

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

DEGREE PLAN SHEET 2012-2013  
 College of Business: ACT

	UG	MBA
TOTAL HOURS REQUIRED	128	36
Hours in general education	55	0
Hours in major	30	0
Hours in cognate	33	0
Hours in electives	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	Reading & Writing in Liberal Arts	3	_____	CSC 112	Microcomputer Applications in Business	3
_____	HUM 103	Christian Worldview and Culture	3	_____	HUM _____	See below for Humanities choice: Ω	3
_____	THE 103	Spirit Empowered Living	3	_____	_____	Social Science ‡ elective	3
_____	MKT 130	Principles of Marketing	3	_____	COM 101	Oral Communication	3
_____	HPER 001	Health Fitness I	1	_____	HPE 002	Health Fitness II	1
_____	GEN 099	Whole Person Assessment	0	_____	BUS 099	Business Seminar	0
_____	PRF 070	Swimming Proficiency	0				16

16 ‡ PSY 201 or SOC 101 or SWK 202 or SOC 201 or SOC 323 or MUS 208

Ω Humanities (Choice of one of the following: HUM 222, 233, 244, 301, 333, 250, 255, 260, 270, ART 103, 104, MUS 300, DRAM 215, COMP 101)

<b>SOPHOMORE Semester 3</b>				<b>SOPHOMORE Semester 4</b>			
_____	_____	Laboratory Science	4	_____	_____	Laboratory Science	4
_____	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	_____	HIS 101	American History	3
_____	HPER 027	Swimming—May be replaced by HPER activity if swimming proficiency passed.	0.5	_____	HPER _____	HPER Activity	0.5
			16.5				16.5

<b>JUNIOR Semester 5</b>				<b>JUNIOR Semester 6</b>			
_____	BLIT 110	Survey of Old Testament *	3	_____	BLIT 120	Survey of New Testament +	3
_____	HUM _____	See below for Humanities choice: Ω	3	_____	HUM _____	See below for Humanities choice: Ω	3
_____	ACT 439	Auditing *	3	_____	FIN 338	Financial Management	3
_____	ACT 442	Federal Income Tax Accounting	3	_____	ACT _____	Accounting Elective	3
_____	GOV 101	American Government	3	_____	COMP 303	Critical Reading & Writing	3
_____	_____	Elective	1	_____	_____	Elective ▲	3
_____	HPER _____	HPER Activity	0.5	_____	HPER _____	HPER Activity	0.5
			16.5				18.5

Ω Humanities (Choice of two of the following: HUM 222, 233, 244, 301, 333, 250, 255, 260, 270, ART 103, 104, MUS 300, DRAM 215, COMP 101)

<b>SENIOR Semester 7</b>				<b>SENIOR Semester 8</b>			
_____	_____	Elective (Business Ethics) †	3	_____	_____	Elective (Business Communication) †	3
_____	FIN 244	Personal Financial Planning	3	_____	ACT 432	Managerial Cost Accounting +	3
_____	BUS 498	Senior Paper Prep *	2	_____	BUS 499	Senior Paper +	1
_____	BUS 325	Business Law I *	3	_____	BUS 326	Business Law II +	3
_____	ACT _____	Accounting Elective	3	_____	HPER _____	HPER Activity	0.5
_____	BUS 099	Business Seminar	0	_____	MGT 431	Strategic Management	3
_____	HPER _____	HPER Activity	0.5	_____	_____	_____	13.5
			14.5	_____	GFIN 563	Graduate Finance	3
_____	GBUS 574	Competitive Business Intelligence	2				16.5
			16.5				

\*Participation in Commencement exercises is a graduation requirement\*

<b>MBA—Semester 9</b>				<b>MBA—Semester 10</b>			
_____	GMKT 564	Marketing Management	3	_____	GACT _____	Graduate Elective in Business ▲	3
_____	GACT 562	Managerial Accounting	3	_____	GBUS 504	Communication in Contemporary Business ***	3
_____	GBUS 598	Research Methodology	3	_____	GBUS 565	Graduate Strategic Management	3
_____	GMGT 585	Quantitative Management	3	_____	GBUS 566	Management Simulation	1
_____	GBUS 572	Business Ethics **	2	_____	GBUS 582	Managerial Economics	3
_____	HPER _____	HPER Activity	0.5	_____	GMGT 561	Management in a Globalized Era	3
			14.5	_____	HPER _____	HPER Activity	0.5
							16.5

- KEY**
- HPE requirements are one course per full-time semester at ORU, including HPE 001 & 002, 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 and Business Communication are strongly recommended for this elective for anyone planning to complete an MBA at ORU as this will fulfill the MBA proficiency requirement.
  - Ω Humanities choices
  - \*\* Not required if successfully completed undergraduate Business Ethics (BUS 372)
  - \*\*\* Not required if successfully completed undergraduate Business Communication (MGT 341)

**B.S. in Accounting**  
 Concentration: None

2012-2013

<b>General Education (Grade of "D" or better required)</b>	<b>Credit Hours</b>
English (COMP 102, 303)	6
Oral Communication (COM 101)	3
Humanities (HUM 103 plus three of the following: (*At least one course must be chosen from list of courses with asterisks.) HUM 222*, 233*, 244*, 301*, 333*, 250, 255, 260, 270, ART 103, 104, MUS 300. COM 215, COMP 101)	12
Biblical Literature (BLIT 110, 120)	6
Theology (THE 103)	3
Laboratory Science	8
Mathematics (MAT 232)	3
American History (HIS 101)	3
American Government (GOV 101)	3
Social Sciences Elective (Choice of one of the following:) PSY 201, SWK 202, SOC 101, SOC 201, SOC 323, MUS 208)	3
Whole Person Assessment (GEN 099)	0
Health, Physical Education, and Recreation (Health Fitness I and II, swimming course or proficiency, and six HPER electives)	5

HPE requirements are one course per full-time semester at ORU, including HPE 001 & 002, swimming course or proficiency, and electives.

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**General Education Total** 55

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

ACT 215	Principles of Financial Accounting I (fall and summer)	3
ACT 216	Principles of Financial and Managerial Accounting II (spring and summer)	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
<b>Accounting Electives (Choice of two of the following:)</b>		<b>6</b>
ACT 435	Accounting Information Systems (spring) (prerequisite Principles of Financial and Managerial Accounting II)	
ACT 443	Advanced Tax (fall) (prerequisite Federal Income Tax Accounting)	
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 471	Estate and Gift Taxation (spring) (Prerequisite: Principles of Financial Accounting I & II and Intermediate Accounting I)	
<b>Major Total</b>		<b>30</b>

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

BUS 099	Business Seminar (fall or spring Freshman year)	0
BUS 099	Business Seminar (fall or spring Senior year)	0
BUS 201	Principles of Economics I (fall)	3
BUS 202	Principles of Economics II (spring)	3
BUS 325	Business Law I (fall and summer)	3
BUS 326	Business Law II (spring and summer)	3
BUS 498	Senior Paper Prep (fall)	2
BUS 499	Senior Paper (spring)	1
CSC 112	Microcomputer Applications in Business (fall, spring, & summer)	3
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 431	Strategic Management (fall and spring)	3
MKT 130	Principles of Marketing (fall and spring)	3
<b>Cognate Total</b>		<b>33</b>
<b>Electives</b>		<b>10</b>
<b>Degree Total</b>		<b>128</b>