auditing & Assurance Services (3)
- \_\_\_ AC540 International Perspectives in Accounting (3)
- \_\_\_ AC545 Taxation of Business Entities (3)
- \_\_\_ AC548 Governmental & Not-For-Profit Accounting (3)
- \_\_\_ AC550 Fraud Examination & Forensic Accounting (3)
- \_\_\_ AC555 Forensic Accounting Analytics (3)

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

**General Education Requirements** – some requirements may be fulfilled by coursework in major program

- Social and Behavioral Sciences – 6 hours
- Constitution 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)
- Civics examination

### SAMPLE FOUR-YEAR PLAN

|            | Fall Semester                                 |           | Spring Semester   |           |
|------------|---|-----------|-------------------|-----------|
|            | Course #                                      | Hrs       | Course #          | Hrs       |
| FIRST YEAR | UI100   | 1         | SC105             | 3         |
|            | EN100   | 3         | EN140             | 3         |
|            | BA101   | 3         | EC215             | 3         |
|            | <b>MA116 or MA123</b>                         | 3         | General Education | 3         |
|            | MI101   | 3         | General Education | 3         |
|            | General Education                             | 3         |                   |           |
|            | <b>Total</b>                                  | <b>16</b> | <b>Total</b>      | <b>15</b> |
|            | Milestone: Achieve a minimum 2.25 overall GPA |           |                   |           |

|             |   |           |                   |           |
|-------------|---|-----------|-------------------|-----------|
| SECOND YEAR | AC221   | 3         | <b>AC222</b>      | 3         |
|             | BA252   | 2         | <b>AC321</b>      | 3         |
|             | EC225   | 3         | BL255             | 3         |
|             | QM257   | 3         | QM258             | 3         |
|             | General Education                             | 3         | General Education | 3         |
|             | General Education                             | 3         |                   |           |
|             | <b>Total</b>                                  | <b>17</b> | <b>Total</b>      | <b>15</b> |
|             | Milestone: Achieve a minimum 2.25 overall GPA |           |                   |           |

|            |   |           |              |           |
|------------|---|-----------|--------------|-----------|
| THIRD YEAR | <b>AC331</b>  | 3         | AC330        | 3         |
|            | AC332   | 3         | AC435        | 3         |
|            | BA452   | 1         | MG301        | 3         |
|            | FI361   | 3         | MI375        | 3         |
|            | General Education                                       | 2         | MK301        | 3         |
|            | Elective  | 3         |              |           |
|            | <b>Total</b>  | <b>15</b> | <b>Total</b> | <b>15</b> |
|            | Milestone: Maintain 2.25 overall GPA and 2.25 major GPA |           |              |           |

|             |   |           |                     |           |
|-------------|---|-----------|---------------------|-----------|
| FOURTH YEAR | AC437   | 3         | BA490               | 3         |
|             | Accounting Elective                                     | 3         | Accounting Elective | 3         |
|             | International Course                                    | 3         | Accounting Elective | 3         |
|             | General Education                                       | 3         | Elective            | 3         |
|             | General Education                                       | 3         |                     |           |
|             | <b>Total</b>  | <b>15</b> | <b>Total</b>        | <b>12</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. Summer courses are encouraged to avoid 18-hour semesters.

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

**Degree requirements for all students:** a minimum of 120 credit hours, completion of the General Education program, and completion of 39 senior division hours (300-599). Refer to the Undergraduate Bulletin or Degree Works for additional graduation requirements for your program.



# 2025-2026 degree map



**SOUTHEAST MISSOURI  
STATE UNIVERSITY · 1873®**

ADVISING / (573) 651-5184 / [semo.edu/online/advising-center](https://semo.edu/online/advising-center)  
SEMO ONLINE / (573) 651-2766 / [online@semo.edu](mailto:online@semo.edu)

# ACCOUNTING

online

## Bachelor of Science in Business Administration (BSBA)

### RETENTION/GRADUATION REQUIREMENTS FOR THE BUSINESS ADMINISTRATION DEGREE PROGRAM

#### **Retention Requirements:**

Students will be retained as BSBA degree majors providing the following retention criteria are met:

1. An overall cumulative GPA of 2.25.
2. A major GPA of 2.25.
3. A grade of 'C' or better in the BSBA core and support courses with the following prefixes: AC, BA, BL, EC, FI, MG, MI, MK, and QM.

#### **Dismissal from the BSBA degree program:**

1. BSBA students who complete any core or support courses with a grade of D or F will be notified in writing by the home department for the BSBA major that the course(s) must be completed with a grade of C or better by the end of the next long (fall or spring) semester or they will be placed on probation within the college. Exceptions can be granted with prior approval of the Dean of the college.
2. If students do not complete the course(s) with a C or better on their next attempt, they will be placed on probation within the BSBA program and notified by the department.
3. If students on probation within the college do not complete the course(s) with a C or better in the next long (fall or spring) semester, or by the extension granted by the dean, they will be dismissed from the BSBA degree program.

Students dismissed from the BSBA degree will be notified by the department. Students' advisors will be copied on all correspondence. Students may meet with the department chairperson to discuss the decision to dismiss the student from the BSBA degree. An official request for review of the decision must be received by the chairperson in writing within 10 business days of email notification of dismissal.

#### **Graduation Requirements:**

1. An overall cumulative GPA of 2.25.
2. A major GPA of 2.25.
3. A grade of C or better in all BSBA core and support courses.

Fifty percent of the business hours counted toward a business degree must be taken at Southeast Missouri State University.

2025-2026 *degree map*

