

ORAL ROBERTS UNIVERSITY  
DEGREE: **Bachelor of Science**  
MAJOR: **Accounting**  
CONCENTRATION: None

DEGREE PLAN SHEET 2018-2019  
**College of Business: ACT**

	UG	MBA
TOTAL HOURS REQUIRED	120	33
Hours in general education	44	0
Hours in major	30	0
Hours in cognate	36 or 37	0
Hours in electives	9 or 10	

Name \_\_\_\_\_  
ID \_\_\_\_\_ Date \_\_\_\_\_  
Telephone \_\_\_\_\_ Email \_\_\_\_\_  
Advisor \_\_\_\_\_

SEMESTER TAKEN	COURSE CODE	COURSE TITLE	CREDIT HOURS	SEMESTER TAKEN	COURSE CODE	COURSE TITLE	CREDIT HOURS
<b>FRESHMAN Semester 1</b>				<b>FRESHMAN Semester 2</b>			
_____	ACT 215	Principles of Financial Accounting I	3	_____	ACT 216	Principles of Financial & Managerial Acct. II +	3
_____	COMP 102	Composition II	3	_____	MKT 130	Principles of Marketing	3
_____	HUM _____	See below for Humanities choice: Ω	3	_____	THE 105	Spirit Empowered Living I I - Healing +	2
_____	THE 104	Spirit Empowered Living I - Holy Spirit *	2	_____	COM 101	Oral Communication	3
_____	BUS 100	Introduction to Business	2	_____	_____	See below for Cognate Elective #	3
_____	GEN 150	Intro to Whole Person Education	1	_____	HPE 155	Health Fitness	1
_____	PRF 070	Swimming Proficiency	0				15
			14				
<b>SOPHOMORE Semester 3</b>				<b>SOPHOMORE Semester 4</b>			
_____	_____	Laboratory Science	4	_____	_____	Science Elective	3
_____	BUS 201	Principles of Economics I *	3	_____	BUS 202	Principles of Economics II +	3
_____	ACT 327	Intermediate Accounting I *	3	_____	ACT 328	Intermediate Accounting II +	3
_____	MGT 130	Principles of Management	3	_____	ACT 320	Quantitative Analysis	3
_____	MAT 232	Elementary Statistics	3	_____	_____	Civics Choice ^	3
_____	HPE 026	Swimming--May be replaced by HPE activity if swimming proficiency passed.	0.5 16.5	_____	HPE _____	HPE Activity	0.5 15.5
<b>JUNIOR Semester 5</b>				<b>JUNIOR Semester 6</b>			
_____	BLIT 111	Christian Life - Old Testament *	2	_____	BLIT 122	Christian Life - New Testament +	2
_____	_____	Language course	3	_____	FIN 338	Financial Management	3
_____	ACT 439	Auditing *	3	_____	HUM _____	See below for Humanities choice: Ω	3
_____	BUS 325	Business Law I *	3	_____	BUS 326	Business Law II +	3
_____	ACT 442	Federal Income Tax Accounting	3	_____	MGT 341	Business Communications	3
_____	HPE _____	HPE Activity	0.5 14.5	_____	HPE _____	HPE Activity	0.5 14.5
<b>SENIOR Semester 7</b>				<b>SENIOR Semester 8</b>			
_____	_____	Elective (Business Ethics) ♦	3	_____	_____	Elective ▲	3
_____	FIN 244	Personal Financial Planning	3	_____	ACT 432	Managerial Cost Accounting +	3
_____	BUS 499	Senior Paper	3	_____	MGT 431	Strategic Management	3
_____	_____	Elective	3	_____	BUS 400	Senior Seminar (co-req to MGT 431)	1
_____	_____	Elective	1	_____	ACT _____	Accounting Elective	3
_____	ACT _____	Accounting Elective	3	_____	HPE _____	HPE Activity	0.5
_____	HPE 400	Lifelong Wellness	0.5 16.5	_____	GACT 562	Managerial Accounting	3 16.5
_____	GBUS 574	Competitive Business Intelligence	2 18.5				
				<b>"Minimum Cumulative GPA of 2.50 required for graduation"</b>			
<b>MBA --Semester 9</b>				<b>MBA--Semester 10</b>			
_____	GMKT 564	Marketing Management	3	_____	GACT _____	Graduate Elective in Business ▲	3
_____	GFIN 563	Graduate Finance	3	_____	GBUS 565	Graduate Strategic Management	4
_____	GBUS 598	Research Methodology *	3	_____	GBUS 582	Managerial Economics +	3
_____	GMGT 561	Management in a Globalized Era	3	_____	GMGT 585	Business Analytics +	3
_____	GBUS 572	Business Ethics **	2	_____	HPE _____	HPE Activity	0.5
_____	HPE _____	HPE Activity	0.5 14.5				13.5

**KEY** HPE requirements are one course per full-time semester at ORU, including GEN 150, HPE 155, HPE 400, swimming course or proficiency, and electives.

