

ACCOUNTING

Bachelor of Science in Business Administration (BSBA)

This is a guide based on the 2026-2027 Undergraduate Catalog 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 CHECKLIST¹

"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)

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

Support Courses – 21 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)**
- ___ MI001 Microsoft Excel Certification (0)
- ___ MI101 Introduction to Computer Applications (3)
- ___ SC105 Fundamentals of Oral Communication (3)
- ___ or SC155 Interpersonal Communication (3)

Accounting – 39 hours – No Minor Required²

- ___ AC321 Financial Acct & Reporting I (3)
- ___ AC330 Accounting Analytics & Information Systems (3)
- ___ AC332 Financial Acct & Reporting II (3)
- ___ AC333 Accounting & Data Analysis (3)
- ___ AC435 Taxation of Individuals (3)
- ___ AC437 Auditing and Assurance Services (3)
- ___ AC443 Financial Accounting & Reporting III (3)
- ___ MI001 Microsoft Excel Certification (0)

Choose 3 hours:

- ___ MA223 Elementary Probability & Statistics (3)
- ___ PY271 Psychological Research I (3)
- ___ SO242 Statistics for Social Scientists (3)
- ___ SW242 Statistics for Social Scientists (3)

Choose 6 Hours from:

- ___ AC534 Advanced Financial Accounting (3)
- ___ AC537 Advanced Auditing & Assurance Services (3)
- ___ AC545 Taxation of Business Entities (3)
- ___ AC548 Government & Not-For-Profit Accounting (3)

Choose 9 hours from:

- ___ AC331 Cost Accounting & Analysis (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)

¹A minimum 2.25 GPA in the major and overall are required to graduate with a BSBA degree.

²A minimum 2.25 GPA in upper-division Accounting courses in the major is required to graduate with the BSBA degree in Accounting.

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.

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	EC215	3
	EN100	3	EN140	3
	BA101	3	SC105 or SC155	3
	MA116 or MA123	3	General Education	3
	MI101	3	General Education	3
	MI001	0		
	General Education	3		
	Total	16	Total	15
Milestone: Achieve a minimum 2.25 overall GPA				

SECOND YEAR	AC221	3	AC222	3
	BA252	2	AC321	3
	EC225	3	AC333	3
	MA223/PY271/SO242/SW242	3	BL255	3
	General Education	3	General Education	4
	General Education	3		
	Total	17	Total	16
Milestone: Achieve a minimum 2.25 overall GPA				

THIRD YEAR	AC330	3	AC435	3
	AC332	3	AC443	3
	BA452	1	MG301	3
	FI361	3	MI375	3
	Accounting Elective	3	MK301	3
	General Education	2		
	Total	15	Total	15
Milestone: Maintain 2.25 overall GPA and 2.25 major GPA				

FOURTH YEAR	AC437	3	BA490	3
	Accounting Elective	3	Accounting Elective	3
	Accounting Elective	3	Accounting Elective	3
	International Course	3	Elective	2
	General Education	3		
	Total	15	Total	11
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 MAP
2026-2027
Revised
8/27/2026



SOUTHEAST MISSOURI
STATE UNIVERSITY • 1873

ACCOUNTING

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 2.25 GPA in upper-division Accounting classes within the major.
4. 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.



Revised
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DEGREE MAP

2026-2027



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