- \* - Offered in fall only
- + - Offered in spring only
- ▲ - For CPA certification, electives may need to be additional accounting courses.
- ♦ - Business Ethics is strongly recommended for this elective for anyone planning to complete an MBA at ORU as this will fulfill the MBA proficiency requirement.
- Ω Humanities (HUM 201\*, 202\*, 203\*, 204\*, 333, ART 103, ART 104, ART 307, DANP 125, DRAM 215, DRAM 304, MUS 300) at least one course with an asterisk
- \*\* Not required if successfully completed undergraduate Business Ethics (BUS 372)
- ^ Civics (GOV 101, GOV 103, HIS 110, HIS 111, or HIS 200)
- # Cognate Elective (MAT 105 = 3 hr, MAT 201 = 4 hr, CSC 111 = 3 hr) - if choosing MAT 201, will need to reduce elective hours by one

**General Education (Grade of "D" or better required)**

**Credit Hours**

Composition (COMP 102)	3
Foreign Language (101, 102, 203, or 204)	3
Oral Communication (COM 101)	3
Humanities (HUM 201*, 202*, 203*, 204*, 333, ART 103, ART 104, ART 307, DANP 125, DRAM 215, DRAM 304, MUS 300)	6
*At least one course must be chosen from courses marked with asterisks.	
Biblical Literacy (BLIT 111 and 122 or BIB 222 and BIB 261)	4
Theology (THE 104, 105)	4
Laboratory Science	4
Science Elective (BIO 105 or a second lab science)	3
Quantitative Literacy (MAT 232)	3
Civics (GOV 101, GOV 103, HIS 110, HIS 111, or HIS 200)	3
Social Science (BUS 201) (Fall)	3
Health and Physical Education	
One course per full-time semester at ORU, including	5
GEN 150, HPE 155 and 400, swimming course or proficiency, and electives.	

**General Education Total** 44

**Major (Grade of "C" or better required)**

ACT	215	Principles of Financial Accounting I (fall and spring)	3
ACT	216	Principles of Financial and Managerial Accounting II (spring)	3
ACT	320	Quantitative Analysis (fall and spring)	3
ACT	327	Intermediate Accounting I (fall and summer)	3
ACT	328	Intermediate Accounting II (spring and summer)	3
ACT	432	Managerial Cost Accounting (spring)	3
ACT	439	Auditing (fall)	3
ACT	442	Federal Income Tax Accounting (fall and spring)	3

**Accounting Electives (Choice of two of the following:)**

ACT	435	Accounting Information Systems (spring)	6
		(prerequisite: Principles of Financial and Managerial Accounting II)	
ACT	443	Advanced Tax (fall) (prerequisite Federal Income Tax Accounting)	
ACT	451	Accounting Internship (fall, spring, and summer)	
ACT	462	Advanced Accounting I (fall of odd years) (prerequisite: Intermediate Accounting II)	
ACT	463	Advanced Accounting II (fall of even years) (prerequisite: Principles of Financial Accounting I & II)	
ACT	474	Tax Seminar (spring), (prerequisite: Principles of Financial Accounting I & II)	
ACT	380	Non-Profit Accounting and Finance (fall) online	

**Major Total** 30

**General Business Cognate for Accounting Majors (Grade of "D" or better required.)**

BUS	100	Introduction to Business (fall and spring)	2
BUS	400	Senior Seminar (fall and spring) - must be taken in same semester as Strategic Management	1
BUS	202	Principles of Economics II (spring)	3
BUS	325	Business Law I (fall)	3
BUS	326	Business Law II (spring)	3
BUS	499	Senior Paper (fall & spring)	3
		Choose one from the following courses	3 or 4
	3 hr	MAT 105 - College Algebra (recommended if SAT in Math below 520 or ACT in Math below 22)	
	4 hr	MAT 201 - Calculus I	
	3 hr	CSC 111 - Introduction to Computing	
FIN	244	Personal Financial Planning (fall and spring)	3
FIN	338	Financial Management (fall and spring)	3
MGT	130	Principles of Management (fall and spring)	3
MGT	341	Business Communications (fall and spring)	3
MGT	431	Strategic Management (fall and spring)	3
MKT	130	Principles of Marketing (fall and spring)	3

**Cognate Total** 36 or 37

**Electives** 9 or 10

**Degree Total** 120